

**Town of Susan Moore
(9691) Business License
Fee Schedule**

Including General Information/FAQs



Thank you for doing business in the Town of Susan Moore

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

How to file:

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

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

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

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

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

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

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

General Information/FAQs

Certification Requirements

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

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

Gross Receipts, Definition of

AL Code § 11-51-90.1 (2016)

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

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

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

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

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

Location Specific, Definition

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

- a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:
 - (i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
 - (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.
 - (iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
 - (iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
 - (v) All business claimed by a branch office or offices must be conducted by and through said office or offices.
 - (vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

New Business Information

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

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

Police Jurisdiction (PJ), Definition and Rate of

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

Penalty and Interest, Rate of

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

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

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

Posting of License

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

Transfer of License information

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

Type of License

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

Zoning

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

Questions?

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

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

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

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
113110	Timber Tract Operations	\$100.00
113210	Forest Nurseries and Gathering Forest Products	\$100.00
113310	Logging	\$100.00
211111	Oil & Gas Extraction	\$100.00
212112	Mining – (except for oil & gas)	\$100.00
212111	Coal Mining	\$100.00
212210	Metal Ore Mining	\$100.00
212391	Nonmetallic Mineral Mining and Quarrying	\$100.00
213113	Support Activities for Mining	\$100.00
221121	Electric Power Transmission, Control and Distribution	\$100.00
221210	Natural Gas Distribution	\$100.00
221310	Water Supply and Irrigation Systems	\$100.00
221320	Sewage Treatment Facilities	\$100.00
236115	Residential Building Construction Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$100.00
236118	Residential Remodelers Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$100.00
236210	Nonresidential Building Construction Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$100.00
237210	Land Subdivision	\$100.00
237990	Heavy and Civil Engineering Construction	\$100.00
237310	Highway, Street and Bridge Construction	\$100.00
238130	Framing Contractors	\$100.00
238140	Masonry Contractors	\$100.00
238150	Glass and Glazing Contractors	\$100.00
238160	Roofing Contractors Must Provide Board Certification: Residential Roofing License	\$100.00
238170	Siding Contractors	\$100.00
238190	Other Foundation, Structure and Building Exterior Contractors	\$100.00
238210	Electrical Contractors Must Provide Board Certification: Alabama Electrical Contractors Board	\$100.00
238220	Plumbing Contractors Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$100.00
238221	Heating and Air Conditioning Contractors Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	\$100.00
238310	Drywall and Insulation Contractors	\$100.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
238320	Painting and Wall Covering Contractors	\$100.00
238330	Flooring Contractors	\$100.00
238340	Tile and Terrazzo Contractors	\$100.00
238350	Finish Carpentry Contractors	\$100.00
238390	Other Building Finishing Contractors	\$100.00
238990	Other Specialty Trade Contractors	\$100.00
311111	Animal Food Manufacturing	\$100.00
311211	Grain and Oilseed Milling	\$100.00
311311	Sugarcane Mills	\$100.00
311330	Confectionery Product Manufacturing	\$100.00
311421	Fruit and Vegetable Preserving and Canning	\$100.00
311511	Fluid Milk Manufacturing	\$100.00
311512	Creamery Butter Manufacturing	\$100.00
311611	Animal (except Poultry) Slaughtering	\$100.00
311711	Seafood Canning	\$100.00
311811	Retail Bakeries	\$100.00
311919	Other Snack Food Manufacturing	\$100.00
312111	Soft Drink Manufacturing	\$100.00
312210	Tobacco Manufacturing	\$100.00
313111	Textile Mills	\$100.00
314110	Carpet and Rug Mills	\$100.00
315999	Apparel Accessories and Apparel Manufacturing	\$100.00
316999	Leather and Allied Product Manufacturing	\$100.00
321911	Wood Window and Door Manufacturing	\$100.00
322211	Paperboard Container Manufacturing	\$100.00
323119	Other Commercial Printing	\$100.00
324199	Petroleum and Coal Products Manufacturing	\$100.00
325188	All Other Basic Inorganic Chemical Manufacturing	\$100.00
326220	Rubber and Plastic Hoses and Belting Manufacturing	\$100.00
327121	Brick and Structural Clay Tile Manufacturing	\$100.00
331111	Iron and Steel Mills	\$100.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
332111	Iron and Steel Forging	\$100.00
333111	Farm Machinery and Equipment Manufacturing	\$100.00
333210	Sawmill and Woodworking Machinery Manufacturing	\$100.00
333311	Automatic Vending Machine Manufacturing	\$100.00
333415	Air Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment Manufacturing	\$100.00
333511	Industrial Mold Manufacturing	\$100.00
333611	Turbine and Turbine Generator Set Manufacturing	\$100.00
333912	Pump and Pumping Equipment Manufacturing	\$100.00
334111	Computer and Electronic Product Manufacturing	\$100.00
334210	Communications Equipment Manufacturing	\$100.00
334310	Audio and Video Equipment Manufacturing	\$100.00
335121	Residential Electric Lighting Fixture Manufacturing	\$100.00
336111	Automobile Manufacturing	\$100.00
337110	Wood Kitchen Cabinet and Countertop Manufacturing	\$100.00
339111	Laboratory Apparatus and Furniture Manufacturing	\$100.00
423110	Motor Vehicle and Motor Vehicle Parts and Supplies Merchant	\$100.00
423210	Furniture and Home Furnishing Merchant Wholesalers	\$100.00
423310	Lumber and Other Construction Materials Merchant Wholesalers	\$100.00
423410	Photographic Equipment and Supplies Merchant	\$100.00
423510	Metal and Mineral (except Petroleum) Merchant Wholesalers	\$100.00
423610	Electrical and Electronic Goods Merchant Wholesalers	\$100.00
423710	Hardware Merchant Wholesale	\$100.00
423720	Plumbing and Heating Equipment and Supplies Merchant Wholesalers	\$100.00
423810	Machinery, Equipment and Supplies Merchant Wholesalers	\$100.00
423990	Miscellaneous Durable Goods Merchant Wholesalers	\$100.00
424110	Merchant Wholesalers, Nondurable Goods	\$100.00
424410	Grocery and Related Product Wholesalers	\$100.00
424910	Farm Supplies Merchant Wholesalers	\$100.00
425110	Wholesale Electronic Markets, Agents and Brokers	\$100.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
441120	Used Automobile Dealers	\$100.00
441221	Motorcycle Dealers	\$100.00
441310	Automotive Parts and Accessories	\$100.00
441320	Tire Dealers	\$100.00
442110	Furniture Stores	\$100.00
443112	Electronics and Appliance Stores	\$100.00
444110	Building Material and Garden Equipment & Supplies	\$100.00
445110	Food and Beverage Stores	\$100.00
446110	Health and Personal Care Stores	\$100.00
447110	Gasoline Stations	\$100.00
448110	Clothing and Clothing Accessories	\$100.00
451110	Sporting Goods, Hobby, Book, and Music Stores	\$100.00
452111	General Merchandise	\$100.00
453110	Florists	\$100.00
453930	Manufactured (Mobile) Home Dealers	\$100.00
454210	Vending Machine Operators	\$100.00
454312	Liquefied Petroleum Fuel Dealers	\$100.00
481111	Air Transportation	\$100.00
482111	Rail Transportation	\$100.00
483111	Water Transportation	\$100.00
484110	Truck Transportation	\$100.00
485111	Transit and Group Passenger Transportation	\$100.00
487110	Scenic and Sightseeing Transportation	\$100.00
492110	Couriers and Messengers	\$100.00
493110	Warehousing and Storage	\$100.00
511110	Newspaper Publishers	\$100.00
512110	Motion Picture and Sound Recording Industries	\$100.00
515111	Broadcasting	\$100.00
515210	Cable and Other Subscription Programming	\$100.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
516110	Internet Publishing and Broadcasting	\$100.00
517110	Telecommunications	\$100.00
517212	Wireless Telecommunications (cellular)	\$100.00
518111	Internet Service Providers, Web Search Portals	\$100.00
519110	Other Information Services	\$100.00
521110	Monetary Authorities - Central Bank (main)	\$100.00
522110	Bank Branch or ATM	\$100.00
522120	Savings and Loans - not branch location	\$100.00
522190	Credit Intermediation and Related Activities	\$100.00
523210	Securities, Commodity Contracts, and other Financial Investments	\$100.00
524113	Insurance Carriers and Related Activities	\$100.00
524114	Direct Life, Health and Medical Insurance	\$100.00
524126	Direct Property and Casualty Insurance	\$100.00
525110	Funds, Trusts and Other Financial Activities	\$100.00
531110	Lessors of Residential Buildings and Dwellings	\$100.00
531190	Lessors of Real Estate	\$100.00
532111	Passenger Car Rental	\$100.00
532230	Video Tape and Disc Rental	\$100.00
532310	General Rental Centers	\$100.00
541110	Lawyer Legal Services (State Board Certification Required)	\$100.00
541211	Offices of Certified Public Accountants (State Board Certification Required)	\$100.00
541310	Architectural and Related Services	\$100.00
541410	Specialized Design Services	\$100.00
541512	Computer Systems Design	\$100.00
541611	Administrative Management Consulting	\$100.00
541710	Scientific Research and Development Services	\$100.00
541810	Advertising Agencies	\$100.00
541940	Veterinary Services (State Board Certification Required)	\$100.00
541990	Other Professional, Scientific and Technical Services	\$100.00
561110	Administrative and Support (employment, office, secretaries)	\$100.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
561710	Exterminating and Pest Control Services (State Board Certification Required)	\$100.00
561720	Janitorial Services	\$100.00
562111	Solid Waste Collection	\$100.00
562910	Remediation Services	\$100.00
611110	Elementary and Secondary Schools	\$100.00
621111	Offices of Physicians (State Board Certification Required)	\$100.00
621210	Offices of Dentists (State Board Certification Required)	\$100.00
621320	Offices of Optometrists (State Board Certification Required)	\$100.00
622110	General Medical Hospitals (State Board Certification Required)	\$100.00
623110	Nursing Care Facilities (State Board Certification Required)	\$100.00
624410	Child Day Care Services	\$100.00
711310	Performing Arts, Spectator Sports and Related Industries	\$100.00
712110	Museums, Historical Sites and Similar Institutions	\$100.00
713110	Amusement and Theme Parks	\$100.00
721110	Hotels and Motels	\$100.00
721191	Other Accommodations, Bed-and-Breakfast Inns	\$100.00
721211	RV Parks and Recreational Camps	\$100.00
721310	Rooming and Boarding Houses	\$100.00
722110	Full Service Restaurants	\$100.00
722211	Limited Service Restaurants	\$100.00
722310	Special Food Services (Caterers)	\$100.00
811111	Repair and Maintenance Automotive	\$100.00
811211	Repair and Maintenance Electronic or Precision	\$100.00
811310	Repair and Maintenance Commercial or Industrial Machines	\$100.00
811411	Repair and Maintenance Personal and Household items	\$100.00
812111	Barber Shop (State Board Certification Required)	\$100.00
812112	Beauty Shop (State Board Certification Required)	\$100.00
812210	Funeral Homes and Funeral Services	\$100.00
812310	Coin Operated Laundry and Dry Cleaning	\$100.00
813110	Religious Organizations	\$100.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
910001	Category for number of Vending Machines	\$100.00
910002	Category for number of Pool tables	\$100.00
910003	Category for number of amusement devices/ games	\$100.00
910004	Category for number of buses, taxis, trucks etc	\$100.00
910005	Category for number of employees as basis for license	\$100.00
910006	Category for number of square feet as basis for license	\$100.00
999998	Delivery Inside City Limits	V
999999	Delivery Outside City Limits	V

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).