



# Town of Waterloo (9470) Business License Fee Schedule

including General Information/FAQs



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

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

### How to file:

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

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

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

Be sure to enclose any required certifications with your payment.

### For assistance:

Please contact an Avenu Associate:

**Email:**  
[businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)

**Toll Free Phone:** 800-556-7274

### Important facts to know when completing your business license:

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

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

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

# General Information/FAQs

## Certification Requirements

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

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

## Gross Receipts. Definition of

### **AL Code § 11-51-90.1 (2016)**

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

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

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

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

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

## Location Specific, Definition

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

a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

(i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.

(ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.

(iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

(iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.

(v) All business claimed by a branch office or offices must be conducted by and through said office or offices.

(vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

## New Business Information

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

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

## Police Jurisdiction (PJ), Definition and Rate of

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

## Penalty and Interest, Rate of

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

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

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

## Posting of License

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

## Transfer of License information

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

## Type of License

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

## Zoning

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

## Questions?

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

Website: [www.avenuinsights.com](http://www.avenuinsights.com)

Email: [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)

Phone: 800.556.7274

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

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
721191	<b>ACCOMMODATIONS</b> -Bed and Breakfast Inns & Services	E
721110	<b>ACCOMMODATIONS</b> -Hotels, motels and similar facilities	D
721214	<b>ACCOMMODATIONS</b> - RV Parks, Travel Parks, Campgrounds	E
721310	<b>ACCOMMODATIONS</b> -Rooming Houses, Boarding Houses	E
541211	<b>ACCOUNTANTS/CPAs</b> -Individual and/or firm <b>Must Provide Board Certification: Public Accountancy Board</b>	D
561499	<b>ADMINISTRATIVE SERVICES</b> -Answering, employment, office, travel	E
541810	<b>ADVERTISING</b>	B
115199	<b>AGRICULTURE SUPPORT</b> -Cotton Gins, Farm Management, post-harvest activities	E
481111	<b>AIR TRANSPORTATION</b> -Airline tickets, shipping, freight, charter service	E
561499.01	<b>ALARM AND SECURITY SYSTEMS</b> - <b>Must Provide Board Certification: Alabama Electronic Security Board of Licensure</b>	E
621910	<b>AMBULANCE</b> -No license shall be issued for the operation of this service until consent to use streets, avenues, and alleys of the Town have been granted by the governing body.	A
713110	<b>AMUSEMENT AND THEME PARK</b>	B
713999	<b>AMUSEMENT – MISCELLANEOUS</b>	E
112999	<b>ANIMAL PRODUCTION</b>	B
115210	<b>ANIMAL PRODUCTION SUPPORT ACTIVITIES</b>	E
453310	<b>ANTIQUÉ SHOPS AND DEALERS</b>	F
713120	<b>ARCADE</b>	G
541310	<b>ARCHITECT</b> -Individual and/or firm <b>Must Provide Board Certification: Architects Registration Board</b>	D
711130	<b>ARTS – MUSICAL GROUPS &amp; ARTISTS</b> -Dance, musical, tracks, teams, promoters, agents	D
711310	<b>ARTS- PROMOTERS OF EVENTS</b>	E
711399	<b>ART AND SPORTS</b> -Special Events (requires council approval)	X
453998	<b>AUCTIONS – GENERAL MERCHANDISE</b> <b>Must Provide Board Certification: Auctioneers Board</b>	F
425120	<b>AUCTIONS – AUTO</b> <b>Must Provide Board Certification: Auctioneers Board</b>	T
541110	<b>ATTORNEY/LAWYERS</b> -Individual and/or firm <b>Must Provide Board Certification: Alabama State Bar</b>	G
812990	<b>BAIL BONDING</b>	E
722110	<b>BAKED GOODS AND DOUGHNUT SHOP</b>	F
522119	<b>BANK – BRANCH OR ATM</b>	I
522110	<b>BANK- MAIN OFFICE</b>	I

812111	<b>BARBER SHOP</b> Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	C
713990	<b>BILLARD PARLORS</b>	G
812112	<b>BEAUTY SHOP- SALON</b> Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	C
713950	<b>BOWLING CENTER</b>	E
515210	<b>CABLE AND SUBSCRIPTION PROGRAMMING</b>	D
561740	<b>CARPET AND UPHOLSTERY CLEANING</b>	E
811192	<b>CARWASH &amp; DETAILING SERVICES</b>	D
517212	<b>CELLULAR AND WIRELESS COMMUNICATIONS</b>	D
722320	<b>CATERERS</b> -Mobile food services Must Provide Board Certification: Department of Health	E
624410	<b>CHILD AND DAY CARE CENTERS</b> -Must provide state and health department permits and licenses prior to issuance. Must Provide Board Certification: Department of Human Resources	G
621310	<b>CHIROPRACTOR</b> -Individual and/or firm Must Provide Board Certification: Chiropractic Examiners Board	G
541511	<b>COMPUTER PROGRAMMERS</b> - Individual and/or firm	E
522291	<b>CONSUMER LENDING</b>	D
238110	<b>CONTRACTORS</b> - Concrete Foundation and Structure	E
238310	<b>CONTRACTORS</b> - Drywall and Insulation	E
238210	<b>CONTRACTORS</b> - Electrical Must Provide Board Certification: Alabama Electrical Contractors Board	E
238910	<b>CONTRACTORS</b> - Excavation and site development	D
238330	<b>CONTRACTORS</b> - Flooring	E
238130	<b>CONTRACTORS</b> - Framing	E
236220	<b>CONTRACTORS</b> - General Contractors Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
238150	<b>CONTRACTORS</b> - Glass and Glazing	E
237990	<b>CONTRACTORS</b> - Heavy Construction, Highway, bridge, street Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	D
237110	<b>CONTRACTORS</b> - Irrigation	E
238140	<b>CONTRACTORS</b> - Masonry	E
236116	<b>CONTRACTORS</b> -New MultiFamily Housing Construction- Must provide State Certification Card. Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
236115	<b>CONTRACTORS</b> -New Single Family Housing Construction- Must provide State Certification Card. Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E



237120	<b>CONTRACTORS-</b> Oil and Gas Pipeline Construction	D
238999	<b>CONTRACTORS-</b> Other Special Trades	E
238320	<b>CONTRACTORS-</b> Painting and Wall Covering Contractors	E
237390	<b>CONTRACTORS-</b> Paving and Sealing	E
238220	<b>CONTRACTORS-</b> Plumbing, Heating & Air, HVAC, Gas Fitter-Must provide State Certification Card. <b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>	E
237130	<b>CONTRACTORS-</b> Power and Communication Line Construction	D
238160	<b>CONTRACTORS-</b> Roofing	E
236220.01	<b>CONTRACTORS-</b> Sandblasting	E
238170	<b>CONTRACTORS-</b> Siding	E
238120	<b>CONTRACTORS-</b> Steel and precast concrete	E
237110.01	<b>CONTRACTORS-</b> Water and sewer line construction	D
492110	<b>COURIERS-</b> Local Delivery services, local messengers	E
522390	<b>CREDIT SERVICES-</b> Companies and activities related to credit and mediation	E
999111	<b>DELIVERY</b>	N
339116	<b>DENTAL LABORATORY</b>	D
621210	<b>DENTIST-</b> Individual and/or firm <b>Must Provide Board Certification: Board of Dental Examiners of Alabama</b>	G
812191	<b>DIET AND WEIGHT REDUCTION</b>	E
812320	<b>DRYCLEANING AND LAUNDRY SERVICE</b>	E
611699	<b>EDUCATIONAL SERVICES FOR PROFIT-</b> Elementary, secondary, colleges, technical, sports, services, business	E
541330	<b>ENGINEER-</b> Individual and/or firm <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	G
561710	<b>EXTERMINATING AND PEST CONTROL</b> <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	E
441239	<b>FARM EQUIPMENT DEALER</b>	F
111998	<b>FARMING AND CROP PRODUCTION-</b> Agriculture, crop production, nursery, fruit, growers	E
453998.01	<b>FIREWORKS STAND-</b> Applicant must be age 18 years of age or older. During operating hours there must be at least one person present age 18 years of age or older present. The Town Clerk shall not issue a business license until the applicant has presented a Certificate from the Alabama Fire Marshalls Office giving approval o operation f the stand.	G
713940	<b>FITNESS AND SPORTS CENTER</b>	E
453310.01	<b>FLEA MARKET</b>	O
113110	<b>FORESTRY-</b> Logging, forestry, timber management	E



812210	<b>FUNERAL HOMES</b> Must Provide Board Certification: Board of Funeral Services	D
999999	<b>GENERAL CATEGORY – UNCLASSIFIED</b>	P
713910	<b>GOLF COURSE/COUNTRY CLUB</b>	B
541430	<b>GRAPHIC DESIGN SERVICES</b>	E
111411	<b>GREENHOUSE, NURSERY, FLORICULTURE PRODUCTION</b>	E
621491	<b>HMO-</b> Medical centers and services	S
621610	<b>HOME HEALTH CARE SERVICES</b>	E
622110	<b>HOSPITALS-</b> Surgical, substance abuse, psychiatric, general care, special	S
519190	<b>INFORMATION SERVICES-</b> Providing, storing, processing, access to information	E
524126	<b>INSURANCE COMPANY-</b> Casualty, fire and or marine premiums	11-51-120/123
524128	<b>INSURANCE COMPANY-</b> Health, allied, and all other premiums	11-51-120/123
524210	<b>INSURANCE AGENCY AND BROKERAGES</b>	G
516110	<b>INTERNET PUBLISHING &amp; BROADCASTING</b>	E
523999	<b>INVESTMENT ACTIVITIES – FINANCIAL</b>	D
561720	<b>JANITORIAL SERVICE</b>	E
561730	<b>LANDSCAPING/LAWN SERVICE</b>	E
812310	<b>LAUNDRYMAT- (COIN OPERATED)</b>	R
485320	<b>LIMOUSINE SERVICE</b>	E
561622	<b>LOCKSMITH</b>	E
332710	<b>MACHINE SHOPS AND WELDING</b>	E
551990	<b>MANAGEMENT COMPANIES-</b> Offices, enterprises, regional, corporate	E
315999	<b>MANUFACTURING - APPAREL</b> Women, men, children, hosiery, lingerie outerwear, accessories	M
335211	<b>MANUFACTURING – APPLIANCE-</b> Small appliance, lighting, electrical, battery, freezer	M
335228	<b>MANUFACTURING – APPLIANCE-</b> Major appliances	M
312199	<b>MANUFACTURING –BEVERAGE-</b> All types of soft drinks, bottled water, ice	M
337110	<b>MANUFACTURING – CABINET AND COUNTERTOP</b>	M
327310	<b>MANUFACTURING – CEMENT</b>	M
325998	<b>MANUFACTURING – CHEMICAL-</b> Of fertilizer, wood, pesticide, paint, soap and resin	M
334419	<b>MANUFACTURING - COMPUTER, ELECTRONIC</b>	M
311991	<b>MANUFACTURING – FOOD-</b> Meat, seafood, grain, fruit, dairy, animal, poultry processing	M
337129	<b>MANUFACTURING – FURNITURE</b>	M

316999	<b>MANUFACTURING -LEATHER AND ALLIED PRODUCTS-</b> Shoes, luggage, handbag, related products, footwear	M
333999	<b>MANUFACTURING – MACHINERY-</b> Office machinery, industrial, engines, farm, HVAC	M
332999	<b>MANUFACTURING -METAL FABRICATION-</b> Cutlery, structural, ornamental,	M
327999	<b>MANUFACTURING – NONMETALLIC-</b> Clay, glass, cement, lime, pottery, ceramic, brick, tile	M
335999	<b>MANUFACTURING – OTHER-</b> All other manufacturing	M
322299	<b>MANUFACTURING – PAPER-</b> Pulp, paper, and converted products, stationary, tubes, cores	M
324199	<b>MANUFACTURING – PETROLEUM &amp; COAL-</b> Asphalt, grease, roofing and paving products	M
326299	<b>MANUFACTURING – PLASTIC &amp; RUBBER-</b> Tires, pipe, hoses, belts, bottles, sheet, wrap, film	M
313112	<b>MANUFACTURING – TEXTILE-</b> Fabric, yarn, carpet, canvas, rope, twine, fabric mills	M
336112	<b>MANUFACTURING – TRANSPORTATION-</b> Mfg. auto, truck, trailer, motor home, boat, ship, motorcycles	M
321999	<b>MANUFACTURING - WOOD-</b> Sawmills, wood,,preservation, veneer, trusses, millwork	M
531130	<b>MINI WAREHOUSE AND SELF STORAGE</b>	E
212299	<b>MINING-</b> All related mining activites	M
484230	<b>MOBILE HOME TOWING SERVICE</b>	E
512131	<b>MOTION PICTURES-</b> Theatres, videos, recording, drive-ins, sound studios	B
484210	<b>MOVING COMPANY</b>	E
712110	<b>MUSEUMS-</b> Museums and historical sites, zoos, parks, botanical gardens	D
812113	<b>NAIL SALON</b>	E
511110	<b>NEWSPAPER PUBLISHER</b>	D
454399	<b>NEWSPAPER STANDS</b>	H
623110	<b>NURSING CARE-</b> Residential care facility, assisted living	Y
623312	<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>	Y
621320	<b>OPTOMETRIST-</b> Individual and/or firm <b>Must Provide Board Certification: Optometry Board</b>	G
621498	<b>OUTPATIENT CARE CENTERS</b>	S
485999	<b>PASSENGER TRANSPORTATION-</b> All other	D
485113	<b>PASSENGER TRANSPORTATION-</b> Charter and other vehicle transit services	D
522298	<b>PAWN SHOP-</b> Title pawn or merchandise	G
454999	<b>PEDDLER OR ROLLING STORE</b>	V
812910	<b>PET CARE SERVICES</b>	E
541921	<b>PHOTOGRAPHER-</b> Studios, portraits, commercial, services	E

621111	<b>PHYSICIAN-</b> Individual and/or firm <b>Must Provide Board Certification: Alabama Board of Medical Examiners &amp; Medical Licensure Commission of Alabama</b>	G
621340	<b>PHYSICAL, OCCUPATIONAL OR SPEECH THERAPISTS</b>	E
561431	<b>POSTAL/MAILING SERVICE</b>	F
323119	<b>PRINTING-</b> Screen, quick, digital, books, lithographic	F
541990	<b>PROFESSIONAL SERVICES (OTHER)</b>	G
515112	<b>RADIO AND TELEVISION STATIONS</b>	D
482110	<b>RAIL TRANSPORTATION</b>	K
531210	<b>REAL ESTATE-</b> Offices, agents, brokers, management, appraisers	E
532299	<b>RENTAL AND LEASING-</b> All Other	G
532120	<b>RENTAL AND LEASING-</b> Auto, truck, trailer, RV, all tangible property	D
532220	<b>RENTAL AND LEASING-</b> Formal Wear and Costumes	E
532291	<b>RENTAL AND LEASING-</b> Home health equipment	E
532230	<b>RENTAL AND LEASING-</b> Movie and video rental	E
531110	<b>RENTAL AND LEASING-</b> Residential Buildings and Dwellings, Apartments, Mobile Home Parks, Mobile Home Space(s)	Z
531199	<b>RENTAL AND LEASING-</b> Spaces and Booths at Flea Markets	AA
811412	<b>REPAIRS AND MAINTENANCE-</b> All appliances, home and garden equipment	E
811229	<b>REPAIRS AND MAINTENANCE-</b> All electronic equipment	E
811499	<b>REPAIRS AND MAINTENANCE-</b> All Other	F
811119	<b>REPAIRS AND MAINTENANCE-</b> General auto repair, body shop	E
811191	<b>REPAIRS AND MAINTENANCE-</b> Oil Change and Lube	E
811420	<b>REPAIRS AND MAINTENANCE-</b> Upholstery and Furniture Repair	E
722499	<b>RESTAURANT</b> <b>Must Provide Board Certification: Department of Health</b>	F
448130	<b>RETAIL -CLOTHING AND ACCESSORIES</b>	F
445120	<b>RETAIL -CONVENIENCE STORES</b>	F
443112	<b>RETAIL - ELECTRONIC &amp; APPLIANCE-</b> Household, radio, television, and computers	F
445110	<b>RETAIL - FOOD AND BEVERAGE STORES</b>	F
446191	<b>RETAIL -FOOD AND HEALTH SUPPLEMENTS</b>	F
445230	<b>RETAIL -FRUIT AND VEGETABLE MARKET</b>	E
442110	<b>RETAIL –FURNITURE-</b> Furniture, home furnishings, stores, floor coverings, window	F
447110	<b>RETAIL - GASOLINE RETAIL-</b> Selling Gasoline	BB
445299	<b>RETAIL - GENERAL MERCHANDISE STORE</b> Department, warehouse clubs, superstores	F

453220	<b>RETAIL – GIFT, NOVELTY, SOUVENIR</b>	F
444130	<b>RETAIL - HARDWARE STORES</b>	F
444110	<b>RETAIL - HOME IMPROVEMENT CENTER</b>	F
448310	<b>RETAIL - JEWELRY STORE</b>	F
441199	<b>RETAIL – MOTOR VEHICLES-</b> New or used automobiles, motorcycles, atv's, Moped. Motor bike, motor scooter <b>Must Provide Board Certification: Revenue Department - Regulatory License</b>	D
441310	<b>RETAIL - MOTOR VEHICLES-</b> Parts and accessories, new or used	F
454210	<b>RETAIL - NON-STORE-</b> Vending machine operators, direct selling, mail order	F
453210	<b>RETAIL – OFFICE SUPPLIES, STATIONARY</b>	F
453998.02	<b>RETAIL – OTHER</b>	F
446110	<b>RETAIL - PHARMACIES AND DRUG STORES</b>	F
451110	<b>RETAIL - SPORTING GOODS AND HOBBIES</b>	F
453991	<b>RETAIL- TOBACCO STORE</b>	F
453998.03	<b>RETAIL – ALL OTHER</b>	F
522129	<b>SAVINGS AND LOAN BRANCH/ATM</b>	I
522120	<b>SAVINGS AND LOAN MAIN</b>	I
522399	<b>SECURITIES, COMMODITY-</b> Brokerage, portfolios, investment, and other finance	D
517410	<b>SATELLITE DEALER</b>	E
562991	<b>SEPTIC TANKS AND RELATED SERVICES</b>	E
451130	<b>SEWING, NEEDLEWORK, PIECE GOODS</b>	F
999333	<b>SMALL VENDOR-</b> Less than \$ 7,500.00 per year	U
624110	<b>SOCIAL ASSISTANCE FOR PROFIT-</b> Shelters, vocational, child care, abuse, emergency	E
562111	<b>SOLID WASTE COLLECTION</b>	G
611620	<b>SPORTS AND RECREATION INSTRUCTION-</b> Camps or Schools	E
541360	<b>SURVEYOR-</b> Individual and/or firm	G
812199	<b>TANNING SALONS &amp; OTHER PERSONAL SERVICES</b>	E
812198	<b>TATTOO PARLOR</b> <b>Must Provide Board Certification: Department of Health</b>	G
485310	<b>TAXI CABS</b>	E
541213	<b>TAX PREPARATION</b>	E
517310	<b>TELECOMMUNICATIONS-</b> Telephone local per 11-51-128	J
517319	<b>TELECOMMUNICATIONS-</b> Telephone long distance 11-51-128	J
517329	<b>TELECOMMUNICATIONS-</b> Cellular and other wireless, paging	E

517339	<b>TELECOMMUNICATIONS-</b> Resellers of service	E
611519	<b>TRUCK DRIVING SCHOOLS</b>	G
811111	<b>TRUCK REPAIR SHOPS</b>	P
484110	<b>TRUCK TRANSPORTATION-</b> Local, long-distance, freight, moving and storage	D
484230.01	<b>TRUCK TRANSPORTATION-</b> Terminal- state regulated 37-3-33	W
453310.02	<b>USED MERCHANDISE STORES-</b> Books, miscellaneous, consignment	F
221122	<b>UTILITIES-</b> Electric Power or light company	L
221210	<b>UTILITIES-</b> Natural Gas Company	L
221199	<b>UTILITIES-</b> Water, Sewage and Other Systems	L
454210.01	<b>VENDING – NUMBER OF MACHINES</b>	H
541940	<b>VETERINARIAN-</b> Individual and/or firm <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	G
493110	<b>WAREHOUSE AND STORAGE-</b> Household, refrigerated, special	S
562998	<b>WASTE MANAGEMENT-</b> Sewer, storm basin, tank cleaning services	D
422299	<b>WHOLESALE TRADE-</b> Brick, Stone, and Related Construction materials	D
421099	<b>WHOLESALE TRADE-</b> Durable, vehicle, machinery, equipment, furniture	D
422099	<b>WHOLESALE TRADE-</b> Non-durable, wholesale gasoline distributor	D
422199	<b>WHOLESALE TRADE-</b> Non-durable, paper, apparel, grocery, beverages, dairy	D
422999	<b>WHOLESALE TRADE-</b> Tobacco products	D
999222	<b>WRECKER COMPANY/SERVICE</b>	G

## Calculation Information

### Schedule "A"

0 ..... \$5,000,000.00          \$ 200.00

The Town of Waterloo has chosen to exempt non-profit ambulance services from a license fee at this time.

### Schedule "B"

More            Less  
Than   but    than

0 ..... 1,999,999.00          \$ 100.00

2,000,000.00 and over          \$ 200.00

(Seasonal events are not subject to reduction rate after July 1)

### Schedule "C"

One Chair                          \$ 30.00

Each Additional Chair          \$ 10.00

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

More    but    Less		
Than       Than		
0.....99,999.00	\$	50.00
100,000.00.....299,999.00	\$	100.00
300,000.00.....499,999.00	\$	200.00
500,000.00.....999,999.00	\$	400.00
Over 1,000,000.00	\$	800.00

### Schedule "E"- If gross receipts are:

0.....199,999.00	\$	50.00
200,000.00.....499,999.00	\$	125.00
500,000.00.....999,999.00	\$	400.00
Over 1,000,000.00	\$	800.00

## **Schedule “F” – If gross receipts are:**

More Than	but Than	Less Than	
0	.....	500,000.00	\$ 50.00
500,000.00	.....	999,999.00	\$ 125.00
1,000,000.00	.....	2,999,999.00	\$ 250.00
3,000,000.00	.....	4,999,999.00	\$ 350.00
Greater than		5,000,000.00	\$ 500.00

## **Schedule “G”**

More Than	but Than	Less Than	
0	.....	99,999.00	\$ 50.00
100,000.00	.....	299,999.00	\$ 100.00
300,000.00	.....	499,999.00	\$ 200.00
500,000.00	.....	999,999.00	\$ 400.00
Over 1,000,000.00			\$ 800.00

## **Schedule “H” Vending Machines**

Vending machine shall mean any type of machine that dispenses any merchandise or product.

\$15.00 per Vending Machine

A list of machine locations must be submitted with license fee.

## **Schedule “I”**

Banks ..... Maximum amount per state law.

Section 11-51-130

## **Schedule “J” – Telephones and Telecommunications**

Code of Alabama § 11-51-128

Local Exchange \$ 60.00

Long Distance \$ 15.00

## **Schedule “K” Railroads**

Code of Alabama §11-51-124

\$ 10.00

## **Schedule “L” Utilities**

3 % of Gross Receipts in accordance with Code of Alabama § 11-51-129

Email: [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)

Toll Free Phone: (800) 556-7274

Town of Waterloo Business License Fee Schedule

v.2019-06-07





## **Schedule "M"**

More but Than	Less Than	
0.....	999,999.00	\$ 100.00
Greater than	1,000,000.00	\$ 250.00

## **Schedule "N" - Delivery License-See Qualifications in Section 21 Below**

The rate for the delivery license is established in Section 21 and is: \$ 50.00

Section 21. Delivery License per §11-51-194 Modified by 2017-415 (SB316)

(a) (1) Each municipality shall allow the purchase of a delivery license by any business that has no other physical presence within the municipality or its police jurisdiction for the privilege of delivering its merchandise therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing herein shall prohibit a municipality from requiring by ordinance the purchase of a decal by the taxpayer for each delivery vehicle making deliveries within the municipality or its police jurisdiction. The charge for such decal shall not exceed the municipality's actual cost of the decal.

(2) Notwithstanding any other provision of law, a municipality may charge a taxpayer an issuance fee for a business delivery license not to exceed ten dollars (\$10).

(b) As used in this section, a delivery license shall mean a fixed rate business license issued by a municipality for the limited privilege of delivering and requisite set-up and installation, by the taxpayer's employees or agents, of the taxpayer's own merchandise in that municipality, by means of delivery vehicles owned, leased, or contracted by the taxpayer; provided that the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered into the municipality shall not exceed seventy-five thousand dollars (\$75,000) during the license year, and any set-up or installation shall relate only to

(1) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and

(2) the merchandise so delivered.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax or a delivery license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand dollar (\$75,000) limitation described in the preceding sentence if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier. Provided that the dollar limitation prescribed above shall be increased, but not decreased, every five years under the standards prescribed by Section 11-51-90 with respect to the uniform license issuance fee and may be increased by a municipality at any time, up to one hundred fifty thousand dollars (\$150,000), by adoption of an ordinance. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license hereunder.

(c) A taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to subsections (a) and (b) is not required to purchase a delivery license or a regular business license if the following criteria apply:

1) The taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars (\$10,000) during the year; and

(2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year.

Any other taxpayer that meets the criteria for the purchase of a delivery license, as provided in subsections (a) and (b), and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.

(d) Notwithstanding Section 11-51-90.2, the delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(e) The purchase of a delivery license or the exemption from the purchase of a delivery license pursuant to subsection (c) shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 or other provisions of this title, nor does the purchase of a delivery license, in and of itself, establish that nexus does not exist between the taxpayer and the municipality.

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).

## **Schedule “O”**

\$ 50.00 1<sup>st</sup> booth  
\$ 20.00 each additional booth

## **Schedule “P”**

0.....199,999.00	\$ 50.00
200,000.00.....499,999.00	\$ 125.00
500,000.00.....999,999.00	\$ 400.00
Over 1,000,000.00	\$ 800.00

## **Schedule “ Q” – Insurance**

Section 11-51-120 Insurance companies - Fire and marine insurance companies.

No license or privilege tax or other charge for the privilege of doing business shall be imposed by any municipal corporation upon any fire or marine insurance company doing business in such municipality except upon a percentage of each \$ 100.00 of gross premiums, less return premiums, on policies issued during the preceding year on property located in such municipality. Such percentage shall not exceed four percent on each \$ 100.00 or major fraction thereof of such gross premiums, and no credit or deduction of any kind shall be allowed or made on account of the cost of reinsurance by such company in a company not authorized to do business in this state.

Any municipality may charge a flat minimum license at the beginning of each year for new companies doing business therein on which there shall be an adjustment at the expiration of such year upon such percentage as may be fixed by said municipality, but such percentage shall not exceed four percent (4%) of the gross premiums, less return premiums, collected by such companies on policies issued during the preceding year in such municipality.

**(Acts 1935, No. 194, p. 256; Code 1940, T. 37, §739.)**

**Section 11-51-121 Insurance companies - Insurance companies other than fire and marine insurance companies.**

(a) No license or privilege tax or other charge for the privilege of doing business shall be imposed by any municipal corporation upon any insurance company, other than fire and marine insurance companies, doing business therein or its agents which shall exceed for the company and its agents the following amounts:

- (1) Each insurance company in cities and towns having a population of 5,000 or less, \$ 10.00 and \$ 1.00 on each \$ 100.00 and major fraction thereof of the gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said cities and towns.
- (2) Each such insurance company in cities and towns having a population of over 5,000 and not over 10,000, \$ 15.00 and \$ 1.00 on each \$ 100.00 and major fraction thereof on gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said towns and cities.
- (3) Each such insurance company, in cities and towns having a population of over 10,000 and not exceeding 50,000, \$ 20.00 and \$ 1.00 on each \$ 100.00 and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said cities and towns.
- (4) Each such insurance company, in cities and towns having a population of more than 50,000, \$ 50.00 and \$ 1.00 on each \$ 100.00 and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said cities and towns.

The amount specifically named in the schedule contained in this section shall be payable at the time and in the manner that other privilege or license taxes are required to be paid by the laws, ordinances or charters of the several cities and towns, and the amount of said tax based on gross premiums shall be paid as provided in this article.

(b) Upon the payment or tender of the amount specifically named in the schedule in subsection (a) of this section to any city or town, any insurance company, other than fire and marine insurance companies, authorized to do business in this state, shall be permitted to do business in said city or town through its agents, resident or soliciting, duly appointed in writing, which agents shall not be subject to or required to pay any privilege or occupation tax to said city or town for representing said company or soliciting business for it. On January 1, or within sixty days thereafter, of each year, each insurance company, other than fire and marine insurance companies, which did any business in, or wrote any insurance for any citizen or resident of, any city or town in this state during any part of the next preceding year shall, if a license or privilege tax is imposed by said city or town on any insurance company, other than fire and marine insurance companies, furnish the mayor or other executive head of said city or town a statement in writing, verified by the affidavit of the president, vice-president or secretary of the company, which statement shall set out and show the full and true amount of gross premiums, less return premiums, received during the preceding year, on all policies of such insurance issued in such city or town during the said preceding year, and shall accompany said statement with the amount of license due from said company. Failure to furnish said statement or to pay such amount to any city or town, as herein required, shall, if so provided by the ordinances of the city or town, cause a forfeiture of the right of the company so failing or its agents, to continue to do business in said city or town until said statement shall have been furnished and said sum shall have been paid, and shall subject the company and its agents to such penalties as the ordinances of said city or town may prescribe, not exceeding the penalties imposed upon other corporations or persons for failure to pay license or privilege taxes.

(Code 1923, §2155; Acts 1935, No. 194, p. 256; Code 1940, T. 37, §736.)

**Schedule “R”**

Up to 10 machines ..... \$ 50.00  
 Each additional machine..... \$ 5.00

**Schedule “S”**

From zero to 5,000 square feet \$ 50.00  
 From 5,001 to 10,000 square feet \$100.00  
 From 10,001 to 20,000 square feet \$200.00  
 From 20,001 to 30,000 square feet \$300.00  
 From 30,001 to 40,000 square feet \$400.00  
 From 40,001 to 50,000 square feet \$500.00  
 From 50,001 to 60,000 square feet \$600.00  
 From 60,001 to 70,000 square feet \$700.00  
 From 70,001 to 80,000 square feet \$800.00  
 From 80,001 to 90,000 square feet \$900.00  
 From 90,001 up \$1,000.00 plus \$0.01 per square foot over 90,000

**Schedule “T”**

0.....4,999,999.00 \$ 250.00  
 Over 5,000,000.00 \$ 500.00

**Schedule “U” – Small Vendor License**

\$ 50.00

**Schedule “V” – Peddlers**

Yearly rate only \$ 50.00

**Schedule “W” – Truck Terminal Transportation**

Code of Alabama §37-3-33 - \$ 25.00

## **Schedule “X”**

Event and rate schedule must be approved in advance by Town Council.

## **Schedule “Y”**

First bed	\$ 100.00
Each additional bed	\$ 10.00

## **Schedule “Z”**

At this time, the Town of Waterloo will not enforce Schedule “Z” for Residential Buildings and Dwellings, Apartments, Mobile Home Parks, Mobile Home Space(s).

## **Schedule “AA”**

\$ 50.00	1 <sup>st</sup> booth
\$ 20.00	each additional booth

## **Schedule “BB”**

Each Dispenser (or similar dispensing unit) .....\$ 10.00  
( No issue fee in conjunction with other schedules.)