



Town of West Jefferson (9144) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the Town of West Jefferson.

All businesses operating in the city limits or police jurisdiction of the Town of West Jefferson 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. For more details, click on "Gross Receipts" in the gray box to the left.
- 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 the 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 business 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 or 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 fee 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 (1/2) 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, and protection from the municipality.

Penalty and Interest, Rate of

Failure to purchase a business 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 to do so.

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
See table	Category for number of - vending machines for all types vending	N
See table	Category for number of - amusement devices and/or games	N
111998	Farming - agriculture, crop production, nursery, fruit, growers	B or Sec. 2(3)
112990	Animals - dairy, cattle, ranching, sheep, raising chickens, poultry	B or Sec. 2(3)
113110	Forestry - logging, forestry, timber track operations, timber mgt	B or Sec. 2(3)
114119	Fishing & hunting - hunting and trapping, finfish, shellfish, supplies	B or Sec. 2(3)
115114	Agriculture support - cotton gins, farm mgt, post-harvest activities	B or Sec. 2(3)
211111	Oil and gas extraction - natural gas liquid extraction, crude extraction	B
212299	Mining - (except for oil and gas) all related mining activities	B
213112	Mining support services - for oil and gas mining activities, oil/gas wells	B
221122	Utilities - electric power or light company - state regulated	E
221210	Utilities - natural gas company - state regulated	G
221310	Utilities - water, sewage treatment, steam, and other	W
236220	Contractors - general contractors, comm building, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	CG
237110	Contractors - specialty trade - water well drilling & irrigation	C
237110.01	Contractors Located Outside of Town Limits water well drilling & irrigation	C
237990	Contractors - heavy construction, highway, bridge, street, water, sewer	CG
237991	Contractors - specialty trade - building equipment & mechanical install	C
237991.01	Contractors Located Outside of Town Limits building equipment & mechanical install	C
238110	Contractors - specialty trade - concrete contractors	C
238110.01	Concrete Contractors Located Outside of Town Limits	C
238120	Contractors - specialty trade - structural steel erection	C
238120.01	Contractors Located Outside of Town Limits structural steel erection	C
238130	Contractors - specialty trade - framing	C
238130.01	Contractors Located Outside of Town Limits Framing	C
238140	Contractors - specialty trade - masonry and stone contractors	C
238140.01	Masonry & Stone Contractors Located Outside of Town Limits	C
238150	Contractors - specialty trade - glass and glazing contractors	C
238150.01	Glass & Glazing Contractors Located Outside of Town Limits	C
238160	Contractors - specialty trade - siding & sheet metal	C
238160.01	Contractors Located Outside of Town Limits roofing, siding & sheet metal	C

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
238160.03	Contractors - specialty trade – roofing Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	C
238160.04	Contractors Located Outside of Town Limits roofing Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	C
238190	Contractors - other foundation, structure, and building exterior	C
238190.01	Contractors Located Outside of Town Limits other foundation, structure, and building exterior	C
238210	Contractors - specialty trade - electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	C
238210.01	Electrical Contractors Located Outside of Town Limits Must Provide Board Certification: Alabama Electrical Contractors Board	C
238220	Contractors - specialty trade – plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	C
238221	Contractors - specialty trade - heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	C
238220.01	Contractors Located Outside of Town Limits Plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	C
238221.01	Contractors Located Outside of Town Limits heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	C
238290	Contractors - specialty trade - wrecking and demolition	C
238290.01	Contractors Located Outside of Town Limits wrecking and demolition	C
238310	Contractors - specialty trade - drywall, acoustical & insulation	C
238310.01	Contractors Located Outside of Town Limits drywall, acoustical & insulation	C
238320	Contractors - specialty trade - painting and wall covering	C
238320.01	Contractors Located Outside of Town Limits painting and wall covering	C
238330	Contractors - specialty trade - floor coverings/all types	C
238330.01	Contractors Located Outside of Town Limits floor coverings/all types	C
238340	Contractors - specialty trade - tile, marble, terrazzo & mosaic	C
238340.01	Contractors Located Outside of Town Limits tile, marble, terrazzo & mosaic	C
238350	Contractors - specialty trade - carpentry contractors	C
238350.01	Carpentry Contractors Located Outside of Town Limits	C
238910	Contractors - specialty trade - excavation and site development	C
238910.01	Contractors Located Outside of Town Limits excavation and site development	C
311512	Creamery - engaged in manufacturing. creamery butter from milk and or processed milk Must Provide Board Certification: Department of Health Permit	B
311615	Meat products - (e.g., hot dogs, luncheon meats, sausages) made from a combination Must Provide Board Certification: Department of Health Permit	B

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
311811	Bakeries, Retail - fresh and frozen bread and bread-type rolls & etc. Must Provide Board Certification: Department of Health Permit	B
311812	Bakeries, Commercial - fresh and frozen bread and bread-type rolls & etc. Must Provide Board Certification: Department of Health Permit	B
311991	Food manufacturing - meat, seafood, grain, fruit, dairy, animal, poultry processing Must Provide Board Certification: Department of Health Permit	B
312113	Ice manufacturing. - block ice Must Provide Board Certification: Department of Health Permit	B
312121	Beer - off premises - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312121	Beer Off Premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	75
312122	Beer - on premises - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312122	Beer On/Off Premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	75
312131	Wine - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312131	Wine On/Off Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	75
312132	Beer & Wine - wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312132	Beer & Wine Wholesale Distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	375
312141	Alcohol - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312142	Lounge Retail Liquor Class I Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	300
312143	Package Store Liquor Class II Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	150
312144	Restaurant Retail Liquor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	300
312145	Club Liquor Class I Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	300
312146	Club Liquor Class II Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	750
312147	Liquor Wholesale Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	500
312148	Wholesale Beer Only Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	275

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
312149	Wholesale Wine Only Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	275
312150	Alcohol Importer Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	250
312151	Alcohol Manufacturer Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	250
312152	Special Retail - Valid For One Day Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	75
312153	Special Retail - Valid For 2-30 Days Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	175
312154	Special Retail More Than 30 Days Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	250
313112	Textile manufacturing - fabric, yarn, carpet, canvas, rope, twine, fabric mills	B
314129	Other manufacturing - mill operations not covered in 313, rugs, linen, curtains	B
314999	Other manufacturing - miscellaneous textile products mills	B
315999	Apparel manufacturing - women, men, children, hosiery, outerwear, accessories	B
316993	Leather manufacturing - shoes, luggage, handbag, related products, all footwear	B
316999	Blacksmith's - aprons, leather, manufacturing	B
321999	Wood manufacturing - sawmills, wood preservation, veneer, trusses, millwork	B
322229	Paper manufacturing - pulp, paper, and converted products, stationary, tubes, cores,	B
323110	Printing - screen, quick, digital, books, lithographic, handbills, comm.	B
324199	Petroleum and coal manufacturing - asphalt, grease, roofing, paving products	B
325120	Industrial Gas - Acetylene, Oxygen, and etc.,	B
325412	Patent - medicine preparations	B
325998	Chemical manufacturing - of fertilizer, wood, pesticide, paint, soap, resin, plastic	B
326212	Tire Retreading - engaged in retreading or rebuilding	B
326291	Plastic & rubber manufacturing - tires, pipe, hoses, belts, bottles, sheet, wrap, film	B
327331	Non-metallic manufacturing - glass, cement, lime, pottery, ceramic, brick, tile, clay	B
327998	Basket or Pottery Vendors - each	\$150.00
331521	Primary metal manufacturing - iron, steel, aluminum, wire, copper, foundries	B
332998	Ammunition for Firearms when sold in connection with other business	\$25.00
332999	Metal fabrication - cutlery, structural, ornamental, machine shops	B

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
333315	Photographers - supplies, cameras, processing	B
333990	Machinery manufacturing - office machinery, industrial, engines, farm, HVAC	B
333993	Bottling - capping, filling, labeling	B
334419	Computer & electronic manufacturing - audio, video, circuit boards, peripherals	B
335211	Appliance manufacturing - small appliance, lighting, electrical, battery, freezer	B
335911	Battery - Recharging	B
336112	Transportation manufacturing - motorcycle, auto, truck, trailer, motor home, boat, ship	B
336360	Automobile seat covers	B
337129	Furniture manufacturing - cabinets, office, household, beds, medical, kitchen,	B
337910	Mattress manufacturing - innerspring, box spring, and non-inner spring mattresses	B
339999	Miscellaneous manufacturing - specialty manufacturing not defined in separate categories	B
423120	Motor Vehicle Supplies - new parts merchant wholesales except for tires/tubes	B
423310	Wholesale - Lumber	L
423930	Wholesale trade - recyclable material merchant	B or EE
423990	Wholesale trade - durable, vehicle, machinery, equipment, furniture	B or EE
424210	Wholesale trade - drugs	B or EE
424720	Wholesale trade - nondurable, paper, apparel, grocery, beverages, dairy	B or EE
424940	Wholesale trade - Cigarettes, Cigars, Snuff and Tobacco Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	B or EE
424990	Wholesale trade - nondurable, wholesale gasoline distributor	B or EE
441110	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc. Must Provide Board Certification: Revenue Department-License Section	B
441310	Motor vehicle & parts/accessories - auto, motorcycles, boats, parts, access.	B
441320	Tire Dealers - Providing automotive repairs, retailing tires via direct, etc.	B
442110	Furniture - furniture, home furnishings, stores, floor coverings, window	B
443112	Electronic & appliance store - household, radio, television, computers	B
444130	Building materials - hardware, paint, home center, wallpaper, nursery	B
444190	Building materials - dealers, other	B
445120	Food & beverage stores - grocery, convenience store	B
445210	Meat Markets - retailing fresh, frozen, or cured meats and poultry	B

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
	Must Provide Board Certification: Department of Health Permit	
445230	Fruit & vegetable market - fruit stand	B
445292	Confectionery and Nut Stores - bread, cakes, candies, cheese, nuts, etc. Must Provide Board Certification: Department of Health Permit	B
445299	Coffee & tea - all other specialty food stores	B
445310	Package Stores - selling beer, wine & liquor plus general mdse. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	B
446110	Health care stores - drug, pharmacy, cosmetic, optical, health food	B
446120	Beauty Supplies, Cosmetics, and Perfume Stores - Beauty shop supplies	B
447110	Gasoline Retail - selling gasoline with or without convenience stores	B
448130	Clothing & accessories - men, women, children, infant, shoe, jewelry,	B
451110	Sporting goods & hobbies - toy, fish, gun, books, games	B
451140	Musical - instruments and supply store	B
451211	Book Stores - Books Stores Supplies	B
452990	General merchandise stores - department, warehouse clubs, superstore	B
453220	Miscellaneous retailers - florist, gift, novelty, pet, art, tobacco, used mdse.	B
453310	Used Merchandise Stores - books, miscellaneous, consignment, flea mkt.	B
453930	Mobile home sales - home dealers, parts or accessories	B
453991	Cigarettes, Cigars, Snuff, and Tobacco - Retail, where in connection w/bus. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
45212	News Stand - when not principal business \$20.00/when not	B
454210	Vending Machine Operators Per Machine Chewing Gum/Other	N
454210.01	Vending Machine Where Cost to Operate Is \$.25 Or Less	N
454210.02	Vending Machine Where Operated by One Cent	N
454210.03	Jukebox	N
454210.04	Miniature Pool Table Per Table	N
454211	Vending Machine Operators Based on Gross	FF
454319	Coal - Other fuel dealers	B
454391	Non-store retailers - peddlers license/local peddler	B
481112	Air transportation - airline tickets, shipping, freight, charters service	S
482110	Rail transportation - transportation, ticket offices, state regulated	F

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
483212	Water transportation - coastal, freight forwarders, inland, passenger	S
484110	Truck transportation - local, long-distance, freight, moving, and storage	125.00
484230	Truck transportation - terminal - state regulated 37-3-33	Regulated
485113	Passenger transportation - charter and other vehicle transit services	B
485310	Taxicabs - service, dispatch cab	B
485321	Passenger transportation - number of taxis, cabs, limousines, or buggies (Must purchase 485310.00 Taxicabs - service, dispatch cab)	J
487990	Sightseeing - scenic & sightseeing, land, air, water, special trans	B
488410	Wreckers - Towing, each additional \$15.00	B
492110	Couriers - couriers and local messengers, services, local delivery services	B
492111	Delivery – Business located inside of town limits	V
492112	Delivery – Business located outside of town limits	V
492210	Local messenger and local delivery - restaurant meals, grocery	B
493110	Warehousing and storage - distribution, household, refrigerated, special	B
511110	Publishing industries - newspaper, book, periodical, databases, software	B
511199	Bill Poster - All others	\$50.00
512131	Motion pictures - theatres, videos, recording, drive-ins, sound studios	B
515112	Broadcast-Radio and Television	B
516110	Internet Publishing & Broadcasting	B
517212	Telecommunications - cellular and other wireless, paging,	K
517310	Telecommunications - telephone local 11-51-128	K
517315	Telecommunications - resellers of service	K
517320	Telecommunications - telephone long distance per 11-51-128	K
518111	Internet Service Providers, Web Service Portals, Data Processing Services	B
519190	Information services, other	B
521110	Bank Main Office - not branch location or ATM	U
521111	Bank Branch of ATM - not main office of bank	U
522120	Savings and Loans - not branch location or ATM	U
522121	Savings and Loans Branch or ATM - not main office of S & L	U
522220	Sales financing - engages in the business of financing of the purchase of etc.	B

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
522298	Pawnshops - Short-term inventory credit lending	B
523999	Securities, commodity - brokerage, portfolio, investment, other Must Provide Board Certification: Alabama Securities Commission	B
524126	Insurance Company - casualty, fire, and/or marine premiums 11-51-120/123	DD
524128	Insurance Company - health, allied & all other premiums 11-51-120/123	DD
524210	Agent Office - administration of third parties, pension funds, annuities, etc.	B
525990	Funds, trusts, other financial agencies - agents, agencies, investments	B
531210	Real estate - offices, agents, brokers, management, appraisers	T
531390	Rental and leasing - Real property & other activities related to real estate	X
532112	Rental - Passenger Car Leasing	FL
532230	Rental and leasing - auto, truck, trailer, RV, all tangible property	B
541110	Attorney/Lawyers - individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	P
541210	Dentist - individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	P
541211	Accountant/CPAs - individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	P
541310	Architect - individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	P
541311	Chiropractor - individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	P
541320	Optometrist - individual and/or firm professional license Must Provide Board Certification: Optometry Board	P
541330	Engineer - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	P
541360	Surveyor - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	P
541511	Computer Programmer - individual and/or firm professional license	P
541870	Advertising Material Distribution Services - direct distribution or delivery	B
541890	Other Services Related to Advertising	B
541921	Photographer - individual and/or firm professional license	P
541940	Veterinarian - individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	P
541990	Professional Services Not Elsewhere Classified - scientific technical	P

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
551990	Management companies - offices, enterprises, regional, corporate	B
561440	Collection Agency - delinquent accounts	B
561499	Administrative services - answering, employment, office, sec., travel	B
561611	Detective Agency - investigation services	B
561710	Exterminating services - exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	B
561720	Janitorial firm - janitorial cleaning services - individual or firm	B
561730	Landscaping Services - maintenance services and/or installing trees, etc.	B
561990	Support Services Not Elsewhere Classified	B
561991	Auction Sales - Per Day	\$250.00
562998	Waste management - companies, trucks, septic tanks, landfill services	B
611699	Educational services - technical, computer, sports, services, business	B
621111	Physicians - surgeons any other professional vocation not specifically named Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	P
621112	Physicians - mental health - individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	P
621210	Dentist - individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	P
621310	Chiropractors - individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	P
621320	Optometrist - individual and/or firm professional license Must Provide Board Certification: Optometry Board	P
621391	Chiropodist - individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	P
621490	HMO - medical centers and services	B
621910	Ambulance - ambulance company and/or services	B
622110	Hospitals - surgical, substance abuse, psychiatric, general care, special	B
623110	Nursing care - residential care facility, day care, assisted living	B
623312	Nursing Home - residential care facility, day care, assisted living Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	B
624110	Social assistance - shelters, vocational, childcare, abuse, emergency	B

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
711310	Arts and sports - dance, musical, teams, tracks, promoters, agents	B
712110	Museums - museums and historical sites, zoos, botanical gardens, parks	B
713110	Amusement - arcades, golf clubs, marinas, fitness, bowling centers	B
713940	Fitness & Recreational Sports Centers - Bathing or swimming pools, spas	B
713990	Dance Hall - all other amusement & recreation industries	B
721110	Accommodations - apartment and similar facilities	B
721111	Accommodations - hotels & motels	Z
721310	Accommodations - rooming houses and boarding houses	B
722110	Restaurant - full-service restaurant facility Must Provide Board Certification: Department of Health Permit	B
722111	Restaurant - limited service (fast food only) Must Provide Board Certification: Department of Health Permit	B
722320	Caterers - and or mobile food services Must Provide Board Certification: Department of Health Permit	B
722410	Drinking Establishment - club, lounge, bar or other Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	
811111	General Automotive Repair - engine repair and replacements shops, garages	B
811118	Repairs and maintenance - other auto mech. & electrical repair & main	B
811121	Repairs and maintenance - auto body, paint, and interior repair and maintenance	B
811191	Automotive Oil Change and Lubrication Shops	B
811192	Automotive Car Washes - detail shops, mobile car, truck/car washes	B
811219	Repairs and maintenance - all others, electronic equipment	B
811411	Lawn Mower - sales and services	B
811412	Repairs and maintenance - all appliances, home & garden equipment	B
811420	Repairs and maintenance - reupholstery and furniture repair	B
811430	Repairs and maintenance - footwear and leather goods	B
811490	Repairs and maintenance - bicycle repair, boat	B
812111	Barber Shops - men's hair stylist shop, cutting, trimming, and styling Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	B
812199	Personal Services - hair, skin, beautician, diet, nail, tanning	B
812200	Bail Bonding - Bonds, Bonding Company or Agent	B
812210	Funerals - undertaking and embalmers	\$100.00

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
	Must Provide Board Certification: Board of Funeral Services	
812310	Laundries - Coin-Operated Laundries and Drycleaners	B
812320	Dry-cleaning and Laundry Services - (except Coin-Operated)	B
812331	Diaper Services - Linen Supply	B
812910	Pet Care Services - grooming, pet boarding, animal shelter	B
812930	Parking Lots and Garages - storage	B
812990	Fortune Teller or Clairvoyant - individual reader license	M
910002	Category for number of - pool tables	D
999111	Unclassified miscellaneous business services not elsewhere classified	B
999222	Unclassified miscellaneous personal services not elsewhere classified	B
999333	Home Occupation - as defined in Sec. 14 (13)	B
999334	Home Occupation - Professional - as defined in Sec. 14 (13)	P
999444	Garage Sales	BC
999555	Going Out of Business	CD

Calculation Information

Sec. 2(3) BUSINESS EXEMPT FROM LICENSE.

Any enterprise entered into with the primary purpose to pursue social, charitable or other benevolent activities and that is classified as a tax-exempt organization under applicable provisions of the United States Internal Revenue Code or the regulations thereunder; subsidiaries and other similar organizations of non-profit enterprise that are operated with the expectation of making a profit and are not classified as tax-exempt under applicable provisions of the Internal Revenue Code or the regulations thereunder are subject to the provisions of this Ordinance, regardless of the non-profit nature of the parent organization. Citizens seventeen years of age and under who are paid for incidental lawn maintenance work, and any work on a job-by-job basis, are exempt from the annual payment of a license fee for the incidental work. Any person selling programs for an event conducted by schools under a licensing agreement with the school shall be exempt from the provisions of this section. This exemption is applicable only to natural persons; any firm, partnership, limited liability company, corporation, organization, association, membership, cooperative, agency, group or other organization, entity or association receiving any portion of the proceeds from the sales of school events programs is subject to the provisions of this section requiring the submission of an annual business license application and remittance of annual business license fee. Farmers and others engaged in the production of farm products are not required to buy a license as provided by Code of AI 1975, 11-51-105. Any business desiring to claim exemption under this provision shall file with the license officer a duly executed affidavit attesting such business' eligibility for the exemption. In addition, such business shall file with the license officer a certificate signed by a county agricultural agent certifying that said business is a bona fide grower or producer of the kind of farm products which said business proposes to sell to the Town.

Schedule "A" — Annual Sign: For annual sign fees, etc.

On-premises Sign: 70—672 sq. ft. of sign face\$10.00

On-premises Sign: 0—69 sq. ft. of sign face\$00.00

Temporary Sign\$30.00

Portable Sign\$30.00

Off-Premises Sign\$50.00 per structure

Schedule "AB" — Service Related Business:

Minimum license fee: \$100.00 plus an amount equal to 3/20th of 1% of gross receipts in excess of \$20,000.00 during the preceding year.

Schedule "B" — If gross receipts are:

For farming, animals, agricultural support, wood manufacture, retail, restaurants, etc.

NOTE: A business license shall not be issued to any establishment where meals and/or snacks are prepared and/or served without presentation of a valid State Health Permit.

Minimum license fee: \$100.00 plus an amount equal to 3/20th of 1% of gross receipts in excess of \$20,000 during the preceding year.

Schedule "BC" — Garage Sales:

Each person, firm or corporation conducting a garage sale, rummage sale, etc., within the Town or the police jurisdiction shall purchase a license for each occasion. A sale may be conducted for a period of no more than three (3) consecutive days. No garage sale shall be conducted by the same persons or at the same location more than two (2) times per year. Items offered for sale must be the legal property of the persons conducting the sale, but may not include items purchased by or consigned for resale. Any sign or notice erected must be in compliance with the most recent Town Ordinance governing erection of such signs.

Each day\$5.00

Maximum 3 days\$10.00

Schedule "C" — If gross receipts are:

No Contractors License will be issued until applicant has obtained a State of Alabama Certification as outlined in the Code of Alabama, 1975. Proof of such certification shall be shown before the applicable license is issued. It shall be unlawful for any contractor to engage in and/or perform any plumbing work, steam-fitting and/or gas-fitting and/or electrical work within the corporate limits of the Town without first having obtained a permit in writing from the Town to perform such plumbing, steam-fitting, gas-fitting and/or electrical work or any other work requiring permits.

Contractors (excluding general contractors of the job)

If business located in the Town: Minimum license fee: \$100.00 plus an amount equal to 2/20th of 1% of gross receipts in excess of \$20,000.00 during the preceding year.

If located outside the Town: Minimum license fee: \$100.00 plus an amount equal to 3/20th of 1% of gross receipts in excess of \$20,000.00 during the current year. License fee will be adjusted for each job permitted in the Town during the course of the year.

Schedule "CD" — Going Out of Business:

Each person, firm or corporation, holding a current business license with the Town, making an announcement or advertisement by means of billboards, posters, circulars, newspapers, books, notices, pamphlets, placards, handbills, or radio, or advertising in any other way a sale of goods or merchandise as a closing out sale, going out of business sale, final wind-up sale or any sale tending to disclose to the public that the goods or merchandise are offered for sale at lower prices due to the fact that such person is terminating his business in its present location, by complying with the Code of Alabama, 1975, Section 8-13-1 through Section 8-13-23, may obtain a license for a period of not more than 30 days, shall pay a license as follows:

- a. If the value of the inventory at the commencement of the effective date of the license is \$10,000 or less\$50.00
- b. If the value of such inventory is more than \$10,000 but not more than \$25,000\$100.00
- c. If the value of such inventory is more than \$25,000 but not more than \$50,000\$200.00
- d. If the value of such inventory is more than \$50,000 but not more than \$100,000\$300.00
- e. If the value of such inventory is more than \$100,000 but not more than \$200,000\$400.00
- f. If the value of such inventory is more than \$200,000\$500.00

Schedule "CG" — General Contractors "Job Site" If gross receipts are:

No Contractors License will be issued until applicant has obtained a State of Alabama Certification as outlined in the Code of Alabama, 1975. Proof of such certification shall be shown before the applicable license is issued. It shall be unlawful for any contractor to engage in and/or perform any plumbing work, steam-fitting and/or gas-fitting and/or electrical work within the corporate limits of the Town without first having obtained a permit in writing form the Town of perform such plumbing, steam-fitting, gas-fitting and/or electrical work or any other work requiring permits.

"General Contractor of the Job site"

If business located in the Town: Minimum license fee: \$50.00 plus an amount equal to 1/20th of 1% of gross receipts in excess of \$20,000.00 during the preceding year.

If located outside the Town: Minimum license fee: \$50.00 plus an amount equal to 1/20th of 1% of gross receipts in excess of \$20,000.00 during the current year. License fee will be adjusted for each job permitted in the Town during the course of the year.

Each person, firm or corporation, engaged in the business of construction buildings, other improvements or structures, on contract, or who, for a fixed price, commission, fee or wage undertakes to construct or superintend the construction of any buildings, improvements or structures in the Town:

When any person, firm or corporation is engaged in work covered by this subsection of this Schedule and is not licensed hereunder, but causes, or permits, said work to be done for, or on behalf of said person, firm or corporation, whether or not any charge is made to said person, firm or corporation for whom said work is done, [nonprofit groups - see Section 2(3) for applicable exemptions] said person, firm or corporation shall pay the license provided for in this subsection of this Schedule. Where any person, firm or corporation shall use, engage or employ any person to superintend said work or to purchase materials thereof, either or both, whether or not any charge is made to the purchase materials thereof, either or both, shall pay the license provided by this subsection of the Schedule. Payment of said license by the person, firm or corporation permitting, or causing, said work to be done by the person superintending said work or purchasing said materials, either or both, shall exempt such person thus superintending said work, or purchasing said materials, either or both, from the payment of said license.

Schedule "D" — Pool and Billiard Tables:

Each public pool or billiard table, either wholly or partially set up, whether operated or not.

First Table\$500.00

Each additional table\$250.00

Schedule "DD" — Insurance Companies:

Insurance Companies: Each insurance company, other than fire, marine, and fraternal, shall pay a license of \$20.00 plus \$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 such year to citizens and residents of the Town. Upon demand from the Town Clerk each principal agent representing an insurance company, which company has an established office in the Town, shall furnish the Town Clerk from time to time with a complete schedule of all subagents, together with their address, soliciting or selling insurance for said company within the Town.

Insurance Companies, Fire and Marine: Each fire and marine insurance company shall pay a license of \$4.00 on each \$100.00, or major fraction thereof, of gross premiums, less return premiums, received during the preceding year, on property located in the Town, provided that new companies shall pay a flat minimum license of \$50.00 on which there shall be an adjustment on the above basis at the expiration of the year.

All licenses due under this and the preceding shall become delinquent if not paid on or before thirty (30) days after same shall become due. On all such delinquent licenses, there shall be collected an additional sum equal to 15% of the original amount of the license, provided same shall, in no case, be less than \$5.00. Failure of any such insurance company to furnish the statement required by Title 11, Chapter 51, Section 122, Code of Alabama, 1975, and to pay to the amount shown thereby to be due to the Town for the license for the current year on or before thirty (30) days after the same shall have become due, shall cause a forfeiture of the right of the company so filing, or its agents to continue to do business in the Town, until such statement shall have been filed and said sum, with penalty thereon, as herein provided, shall have been paid and shall subject the company and its agents to the penalties prescribed for doing business without a license.

Upon demand from the Town Clerk each principal agent representing an insurance company, which company has an established office in the Town, shall furnish the Town Clerk from time to time with a complete schedule of all subagents together with their address, soliciting or selling insurance for said company within the Town.

Schedule "E" — Electric Light and Power Company:

Each person, firm or corporation engaged in the business of selling electrical current shall pay to the Town an amount equal to three percent (3%) of the gross receipts derived during the preceding calendar year from the sale of electrical current to consumers, users and/or distributors thereof residing or having a place or places of business in the Town, when such current, after sale thereof at any place, is consumed or used in the Town by such consumers or users, or is distributed from any point or points in the Town by such distributors. Each person, firm or corporation engaged in the business of selling electrical current outside the corporate limits of the Town, but within the Police Jurisdiction.

NAICS Code (2211) of the Town or for use by consumers within such police jurisdiction, but without corporate limits of said Town or when such current after sale thereof at any place is consumed or used within the police jurisdiction of said Town, but without the corporate limits of said Town, shall pay to the Town, Alabama, one and one-half (1½%) of the gross receipts derived during preceding calendar year from such sale of electrical current.

Schedule "EE" — Wholesale License Fee:

Each person, firm, company or corporation engaged in the business of wholesale sales: \$100.00 plus an amount equal to 3/20th of 1% of gross receipts in excess of \$20,000.00 during the preceding year. In no instance shall the business license exceed \$40,000.00 per business.

Schedule "F" — Railroads:

Each railroad company or each person operating railroads, whether such companies are incorporated under the law of Alabama or any other state or whether incorporated at all or not, shall pay a business license fee as provided in 11-51-125 of the Code of Alabama, 1975.

Schedule "FF" — Slot or Vending "Inside Town":

Slot or vending machine companies located in the Town whose primary business is operating or maintaining slot or vending machines which do not give to or enable the operator or player thereof to win or receive any "Jackpot", prize or premium.

Minimum license fee: \$100.00 plus an amount equal to 3/20th of 1% of gross receipts in excess of \$20,000.00 during the preceding year.

Schedule "G" — Gas Companies:

Each person, firm or corporation engaged in the business of a gas works or plant, for supplying or distributing gas within the Town shall pay to the Town, three percent (3%) of the gross receipts of such business transacted within the Town for the preceding year. Each person, firm or corporation engaging in such business outside the corporate limits, but within the police jurisdiction NAICS Code (2212) of the Town, shall pay to the Town, one and one-half percent (1½%) of the gross receipts for the preceding year for business transacted by such person, firm or corporation outside the corporate limits but within the police jurisdiction of the Town.

Schedule "H" - Beer, Wine & Liquor

State of Alabama Code	Amount
040 (Beer On/Off Premises)	\$ 75.00
050 (Beer Off Premises Only)	75
060 (Retail Table Wine On/Off Premises)	75
070 (Retail Table Wine Off Premises Only)	75
010 (Lounge Retail Liquor Class I)	300
011 (Package Store Liquor Class II)	150
020 (Restaurant Retail Liquor)	300
Plus an amount equal to 3% of gross sale of all liquors. The tax shall be payable monthly, and the payments for each month shall be due and payable on the twentieth day of the month following each such month.	
031 (Club Liquor Class I)	300
Plus an amount equal to 10% of gross purchases of liquor (excluding Beer & Wine), due and payable to the Town, not later than the 20 th day of the month following each such month.	
032 (Club Liquor Class II)	750
Plus an amount equal to 10% of gross purchases of liquor (excluding Beer & Wine), due and payable to the Town, not later than the 20 th day of the month following each such month.	
080 (Liquor Wholesale)	500
090 (Wholesale Beer Only)	275
100 (Wholesale Wine Only)	275
110 (Wholesale Table Wine & Beer)	375
Importer - If such importer can only import table wine the license fee shall be	250
Manufacturer	250
Special Retail:	
Valid for 1 day	75
Valid for 2 to 30 days	175
If such special retail license is valid for more than 30 days, such person shall pay a license fee of	250
Special Events Retail License — Each person license by the Board to sell alcoholic beverage, shall pay to the Town a license fee of	75

Schedule "I" — Peddlers:

Transient merchants will acquire license according to applicable schedule for their business category.

Schedule "J" - Taxi Cabs & Limousines:

Each person, firm or corporation engaged in the business of operating taxicabs, rental cars, etc., upon any plan by which persons pay for their services.

Minimum license fee: \$100.00 plus an amount equal to 3/20th of 1% of gross receipts in excess of \$20,000.00 during the preceding year.

Such operators must furnish the Town evidence of full insurance protection. This protection shall include a minimum of \$500,000.00 property damage and \$1,000,000.00 public liability. Evidence of such insurance protection in full force and effect must be furnished at the time of making application for license.

Schedule "K" — Telephones & Telecommunications:

1. Cable businesses and telecommunications services; all such businesses providing services within the Town shall pay a license of 5% of gross receipts in addition to any franchise fee, except as herein provided.
2. Telegraph companies; all such companies conducting business in the Town shall pay an annual business license fee as provided in 11-51-127 Code of Alabama, 1975.
3. Telephone companies with exchange license; all such companies operating in the Town shall pay an annual business license fee as provided in 11-51-128 Code of Alabama, 1975.
4. Telephone companies with long distance service; all such companies providing such service and conducting business in the Town shall pay an annual business license fee as provided in 11-51-128 Code of Alabama, 1975.

Schedule "L" — Lumber Wholesale and/or Broker with no Lumber Yard or Manufactory inside the Town:

Each person, firm or corporation engaged in the business of selling and/or soliciting wholesale orders for lumber, and/or building materials, whose sole business is selling to and/or soliciting wholesale orders from duly licensed retail lumber and/or retail building material dealers, and/or industrial and manufacturing consumers use said purchases only in the process of their business or for manufacturing the same into finished products.

No person, firm or corporation shall be deemed to be an industrial and manufacturing consumer, as defined herein, who purchases and uses such lumber or building material for the purpose of fulfilling contracts made by such person, firm or corporation to build and/or repair houses, buildings or structures of any kind or character for the improvement of real property.

Minimum license fee: \$50.00 plus an amount equal to 1/20th of 1% of gross receipts in excess of \$20,000.00 during the preceding year.

Schedule "M" — Fortune Teller or Palmist:

Annual license rate is \$500.00

Schedule "N" — Vending Machines/Amusements Devices:

Each person, firm or corporation operating or maintaining service or merchandise vending machines or providing space for same, which is being operated through the use of a coin or coins inserted in a slot device, shall pay a license on each machine so operated as follows:

Vending chewing gum, cigarettes or other merchandise, where more than one (1)	\$12.50
Cent is required to operate, but \$.25 or less, each machine	\$25.00
Where operated by one cent (1), each machine	\$2.00
Playing music or jukebox, each machine	\$25.00
Miniature Pool tables, for one table	\$50.00
Each additional Pool Table	\$25.00

Schedule "O" — Special Events Licenses:

The Town does not issue a special events license.

Schedule "P" — Professional License:

Each person and each member of a firm or partnership engaged in any practice, profession or vocation, including architects, attorneys, accountants, auditors, dentists, chiropractors, physicians, pharmacist, surgeons, chiropodists, osteopaths, optometrists, ophthalmologists, psychiatrists, psychologist, veterinary surgeons, engineers, real estate appraisers, etc., shall pay a license based upon annual gross receipts from such business during the preceding year as follows:

Where annual gross receipts are less than \$20,000.00\$200.00

\$200.00 Plus an amount equal to 1/5 of 1% of gross receipts in excess of \$20,000.00 during the preceding year.

Schedule "Q" — Itinerant Vendor:

Each person, firm, company or corporation, who has no regular place in the Town, engaged in the business of offering for sale, taking or soliciting orders for sale, or selling merchandise of any description, going door to door or store to store, or to one point, for not more than 30 consecutive calendar days and not more than twice per calendar year. Provided that peddlers shall not be considered itinerant vendors. Every application shall set forth the commodities to be sold, and the place intended to be occupied or used for the business. \$50.00

- (a) A deposit of \$200.00 will be required prior to issuing a license to sell such items as firewood or Christmas trees, and returned only when the sales area has been cleared to the satisfaction of the street department for the Town.
- (b) Applicants for a license under this section must file with the Town clerk a sworn application in writing on a form furnished by the Town clerk which is subject to the restrictions of the police department. No license shall be issued on a date less than twenty (20) days from the date of the application.
- (c) Itinerant vendors must have written permission by the owner or operator of businesses to sell from their private parking lots or from any portion of public right-of-way in front of said businesses and shall provide written proof of such to the Town prior to the issuance of any license as requested herein.
- (d) A \$1,500.00 cash bond or other form of bond, acceptable by the Town Clerk, payable to the Town will be required for all itinerant vendors prior to issuing a license.

Schedule "R" — Number of Employees:

The Town does not issue any licenses based upon the number of employees of the business.

Schedule "S" — Square Feet:

The Town does not issue any licenses based upon the square footage of a business.

Schedule "T" — Real Estate Firms/Agents/Brokers, Developers, Corporations, Associations and/or Partnerships.

Each person, firm or corporation engaged in the business of real estate or rental agent(s) located in the Town.

For two (2) persons or less	\$100.00
For each additional person in excess of two	\$25.00

Schedule "U" — Banks/Savings & Loans:

Bank ATM Location	\$10.00
Bank Branch Location	\$10.00
Bank Main Office Facility	\$125.00
Savings & Loan ATM Location	\$10.00
Savings & Loan Branch Location	\$10.00
Savings & Loan Mail Office Facility	\$125.00

Schedule "V" - Delivery License-See Qualifications in Section 21 Below

The rate for the delivery license is established in Section 21 and is: \$ 100.00

Section 21. Delivery License per §11-51-194 Modified by 2017-415 (SB316) and SB 321.

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

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

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

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

(2) the merchandise so delivered.

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

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

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

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

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

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

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

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

Schedule "W" — Water Works:

Each person, firm or corporation engaged in the business of supplying water for public domestic purposes within the Town shall pay to the Town, three percent (3%) of the gross receipts of such business transacted within the Town, for the preceding year. Each person, firm or corporation engaging in such business outside the corporate limits but within the police jurisdiction of the Town, shall pay to the Town, one and one-half percent (1½%) of the gross receipts for the preceding year for business transacted by such person, firm or corporation outside the corporate limits but within the police jurisdiction of the Town, Alabama.

Schedule "X" — Real Estate Rental — Real Property, Commercial Business Offices, Stores or any other Facility:

Each person, firm or corporation engaged in the business of renting or leasing real property to others within the Town: Minimum license fee: \$100.00 plus an amount equal to 3/20th of 1% of gross receipts in excess of \$20,000.00 during the preceding year.

In addition, said person, firm or corporation shall pay an amount equal to 3/20th of 1% of the gross receipts from such business, paid monthly, quarterly or semi-annually not later than the last day of the month following the period covered. Each person, firm, company, or corporation who collects no more than \$10,000.00 in rent or lease payments per calendar year on all rented or leased property within the Town, shall be exempt from this license.

Schedule "Y" — Express Companies:

Express companies conducting business within the Town shall pay a business license fee as provided in 11-51-126 Code of Alabama, 1975.

Schedule "Z" — Motels, Motor Hotels and Hotels:

Each person, firm or corporation engaged in the business of operating a motel, motor hotel, hotel, tourist camp, retreat, courts, or motor courts in the Town.	Per Room \$4.00
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