

Police Jurisdiction (PJ), Definition and Rate of

Not applicable in Wilton.

Penalty and Interest, Rate of

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

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

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

Posting of License

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

Transfer of License information

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

Type of License

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

Zoning

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

Questions?

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

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

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

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
1.02	Advertising -distributing hand bills	\$35.00
1.00	Advertising -soliciting ads in telephone directories	\$150.00
1.01	Advertising -soliciting other commercial ads	\$50.00
2.00	Agents/Peddler	\$100.00
4.00	Automobile Dealers(new and used)	\$100.00 plus 1/20%(.0005) of all gross sales over \$100,000 to a maximum of \$1,000.
5.00	Banks, Savings and Loan Associations	Maximum amount permitted by 11-51-130 and 11-51-131 of the 1975 Alabama Code.
6.00	Barber and Beauty Shop	One operator or chair \$75.00 each additional operator or chair \$25.00
7.00	Beer and Wine- Retail Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
7.01	Beer and Wine-Wholesale Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$200.00
8.00	Billiard or Pool Table	\$500.00 first table \$250.00 each additional table
9.00	Blacksmiths	\$75.00
10.00	Bondsmen	\$75.00
11.00	Bottlers-Wholesale soft drinks	\$200.00 plus 1/20 %(.0005) on gross sales over \$60,000 up to maximum license tax of \$1,000.
12.00	Bowling Alleys	\$100.00 each lane
13.00	Builders –in addition to building permits Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$10.00 plus ¼ %(.0025) of any work over \$2,000.
14.00	Building Material	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
15.00	Building Permit-Contact Town of Wilton	\$20.00 plus ½%(.0005) of the price of any work over \$2,000
16.00	Buses	\$75.00
17.00	Cable TV	5% of gross operating revenues for companies enfranchised by the city and 0% of gross operating revenues for franchised companies
18.00	Carnivals	See Town of Wilton
19.00	Cleaners	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
20.00	Coal and Wood Dealer	\$20.00
21.00	Concerts and Entertainments	\$50.00
22.00	Consultants	\$75.00
23.00	Contractors Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$75.00
24.00	Cosmetics/Beauty Supplies	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
25.00	Curb Market	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
27.00	Day Care Centers, Kindergartens, Nurseries Must Provide Board Certification: Department of Human Resources	\$75.00
28.00	Delivery into city	V
29.00	Demolition	\$75.00 each building
26.00	Diary Products	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
30.00	Dirt Moving, Grading	\$75.00
31.00	Distress Sales	\$200.00
32.00	Dry Cleaning and/or Pressing Clothing	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
33.00	Electricians, Electrical Contractors Must Provide Board Certification: Alabama Electrical Contractors Board	\$75.00
34.00	Exterminators Must Provide Board Certification: Department of Agriculture and Industries	\$75.00
35.00	Fertilizers and/or Feeds	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
36.00	Fireworks-Prohibited within the Town of Wilton	
37.00	Flea Markets	\$30.00 per stall
38.00	Florist	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
39.00	Fortune Teller	\$125 per week

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
40.00	Garage	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
41.00	Gas Companies	3% of gross receipts
42.00	Gasoline- Wholesale	\$100.00
43.00	Hospital, Emergency Room, Nursing Home, Health Care Facility	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
44.00	Hotels, Motel and Rooming Houses	\$5.00 per room, \$50.00 minimum
45.00	Ice	\$25.00
46.01	Insurance-All other	\$10.00 plus 1% of the gross premiums
46.00	Insurance-Fire and Marine	4% of gross premiums
47.00	Junk Dealers	\$75.00
48.01	Laundries-other	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
48.00	Laundry-self service, coin operated	Up to 10 machines \$75.00 plus \$2 each additional machine
49.00	Linen Supply and Uniform Rental Companies	\$75.00
50.00	Loans- Banks, Savings and Loans excused	\$150.00
51.00	Lumber Yard	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
52.00	Machines- Amusement, games and music	\$50.00
53.00	Manufacturers	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
54.00	Merchants	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
55.00	Merry-Go-Rounds etc	Come Back
56.00	Mills	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
57.00	Monuments and Tombstones	\$75.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
58.00	Motion Picture Show	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
59.00	Motor Vehicle Carriers	\$75.00
60.00	Newspapers and Job Printing	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
61.00	Photographers	\$75.00 with the city
61.01	Photographers-other	\$25.00 per week
62.00	Plumbing, Gas and Steam Fitting Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$75.00
63.00	Professionals	\$200.00
64.00	Public Utilities	3% of gross income in the city
65.00	Radio or Television Repair Shops	\$75.00
66.00	Railroads	\$100 plus \$10 per passenger
67.00	Real Estate Agency(Agents)	\$60.00 per agency plus \$25 for each agent
68.00	Recapping and Radiator Repair Shop	\$75.00
3.00	Rental of Real Estate-apartments, houses and commercial leases	\$35.00 per unit
69.00	Restaurants Must Provide Board Certification: Department of Health Permit	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
70.00	Septic Tank Cleaners Must Provide Board Certification: Alabama Onsite Waterwaste Board	\$75.00
71.00	Sewing Machine and/or Vacuum Cleaners	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
72.00	Shoemakers or Cobblers	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
73.00	Sign Painters	\$75.00
74.00	Skating Rinks	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
75.00	Taxi Cabs	\$75.00 first vehicles \$25 each additional
76.00	Telegraph companies	\$37.50

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
77.00	Telephone Companies-local exchange	\$210.00
77.01	Telephone Companies-long distance	\$53.00
78.00	Title Insurer	\$65.00
79.00	Trucks	\$75.00
80.00	Undertakers, Morticians, Embalmers Must Provide Board Certification: Board of Funeral Servicesa	\$100.00
81.00	Vending and Weighing Machines-Coin operated	\$25.00 per machine
82.00	Video Rental Stores	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
7.02	Whisky/other alcoholic beverages Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$150.00
83.00	Wholesale Selling	\$100.00 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
84.00	Woodwork Factory and Fence Manufacturers	\$75 plus 1/20%(.0005) on gross sales over \$60,000 up to a maximum license tax of \$1,000
85.00	Wrecker Service	\$50.00 per wrecker

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).