

# Town of Skyline (9140) Business License Fee Schedule

including General Information/FAQs



## Thank you for doing business in the Town of Skyline

All businesses operating in the city limits or police jurisdiction of the Town of Skyline 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](mailto:businesslicensesupport@avenuinsights.com).
- To remit payment by form: Complete the Business License Application located at [www.avenuinsights.com](http://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.

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### For assistance:

Please contact an Avenu Associate:

**Email:**  
[businesslicensesupport@avenuinsights.com](mailto: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 1<sup>st</sup>.
- **License Delinquent Date:** Licenses are considered delinquent after January 31<sup>st</sup>.
- **License Expiration:** All licenses (except temporary licenses) expire December 31<sup>st</sup>.

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### 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](http://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 1<sup>st</sup>) 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](http://www.avenuinsights.com)

Email: [businesslicensesupport@avenuinsights.com](mailto: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
721001	ACCOMODATIONS-hotels, motels, & similar facilities	\$150.00
721002	ACCOMODATIONS-bed & breakfast	\$50.00
721003	ACCOMODATIONS-trailer parks, RV parks, and travel parks	Two Trailer Spaces \$75.00 Each Additional Trailer \$15.00
721004	ACCOMODATIONS-rooming houses and boarding houses	\$50.00
541001.00	ACCOUNTANT/CPA (AI St Board Certification Required)	\$50.00
541001.01	BOOKKEEPER / TAX PREPARER	\$50.00
561001	ADMINISTRATIVE SERVICES-answering, employment, office, secretarial, travel, tour accommodation services, court reporter, Repossession services, tax collection	\$50.00
524001	AGENT OFFICES-administration of third parties, pension funds, annuities, etc	\$50.00
115000	AGRICULTURE SUPPORT-cotton gins, farm mgt., post harvest, activities	\$50.00
621001	AMBULANCE-ambulance company and/or services	\$50.00
910001	AMUSEMENT DEVICES (# of amusement devices and/or games)	\$15.00 per each
713001	AMUSEMENT FIRM OR COMPANY-arcades, golf clubs, fitness, dance halls, go-cart, racetracks, health spas, skating rink, gym, driving, practice range	\$50.00
713002	AMUSEMENT-Bowling alley	First Alley \$50.00 Each Additional Alley \$15.00
541002	ARCHITECT-FIRM/INDIVIDUAL (AI St Board Certification Required)	\$50.00
541003.00	ATTORNEY FIRM/INDIVIDUAL LICENSE (AI St Board Certification Required)	\$50.00
812001	BAIL BONDS	\$50.00
114001	BAIT SHOP	\$50.00
522001	BANK BRANCH OR ATM-not main office of bank	\$10.00
522002	BANK-MAIN OFFICE-not branch location or ATM	\$50.00
522003.00	SAVINGS AND LOANS-not branch location or ATM	\$50.00
522004	SAVINGS AND LOANS BRANCH OR ATM-not main office of bank	\$10.00
523001	SECURITIES, COMMODITY-brokerage, portfolio, investment, other financial services	\$50.00
515001	BROADCASTING-radio and television stations	\$50.00
722	CATERERS-and or mobile food services (Health Permit Required)	\$50.00
541003.01	CHIROPRACTOR-individual and/or firm professional license (AI St Board Certification Required)	\$75.00
334001	COMPUTER & ELECTRICAL MFG-audio, video, circuit boards, peripherals	\$50.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541004	COMPUTER PROGRAMER-individual an/or professional firm	\$50.00
541008	OTHER COMPUTER RELATED SERVICES-INSTALLERS	\$50.00
236000	CONTRACTORS-general contractors, commercial building, residential, subdivisions <b>(MUST HAVE A VALID LICENSE ISSUED BY HOME BUILDERS LICENSURE BOARD OF ALABAMA)</b>	\$100.00
237001	CONTRACTORS-heavy construction, highway, bridge, street, water, sewer <b>(MUST HAVE A VALID GENERAL CONTRACTOR LICENSE)</b>	\$100.00
238001	CONTRACTORS-Specialty trade-plumbing & gas fitters <b>(MUST BE LICENSED BY THE ALABAMA PLUMBING &amp; GAS FITTERS BOARD)</b>	A
238210	CONTRACTORS-Specialty trade-electrician <b>(State Board Certification Required)</b>	A
238002	CONTRACTORS-specialty trade-heating, ventilation, & air conditioning <b>(MUST BE LICENSED BY THE AL. STATED BOARD OF HEATING &amp; AIR CONDITIONING)</b>	A
238003	CONTRACTORS-specialty trades-non-general & non-heavy	A
492001	COURIERS-couriers and local messengers, services, local delivery services	\$50.00
541005	DENTIST-individual and/or firm professional license <b>(State Board Certification Required)</b>	\$75.00
611001	EDUCATIONAL SERVICES-technical, computer, sports, services	\$50.00
541006	ENGINEER-individual and/or firm professional license <b>(State Board Certification Required)</b>	\$50.00
561002.00	EXTERMINATING SERVICES-exterminating services, pest control (Must have certification from the <b>(AL Dept of Agricultural and Industries)</b> )	\$50.00
113001	FORESTRY-logging, forestry, timber track operations, timber mgt.	\$50.00
525001	FUNDS, TRUSTS, OTHER FINANCIAL AGENCY-funds, plans, and/or Programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corporation	\$50.00
621002	HMO-medical centers, clinics, and services	\$50.00
622001	HOSPITALS	\$150.00
519001	INFORMATION SERVICES & DATE PROCESSING-providing, storing, processing, access to information	\$50.00
524002	INSURANCE COMPANY AND/OR ITS AGENTS-fire, and/or marine premiums 11-51-120/123	4% of premiums per state guidelines
524003	INSURANCE COMPANY AND/OR ITS AGENTS-health, allied, and all other premiums 11-51-120/123	\$10.00 plus 1% of premiums per state guidelines
561002.01	JANITORIAL FIRM-janitorial cleaning services-individual or firm	\$50.00
		Gross receipts Less than \$50,000 \$50.00
561003	LANDSCAPING SERVICES- <b>(MUST HAVE CERTIFICATION FROM DEPARTMENT OF AGRICULTURE)</b>	Gross receipts Over \$50,000 \$75.00
	LAWN MAINTENANCE-mowing, trimming, fertilization, etc., in the routine maintenance of lawns or yards if the gross annual receipts from such occupation Exceeds \$10,000	\$50.00
561004	Does not exceed \$10,000	\$35.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
561005	<b>LOCKSMITHS</b> -Any person firm or corporation engaged in the business of installing, removing, or replacing integral locks, setting or resetting tumblers for combination Locks in residential or commercial- <b>(MUST BE CERTIFIED BY THE ALABAMA ELECTRONIC SECURITY BOARD.)</b>	\$50.00
561006	<b>LOCKSMITHS-AUTOMOBILE</b> -Does <u>Not</u> require certification.	\$50.00
551001	<b>MANAGEMENT COMPANIES</b> -offices, enterprises, regional, corporate	\$50.00
311000	<b>MANUFACTURING/FOOD</b> -meat, seafood, grain, fruit, dairy, animal, poultry processing	\$50.00
312000	<b>MANUFACTURING/BEVERAGE</b> -all types of soft drinks, bottled water, ice	\$50.00
313000	<b>MANUFACTURING/TEXTILE</b> -fabric, yarn, carpet, canvas, rope, twine, fabric mills	\$50.00
314000	<b>MANUFACTURING/OTHER MFG.</b> -mill operations not covered in 313, rugs, linens, curtains	\$50.00
315000	<b>MANUFACTURING/APPAREL</b> -women, men, children, hosiery, lingerie, outerwear, accessories	\$50.00
316000	<b>MANUFACTURING/LEATHER &amp; ALLIED PRODUCTS MFG.</b> -shoes, luggage, handbag, related products, all footwear	\$50.00
321000	<b>MANUFACTURING/WOOD</b> -sawmills, wood preservation, veneer, trusses, millwork	\$50.00
323000	<b>MANUFACTURING/PRINTING</b> -screen, quick, digital, books, lithographic, handbills, comm.	\$50.00
325	<b>CHEMICAL MFG</b> -of fertilizer, wood, pesticide, paint, soap, and resin	\$50.00
334001	<b>COMPUTER &amp; ELECTRICAL MFG</b> – audio, video, circuit boards, peripherals	\$50.00
326001	<b>PLASTIC AND RUBBER MFG.</b>	\$50.00
331000	<b>PRIMARY METAL MFG</b> -iron, steel, aluminum, wire, copper, foundries	\$50.00
332000	<b>METAL FABRICATION</b> -cutlery, structural, ornamental, machine shops	\$50.00
333001	<b>MACHINERY MFG.</b> -office, industrial, engines, farm, HVAC	\$50.00
335001	<b>APPLIANCE MFG</b> -small appliance, lighting, electrical, battery, freezer	\$50.00
337001	<b>FURNITURE MANUFACTURING</b> -cabinets, office, household, beds, kitchen	\$50.00
212000	<b>MINING</b> -(except for gas and oil) all related mining activities	\$50.00
339001	<b>MISCELLANEOUS MFG.</b> -Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	\$50.00
512001	<b>MOTION PICTURES</b> -theatres, drive-ins	\$75.00
512002	<b>MOTION PICTURES</b> -video production and distribution, sound studios recording studios	\$50.00
441001	<b>MOTOR VEHICLE PARTS AND ACCESSORIES</b> -auto, motorcycles, boats, and accessories	\$50.00
441002	<b>MOTOR VEHICLES</b> – new and/or used automobiles, motorcycles, boats, etc. dealerships and lots	\$50.00
712001	<b>MUSEUMS</b> -museums and historical sites, zoos, botanical gardens, parks	\$50.00
327001	<b>NONMETALLIC MFG.</b> -clay, glass, cement, lime, pottery, ceramic, brick, tile	\$50.00
623001	<b>NURSING CARE</b> -residential, care facility, day care, assisted living	\$50.00
623002	<b>NURSING HOME</b> -care for elderly and continuing care facilities	\$50.00



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
322001	<b>PAPER MANUFACTURING</b> -pulp, paper, and converted projects, stationary, tubes, cores	\$50.00
522003.01	<b>PAWN SHOPS</b> -whether title pawn or merchandise	\$50.00
454001	<b>PEDDLERS LICENSE/LOCAL PEDDLER</b>	C
812002	<b>PERSONAL SERVICES</b> -Beauty Shop- <b>(Must hold appropriate license or certification issued by the Alabama State Board of Cosmetology)</b>	First chair \$50.00  Each Additional Chair \$20.00
812002.01	<b>PERSONAL SERVICES</b> -Barber Shop	First chair \$50.00  Each Additional Chair \$20.00
812003	<b>PERSONAL SERVICES</b> -diet centers, nail salons, tanning beds, personal fitness trainer, wedding planning services, house sitting service tattoo, body piercing, massage parlors, photo finishing labs	\$50.00
812004	<b>PERSONAL SERVICES</b> -Funeral Home or Funeral Services <b>(State Board of Funeral Service Certification Required)</b>	\$50.00
812005	<b>PERSONAL SERVICES</b> -Coin operated Laundries and Drycleaners	\$50.00
812006	<b>PERSONAL SERVICES</b> -Dry Cleaning and Laundry Services	\$50.00
812007	<b>PERSONAL SERVICES</b> -Industrial Launderers-uniform rental	\$50.00
812008	<b>PERSONAL SERVICES</b> -Fortune Telling, psychic, astrology, and palm reading.	\$100.00
812009	<b>PERSONAL SERVICES</b> -Kennel-Pet Care (except veterinary) services	\$50.00
812010	<b>PERSONAL SERVICES</b> -Wedding Chapels (except churches)	\$50.00
324001	<b>PETROLEUM AND COAL MFG.</b> -asphalt, grease, roofing, paving products	\$50.00
541007	<b>PHOTOGRAPHY</b> -studios, portrait, services	\$50.00
541009	<b>PHYSICIANS</b> -individual and/or firm <b>(Al St Board Certification Required)</b>	\$50.00
541010	<b>PROFESSIONAL SERVICES NOT ELSEWHERE CLASSIFIED</b>	\$50.00
511001	<b>PUBLISHING INDUSTRIES EXCEPT INTERNET</b> -newspaper, book, periodical, databases, software	\$50.00
531001	<b>REAL ESTATE-Lessors of Residential Buildings and Dwellings-</b> Houses, apartments, duplex, mobile home, buildings	\$25.00 per rental unit
531002	<b>REAL ESTATE</b> -offices, agents, brokers, management, appraisers <b>(Al St Board Certification Required)</b>	\$50.00
532001	<b>RENTAL AND LEASING</b> -auto, truck, trailer, RV, all tangible property	\$50.00
532002	<b>RENTAL AND LEASING</b> -movie and video rental	\$50.00
722001	<b>RESTAURANT</b> -full service restaurant facility <b>(Health Permit Required)</b>	B
722002	<b>RESTAURANT</b> - limited facility or service, drive in, fast food, pizzerias, carry out, sandwich shops <b>(Health Permit Required)</b>	B

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
441110	RETAIL/MOTOR VEHICLE-dealerships & lots <b>(AL St Regulatory License Required)</b>	B
441300	RETAIL/AUTOMOTIVE PARTS, TIRES, ACCESSORIES, & TIRE	B
442000	RETAIL/FURNITURE & HOME FURNISHINGS-furniture, floor coverings, and all other home furnishings	B
443000	RETAIL/ELECTRONIC & APPLIANCE-household, radio, television, computer, software, camera, & photographic supply	B
444000	RETAIL/BUILDING & GARDEN EQUIPMENT & SUPPLIES-home centers, building materials, supplies, paint, wallpaper, hardware, electrical, plumbing, farm supply, feed store, nursery, garden center	B
445110	RETAIL/GROCERY-supermarkets and other grocery (except convenience stores)	B
445120	RETAIL/CONVENIENCE STORES	B
445220	RETAIL/SPECIALTY FOOD STORES-meat, fish, seafood	B
445230	RETAIL/FRUIT & VEGETABLE MARKET- (permanent location)	B
446110	RETAIL/PHARMACY & DRUG STORES- health and personal care	B
447100	RETAIL/GASOLINE-selling gasoline with or without convenience stores	First Gas Pump \$10.00  Each Additional Pump \$5.00
448001	RETAIL/CLOTHING & ACCESSORIES- men, women, children, infant shoe, jewelry	B
451000	RETAIL/SPORTING GOODS, HOBBY, BOOK, & MUSIC STORES-toy, fish, gun, games, musical interest, sewing, piece work, needlework	B
452000	RETAIL/ GENERAL MERCHANDISES STORES-department, warehouse, clubs, superstores	B
453000.00	RETAIL/MISCELLANEOUS-florist, office supplies, stationery, gift, novelty, souvenir, consignment, pet, art, trophy, burial markers, headstones, vault, etc.	B
454200	RETAIL/VENDING MACHINE OPERATORS	B
454100	RETAIL/ELECTRONIC SHIPPING & MAIL ORDER HOUSES	B
453000.01	RETAIL/DIRECT SELLING-fuel, liquefied gas, etc	B
811001	REPAIRS & MAINTENANCE-auto, paint/body, carwash, other vehicular	\$50.00
811002	REPAIRS & MAINTENANCE-all electronic equipment	\$50.00
811003	REPAIRS & MAINTENANCE-all appliances, home & garden equipment	\$50.00
624001	SOCIAL ASSISTANCE-shelters, vocational, abuse, emergency	\$50.00
624002	SOCIAL ASSISTANCE-CHILD CARE (DAYCARE) <b>(Must be Licensed by DHR)</b>	1-6 CHILDREN \$35.00  6-12 CHILDREN 50.00  12 or more 65.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541011	<b>SURVEYOR &amp; MAPPING</b> -individual and/or professional license.	\$50.00
711000	<b>SPECIAL EVENTS, PERFORMING ARTS, SPECTATOR SPORTS</b> - musical teams, tracks, promoters, agents, boxing events, beauty pageants, non-school sports events, rodeos, circuses, Carnivals, street events	\$35.00 1 <sup>st</sup> day \$15.00 each additional
517001	<b>TELECOMMUNICATIONS</b> -telephone local, per 11-51-128, <i>Code of Alabama, 1975</i>	\$30.00
517002	<b>TELECOMMUNICATIONS</b> -telephone long distance, per 11-51-128, <i>Code of Alabama, 1975</i>	\$8.00
517003	<b>TELECOMMUNICATIONS</b> -cellular and other wireless, paging	\$50.00
517005	<b>TELECOMMUNICATIONS</b> -resellers of service	\$50.00
517006	<b>TELECOMMUNICATIONS</b> -satellite, cable	\$50.00
517007	<b>TELECOMMUNICATIONS</b> - internet service providers	\$50.00
336001	<b>TRANSPORTATION MFG</b> -mfg auto, truck, trailer, motor home, boat, ship and motorcycle	\$50.00
485001	<b>TRANSPORTATION PASSENGER</b> - charter & all other ground and passenger transportation	\$50.00
485002	<b>TRANSPORTATION PASSENGER</b> -bus terminals-state regulated per 37-3-33, <i>Code of Alabama, 1975</i>	\$25.00 \$50.00
485003	<b>TRANSPORTATION PASSENGER</b> -taxi & limousine service	Each additional 15.00
484001	<b>TRUCK TRANSPORTATION</b> -local, long-distance, freight, moving, and storage	\$50.00
484002	<b>TRUCK TRANSPORTATION</b> -terminals-state regulated per 37-3-33, <i>Code of Alabama, 1975</i>	\$25.00
541012	<b>VETERINARIAN (AI St Board Certification Required)</b>	\$75.00
562001	<b>WASTE MANAGEMENT</b> -Garbage pick-up, collection services	\$50.00
562002	<b>WASTE MANAGEMENT</b> -septic tank pumping, cleaning services, Installation services, and portable toilets. <b>(MUST HAVE VALID LICENSE ISSUED BY THE ALABAMA ON-SITE WASTE WATER BOARD OF ALABAMA)</b>	\$50.00
562003	<b>WASTE MANAGEMENT</b> -landfills, garbage, sludge, and trash disposal	\$150.00
421000	<b>WHOLESALE TRADE</b> -durable, vehicle, machinery, equipment, furniture	B
422001	<b>WHOLESALE TRADE</b> -non-durable, paper, apparel, grocery, beverages, dairy	B
422002	<b>WHOLESALE TRADE</b> -gasoline, butane, propane, petroleum distributor	B
221001	<b>UTILITIES</b> -Electric power or light company-(3% of gross income in the Town of Skyline during the previous year) per 11-51-129 of the <i>Code of Alabama, 1975</i> .	D
221002	<b>UTILITIES</b> -natural gas company- (3% of gross income in the Town of Skyline during the previous year) per 11-51-129, of the <i>Code of Alabama, 1975</i> .	D
221003	<b>UTILITIES</b> - Sewage, & Other-(3% of gross income in the City of Skyline during the previous year) per 11-51-129, of the <i>Code of Alabama, 1975</i>	D
910002	<b>CATEGORY FOR NUMBER OF</b> -Pool tables <b>(Per table)</b>	\$50.00 First Table \$15.00 each additional
999001	Unclassified miscellaneous <b>business</b> services not elsewhere classified	\$50.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
999002	Unclassified miscellaneous <b>personal</b> services not elsewhere classified	\$50.00
999999.00	<b>DELIVERY Business located inside town limits</b>	Section 21 See Below
999999.01	<b>DELIVERY Business located outside town limits</b>	Section 21 See Below

## Calculation Information

### ACTION 23. LICENSE FEE SCHEDULES

#### SCHEDULE "A" –IF NUMBER OF EMPLOYEES ARE:

Less than 2	50.00
2-5	55.00
6-10	60.00
11-20	65.00
21-50	70.00
51-and up	75.00

#### SCHEDULE "B" IF GROSS RECEIPTS ARE:

MORE THAN	BUT	LESS THAN	
0		75,000	50.00
75,001		200,000	55.00
200,001		400,000	60.00
400,001		600,000	65.00
600,001		800,000	70.00
800,000		1,000,000	75.00
1,000,001		2,000,000	100.00
2,000,001		3,000,000	125.00
3,000,001		4,000,000	150.00
4,000,001		and up	200.00 + \$.10 per 1000.00 in excess of 4,000,001 Or any part thereof

#### SCHEDULE "C"-PEDDLERS

Daily Rate	issued for single day sales activity	5.00
Weekly Rate	issued for week-long sales activity	15.00

#### SCHEDULE "D"- 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 "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).