

**City of Vernon (9331)
Business License
Fee Schedule**

including General Information/FAQs



Thank you for doing business in the City of Vernon

All businesses operating in the city limits or police jurisdiction of the City of Vernon 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
721200	Accommodations – bed and breakfast inns and services	B
721100	Accommodations – hotels, motels, and similar facilities	B
721400	Accommodations – rooming houses and boarding houses	B
721300	Accommodations – trailer parks, RV parks, and travel parks	B
541100	Accountant/CPAs – individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	D
541219	Accounting Services – Other	D
561400	Administrative services – answering, employment, office, sec., travel	D
115100	Agriculture support – cotton gins, farm mgt, post-harvest activities	B
481100	Air transportation – airline tickets, shipping, freight, charters service	A
713100	Amusement – arcades, golf clubs, marinas, fitness, bowling centers	B
112100	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	B
315100	Apparel manufacturing – women, men, children, hosiery, lingerie, outerwear, accessories	E
335100	Appliance manufacturing – small appliance, lighting, electrical, battery, freezer	E
541150	Architect – individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	D
711100	Arts and sports – dance, musical, teams, tracks, promoters, agents	B
541200	Attorney/Lawyers – individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	D
522200	Banking Services or Lenders of Money	M
522200.01	Banking-Branches	M
312100	Beverage manufacturing – all types of soft drinks, bottled water, breweries, ice	E
515100	Broadcasting – radio and television stations	A
444100	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	C
221100.01	Cable TV Franchise Fee Per Agreement	
722300	Caterers – and/or mobile food services Must Provide Board Certification: Department of Health Permit	B
325100	Chemical manufacturing – of fertilizer, wood, pesticide, paint, soap, and resin	E
541250	Chiropractor – individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	D
448100	Clothing & accessories – men, women, children, infant, shoe, jewelry	C
334100	Computer & electronic manufacturing – audio, video, circuit boards, peripherals	E
541300	Computer Programmer – individual and/or professional firm license	D

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
236100	Contractors – general contractors, comm. bldg, residential, subdivisions -- Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	D
237100	Contractors – heavy construction, highway, bridge, street, water, sewer -- Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	D
237200	Contractors – specialty trade – building equipment & mechanical install	B
238100	Contractors – specialty trade – carpentry contractors	B
238150	Contractors – specialty trade – concrete contractors	B
238200	Contractors – specialty trade – drywall, acoustical & insulation	B
238250	Contractors – specialty trade – electrical contractor Must Provide Board Certification: Alabama Electrical Contractors Board	B
238300	Contractors – specialty trade – excavation and site development	B
238350	Contractors – specialty trade – floor coverings/all types	B
238400	Contractors – specialty trade – glass and glazing contractors	B
238450	Contractors – specialty trade – masonry and stone contractors	B
238500	Contractors – specialty trade – painting and wall covering	B
238550	Contractors – specialty trade – plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	B
238600	Contractors – specialty trade – roofing, siding & sheet metal	B
238650	Contractors – specialty trade – structural steel erection	B
238700	Contractors – specialty trade – tile, marble, terrazzo & mosaic	B
238750	Contractors – specialty trade – water well drilling & irrigation	B
238800	Contractors – specialty trade – wrecking and demolition	B
238550.01	Contractors – specialty trade –heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	B
238900	Contractors – specialty trades contractors – non-general & non-heavy	B
492100	Couriers – couriers and local messengers, services, local delivery services	A
522300	Credit services – companies and activities related to credit and mediation	B
999999	Delivery	X
541350	Dentist – individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	D
611100	Educational services – technical, computer, sports, services, business	B
443100	Electronic & appliance store – household, radio, television, computers	C

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541400	Engineer – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	D
561200	Exterminating services – exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	B
111100	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	B
114100	Fishing & hunting – hunting, trapping, finfish, shellfish, supplies	B
445100	Food & beverage stores – grocery, convenience store, markets	C
311100	Food manufacturing – meat, seafood, grain, fruit, dairy, animal, poultry processing	E
113100	Forestry – logging, forestry, timber track operations, timber mgt.	B
812500	Fortune Teller or Clairvoyant – individual reader license	L
442100	Furniture – furniture, home furnishings, stores, flood coverings, window	B
337100	Furniture manufacturing – cabinets, office, household, beds, kitchen	E
447100	Gasoline Retail – selling gasoline with or without convenience stores	C
452100	General merchandise stores – department, warehouse clubs, superstores	C
446100	Health & personal care stores – drug, pharmacy, cosmetic, optical, health food	C
622100	Hospitals, surgical, substance abuse, psychiatric, general care, special	D
519100	Information services and data processing – providing, storing, processing access to information	A
524100	Insurance Company and/or its agents – casualty, fire and/or marine premiums	11-51-120/123
524200	Insurance Company and/or its agents – health, allied and all other premiums	11-51-120/123
999900	Itinerant – Miscellaneous Business Services	H
561100	Janitorial firm – janitorial, cleaning services – individual or firm	A
561300	Landscaping Services	B
316100	Leather and allied products manufacturing – shoes, luggage, handbag, related products, all footwear	E
333100	Machinery manufacturing – office machinery, industrial, engines, farm, HVAC	E
551100	Management companies – offices, enterprises, regional, corporate	D
332100	Metal fabrication – cutlery, structural, ornamental, machine shops	E
212100	Mining – (except for oil & gas) all related mining activities	D
213100	Mining – support services – for oil & gas mining activities, oil/gas wells	D
339100	Miscellaneous manufacturing – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	E
453100	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	C

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
512100	Motion pictures – theatres, videos, recording, drive-ins, sound studios	A
441100	Motor vehicle parts and accessories – auto, motorcycles, boats, parts & accessories	C
441200	Motor vehicles – new and/or used automobiles, motorcycles, boats, etc – dealerships & lots Must Provide Board Certification: Revenue Department - Regulatory License	C
712100	Museums – museums and historical sites, zoos, botanical gardens, parks	B
327100	Nonmetallic manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile	E
454100	Non-Store Retailer – peddlers license/local peddler	G
623150	Nursing care – home-based day cares, with six or less children (pay A1/2 rate)	A
623100	Nursing care – residential care facility, day care, assisted living	A
623200	Nursing Home – care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	A
211100	Oil and gas extraction – natural gas liquid extraction, crude extraction	D
541450	Optometrist – individual and/or form professional license Must Provide Board Certification: Optometry Board	D
314100	Other manufacturing – mill operators not covered in 313100, rugs, linen, curtains	E
322100	Paper manufacturing – pulp, paper, & converted products, stationary, tubes, cores	E
485100	Passenger transportation – charter and other vehicle transit services	A
522100	Pawn Shop – whether title pawn or merchandise	C
812100.01	Personal Services – barber Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	A
812100	Personal Services – beautician Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	A
812100.02	Personal Services – funeral Must Provide Board Certification: Board of Funeral Services	A
812100.03	Personal Services – hair, skin, diet, nail, tanning	A
324100	Petroleum and coal manufacturing – asphalt, grease, roofing, paving products	E
541500	Photographer – studio, portrait, commercial, services	D
541550	Physician – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	D
326100	Plastic & rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film	E
331100	Primary metal manufacturing – iron, steel, aluminum, wire, copper, foundries	E
323100	Printing, screen, quick, digital, books, lithographic, handbills, commercial	A
541900	Professional Services Not Elsewhere Classified – scientific, technical	D
511100	Publishing industries except internet – newspaper, book, periodical, databases, software	A

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
531100	Real Estate – offices, agents, brokers, management, appraisers	B
532100	Rental and leasing – auto, truck, trailer, RV, all tangible property	A
532200	Rental and leasing – movie and video rental	A
811300	Repairs and maintenance – all appliances, home & garden equipment	A
811200	Repairs and maintenance – all electronic equipment	A
811100	Repairs and maintenance – auto, paint/body, carwash, other vehicular	A
722100	Restaurant – full service restaurant facility Must Provide Board Certification: Department of Health Permit	B
722200	Restaurant – limited facility or service Must Provide Board Certification: Department of Health Permit	B
523100	Securities, commodity – brokerage, portfolio, investment, other financial services Must Provide Board Certification: Alabama Securities Commission	B
624100	Social assistance – shelters, vocational, child care, abuse, emergency	A
711200	Special Events – promoter or activity – see schedule for rates	K
451100	Sporting goods & hobbies – toy, fish, gun, books, games	C
541600	Surveyor – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	D
541213	Tax Preparation Services	D
517300	Telecommunications – cellular and other wireless, paging	J
517400	Telecommunications – resellers of service	J
517100	Telecommunications – telephone local per 11-51-128	J
517200	Telecommunications – telephone long distance per 11-51-128	J
313100	Textile manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
336100	Transportation manufacturing – manufacturing auto, truck, trailer, motor home, boat, ship & motorcycle	E
484100.01	Truck Transportation – Fee based on state guidelines per code of AL Section 37-3-33, based on population	\$25.00
484100	Truck transportation – local, long-distance, freight, moving, and storage	A
999100	Unclassified miscellaneous business services not elsewhere classified	B
999200	Unclassified miscellaneous personal services not elsewhere classified	A
221100	Utilities – electric power or light company	O
221200	Utilities – natural gas company	P
221300	Utilities - water, sewage treatment, steam, and other	Q
541650	Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	D

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
493100	Warehousing and storage – distribution, household, refrigerated, special	B
562100	Waste management – companies, trucks, septic tanks, landfill, services	C
421100	Wholesale trade – durable, vehicle, machinery, equipment, furniture	D
422200	Wholesale trade – non-durable, paper, apparel, grocery, beverages, dairy	D
422100	Wholesale trade – non-durable, wholesale, gasoline distributor	D
321100	Wood manufacturing – sawmills, wood preservation, veneer, trusses, millwork	E

Calculation Information

Schedule "A"

More Than	but	Less Than	License Fee
\$		\$100,000	\$75.00
\$100,000		\$500,000	\$125.00
\$500,000		\$1,000,000	\$175.00
		Over \$1Million	\$175.00 + \$.10/M

Schedule "B"

More Than	but	Less Than	License Fee
\$		\$100,000	\$100.00
\$100,000		\$500,000	\$150.00
\$500,000		\$1,000,000	\$200.00
		Over \$1Million	\$200.00 + \$.15/M

Schedule "C"

More Than	but	Less Than	License Fee
\$		\$100,000	\$100.00
\$100,000		\$500,000	\$250.00
\$500,000		\$1,000,000	\$300.00
\$1,000,000		\$2,500,000	\$400.00
\$2,500,000		\$5,000,000	\$500.00
\$5,000,000		\$7,500,000	\$600.00
\$7,500,000		\$10,000,000	\$700.00
		Over \$10 Million	\$800.00 + \$.40/M

Schedule "D"

More Than	but	Less Than	License Fee
\$		\$500,000	\$200.00
\$500,000		\$1,000,000	\$250.00
		Over \$1,000,000	\$300.00+ \$.20/M Maximum \$700.00

Schedule "E"

More Than	but	Less Than	License Fee
\$		\$250,000	\$100.00
\$250,000		\$1,000,000	\$150.00
\$1,000,000		\$10,000,000	\$200.00
		Over \$10,000,000	\$300.00 Maximum

Schedule “G” Peddlers

Daily Rate issued for single day sales activity	\$100.00
Weekly Rate issued for week long Sales activity	\$150.00
Monthly Rate issued for month long Sales activity	\$250.00
Yearly Rate issued for annual sales activity	\$500.00

Schedule “H” Itinerant

There shall be a license fee charged for a business not located within the city limits to establish a temporary location inside city limits and conduct business. Rates shall be as follows:

Daily Rate	\$500.00 per day (Max - \$2,000)
Yearly Rate	\$2,000.00

Schedule “J” Telephones & Telecommunications

Each person, firm or corporation doing business as a telephone exchange or business, shall pay a license of \$210.00 each per year. In addition to this license thereto, each person, firm or corporation operating long distance, shall pay a license fee of \$53.00 per year (Code 11-51-128)

Schedule “K” Special Events Licenses

In addition to any required license thereto, there shall be a fee for all events held within the city limits or police jurisdiction, excluding events being held for community events or non-profit organizations. The fee shall be \$100.00 per event, not exceeding three days, and an additional \$50.00 for each day after the third day.

Schedule “L” Fortune Tellers

Annual license rate is \$1,000.00 and rate is reduced by \$25.00 each year until such time as the annual rate reaches \$500.00 and that becomes the minimum rate thereof.

Schedule “M” Banking Services or Lenders of Money

There shall be a license fee of \$150.00 each year, per establishment. There shall be a license fee of \$10.00 per year, per establishment, for each branch bank.

Schedule “O” Utilities-electric power or light company

Each person, firm, corporation operating electric light and power companies, incorporated under the laws of this state or any other state or whether incorporated at all or not, except telephone and telegraph companies, and express companies which are otherwise licensed shall pay three(3) percent of the gross receipts of the business done by the utility in the municipality during the preceding year; an for the first year’s business when an existing utility is taken over, license will be established in accordance with the *Code of Alabama*, Section 11-15-129.

Schedule “P” Utilities – natural gas company

Each person, firm, or corporation operating gas companies, pipe line companies for transporting or carrying gas, gas distributing companies, whether by means of tanks, drums, tubes, cylinders or otherwise, incorporated under the laws of this state or any other state or whether incorporated at all or not, except telephone and telegraph companies, and express companies which are otherwise licensed shall pay one (1) percent of the gross receipts of the business done by the utility in the municipality during the preceding year for the 2008 fiscal year; shall pay two (2) percent of the gross receipts of the business done by the utility in the municipality during the preceding year for the 2009 fiscal year; for the 2010 fiscal year and every year thereafter, shall pay three (3) percent of the gross receipts of the business done by the utility in the municipality during the preceding year; and, for the first year’s business when an existing utility is taken over, license will be established in accordance with the *Code of Alabama*, Section 11-51-129.

Schedule “Q” Utilities-water, sewage treatment, steam, and other.

Each person, firm, or corporation operating waterworks companies, pipe line companies for transporting or carrying water or other commodities, heating companies or other public utilities, incorporated under the laws of this state or any other state or whether incorporated at all or not, except telephone and telegraph companies, and express companies which are otherwise licensed, shall pay one (1) percent of the gross receipts of the business done by the utility in the municipality during the preceding year for the 2008 fiscal year; shall pay two (2) percent of the gross receipts of the business done by the utility in the municipality during the preceding year for the 2009 fiscal year; for the 2010 fiscal year and every year thereafter, shall pay three (3) percent of the gross receipts of the business done by the utility in the municipality during the preceding year; and, for the first year’s business when an existing utility is taken over, license will be established in accordance with the Code of Alabama, Section 11-51-129.

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).