



# City of Sulligent (9392) Business License Fee Schedule

including General Information/FAQs



## Thank you for doing business in the City of Sulligent

All businesses operating in the city limits or police jurisdiction of the City of Sulligent 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.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
111998	00	<b>Abstractors</b> - agriculture, crop production, nursery, fruit, growers	\$65.00
721191	00	<b>Accommodations</b> - bed and breakfast inns and services	D
721110	00	<b>Accommodations</b> - hotels, motels and similar facilities	C
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
112990	00	<b>Accountant/CPAs</b> - individual and/or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	\$95.00
561439	00	<b>Administrative services</b> - answering, employment, office, sec., travel	\$50.00
524292	00	<b>Agent Office</b> - administration of third parties, pension funds, annuities, etc	\$50.00
115114	00	<b>Agriculture support</b> - cotton gins, farm mgt, post-harvest activities	\$50.00
481111	00	<b>Air transportation</b> - airline tickets, shipping, freight, charters service	B
561621	00	<b>Alarm Companies</b> - sprinklers & security- monitoring and installation <b>Must Provide Board Certification: Alabama Electronic Security Board of Licensure</b>	\$50.00
713990	00	<b>Amusement</b> - arcades, golf clubs, marinas, fitness, bowling centers	B
541211	00	<b>Animals</b> - dairy, cattle, ranching, sheep, raising chickens, poultry	\$40.00
315999	00	<b>Apparel manufacturing</b> - women, men, children, hosiery, outerwear, accessories	D
335211	00	<b>Appliance manufacturing</b> - small appliance, lighting, electrical, battery, freezer	C
541310	00	<b>Architect</b> - individual and/or firm professional license <b>Must Provide Board Certification: Architects Registration Board</b>	\$95.00
711219	00	<b>Arts and sports</b> - dance, musical, teams, tracks, promoters, agents	\$50.00
541110	00	<b>Attorney/Lawyers</b> - individual and/or firm professional license <b>Must Provide Board Certification: Alabama State Bar</b>	\$95.00
812200	00	<b>Bail Bonds</b>	\$50.00
521111	00	<b>Bank Branch or ATM</b> - not main office of bank	U
521110	00	<b>Bank Main Office</b> - not branch location or ATM	U
312132	01	<b>Beer - wholesale license</b> - Each person licensed as a beer wholesaler under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A4 et seq.) shall pay to the City an annual license fee of 50 percent of the amount charged for state beer license by the state. In addition, each licensee will remit to the City Clerk, on forms provided by such Clerk, each month, the privilege or excise tax levied on the sales of beer by Code of Ala. 1975, Title 28, Ch. 3, Art. 58 (Code of Ala. 1975, § 28-3-190 et seq.). Wholesale beer dealers and distributors will not sell to any retail outlet within the City of Sulligent that does not have a current City license. <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	All New Licensees Must be approved by the city before the issuance of a license.  \$275

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
312132	00	<b>Beer &amp; Wine - wholesale distributor</b> - Each person licensed as a beer wholesaler under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A4 et seq.) shall pay to the City an annual license fee of 50 percent of the amount charged for state beer license by the state. In addition, each licensee will remit to the City Clerk, on forms provided by such Clerk, each month, the privilege or excise tax levied on the sales of beer by Code of Ala. 1975, Title 28, Ch. 3, Art. 58 (Code of Ala. 1975, § 28-3-190 et seq.). Wholesale beer dealers and distributors will not sell to any retail outlet within the City of Sulligent that does not have a current City license. <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	All New Licensees Must be approved by the city before the issuance of a license.  \$375
312100	00	<b>Beverage manufacturing</b> - all types of soft drinks, bottled water, breweries, ice	E
515100	00	<b>Broadcasting</b> - radio and television stations	\$80.00
444130	00	<b>Building materials</b> - hardware, paint, home center, wallpaper, nursery	\$50.00
910003	00	<b>Category for number of</b> - amusement devices and/or games	P
910004	00	<b>Category for number of</b> - buses, taxis, trucks, or other equipment	Q
910002	00	<b>Category for number of</b> - pool tables	O
910001	00	<b>Category for number of</b> - vending machines for all types vending	N
722320	00	<b>Caterers</b> <b>Must Provide Board Certification: Department of Health Permit</b>	\$55.00
325998	00	<b>Chemical manufacturing</b> - of fertilizer, wood, pesticide, paint, soap, resin, plastic	C
624410	00	<b>Child Day Care Services</b> <b>Must Provide Board Certification: Department of Human Resources</b>	\$50.00
621310	00	<b>Chiropractor</b> - individual and/or firm professional license <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	\$90.00
448190	00	<b>Clothing &amp; accessories</b> - men, women, children, infant, shoe, jewelry	\$50.00
312141	00	<b>Club - retail liquor –Class I</b> - Each person licensed by the state alcoholic beverage control board to operate a club, class I under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A.1 et seq.) shall pay to the City an annual license fee of \$10,000.00 if a class I club. In addition, to said stated license fee, each person shall pay to the City, on or before the 20th day of the calendar month next succeeding each separate, calendar month, for the privilege of having engaged in such business, an additional license tax of 15 percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month. In addition, each person applying for a club retail liquor license shall have a minimum of five hundred (100) paved, striped and lighted parking spaces available for the sole use of members of the club, if a class I club <b>MUST ALSO PURCHASE MISC RETAILER 453998.00, BEER ON/OFF 312121.00 AND WINE ON/OFF 312122.00</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	All New Licensees Must be approved by the city before the issuance of a license.  \$10,000

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
312141	01	<b>Club - retail liquor –Class II</b> - Each person licensed by the state alcoholic beverage control board to operate a club, class II under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A.1 et seq.) shall pay to the City an annual license fee \$20,000.00 for a class II club. In addition, to said stated license fee, each person shall pay to the City, on or before the 20th day of the calendar month next succeeding each separate, calendar month, for the privilege of having engaged in such business, an additional license tax of 15 percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month. In addition, each person applying for a club retail liquor license shall have a minimum of one thousand (1000) paved, striped and lighted parking spaces available for the sole use of members of the club, if a class II club. <b>MUST ALSO PURCHASE MISC RETAILER 453998.00, BEER ON/OFF 312121.00 AND WINE ON/OFF 312122.00</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	All New Licensees Must be approved by the city before the issuance of a license.  \$20,000
334419	00	<b>Computer &amp; electronic manufacturing</b> - audio, video, circuit boards, peripherals	C
541511	00	<b>Computer Programmer</b> - individual and/or professional firm license	\$95.00
236220	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>	\$100.00
237991	00	<b>Contractors</b> - <u>heavy construction</u> - itinerant not local, steel work <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	\$100.00
237950	01	<b>Contractors</b> - <u>specialty trade</u> - building equipment & mechanical install	\$50.00
238510	00	<b>Contractors</b> - <u>specialty trade</u> - carpentry contractors	\$50.00
238710	00	<b>Contractors</b> - <u>specialty trade</u> - concrete contractors	\$50.00
238420	00	<b>Contractors</b> - <u>specialty trade</u> - drywall, acoustical & insulation	\$50.00
238310	00	<b>Contractors</b> - <u>specialty trade</u> - electrical contractors <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	\$50.00
238930	00	<b>Contractors</b> - <u>specialty trade</u> - excavation and site development	\$100.00
238520	00	<b>Contractors</b> - <u>specialty trade</u> - floor coverings/all types	\$50.00
238920	00	<b>Contractors</b> - <u>specialty trade</u> - glass and glazing contractors	\$50.00
238410	00	<b>Contractors</b> - <u>specialty trade</u> - masonry and stone contractors	\$50.00
238210	00	<b>Contractors</b> - <u>specialty trade</u> - painting and wall covering	\$50.00
238160	00	<b>Contractors</b> - <u>specialty trade</u> - roofing, siding & sheet metal	\$50.00
238910	00	<b>Contractors</b> - <u>specialty trade</u> - structural steel erection	\$50.00
238430	00	<b>Contractors</b> - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	\$50.00
238810	00	<b>Contractors</b> - <u>specialty trade</u> - water well drilling & irrigation	\$50.00



Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
238940	01	<b>Contractors</b> - <u>specialty trade</u> - wrecking and demolition	\$50.00
238111	00	<b>Contractors</b> - <u>specialty trade</u> - heating & air conditioning <b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>	\$50.00
238991	00	<b>Contractors</b> - <u>specialty trades contractors</u> - itinerant not local	\$50.00
238990	00	<b>Contractors</b> - <u>specialty trades contractors</u> - non-general & non-heavy	\$50.00
236321	00	<b>Contractors</b> - general contractors, itinerant, residential/ comm builder <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	\$100.00
236990	00	<b>Contractors</b> - general contractors, repairs and maintenance	\$50.00
238110	00	<b>Contractors</b> - <u>specialty trade</u> - plumbing <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>	\$50.00
522390	00	<b>Credit services</b> – check cashing	\$100.00
492110	00	<b>Deliveries</b> - couriers and local messengers, services, local delivery services	C
999999	00	<b>Delivery</b>	V
621200	00	<b>Dentist</b> - individual and/or firm professional license	\$90.00
452110	00	<b>Department Store</b> - department, warehouse clubs	\$70.00
711311	00	<b>Disc Jockey</b>	\$50.00
611699	00	<b>Educational services</b> - technical, computer, sports, services, business	\$50.00
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>	\$95.00
561710	00	<b>Exterminating services</b> - exterminating company and its services <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	\$55.00
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	F
311991	00	<b>Food manufacturing</b> - meat, seafood, grain, fruit, dairy, animal, poultry processing	F
722330	00	<b>Food Service</b> - Mobile	\$50.00
113110	00	<b>Forestry</b> - logging, forestry, timber track operations, timber mgt	\$100.00
812990	00	<b>Fortune Teller</b> or Clairvoyant - individual reader license	M
525990	00	<b>Funds, trusts, other financial agencies</b> - agents, agencies, investments, finance companies	\$50.00
812210	00	<b>Funeral Parlors &amp; Directors</b> <b>Must Provide Board Certification: Board of Funeral Services</b>	\$70.00
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	C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
447110	00	<b>Gasoline Retail</b> - selling gasoline with or without convenience stores	\$50.00
446199	00	<b>Health care stores</b> - drug, pharmacy, cosmetic, optical, health food	\$70.00
621491	00	<b>HMO</b> - medical centers and services	B
444100	00	<b>Home Centers</b> - super home centers	B
622110	00	<b>Hospitals</b> - surgical, substance abuse, psychiatric, general care, special	C
422740	00	<b>Ice Wholesalers</b>	\$30.00
312141	08	<b>Importer license</b> - Each person who has obtained an importer license from the state alcoholic beverage control bond under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, §28-3A-1 et seq.) shall, pay to the City an annual license fee of \$350.00. <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	All New Licensees Must be approved by the city before the issuance of a license.  \$350
519190	00	<b>Information services</b> - all types of information services	\$50.00
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
561720	00	<b>Janitorial firm</b> - janitorial cleaning services - individual or firm	\$35.00
561730	00	<b>Landscaping</b> - tree removal, irrigation sprinkler	\$50.00
561731	00	<b>Lawn Maintenance</b> - tree trimming, lawn main., pressure washing	\$50.00
316993	00	<b>Leather manufacturing</b> - shoes, luggage, handbag, related products, all footwear	D
312141	10	<b>Lounge retail liquor license Class 1.</b> Each person licensed by the state alcoholic beverage control board to operate a retail lounge under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, §28-3A-1 et seq.) shall pay to the City an annual license fee of \$20,000.00. In addition to said stated license fee, each person shall pay to the City, on or before the 20th day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of 15 percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month. In addition, each person applying for a lounge retail liquor license shall have available a minimum of one thousand (100) paved, striped and lighted parking spaces for the sole use of customers of the lounge. <b>MUST ALSO PURCHASE MISC RETAILER 453998.00, BEER ON/OFF 312121.00 AND WINE ON/OFF 312122.00</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	All New Licensees Must be approved by the city before the issuance of a license.  \$20,000
333990	00	<b>Machinery manufacturing</b> - office machinery, industrial, engines, farm, HVAC	C
551110	00	<b>Management companies</b> - offices, enterprises, regional, corporate	\$50.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
312141	07	<b>Manufacturer license</b> - Each person who has obtained a manufacturer license from the state alcoholic beverage control board under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, §28-3A-1 et seq.) shall pay to the City an annual license fee of \$350.00. <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	All New Licensees Must be approved by the city before the issuance of a license.  \$350
332999	00	<b>Metal fabrication</b> - cutlery, structural, ornamental, machine shops	\$25.00
212299	00	<b>Mining</b> - (except for oil and gas) all related mining activities	\$100.00
213112	00	<b>Mining support services</b> - for oil and gas mining activities, oil/gas wells	\$100.00
339999	00	<b>Miscellaneous manufacturing</b> - specialty manufacturing not defined in separate categories (pallet manufacturers, others)	B
453998	00	<b>Miscellaneous retailers</b> - florist, gift, novelty, pet, art, tobacco, used mdse	\$50.00
236220	01	<b>Mobile Home-</b> Movers/ Sales & deliveries	\$115.00
423990	00	<b>Monument Dealers</b>	\$30.00
512131	00	<b>Motion pictures</b> - theatres, videos, recording, drive-ins, sound studios	\$60.00
441310	00	<b>Motor vehicle &amp; parts</b> - auto, motorcycles, boats, parts, accessories	\$95.00
441311	00	<b>Motor vehicles</b> - new and/or used - dealerships and lots <b>Must Provide Board Certification: Revenue Department - Regulatory License</b>	\$120.00
712190	00	<b>Museums</b> - museums and historical sites, zoos, botanical gardens, parks	C
327331	00	<b>Nonmetallic manufacturing</b> - glass, cement, lime, pottery, ceramic, brick, tile	C
454395	00	<b>Non-Store Retailer</b> - Temp. Vendors/Solicitor	\$100.00 yearly
454395	01	<b>Non-Store Retailer</b> - Temp. Vendors/Solicitor	\$30.00 daily
454391	00	<b>Non-Store Retailer</b> - Temp.Vendors/Commercial promoted special events	\$100.00 yearly
454391	01	<b>Non-Store Retailer</b> - Temp.Vendors/Commercial promoted special events	\$30.00 daily
454392	00	<b>Non-Store Retailer</b> - Temp.Vendors/Concession stands/ Souvenir	\$100.00 yearly
454392	01	<b>Non-Store Retailer</b> - Temp.Vendors/Concession stands/ Souvenir	\$30.00 daily
454390	00	<b>Non-Store Retailers</b> - direct selling, mail order	\$100.00 yearly
454390	01	<b>Non-Store Retailers</b> - direct selling, mail order	\$30.00 daily
623110	00	<b>Nursing care</b> - residential care facility, day care, assisted living	\$75.00
623312	00	<b>Nursing Home</b> - care for elderly and continuing care facilities <b>Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators</b>	D
211111	00	<b>Oil and gas extraction</b> - natural gas liquid extraction, crude extraction	\$100.00
621320	00	<b>Optometrist</b> - individual and/or firm professional license <b>Must Provide Board Certification: Optometry Board</b>	\$90.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
314129	00	<b>Other manufacturing</b> - mill operations not covered in 313, rugs, linen, curtains	E
621498	00	<b>Outpatient Care Centers</b> - all other types of services	C
322229	00	<b>Paper manufacturing</b> - pulp, paper, and converted products, stationary, tubes, cores,	E
485114	00	<b>Passenger transportation</b> - bus terminals state regulated	37-3-33
485113	00	<b>Passenger transportation</b> - charter and other vehicle transit services	B
485321	00	<b>Passenger transportation</b> - number of taxis, cabs, limousines, or buggys	J
485320	00	<b>Passenger transportation</b> - taxi cabs, limousine service, buggy, charters	J
522298	00	<b>Pawn Shop</b> - whether title pawn or merchandise	\$90.00
812199	01	<b>Personal Services</b> – barber <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	\$30.00
812199	00	<b>Personal Services</b> - hair, skin, beautician, diet, nail,	\$30.00
812199	02	<b>Personal Services</b> - tanning	\$30.00
324199	00	<b>Petroleum and coal manufacturing</b> - asphalt, grease, roofing, paving products	C
541921	00	<b>Photographer</b> - studios, portrait, commercial, services	\$55.00
621111	00	<b>Physician</b> - individual and/or firm professional license <b>Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama</b>	\$90.00
326291	00	<b>Plastic &amp; rubber manufacturing</b> - tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
331528	00	<b>Primary metal manufacturing</b> - iron, steel, aluminum, wire, copper, foundries	C
323112	00	<b>Printing</b> - screen, quick, digital, books, lithographic, handbills, comm	\$50.00
541990	00	<b>Professional Services Not Elsewhere Classified</b> - scientific, technical, perc test	\$95.00
511199	00	<b>Publishing industries</b> - newspaper, book, periodical, databases, software	\$60.00
482110	00	<b>Rail transportation</b> - transportation, ticket offices, state regulated	11-51-124
531390	00	<b>Real estate</b> - offices, agents, brokers, management, appraisers	\$60.00
532490	00	<b>Rental and leasing</b> - auto, truck, trailer, RV, all tangible property	C
532230	00	<b>Rental and leasing</b> - movie and video rental	\$35.00
811412	00	<b>Repairs and maintenance</b> - all appliances, home & garden equipment	\$50.00
811219	00	<b>Repairs and maintenance</b> - all electronic equipment	\$50.00
811118	00	<b>Repairs and maintenance</b> - auto, paint/body, carwash, other vehicular	\$50.00
811111	00	<b>Repairs and maintenance</b> – tire repair only	\$10.00
722110	00	<b>Restaurant</b> - full service restaurant facility <b>Must Provide Board Certification: Department of Health Permit</b>	\$35.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
722211	00	<b>Restaurant -Deli</b> <b>Must Provide Board Certification: Department of Health Permit</b>	\$35.00
312141	03	<b>Restaurant retail liquor license</b> - Each person licensed by the state alcoholic beverage control board to sell alcoholic beverages in connection with the operation of a restaurant under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, §28-3A-1 et seq.) shall pay to the City an annual privilege license fee of \$500.00. In addition to the stated license fee, each such person shall pay to the City, on or before the 20th day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of 15 percent of the monthly gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during the immediate preceding calendar month. <b>MUST ALSO PURCHASE RESTAURANT RETAIL 722110.00, BEER ON/OFF 312121.00 AND WINE ON/OFF 312122.00</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	All New Licensees Must be approved by the city before the issuance of a license.  \$500
312122	00	<b>Retail beer - off-premises</b> - Each person licensed by the state alcoholic beverage control board to sell beer for off-premises consumption under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of 50 percent of the amount charged for state beer license by the state. <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	All New Licensees Must be approved by the city before the issuance of a license.  \$50
312121	00	<b>Retail beer - on-premises and off-premises</b> - Each person licensed by the state alcoholic beverage control board to sell beer for on-premises and off-premises consumption under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee 50 percent of the amount charged for state beer license by the state. <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	All New Licensees Must be approved by the city before the issuance of a license.  \$75
312141	02	<b>Retail liquor - off-premises Lounge Class II-Package Store</b> - Each person licenses by the state alcoholic beverage control board to operate a retail lounge under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, §28-3A-1 et seq.) shall pay to the City an annual license fee of \$2,000.00. In addition to said stated license fee, each person shall pay to the City, on or before the 20th day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of 15 percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month. <b>MUST ALSO PURCHASE MISC RETAILER 453998.00, BEER OFF 312122.00 AND WINE OFF 312131.00</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	All New Licensees Must be approved by the city before the issuance of a license.  \$2,000
312131	00	<b>Retail table wine license - off-premises</b> - Each person licensed by the state alcoholic beverage control board to sell table wine for off-premises consumption under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A4 et seq.) shall pay to the City an annual license fee of 50 percent of the amount charged for state wine license by the state. <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	All New Licensees Must be approved by the city before the issuance of a license.  \$75

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
312131	02	<b>Retail table wine license - on-premises and off-premises</b> - Each person licensed by the state alcoholic beverage control board to sell table wine at retail for on-premises and off-premises consumption under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of 50 percent of the amount charged for state wine license by the state, unless such person shall have paid for an on-premises liquor license. <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	All New Licensees Must be approved by the city before the issuance of a license.  \$75
522121	00	<b>S&amp;L Branch or ATM</b> - not main office of S&L	U
517410	00	<b>Satellite</b> - setup/ dealers	\$75.00
522120	00	<b>Savings and Loans</b> - not branch location or ATM	U
523999	00	<b>Securities, commodity</b> - brokerage, portfolio, investment, mortgage brokers, other <b>Must Provide Board Certification: Alabama Securities Commission</b>	\$100.00
487990	00	<b>Sightseeing</b> - scenic and sightseeing, land, air, water, special trans	A
624229	00	<b>Social assistance</b> - shelters, vocational, child care, abuse, emergency	E
711310	00	<b>Special Events</b> - promoter or activity - see schedule for rates	\$100.00
312141	06	<b>Special events retail license - on-premises</b> - Each person who has been recommended by the City and obtained a special events retail liquor license from the state alcoholic beverage control board under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, §28-3A-1 et seq.) shall pay to the City a license fee of \$200.00. No such license shall be issued for a period in excess of seven days. Such alcoholic beverages as are authorized by the state alcoholic beverage control board may be sold. All applications for special event licenses shall be filed with the City Clerk at least 25 days in advance of the event for which a license is sought. In addition to the stated license fee, each such person shall pay to the City, on or before the 20th day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of 15 percent of the monthly gross receipts derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month. The following shall apply to the applicant for a special event retail liquor license: <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	All New Licensees Must be approved by the city before the issuance of a license.  \$200 for 7 days  *See schedule H for addl info.
312141	04	<b>Special retail liquor license - on-premises</b> -.Each person who has obtained a special retail liquor license from the state alcoholic beverage control board under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City a license fee of \$250.00 when the period of use is 30 days or less. In addition to said stated license fee, (1) each such person shall pay to the City 50 percent of the amount charged for state wine license by the state. In addition to the stated license fee, (2) each such person shall pay to the City, on or before the 20th day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of 15 percent of the monthly gross receipts derived from the sale of all alcoholic beverages except beer	All New Licensees Must be approved by the city before the issuance of a license.  \$250.00 for 30 days or less

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
		and table wine, received during such immediate next preceding calendar month. <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	
312141	05	<b>Special retail liquor license - on-premises</b> -Each person who has obtained a special retail liquor license from the state alcoholic beverage control board under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) Such person shall pay to the City a license fee of \$350.00 when the period of use is more item 30 days. In addition to said stated license fee, (1) each such person shall pay to the City 50 percent of the amount charged for state wine license by the state. In addition to the stated license fee, (2) each such person shall pay to the City, on or before the 20th day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of 15 percent of the monthly gross receipts derived from the sale of all alcoholic beverages except beer and table wine, received during such immediate next preceding calendar month. <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	All New Licensees Must be approved by the city before the issuance of a license.  \$350.00 is more than 30 days
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>	\$95.00
517322	00	<b>Telecommunications</b> - cellular and other wireless, paging	K
517330	00	<b>Telecommunications</b> - resellers of service	A
517310	00	<b>Telecommunications</b> - telephone local	K
517320	00	<b>Telecommunications</b> - telephone long distance	K
517311	00	<b>Telecommunications-</b> telephone local office	\$100.00
313112	00	<b>Textile manufacturing</b> - fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
336112	00	<b>Transportation manufacturing</b> - manufacturing auto, truck, trailer, motor home, boat, ship	D
484122	00	<b>Truck transportation</b> - local, long-distance, freight, moving, and storage	C
484230	00	<b>Truck transportation</b> - terminal - state regulated	37-3-33
999111	00	Unclassified miscellaneous <b>business</b> services not elsewhere classified (consultants, others)	\$30.00
999222	00	Unclassified miscellaneous <b>personal</b> services not elsewhere classified (repo dealers, others)	\$50.00
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	3% of gross
221210	00	<b>Utilities</b> - natural gas company - state regulated	3% of gross
221310	00	<b>Utilities</b> - water, sewage treatment, steam, and other	3% of gross

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541940	00	<b>Veterinarian</b> - individual and/or firm professional license <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	\$75.00
312132	03	<b>Warehouse license</b> - Each person licensed by the state alcoholic beverage control board to receive, store or warehouse alcoholic beverages within the City for transshipment inside and outside the state shall pay to the City an annual license fee of \$500.00. <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	All New Licensees Must be approved by the city before the issuance of a license. \$500
493110	00	<b>Warehousing and storage</b> - distribution, household, refrigerated, special	\$25.00
562998	00	<b>Waste management</b> - companies, trucks, septic tanks, landfill, services	\$100.00
483212	00	<b>Water transportation</b> - coastal, freight forwarders, inland, passenger	B
312141	09	<b>Wholesale liquor license</b> - Each person who has obtained a wholesale liquor license from the state alcoholic beverage control board under Code of Ala. 1975, §28-3A-1 et seq. shall pay to the City an annual license fee of \$750.00. <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	All New Licensees Must be approved by the city before the issuance of a license. \$750
421990	00	<b>Wholesale trade</b> - <u>durable</u> , vehicle, machinery, equipment, furniture	E
422720	00	<b>Wholesale trade</b> - wholesale gasoline distributor	F
422990	00	<b>Wholesale trade</b> - <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	E
312132	02	<b>Wine - wholesaler</b> - Each person licensed by the sane alcoholic beverage control board as a wine wholesaler under the Alcoholic Beverage Licensing Code (Code of Ala. 1915, §28-3A-1 et seq.) shall pay to the City an annual license fee of 50 percent of the amount charged for state wine license by the state. In addition, each licensee will remit to the City Clerk, on forms provided by such Clerk, each month, the privilege or excise tax levied on the sales of table wine by the Alabama Table Wine Act (Code of Ala. 1975, §28-7-1 et seq.). Wholesale wine dealers will not sell to any retail outlet within the City of Sulligent that is not properly licensed by the City. <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	All New Licensees Must be approved by the city before the issuance of a license. \$275
321999	00	<b>Wood manufacturing</b> - sawmills, wood preservation, veneer, trusses, millwork	F
811410	00	<b>Wrecker Service</b> - wrecker services	\$60.00



## Calculation Information

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

More than	but	Less than	
0		99,999	100
100,000		199,999	346 + 2.72 per M in excess of 100,000
200,000		299,999	618 + 2.35 per M in excess of 200,000
300,000		399,999	853 + 2.21 per M in excess of 300,000
400,000		499,999	1,074 + 2.16 per M in excess of 400,000
500,000		599,999	1,290 + 2.11 per M in excess of 500,000
600,000		699,999	1,501 + 2.05 per M in excess of 600,000
700,000		799,999	1,706 + 2.00 per M in excess of 700,000
800,000		899,999	1,906 + 1.95 per M in excess of 800,000
900,000		999,999	2,101 + 1.89 per M in excess of 900,000
1,000,000		1,099,999	2,290 + 1.84 per M in excess of 1,000,000
1,100,000		1,199,999	2,274 + 1.79 per M in excess of 1,100,000
1,200,000		1,299,999	2,653 + 1.73 per M in excess of 1,200,000
1,300,000		1,399,999	2,826 + 1.68 per M in excess of 1,300,000
1,400,000		1,499,999	2,994 + 1.63 per M in excess of 1,400,000
1,500,000		1,999,999	3,157 + 1.60 per M in excess of 1,500,000
2,000,000		2,499,999	3,957 + 1.57 per M in excess of 2,000,000
2,500,000		2,999,999	4,742 + 1.55 per M in excess of 2,500,000
3,000,000		3,499,999	5,517 + 1.49 per M in excess of 3,000,000
3,500,000		3,999,999	6,262 + 1.44 per M in excess of 3,500,000
4,000,000		4,999,999	6,982 + 1.39 per M in excess of 4,000,000
5,000,000		5,999,999	8,372 + 1.33 per M in excess of 5,000,000
6,000,000		7,999,999	9,702 + 1.28 per M in excess of 6,000,000
8,000,000		10,999,999	12,262 + 1.23 per M in excess of 8,000,000
11,000,000		13,999,999	15,952 + 1.17 per M in excess of 11,000,000
14,000,000		57,999,999	19,462 + 1.12 per M in excess of 14,000,000
58,000,000		91,999,999	68,742 + 1.01 per M in excess of 58,000,000
92,000,000		Over 92MM	102,080 + .80 per M in excess of 92,000,000

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

More than	but	Less than	
0		99,999	100
100,000		199,999	300 + 2.41 per M in excess of 100,000
200,000		299,999	541 + 2.05 per M in excess of 200,000
300,000		399,999	746 + 1.94 per M in excess of 300,000
400,000		499,999	940 + 1.89 per M in excess of 400,000
500,000		599,999	1,129 + 1.84 per M in excess of 500,000
600,000		699,999	1,313 + 1.80 per M in excess of 600,000
700,000		799,999	1,492 + 1.75 per M in excess of 700,000
800,000		899,999	1,668 + 1.70 per M in excess of 800,000
900,000		999,999	1,838 + 1.66 per M in excess of 900,000
1,000,000		1,099,999	2,004 + 1.61 per M in excess of 1,000,000
1,100,000		1,199,999	2,165 + 1.56 per M in excess of 1,100,000
1,200,000		1,299,999	2,321 + 1.52 per M in excess of 1,200,000
1,300,000		1,399,999	2,473 + 1.47 per M in excess of 1,300,000
1,400,000		1,499,999	2,620 + 1.42 per M in excess of 1,400,000
1,500,000		1,999,999	2,762 + 1.40 per M in excess of 1,500,000
2,000,000		2,499,999	3,462 + 1.38 per M in excess of 2,000,000
2,500,000		2,999,999	4,152 + 1.35 per M in excess of 2,500,000
3,000,000		3,499,999	4,827 + 1.31 per M in excess of 3,000,000
3,500,000		3,999,999	5,482 + 1.26 per M in excess of 3,500,000
4,000,000		4,999,999	6,112 + 1.21 per M in excess of 4,000,000
5,000,000		5,999,999	7,322 + 1.17 per M in excess of 5,000,000
6,000,000		7,999,999	8,492 + 1.12 per M in excess of 6,000,000
8,000,000		10,999,999	10,732 + 1.07 per M in excess of 8,000,000
11,000,000		13,999,999	13,942 + 1.03 per M in excess of 11,000,000
14,000,000		57,999,999	17,032 + .98 per M in excess of 14,000,000
58,000,000		91,999,999	60,152 + .89 per M in excess of 58,000,000
92,000,000		Over 92MM	90,412 + .70 per M in excess of 92,000,000

**Schedule "C" – If gross receipt are:**

More than	but	Less than	
0		99,999	100
100,000		199,999	259 +2.05 per M in excess of 100,000
200,000		299,999	464 +1.76 per M in excess of 200,000
300,000		399,999	640 +1.66 per M in excess of 300,000
400,000		499,999	806 +1.62 per M in excess of 400,000
500,000		599,999	968 +1.58 per M in excess of 500,000
600,000		699,999	1,126 +1.54 per M in excess of 600,000
700,000		799,999	1,280 +1.50 per M in excess of 700,000
800,000		899,999	1,430 +1.46 per M in excess of 800,000
900,000		999,999	1,576 +1.42 per M in excess of 900,000
1,000,000		1,099,999	1,718 +1.38 per M in excess of 1,000,000
1,100,000		1,199,999	1,856 +1.34 per M in excess of 1,100,000
1,200,000		1,299,999	1,990 +1.30 per M in excess of 1,200,000
1,300,000		1,399,999	2,120 +1.26 per M in excess of 1,300,000
1,400,000		1,499,999	2,246 +1.22 per M in excess of 1,400,000
1,500,000		1,999,999	2,368 +1.20 per M in excess of 1,500,000
2,000,000		2,499,999	2,968 +1.18 per M in excess of 2,000,000
2,500,000		2,999,999	3,358 +1.16 per M in excess of 2,500,000
3,000,000		3,499,999	4,138 +1.12 per M in excess of 3,000,000
3,500,000		3,999,999	4,698 +1.08 per M in excess of 3,500,000
4,000,000		4,999,999	5,238 +1.04 per M in excess of 4,000,000
5,000,000		5,999,999	6,278 +1.00 per M in excess of 5,000,000
6,000,000		7,999,999	7,278 + .96 per M in excess of 6,000,000
8,000,000		10,999,999	9,198 + .92 per M in excess of 8,000,000
11,000,000		13,999,999	11,958 + .88 per M in excess of 11,000,000
14,000,000		57,999,999	14,598 + .84 per M in excess of 14,000,000
58,000,000		91,999,999	51,398 + .76 per M in excess of 58,000,000
92,000,000		Over 92MM	77,398 + .60 per M in excess of 92,000,000

**Schedule "D" – If gross receipts are:**

More than	but	Less than	
0		99,999	100
100,000		199,999	211 +1.72 per M in excess of 100,000
200,000		299,999	383 +1.47 per M in excess of 200,000
300,000		399,999	530 +1.38 per M in excess of 300,000
400,000		499,999	668 +1.35 per M in excess of 400,000
500,000		599,999	803 +1.32 per M in excess of 500,000
600,000		699,999	935 +1.28 per M in excess of 600,000
700,000		799,999	1,063 +1.25 per M in excess of 700,000
800,000		899,999	1,188 +1.22 per M in excess of 800,000
900,000		999,999	1,310 +1.18 per M in excess of 900,000
1,000,000		1,099,999	1,428 +1.15 per M in excess of 1,000,000
1,100,000		1,199,999	1,543 +1.12 per M in excess of 1,100,000
1,200,000		1,299,999	1,655 +1.08 per M in excess of 1,200,000
1,300,000		1,399,999	1,763 +1.05 per M in excess of 1,300,000
1,400,000		1,499,999	1,868 +1.02 per M in excess of 1,400,000
1,500,000		1,999,999	1,970 +1.00 per M in excess of 1,500,000
2,000,000		2,499,999	2,470 + .98 per M in excess of 2,000,000
2,500,000		2,999,999	2,960 + .97 per M in excess of 2,500,000
3,000,000		3,499,999	3,445 + .93 per M in excess of 3,000,000
3,500,000		3,999,999	3,910 + .90 per M in excess of 3,500,000
4,000,000		4,999,999	4,360 + .87 per M in excess of 4,000,000
5,000,000		5,999,999	5,230 + .83 per M in excess of 5,000,000
6,000,000		7,999,999	6,060 + .80 per M in excess of 6,000,000
8,000,000		10,999,999	7,660 + .77 per M in excess of 8,000,000
11,000,000		13,999,999	9,970 + .73 per M in excess of 11,000,000
14,000,000		57,999,999	12,160 + .70 per M in excess of 14,000,000
58,000,000		91,999,999	42,960 + .63 per M in excess of 58,000,000
92,000,000		Over 92MM	64,380 + .50 per M in excess of 92,000,000

**Schedule "E" – If gross receipts are:**

More than	but	Less than	
0		99,999	100
100,000		199,999	170 +1.33 per M in excess of 100,000
200,000		299,999	303 +1.17 per M in excess of 200,000
300,000		399,999	420 +1.11 per M in excess of 300,000
400,000		499,999	531 +1.08 per M in excess of 400,000
500,000		599,999	639 +1.05 per M in excess of 500,000
600,000		699,999	744 +1.03 per M in excess of 600,000
700,000		799,999	847 +1.00 per M in excess of 700,000
800,000		899,999	947 + .97 per M in excess of 800,000
900,000		999,999	1,044 + .95 per M in excess of 900,000
1,000,000		1,099,999	1,139 + .92 per M in excess of 1,000,000
1,100,000		1,199,999	1,231 + .89 per M in excess of 1,100,000
1,200,000		1,299,999	1,320 + .87 per M in excess of 1,200,000
1,300,000		1,399,999	1,407 + .84 per M in excess of 1,300,000
1,400,000		1,499,999	1,491 + .81 per M in excess of 1,400,000
1,500,000		1,999,999	1,572 + .80 per M in excess of 1,500,000
2,000,000		2,499,999	1,972 + .79 per M in excess of 2,000,000
2,500,000		2,999,999	2,367 + .77 per M in excess of 2,500,000
3,000,000		3,499,999	2,752 + .75 per M in excess of 3,000,000
3,500,000		3,999,999	3,127 + .72 per M in excess of 3,500,000
4,000,000		4,999,999	3,487 + .69 per M in excess of 4,000,000
5,000,000		5,999,999	4,177 + .67 per M in excess of 5,000,000
6,000,000		7,999,999	4,847 + .64 per M in excess of 6,000,000
8,000,000		10,999,999	6,127 + .61 per M in excess of 8,000,000
11,000,000		13,999,999	7,957 + .59 per M in excess of 11,000,000
14,000,000		57,999,999	9,727 + .56 per M in excess of 14,000,000
58,000,000		91,999,999	34,367 + .51 per M in excess of 58,000,000
92,000,000		Over 92MM	51,707 + .40 per M in excess of 92,000,000

## **Schedule "F" - If gross receipts are:**

More than	but	Less than	
0		99,999	100
100,000		199,999	129 +1.03 per M in excess of 100,000
200,000		299,999	232 + .88 per M in excess of 200,000
300,000		399,999	320 + .83 per M in excess of 300,000
400,000		499,999	403 + .81 per M in excess of 400,000
500,000		599,999	484 + .79 per M in excess of 500,000
600,000		699,999	563 + .77 per M in excess of 600,000
700,000		799,999	640 + .75 per M in excess of 700,000
800,000		899,999	715 + .73 per M in excess of 800,000
900,000		999,999	788 + .71 per M in excess of 900,000
1,000,000		1,099,999	859 + .69 per M in excess of 1,000,000
1,100,000		1,199,999	938 + .67 per M in excess of 1,100,000
1,200,000		1,299,999	995 + .65 per M in excess of 1,200,000
1,300,000		1,399,999	1,060 + .63 per M in excess of 1,300,000
1,400,000		1,499,999	1,123 + .61 per M in excess of 1,400,000
1,500,000		1,999,999	1,184 + .60 per M in excess of 1,500,000
2,000,000		2,499,999	1,484 + .59 per M in excess of 2,000,000
2,500,000		2,999,999	1,779 + .58 per M in excess of 2,500,000
3,000,000		3,499,999	2,069 + .56 per M in excess of 3,000,000
3,500,000		3,999,999	2,349 + .54 per M in excess of 3,500,000
4,000,000		4,999,999	2,619 + .52 per M in excess of 4,000,000
5,000,000		5,999,999	3,139 + .50 per M in excess of 5,000,000
6,000,000		7,999,999	3,639 + .48 per M in excess of 6,000,000
8,000,000		10,999,999	4,599 + .46 per M in excess of 8,000,000
11,000,000		13,999,999	5,979 + .44 per M in excess of 11,000,000
14,000,000		57,999,999	7,299 + .42 per M in excess of 14,000,000
58,000,000		91,999,999	25,779 + .38 per M in excess of 58,000,000
92,000,000		Over 92MM	38,699 + .30 per M in excess of 92,000,000

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

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 "I" - 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 "J" - 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 taxi cab or limousine	\$50.00 per year
All taxi cabs or limousines over 1	\$25.00 per year

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

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

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

[each city or City has to insert their own schedule for handling special events and all those activities that fall under the category of special events, functions or activities]

## **Schedule "M" - Fortune Tellers**

Annual license rate is \$500.00 and rate is reduced by \$25.00 each year until such time as the annual rate reaches \$250.00 and that becomes the minimum rate thereafter.

## **Schedule "N" - 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	\$20.00 per year
5 to 10 machines vending any type merchandise or product	\$10.00 per year
all over 10 machines vending any type merchandise or product	\$ 5.00 per year

## **Schedule "O" - Billiard and/or Pool Tables**

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:

For 1 to 2 billiard or pool tables	\$50.00 per year
All billiard or pool tables over 2	\$25.00 per year

## **Schedule "P" - Amusement Devices**

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:

For the first 10 machines	\$25.00 per year
All machines over 10	\$10.00 per year

## **Schedule "Q" - Buses, Trucks & Other Equipment**

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

From 1 to 2 buses, trucks or other equipment	\$50.00 per year
From 2 to 5 buses, trucks or other equipment	\$25.00 per year
Over 5 buses, trucks or other equipment	\$10.00 per year

## **Schedule "T" - 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 "U" - Banks / Savings & Loans**

Bank ATM Location	\$10.00
Bank Branch Location	\$10.00
Bank Main Office Facility	\$100.00
Savings & Loan ATM Location	\$10.00
Savings & Loan Branch Location	\$10.00
Savings & Loan Mail Office Facility	\$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).