



# Town of Stevenson (9447) Business License Fee Schedule

including General Information/FAQs



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

All businesses operating in the city limits or police jurisdiction of the Town of Stevenson 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	00 <b>Accommodations</b> – bed and breakfast inns and services	100.00
721110	00 <b>Accommodations</b> – hotels, motels and similar facilities	100.00
721310	00 <b>Accommodations</b> – rooming houses and boarding houses	100.00
721214	00 <b>Accommodations</b> – trailer parks, RV parks, and travel parks	100.00
541211	00 <b>Accountant/CPAs</b> – individual and/or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	150.00
561439	00 <b>Administrative services</b> – answering, employment, office, sec., travel	60.00
524292	00 <b>Agent Office</b> – administration of third parties, pension funds, annuities, etc	60.00
115114	00 <b>Agriculture support</b> - cotton gins, farm mgt, post-harvest activities	40.00
481111	00 <b>Air transportation</b> – airline tickets, shipping, freight, charters service	60.00
312141	01 <b>Alcohol Importer License</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	250.00
312141	02 <b>Alcohol Manufacturing</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	250.00
312141	03 <b>Alcohol Warehouse</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	200.00
621910	00 <b>Ambulance</b> <b>Must Provide Board Certification: Alabama EMSP Licensure</b>	60.00
713990	00 <b>Amusement</b> – arcades, golf clubs, marinas, fitness, bowling centers	60.00
112990	00 <b>Animal Production</b> - dairy, cattle, ranching, sheep, raising chickens, poultry	60.00
315999	00 <b>Apparel manufacturing</b> - women, men, children, hosiery, outerwear, accessories	60.00
335211	00 <b>Appliance manufacturing</b> - small appliance, lighting, electrical, battery, freezer	60.00
541310	00 <b>Architect</b> – individual and/or firm professional license <b>Must Provide Board Certification: Architects Registration Board</b>	50.00
711219	00 <b>Arts and sports</b> – dance, musical, teams, tracks, promoters, agents	60.00
541110	00 <b>Attorney/Lawyers</b> – individual and/or firm professional license <b>Must Provide Board Certification: Alabama State Bar</b>	150.00
521111	00 <b>Bank Branch or ATM</b> – not main office of bank	10.00
521110	00 <b>Bank Main Office</b> – not branch location or ATM	B
312121	00 <b>Beer</b> - off premise - state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	50.00
312122	00 <b>Beer</b> – on/off premise - state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	75.00
312132	00 <b>Beer &amp; Wine</b> - wholesale distributor <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	375.00
312132	01 <b>Beer Wholesale</b> –state regulated <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	250.00
312100	00 <b>Beverage manufacturing</b> - all types of soft drinks, bottled water, breweries, ice	40.00
513100	00 <b>Broadcasting</b> – radio and television stations	60.00
444130	00 <b>Building materials</b> - hardware, paint, home center, wallpaper, nursery	50.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
910001	00 <b>Category for number of</b> - vending machines for all types vending	30.00
722320	00 <b>Caterers-</b> and/or mobile food services <b>Must Provide Board Certification: Department of Health Permit</b>	50.00
325998	00 <b>Chemical manufacturing</b> - of fertilizer, wood, pesticide, paint, soap, resin, plastic	60.00
621310	00 <b>Chiropractor</b> – individual and/or firm professional license <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	150.00
448190	00 <b>Clothing &amp; accessories</b> – men, women, children, infant, shoe, jewelry	50.00
334419	00 <b>Computer &amp; electronic manufacturing</b> - audio, video, circuit boards, peripherals	60.00
541511	00 <b>Computer Programmer</b> – individual and/or professional firm license	150.00
233320	00 <b>Contractors</b> - <u>general contractors</u> , comm bldg, residential, subdivisions <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	40.00
233321	00 <b>Contractors</b> - <u>general contractors</u> , itinerant, not local <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	200.00
234990	00 <b>Contractors</b> – <u>heavy construction</u> , highway, bridge, street, water, sewer, <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	40.00
234991	00 <b>Contractors</b> – <u>heavy construction</u> , itinerant, not local <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	200.00
235950	00 <b>Contractors</b> - <u>specialty trade</u> - building equipment & mechanical install	40.00
235510	00 <b>Contractors</b> - <u>specialty trade</u> - carpentry contractors	40.00
235710	00 <b>Contractors</b> - <u>specialty trade</u> - concrete contractors	30.00
235420	00 <b>Contractors</b> - <u>specialty trade</u> - drywall, acoustical & insulation	40.00
235310	00 <b>Contractors</b> - <u>specialty trade</u> - electrical contractors <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	40.00
235940	00 <b>Contractors</b> - <u>specialty trade</u> - excavation and site development	40.00
235520	00 <b>Contractors</b> - <u>specialty trade</u> - floor coverings/all types	40.00
235920	00 <b>Contractors</b> - <u>specialty trade</u> - glass and glazing contractors	40.00
235991	00 <b>Contractors</b> - <u>specialty trade</u> – itinerant, not local	200.00
235410	00 <b>Contractors</b> - <u>specialty trade</u> - masonry and stone contractors	40.00
235210	00 <b>Contractors</b> - <u>specialty trade</u> - painting and wall covering	40.00
235610	00 <b>Contractors</b> - <u>specialty trade</u> - roofing, siding & sheet metal	30.00
235910	00 <b>Contractors</b> - <u>specialty trade</u> - structural steel erection	40.00
235430	00 <b>Contractors</b> - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	40.00
235810	00 <b>Contractors</b> - <u>specialty trade</u> - water well drilling & irrigation	40.00
235940	00 <b>Contractors</b> - <u>specialty trade</u> - wrecking and demolition	40.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
235990	00 <b>Contractors - specialty trades contractors-</b> non-general & non-heavy	40.00
235110	00 <b>Contractors- specialty trade-</b> plumbing, heating & AC <b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b> <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>	40.00
492110	00 <b>Couriers</b> – couriers and local messengers, services, local delivery services	70.00
522390	00 <b>Credit services</b> – companies & activities related to credit & mediation	60.00
999999	99 <b>Delivery</b>	V
621200	00 <b>Dentist</b> – individual and/or firm professional license <b>Must Provide Board Certification: Board of Dental Examiners of Alabama</b>	150.00
611699	00 <b>Educational services</b> – technical, computer, sports, services, business	60.00
443112	00 <b>Electronic &amp; appliance store</b> - household, radio, television, computers	50.00
541330	00 <b>Engineer</b> – individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	150.00
561710	00 <b>Exterminating services</b> – exterminating company and its services <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	60.00
111998	00 <b>Farming and Crop Production</b> - agriculture, crop production, nursery, fruit, growers	60.00
114119	00 <b>Fishing &amp; hunting</b> - hunting and trapping, finfish, shellfish, supplies	50.00
445120	00 <b>Food &amp; beverage stores</b> - grocery, convenience store, markets – <b>if you sell beer and/or wine for off premise consumption you must also purchase the required beer and wine licenses.</b>	50.00
311991	00 <b>Food manufacturing</b> - meat, seafood, grain, fruit, dairy, animal, poultry processing	60.00
113110	00 <b>Forestry</b> - logging, forestry, timber track operations, timber mgt	60.00
812990	00 <b>Fortune Teller</b> or Clairvoyant - individual reader license	60.00
525990	00 <b>Funds, trusts, other financial agencies</b> – agents, agencies, investments, finance companies	60.00
442290	00 <b>Furniture</b> - furniture, home furnishings, stores, floor coverings, window	50.00
337129	00 <b>Furniture manufacturing</b> - cabinets, office, household, beds, medical, kitchen	60.00
447110	00 <b>Gasoline Retail</b> – selling gasoline with or without convenience stores	20.00
452110	00 <b>General Merchandise Store-</b> department, warehouse clubs	50.00
446199	00 <b>Health care stores</b> – drug, pharmacy, cosmetic, optical, health food	50.00
621491	00 <b>HMO</b> – medical centers and services	60.00
622110	00 <b>Hospitals</b> – surgical, substance abuse, psychiatric, general care, special,	60.00
514190	00 <b>Information services</b> – all types of information services	60.00
524126	00 <b>Insurance Company</b> – casualty, fire, and/or marine premiums	11-51-120/123
524128	00 <b>Insurance Company</b> – health, allied and all other premiums	11-51-120/123



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
561720	00 Janitorial firm – janitorial cleaning services – individual or firm	60.00
316993	00 Leather manufacturing - shoes, luggage, handbag, related products, all footwear	60.00
312141	00 Liquor Wholesale - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	500.00
333990	00 Machinery manufacturing - office machinery, industrial, engines, farm, HVAC	60.00
551110	00 Management companies – offices, enterprises, regional, corporate	60.00
332999	00 Metal fabrication - cutlery, structural, ornamental, machine shops	60.00
212299	00 Mining - (except for oil and gas) all related mining activities	60.00
213112	00 Mining support services - for oil and gas mining activities, oil/gas wells	60.00
339999	00 Miscellaneous manufacturing - specialty manufacturing not defined in separate categories	60.00
453998	00 Miscellaneous retailers – florist, gift, novelty, pet, art, tobacco, used mdse	60.00
512131	00 Motion pictures – theatres, videos, recording, drive-ins, sound studios	150.00
441310	00 Motor vehicle & parts - auto, motorcycles, boats, parts, accessories	40.00
441311	00 Motor vehicles - new and/or used - dealerships and lots Must Provide Board Certification: Revenue Department-License Section	100.00
712190	00 Museums – museums and historical sites, zoos, botanical gardens, parks	60.00
327331	00 Nonmetallic manufacturing - glass, cement, lime, pottery, ceramic, brick, tile	60.00
454390	00 Non-Store Retailers – direct selling, mail order, vending machine operators	30.00
454391	00 Non-Store Retailers – peddlers license/local peddler	100.00 PD
454392	00 Non-Store Retailers- Peddlers license/itinerant peddler	100.00 PD
623110	00 Nursing care – residential care facility, day care, assisted living	60.00
623312	00 Nursing Home – care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	60.00
211111	00 Oil and gas extraction - natural gas liquid extraction, crude extraction	60.00
621320	00 Optometrist – individual and/or firm professional license Must Provide Board Certification: Optometry Board	150.00
314129	00 Other manufacturing - mill operations not covered in 313, rugs, linen, curtains	60.00
621498	00 Outpatient Care Centers – all other types of services	60.00
445310	00 Package Stores Retail Liquor, Includes Wine and Beer for off Premise Consumption- state regulated Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1000.00
322229	00 Paper manufacturing - pulp, paper, and converted products, stationary, tubes, cores,	60.00
485114	00 Passenger transportation – bus terminals state regulated	37-3-33

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
485113	00 Passenger transportation – charter and other vehicle transit services	50.00
485321	00 Passenger transportation – number of taxis, cabs, limousines, or buggies	50.00
485320	00 Passenger transportation – taxi cabs, limousine service, buggy, charters	50.00
522298	00 Pawn Shop – whether title pawn or merchandise	60.00
812199	00 Personal Services - hair, skin, barber, beautician, diet, nail, tanning Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	20.00
324199	00 Petroleum and coal manufacturing - asphalt, grease, roofing, paving products	60.00
541921	00 Photographer – studios, portrait, commercial, services	150.00
621111	00 Physician – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	150.00
326291	00 Plastic & rubber manufacturing - tires, pipe, hoses, belts, bottles, sheet, wrap, film	60.00
331521	00 Primary metal manufacturing - iron, steel, aluminum, wire, copper, foundries	60.00
323112	00 Printing - screen, quick, digital, books, lithographic, handbills, comm	40.00
541990	00 Professional Services Not Elsewhere Classified – scientific, technical	150.00
511199	00 Publishing industries (except internet) – newspaper, book, periodical, databases, software	40.00
482110	00 Rail transportation – transportation, ticket offices, state regulated	11-51-124
531390	00 Real estate – offices, agents, brokers, management, appraisers	60.00
532490	00 Rental and leasing – auto, truck, trailer, RV, all tangible property	60.00
532230	00 Rental and leasing – movie and video rental	60.00
811412	00 Repairs and maintenance - all appliances, home & garden equipment	60.00
811219	00 Repairs and maintenance - all electronic equipment	60.00
811118	00 Repairs and maintenance - auto, paint/body, carwash, other vehicular	40.00
722110	00 Restaurant – full service restaurant facility – if you sell liquor beer and or wine you must also purchase 312121.01 Must Provide Board Certification: Department of Health Permit	50.00
722211	00 Restaurant – limited facility or service Must Provide Board Certification: Department of Health Permit	50.00
312121	01 Restaurant Retail Liquor, Beer and or Wine included – you must also purchase 722110.00 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1000.00
522121	00 S&L Branch or ATM – not main office of S&L	10.00
522120	00 Savings and Loans – not branch location or ATM	B
523999	00 Securities, commodity – brokerage, portfolio, investment, other	60.00
624229	00 Social assistance – shelters, vocational, child care, abuse, emergency	60.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
711310	00 <b>Special Events</b> – promoter or activity – see schedule for rates	200.00 PD
451120	00 <b>Sporting goods &amp; hobbies</b> – toy, fish, gun, books, games	50.00
541360	00 <b>Surveyor</b> – individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	150.00
513322	00 <b>Telecommunications</b> – cellular and other wireless, paging	50.00
513330	00 <b>Telecommunications</b> – resellers of service	60.00
513310	00 <b>Telecommunications</b> – telephone local	105.00
513320	00 <b>Telecommunications</b> – telephone long distance	27.00
313112	00 <b>Textile manufacturing</b> - fabric, yarn, carpet, canvas, rope, twine, fabric mills	60.00
336112	00 <b>Transportation manufacturing</b> - manufacturing auto, truck, trailer, motor home, boat, ship	60.00
484122	00 <b>Truck transportation</b> – local, long-distance, freight, moving, and storage	50.00
484230	00 <b>Truck transportation</b> – terminal – state regulated	37-3-33
999111	00 Unclassified miscellaneous <b>business</b> services not elsewhere classified	60.00
999222	00 Unclassified miscellaneous <b>personal</b> services not elsewhere classified	60.00
453310	00 <b>Used Merchandise Stores</b> – books, miscellaneous, consignment, flea mkt	50.00
221122	00 <b>Utilities</b> - electric power or light company - state regulated	A
221210	00 <b>Utilities</b> - natural gas company - state regulated	60.00
221310	00 <b>Utilities</b> - water, sewage treatment, steam, and other	60.00
541940	00 <b>Veterinarian</b> – individual and/or firm professional license <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	150.00
493110	00 <b>Warehousing and storage</b> – distribution, household, refrigerated, special	60.00
562998	00 <b>Waste management</b> – companies, trucks, septic tanks, landfill, services	60.00
483212	00 <b>Water transportation</b> – coastal, freight forwarders, inland, passenger	60.00
421990	00 <b>Wholesale trade</b> - <u>durable</u> , vehicle, machinery, equipment, furniture	50.00
422720	00 <b>Wholesale trade</b> - wholesale gasoline distributor	200.00
422990	00 <b>Wholesale trade</b> - <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	50.00
312131	00 <b>Wine</b> – off premise state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	75.00
312131	01 <b>Wine</b> – on/off premise state regulated through ABC. <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	75.00
312132	02 <b>Wine Wholesale</b> – state regulated <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	275.00
321999	00 <b>Wood manufacturing</b> - sawmills, wood preservation, veneer, trusses, millwork	40.00

## Schedule "A" –

Each person, firm or corporation engaged in the business of selling or distributing electric current, incorporated under the laws of the State of Alabama, or any other State or whether incorporated at all or not shall pay the City of Stevenson, Alabama, an amount equal to Three (3%) percent of the gross receipts from business transacted by such person, firm or corporation in the City of Stevenson, Alabama for the preceding year.

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

More Than	but	Less than	
0		50,000	10.
50,000		100,000	20.
100,000		150,000	30.
150,000		200,000	40.
200,000		250,000	50.
250,000		300,000	60.
300,000		350,000	70.
350,000		400,000	80.
400,000		450,000	90.
450,000		500,000	100.
500,000		600,000	110.
Excess of \$600,000			125.

## Schedule "C" - Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	312122.00	\$75.00	
050 (Beer Off Premise Only)	312121.00	\$50.00	
060 (Table Wine On/Off Premise)	312131.01	\$75.00	
070 (Table Wine Off Premise Only)	312131.00	\$75.00	
011 (Package Store Liquor Class)	445310.00	\$1,000.00	
This license includes the sale of beer and wine			
020 (Restaurant Retail Liquor)	312121.01	\$1,000.00	
This license includes the sale of beer and wine			
110 (Wholesale Table Wine & Beer)	312132.00	\$275.00	Distributors
License			
Beer Wholesale	312132.01	\$250.00	
Wine Wholesale	312132.02	\$275.00	
Liquor Wholesale	312141.00	\$500.00	
Importer License	312141.01	\$250.00	
Manufacturer License Alcohol	312141.02	\$250.00	
Warehouse Alcohol	312141.03	\$200.00	

## **Schedule "D" - 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 "E" - Itinerants**

Itinerant businesses operating within the jurisdiction but located outside the jurisdiction, shall pay the itinerant rate for a business license and that rate shall be \$ 500.00.

## **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)

(a) (1) Each municipality shall allow 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 therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing herein 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 such 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 shall mean 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 hereunder.

(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).