



## Town of Somerville (9728) Business License Fee Schedule including General Information/FAQs



# Thank you for doing business in the Town of Somerville

All businesses operating in the city limits or police jurisdiction of the Town of Somerville 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.

### 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>.

### 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 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 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 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](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
721191	Accommodations - bed & breakfast, inns, & services	S
721110	Accommodations - hotels, motels, & similar facilities	S
721310	Accommodations - rooming houses & boarding houses	S
721214	Accommodations - trailer parks, RV parks, & travel parks	T
541211	Accountant/CPA - individual and/or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	E
561499	Administrative Services - answering, employment, office, secretarial, travel	E
541810	Advertising Agencies-advertising agencies, consulting services	A
524210	Agent Office - administration of third parties, pension funds, annuities, etc	E
115114	Agriculture Support- cotton gins, farm mgt, post harvest activities	C
713990	All other amusement and recreation industries- billiard and poolroom, shooting range	W
811198	All other Automotive Repairs & Maintenance	A
812990	All Other Personal Services	X
621910	Ambulance-ambulance company and/or services <b>Must Provide Board Certification: Alabama EMSP Licensure</b>	Q
713110	Amusement - arcades, golf clubs, marinas, fitness, bowling centers, gasoline-powered water sports equipment	A
112990	Animal Production- dairy, cattle, ranching, sheep, chickens, poultry	A
315999	Apparel Manufacturing- women, men, children, hosiery, lingerie, outerwear, accessories	C
335211	Appliance Manufacturing-small appliance, lighting, electrical, battery, freezer	C
443111	Appliance Store – household type	A
451310	Architect Services <b>Must Provide Board Certification: Architects Registration Board</b>	E
711310	Arts & Sports - dance, musical, artist, gymnastics	E
541110	Attorneys/Lawyers- individual and/or firm professional license <b>Must Provide Board Certification: Alabama State Bar</b>	E
441310	Automotive Parts and Accessories-auto, motorcycles, boats- parts and accessories	B
521111	Bank Branch or ATM - not main office of bank	G
521110	Bank Main Office - not branch location or ATM	G
812111.01	Barber Shop -Based on Gross Receipts – must also purchase 812111.00 <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	A
812111.00	Barber Shop-Hair Stylist Services, men – must also purchase 812111.01 <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	V
812112.01	Beauty Salon – Based on Gross Receipts – must also purchase 812112.00 <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	A

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
812112.00	Beauty Salon-Beautician Services, Beauty and Barber shops, combined, Combined, Cosmetology salons or shops, Esthetician (i.e. skin care) services, make-up (except permanent), Unisex hair stylist shops-must also purchase 812112.01 <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	V
312212	Beverage Manufacturing - all types of soft drinks, bottled water, breweries, ice	C
713950	Bowling Alley	Y
515112	Broadcasting - radio & television stations	O
444130	Building Materials and gardening equipment dealers- hardware, paint, wallpaper, nursery	A
722320	Caterers - mobile food service, ice cream trucks <b>Must Provide Board Certification: Department of Health Permit</b>	D
325998	Chemical Manufacturing-of fertilizer, wood, pesticide, paint, soap, resin	C
541311	Chiropractor - individual and/or firm professional license <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	E
524291	Claims Adjusting-insurance claims adjusting, insurance claims investigation services	E
448130	Clothing & Accessories- men, women, children, infant, shoe, jewelry	A
812310	Coin Operated Laundries and Dry Cleaners	Z
334419	Computer & Electronic Manufacturing-audio, video, circuit boards, peripherals	C
541511	Computer Programmer - individual and/or firm professional license	E
236320	Contractors - <u>general contractors</u> - commercial bldg, residential, subdivisions <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	J
237990	Contractors - <u>general contractors</u> - repairs & maintenance	J
238290	Contractors - <u>specialty trade</u> - bldg equipment & mechanical installation	J
238350	Contractors - <u>specialty trade</u> - carpentry contractors	J
238110	Contractors - <u>specialty trade</u> - concrete contractors	J
238310	Contractors - <u>specialty trade</u> - drywall, acoustical & insulation	J
238210	Contractors - <u>specialty trade</u> - electrical contractors <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	J
238910	Contractors - <u>specialty trade</u> - excavation & site development, wrecking & demolition	J
238330	Contractors - <u>specialty trade</u> - floor coverings/all types	J
238150	Contractors - <u>specialty trade</u> - glass & glazing contractors	J
238140	Contractors - <u>specialty trade</u> - masonry & stone contractors	J
238320	Contractors - <u>specialty trade</u> - painting & wall covering	J



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
238220	Contractors - <u>specialty trade</u> – plumbing, heating & air conditioning Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	J
238160	Contractors - <u>specialty trade</u> - roofing, siding & sheet metal	J
238120	Contractors - <u>specialty trade</u> - structural steel erection/framing	J
238340	Contractors - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	J
238115	Contractors - <u>specialty trade</u> - water well drilling & irrigation	J
238130	Contractors - <u>specialty trade</u> –non-general and non-heavy	J
237991	Contractors- <u>general contractor</u> -itinerant not local	J
238221	Contractors- <u>specialty trade contractors</u> -itinerant not local	J
522390	Credit Services - check cashing, finance company	E
327991	Cut Stone and Stone Product Manufacturing-burial vaults, cut stone products, countertops, garden furniture, monuments, tombstones	C
999999	Delivery	“EE”
541210	Dentist- individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	E
561611	Detective Agencies-fingerprint services, investigation, detective	E
812320	Dry Cleaning and Laundry Services (except coin operated)	A
611699	Educational Services - technical, computer, sports, services, business	E
561310	Employment Placement Agency	E
541330	Engineer - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	E
561710	Exterminating and Pest Control- bird, fumigating, termite, mosquito, pest control services, exterminating services Must Provide Board Certification: Department of Agriculture and Industries	A
423820	Farm and Garden Machinery and Equipment Merchant Wholesaler	P
111998	Farming and Crop Production-agriculture, crop production, nursery, fruit, growers	A
114119	Fishing & Hunting- hunting and trapping, finfish, shellfish, supplies	A
311991	Food Manufacturing-meat, seafood, grain, fruit, dairy, animal, poultry processing	C
113110	Forestry- logging, forestry, timber track operations, timber mgt.	A
812199.01	Fortune Teller or Clairvoyant-individual reader license	A
525990	Funds, Trusts, Other Financial Agencies - agents, agencies, investments	E
442110	Furniture - furniture, home furnishings, stores, floor coverings, window	A
337129	Furniture Manufacturing - cabinets, office, household, beds, medical, kitchen	A



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
447110	Gasoline Retail - selling gasoline with or without convenience stores	M
811111	General Automotive Repair	A
452990	General Merchandise Store - department, warehouse clubs	A
445110	Grocery- supermarket and other grocery store (not convenience)	D
446110	Health and Personal Care Stores - drug, pharmacy, cosmetic, optical, health food	A
621491	HMO - medical centers & services	R
622110	Hospitals - surgical, substance abuse, psychiatric, general care, special	R
812332	Industrial Launderers-work clothing and uniform supply services, towel supply services, mat and rug supply services	Z
519190	Information Services - all types of information services	A
524126	Insurance Company - casualty, fire, and/or marine premiums; contract bonding	11-51-120/123
524128	Insurance Company - health, allied & all other premiums	11-51-120/123
516110	Internet Publishing and Broadcasting	A
561720	Janitorial Services	A
316993	Leather and Allied Products Manufacturing- shoes, luggage, handbag, related products, all footwear	C
333990	Machinery Manufacturing-office machinery, industrial, engines, farm, HVAC	C
551990	Management Companies - offices, enterprises, regional, corporate	E
332999	Metal Fabrication - cutlery, structural, ornamental, machine shops	C
212299	Mining- (except for oils and gas) all related mining activities	C
213112	Mining support services- for oil and gas mining activities, oil/gas wells	A
339999	Miscellaneous Manufacturing - specialty manufacturing. not defined in separate categories	C
453220	Miscellaneous Retailers - florist, gift, novelty, pet, art, tobacco, used mdse	A
522310	Mortgage and Non-Mortgage Loan Brokers	E
512131	Motion Pictures - theatres, videos, recording, drive-ins, sound studios	A
488410	Motor Vehicle Towing-wrecker services, emergency road service, tow truck services	U
441110	Motor Vehicles - new and/or used <b>Must Provide Board Certification: Revenue Department - Regulatory License</b>	P
441221	Motorcycle Dealer <b>Must Provide Board Certification: Revenue Department - Regulatory License</b>	A
712110	Museums - museums & historical sites, zoos, botanical gardens, parks	A
327331	Nonmetallic Manufacturing - glass, cement, lime, pottery, ceramic, rock, tile	C
454391	Non-Store Retailers – peddlers license/ local peddler	A

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
444220	Nursery, Garden Center and Farm Supply Stores	A
623110	Nursing Care - residential care facility, day care, assisted living	R
623312	Nursing Home - care for elderly & continuing care facilities <b>Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators</b>	R
211111	Oil and Gas extraction- natural gas liquid extraction, crude extraction	C
541320	Optometrist - individual and/or firm professional license <b>Must Provide Board Certification: Optometry Board</b>	E
541219	Other Accounting Services-billing services, bookkeeping office, accounting services (except CPAs)	E
238290	Other Building Equipment Contractors	J
444190	Other Building Material Dealers	A
314129	Other Manufacturing-mill operations not covered in 313, rugs, linens, curtains	C
621498	Outpatient Care Centers - all other types of services	R
322229	Paper Manufacturing-pulp, paper and converted products, stationary, tubes, cores,	C
812930	Parking Lots and Garages-automobile parking	A
485113	Passenger Transportation - charter & other vehicle transit services	J
485321	Passenger Transportation - number of taxis, cabs, limousines, or buggies	K
485114	Passenger Transportation-bus terminals, state regulated	37-3-33
522298	Pawn Shop - whether title pawn or merchandise	U
812199.00	Personal Services - nail, tanning – must also purchase 812199.01 based on gross receipts	V
812199.01	Personal Services – nail, tanning- must also purchase 812199.00 per station etc...	A
324199	Petroleum and Coal Manufacturing-asphalt, grease, roofing, paving products	C
541921	Photographer - studios, portrait, commercial, services	E
541111	Physician-individual and/or firm professional license <b>Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama</b>	E
326291	Plastic and Rubber Manufacturing- tires, pipes, hoses, belts, bottles, sheet, wrap, film	C
331521	Primary Metal Manufacturing-iron, steel, aluminum, wire, copper, foundries	C
323110	Printing - screen, quick, digital, books, lithographic, handbills, comm.	A
541990	Professional Services Not Elsewhere Classified - scientific, technical	E
511110	Publishing Industries except Internet - newspaper, book, periodical, databases, software	C
482110	Rail Transportation-transportation, ticket offices, state regulated	11-51-124
531210	Real Estate-Offices, Agents, Brokers, Management, Appraisers <b>Must Provide Board Certification: Alabama Real Estate Appraisers Board</b>	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
423930	Recyclable Materials	FF
532310	Rental & Leasing - auto, truck, trailer, RV, all tangible property	A
532230	Rental & Leasing - movie & video rental	A
811412	Repairs & Maintenance - all appliances, home & garden equipment	A
811219	Repairs & Maintenance - all electronic equipment	A
722212	Restaurant - full service restaurant facility <b>Must Provide Board Certification: Department of Health Permit</b>	D
722211	Restaurant - limited facility or service <b>Must Provide Board Certification: Department of Health Permit</b>	D
522121	S&L Branch or ATM - not main office of S&L	G
522120	Savings & Loans - not branch location or ATM	G
523999	Securities, Commodity - brokerage, portfolio, investment, other <b>Must Provide Board Certification: Alabama Securities Commission</b>	E
562991	Septic Tank and Related Services-cesspool cleaning, septic tank pumping, portable toilet <b>Must Provide Board Certification: Alabama Onsite Waterwaste Board</b>	A
339950	Sign Manufacturing-neon, electric, scoreboards	A
624110	Social Assistance - shelters, vocational, child care, abuse, emergency	R
711310.01	Special Events - promoter or activity - see schedule for rates	N
451110	Sporting Goods & Hobbies - toy, fish, gun, books, games	A
611620	Sports and Recreation Instruction-gymnastics, dance, tennis, golf, baton, cheerleading, football, swimming, sports	E
541360	Surveyor - individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	E
517322	Telecommunications - cellular & other wireless, paging	I
517315	Telecommunications - resellers of service, retailer	I
517310	Telecommunications - telephone local per 11-51-128	I
517320	Telecommunications - telephone long distance per 11-51-128	I
313112	Textile Manufacturing-fabric, yarn, carpet, canvas, rope, twine, fabric mills	C
531190	Trailer Park or Court-Residential	T
336112	Transportation Manufacturing – manufacturing, auto, truck, trailer, motor home, boat, ship	C
484230	Truck Transportation-terminal, state regulated	37-3-33
999111	Unclassified miscellaneous business services not elsewhere classified	A
999222	Unclassified miscellaneous personal services not elsewhere classified	E
453310	Used Merchandise Stores-books, misc, consignment, flea market	A

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
221122	Utilities - electric power or light company - state regulated	F
221210	Utilities - natural gas company - state regulated	F
221310	Utilities - water, sewage treatment, steam and other	F
454210	Vending machine operators	CC
541940	Veterinarian - individual and/or firm professional license <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	E
493110	Warehousing and Storage	X
562998	Waste Management - companies, trucks, septic tanks, landfill, services	A
421990	Wholesale Trade - durable, vehicle, machinery, equipment, furniture	B
422720	Wholesale Trade - wholesale gasoline distributor	L
424990	Wholesale Trade-non-durable, paper, apparel, grocery, beverages, dairy	B
321999	Wood Manufacturing- sawmills, wood preservation, veneer, trusses, millwork	C

### Calculation Information

#### Schedule "A" – If gross receipts are:

More Than	but	Less than	
0		\$ 5,000	\$35
5,000		20,000	\$50
20,000		30,000	\$75
30,000		40,000	\$100
40,000		50,000	\$125
50,000		60,000	\$150
60,000		70,000	\$175
70,000		80,000	\$200
80,000		90,000	\$225
90,000		100,000	\$250
			+1/10 of 1% on all gross receipts in excess of \$100,000

## **Schedule "B" – If gross receipts are:**

More Than	but	Less than	
0		40,000	\$ 50
40,000		80,000	\$100
80,000		100,000	\$125
100,000		120,000	\$175
120,000		140,000	\$200
140,000		180,000	\$225
180,000		200,000	\$250 + 1/20 of 1% on all gross annual receipts above \$200,000

## **Schedule "C" – If gross receipts are:**

More Than	but	Less than	
0		40,000	\$ 50
40,000		80,000	\$100
80,000		100,000	\$125
100,000		120,000	\$150
120,000		140,000	\$175
140,000		160,000	\$200
160,000		180,000	\$225
180,000		200,000	\$250

Where gross annual receipts are two hundred thousand dollars (\$200,000) or over, shall pay, in lieu of the above license schedule, a license based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock) is...

More Than	but	Less than	
200,000		500,000	\$300
500,000		1,000,000	\$400
1,000,000		3,000,000	\$500
3,000,000		6,500,000	\$750
6,500,000		10,000,000	\$1,000
10,000,000		14,500,000	\$1,500
14,500,000		18,500,000	\$2,000
18,500,000		22,500,000	\$2,500
22,500,000		26,500,000	\$3,000
26,500,000		30,500,000	\$3,500
30,000,000		34,500,000	\$4,000
34,500,000		38,500,000	\$4,500
38,500,000		42,500,000	\$5,000
42,500,000		46,500,000	\$5,500
46,500,000		50,500,000	\$6,000
50,500,000		and over...	\$6,500

## **Schedule "D" – If gross receipt are:**

More Than	but	Less than	
0		10,000	\$35
10,000		20,000	\$50
20,000		30,000	\$75
30,000		40,000	\$100
40,000		50,000	\$125 +1/10 of 1% in excess of 50,000

## **Schedule "E" – If gross receipt are:**

More Than	but	Less than	
0		7,500	\$50
7,500		12,500	\$75
12,500		17,500	\$100
17,500		22,500	\$155 +2.00 on each 1,000 in excess of 22,500

## **Schedule "F" - Electric Company and Gas Company**

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

## **Schedule "G" - Banks / Savings & Loans**

Bank ATM Location	\$ 10.00
Bank Branch Location	\$ 10.00
Bank Main Office Facility	\$ 125.00
Savings & Loan ATM Location	\$ 10.00
Savings & Loan Branch Location	\$ 10.00
Savings & Loan Mail Office Facility	\$ 125.00

## **Schedule "I" - Telephones & Telecommunications**

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

## **Schedule "J" – If gross receipts are:**

More Than	but	Less than	
0		\$ 5,000	\$35
5,000		20,000	\$50
20,000		30,000	\$75
30,000		40,000	\$100
40,000		50,000	\$125
50,000		60,000	\$150

+fifty cents (.50) on each one thousand dollars (\$1,000) or fraction thereof of the contract price or the total cost to such licensee, whichever is greater, or each project for which a building permit is required by law.

## **Schedule "K" – Buses, Taxi Cabs & Limousines**

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine and the cost of said decals shall be according to the following table:

1 bus, taxi cab or limousine	\$ 500.00 per decal
All buses, taxi cabs or limousines over 1	\$ 10.00 per decal

## **Schedule "L" – Wholesale Gasoline Distributor**

\$100.00 ... For the first \$100,000 or less of gross receipts from such business during the next preceding year and where such business during the next preceding year and where gross receipts from any such business exceed \$100,000 for the next preceding year shall pay an additional license in such amount as will equal 1/20 of 1% of such total gross receipts in excess of \$100,000 from such business during the next preceding year.

## **Schedule "M" – Gas or Oil Filling Station- Served by licensed wholesale gasoline dealers**

\$35... (In addition to the above, Merchants general rates apply to the total gross receipts from the said business, except gross receipts from petroleum products shall be excluded.) Any gas or oil filling station dealer shall have the right in lieu of the above license to be licensed under Schedule A and include in his gross receipts all sales including petroleum products.

## **Schedule "N" - Special Events Licenses**

Fairs and carnivals, per week-not prorated. \$ 300.00  
No license for street fair or street carnival shall be issued without approval of and special permit from the Board of Commissioners upon showing that such street fair or carnival is sponsored by some responsible local organization and will be conducted in a proper manner and without violation of any town or state ordinances or laws.

## **Schedule "O" – Radio/Television Broadcasting**

\$100.00 +1/10 of 1% on all annual gross receipts in excess of the sum of \$50,000



## **Schedule "P" – Used Automobile Dealer**

Each person dealing in, selling, or purchasing for resale, automobiles, trucks, or other self propelled vehicles, not as a part of a authorized new car dealership; for each such place of business for the first \$100,000 or less of annual gross receipts from such business.....\$100.00

Where such gross receipts from such business exceed \$100,000 for the next proceeding year, an additional amount equal to 1/20 of 1% of the total annual gross receipts in excess of \$100,000 shall be paid. The dealing in, selling or purchasing for resale of four or more automobiles, trucks, or other self-propelled vehicles shall be conclusive evidence of doing business for which a license is required hereunder.

## **Schedule "Q" – Ambulance Service**

For the first such ambulance..... \$35.00  
And for each additional ambulance.....\$10.00

## **Schedule "R" –Medical Facility**

\$100.00..... + ¾ of 1% of gross receipts

## **Schedule "S" - Hotel**

15 rooms or less .....\$150.00  
Each additional room.....\$ 5.00  
The license applies only to hotel operations, restaurant and other business requires separate license.

## **Schedule "T" – Trailer Court, Park or Camp**

\$50.00 for the first two prepared trailer spaces and \$2.00 for each additional space.

## **Schedule "U" – if gross receipts are:**

More	Less	
Than	but	than
0		\$400,000
		\$250 +1/20 <sup>th</sup> of 1% of the total gross receipts in excess of \$400,000

## **Schedule "V" – Personal Services**

First Station/chair..... \$13.50 +Schedule "A"  
Each additional station/chair.....\$ 5.00 +Schedule "A"

## **Schedule "W"- Billiard or poolrooms**

\$100.00 +1% of the total gross receipts of said business for the next preceding year

## **Schedule "X"**

\$100.00 +1/20 of 1% of gross receipts

## **Schedule "Y"**

First Alley	\$75.00
Each additional alley	\$10.00

## **Schedule "Z"**

\$250 + 1/10<sup>th</sup> of 1% of all gross annual receipts in excess of \$50,000.00

## **Schedule "AA" - local**

First Truck	\$75.00
Each additional truck	\$30.00

## **Schedule "BB" –long-distance**

\$200.00

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 becomes the minimum rate thereafter.

## **Schedule "CC" - Vending Machines**

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

1 to 5 machines vending any type merchandise or product	\$ 10.00 per decal
5 to 10 machines vending any type merchandise or product	\$ 5.00 per decal
all over 10 machines vending any type merchandise or product	\$ 2.50 per decal

## **Schedule "DD" - Peddlers**

Daily Rate	issued for single day sales activity	\$ 10.00
Weekly Rate	issued for week long sales activity	\$ 25.00
Monthly Rate	issued for month long sales activity	\$ 50.00
Yearly Rate	issued for annual sales activity	\$ 100.00

## **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).