

CITY OF BIRMINGHAM - BUSINESS LICENSE CODE - LISTING OF SCHEDULES BY SCH NUMBER			
FROM ORDINANCE NO. 97-183 -- AS AMENDED			
EFFECTIVE 01/01/16			
Sch	NAICS		
001	524	ABSTRACT AND TITLE INSURANCE	
		Each person, firm, or corporation making abstracts of title and providing title insurance, shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of \$500.00	
		Where no abstracts of title are furnished and only title insurance is provided the license shall be 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of \$200.00.	
002	541	ADVERTISING CONTRACTORS	
		Each person, firm or corporation contracting either for advertising in street cars, motor vehicles or through the use of film displays in theaters, or in moving picture houses, or who does bill posting, sign tacking, distributing advertising matter and/or is engaged in the business of window dressing for hire, other than on regular salary, where gross annual business is	
		Less than \$5,000	\$120.00
		\$ 5,000 and less than \$10,000.....	240.00
		\$10,000 and less than \$15,000	360.00
		\$15,000 and less than \$20,000.....	480.00
		\$20,000 and less than \$25,000.....	600.00
		\$25,000 and less than \$30,000.....	720.00
		\$30,000 and less than \$35,000.....	840.00
		\$35,000 and less than \$40,000.....	960.00
		\$40,000 and over	1,080.00
003	541	ADVERTISING SOLICITATION	
		Each person, firm or corporation who solicits within the City of Birmingham intrastate advertising to be done for persons, firms or corporations having places of business in the City of Birmingham by means of radio broadcasting or televising through radio or television stations situated in Jefferson County, Alabama, shall pay a license of \$600.00. It is intended that no license shall be levied by this schedule upon interstate radio broadcasting, televising and/or advertising solicitation.	

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Sch	NAICS		
004	541	ADVERTISING VEHICLES	
		Each person, firm or corporation operating a vehicle on or over any public street or sidewalk of the City of Birmingham primarily as an instrument for advertising in the aid of a business enterprise, shall first secure from the Director of Finance a permit covering the operation of such vehicle, to be paid for at the following rate:	
		Per vehicle, per annum.....	\$240.00
		Per vehicle, per week	30.00
		Per vehicle, per day.....	6.00
		The foregoing permit fees are to be paid in addition to any and every occupational license fee that may be due on the business that is being advertised.	
006	541	ADVERTISING AGENT	
		Each person, firm or corporation engaged in contracting for advertising or conducting an advertising bureau or agency, where gross annual business is	
		Less than \$5,000	\$60.00
		\$ 5,000 and less than \$10,000.....	120.00
		\$10,000 and less than \$15,000.....	180.00
		\$15,000 and less than \$20,000.....	240.00
		\$20,000 and over.....	300.00
007A	999	AGENTS, DEALERS OR OTHER BUSINESS	
		Each person, firm, or corporation who as principal, agent or in any other capacity shall engage in or transact any trade, business, commerce, occupation, vocation or profession and for whom no other license is specifically required by the Code, shall pay a license as follows: Where gross annual business from said business from the previous year is	
		Less than \$ 5,000	\$60.00
		\$ 5,000 and less than \$10,000.....	100.00
		\$10,000 and less than \$15,000.....	150.00
		\$15,000 and less than \$20,000.....	200.00
		Plus an amount equal to 2/10 of 1% of gross annual business in excess of \$20,000.	

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		Per vehicle, per annum.....	\$240.00
		Per vehicle, per week	30.00
		Per vehicle, per day.....	6.00
		The foregoing permit fees are to be paid in addition to any and every occupational license fee that may be due on the business that is being advertised.	
006	541	ADVERTISING AGENT	
		Each person, firm or corporation engaged in contracting for advertising or conducting an advertising bureau or agency, where gross annual business is	
		Less than \$5,000	\$60.00
		\$ 5,000 and less than \$10,000.....	120.00
		\$10,000 and less than \$15,000.....	180.00
		\$15,000 and less than \$20,000.....	240.00
		\$20,000 and over.....	300.00
007A	999	AGENTS, DEALERS OR OTHER BUSINESS	
		Each person, firm, or corporation who as principal, agent or in any other capacity shall engage in or transact any trade, business, commerce, occupation, vocation or profession and for whom no other license is specifically required by the Code, shall pay a license as follows: Where gross annual business from said business from the previous year is	
		Less than \$ 5,000	\$60.00
		\$ 5,000 and less than \$10,000.....	100.00
		\$10,000 and less than \$15,000.....	150.00
		\$15,000 and less than \$20,000.....	200.00
		Plus an amount equal to 2/10 of 1% of gross annual business in excess of \$20,000.	

		Per vehicle, per week	30.00
		Per vehicle, per day.....	6.00
		The foregoing permit fees are to be paid in addition to any and every occupational license fee that may be due on the business that is being advertised.	
006	541	ADVERTISING AGENT	
		Each person, firm or corporation engaged in contracting for advertising or conducting an advertising bureau or agency, where gross annual business is	
		Less than \$5,000	\$60.00
		\$ 5,000 and less than \$10,000.....	120.00
		\$10,000 and less than \$15,000.....	180.00
		\$15,000 and less than \$20,000.....	240.00
		\$20,000 and over.....	300.00
007A	999	AGENTS, DEALERS OR OTHER BUSINESS	
		Each person, firm, or corporation who as principal, agent or in any other capacity shall engage in or transact any trade, business, commerce, occupation, vocation or profession and for whom no other license is specifically required by the Code, shall pay a license as follows: Where gross annual business from said business from the previous year is	
		Less than \$ 5,000	\$60.00
		\$ 5,000 and less than \$10,000.....	100.00
		\$10,000 and less than \$15,000.....	150.00
		\$15,000 and less than \$20,000.....	200.00
		Plus an amount equal to 2/10 of 1% of gross annual business in excess of \$20,000.	

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		\$20,000 and over.....		300.00
007A	999	AGENTS, DEALERS OR OTHER BUSINESS		
		Each person, firm, or corporation who as principal, agent or in any other capacity shall engage in or transact any trade, business, commerce, occupation, vocation or profession and for whom no other license is specifically required by the Code, shall pay a license as follows: Where gross annual business from said business from the previous year is		
		Less than \$ 5,000		\$60.00
		\$ 5,000 and less than \$10,000.....		100.00
		\$10,000 and less than \$15,000.....		150.00
		\$15,000 and less than \$20,000.....		200.00
		Plus an amount equal to 2/10 of 1% of gross annual business in excess of \$20,000.		

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Sch	NAICS			
007B	551	AGENTS, DEALERS, HOLDING COMPANIES - MAINTAINING AN OFFICE		
		Any person, firm, or corporation, who shall maintain, keep in repair or otherwise man any office, store, warehouse, place of business, telephone wires, telegraph wires, right of way, easement, land or other facility or facilities situated in the City of Birmingham in connection with any business, vocation, occupation or profession which is not subject to a license under any other schedule of this Code, or under Schedule 007A of this license code shall pay for the protection afforded by the laws, ordinances, rules and regulations of the City of Birmingham and its agencies to such person, firm or corporation in connection with the maintaining, keeping in repair or otherwise manning any such office, store, warehouse, place of business, telephone wires, telegraph wires, right of way, easement, land or other facility or facilities an annual license fee or tax as follows: Where there was employed in connection with the maintaining, keeping in repair or otherwise manning any such office, store, warehouse, place of business, telephone wires, telegraph wires, right of way, easement, land or other facility or facilities during the next preceding calendar year in the		
		City of Birmingham an average daily number of:		
		Less than two persons		\$60.00
		Two but less than four persons		120.00
		Four but less than six persons		180.00
		Six but less than ten persons		240.00
		Ten but less than fifteen persons.....		300.00
		Fifteen persons.....		360.00
		Plus \$20.00 for each person in excess of fifteen.		
008	339	MISC MANUFACTURING		
		Each person, firm or corporation shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of.....		\$200.00
009	336	AIRCRAFT		
		Each person, firm or corporation engaged in the manufacture and/or sale of aircraft and/or the alteration or repairing of same, shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of.....		\$200.00

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010A	454	BURGLAR/FIRE ALARMS SALES, MONITORING		
		Each person, firm, partnership or corporation engaged in the business of selling and installing, replacing, monitoring, servicing, repairing, altering, maintaining, and/or leasing, any alarm system, or causing any alarm system to be sold and installed, replaced, monitored, serviced, repaired, altered, maintained, and/or leased, in or on any building or structure shall pay a license as follows: Where gross annual business from said business from the previous year is		
		Less than \$5,000		\$60.00
		\$5,000 and less than \$10,000.....		100.00
		\$10,000 and less than \$15,000		150.00
		\$15,000 and less than \$20,000.....		200.00
		Plus an amount equal to 2//10 of 1% of gross annual business in excess of \$20,000.		
		It shall be unlawful for any person or entity engaged in the business of installing alarms to install an alarm designed to provoke police or emergency response unless such person possesses a current, valid city business license and is knowledgeable and competent to make such installation. (Ord. No. 86-266)		
		Effective January 1, 1998, no license will be issued to installers until applicant has obtained a State license issued by the Alabama Electronic Security Board of Licensure. (Title 34, Chapter 1A, Code of Alabama 1975)		
010B	238	BURGLAR/FIRE ALARMS INSTALLATION & MAINT ONLY		
		Each person, firm, partnership or corporation engaged in the business of installation, maintenance, service or repair, alteration, or moving of alarm systems, in or on any building or structure shall pay a license as follows: Where gross annual business from said business from the previous year is		
		Less than \$5,000		\$60.00
		\$5,000 and less than \$10,000.....		100.00
		\$10,000 and less than \$15,000		150.00
		\$15,000 and less than \$20,000.....		200.00
		Plus an amount equal to 2/10 of 1% of gross annual business in excess of \$20,000.		
		It shall be unlawful for any person or entity engaged in the business of installing alarms to install an alarm designed to provoke police or emergency response unless such person possesses a current valid city business license and is knowledgeable and competent to make such installation. (Ord. No. 86-266)		
		Effective January 1, 1998, no license will be issued to installers until applicant has obtained a State license issued by the Alabama Electronic Security Board of Licensure. (Title 34, Chapter 1A, Code of Alabama 1975)		

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011	713	AMUSEMENT DEVICES (INSIDE MUNICIPAL PARKS)		
		Each person, firm or corporation operating in municipally-owned parks shall pay a license of 2% of the gross receipts from said business from the previous year with a minimum license of:		
				\$200.00
012	541	ARCHITECTS		
		Each person, firm, partnership, or corporation, including any such business in which more than one person is so engaged, each person shall pay a license as follows: Where gross annual business is		
		Less than \$5,000		\$60.00
		\$ 5,000 and less than \$10,000.....		100.00
		\$10,000 and less than \$17,500.....		150.00
		\$17,500 and less than \$25,000.....		200.00
		\$25,000 and less than \$32,500		250.00
		\$32,500 and less than \$40,000		300.00
		\$40,000 and less than \$50,000.....		400.00
		\$50,000 and less than \$75,000.....		500.00
		\$75,000 and less than \$100,000.....		600.00
		\$100,000 and less than \$125,000.....		700.00
		\$125,000 and less than \$150,000.....		800.00
		\$150,000 and less than \$175,000.....		900.00
		\$175,000 and less than \$200,000.....		1,000.00
		\$200,000 and less than \$250,000.....		1,100.00
		\$250,000 and less than \$300,000.....		1,200.00
		\$300,000 and less than \$400,000.....		1,400.00
		\$400,000 and less than \$500,000.....		1,600.00
		\$500,000 and less than \$600,000.....		1,800.00
		\$600,000 and less than \$800,000.....		2,000.00
		\$800,000 and less than \$1,000,000.....		2,400.00
		\$1,000,000 and less than \$1,400,000.....		2,800.00
		\$1,400,000 and less than \$2,000,000		3,600.00
		\$2,000,000 and less than \$2,600,000.....		4,400.00
		\$2,600,000 and less than \$3,200,000.....		4,800.00
		\$3,200,000 and over.....		5,000.00

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014	541	ATTORNEYS		
		(a) Each person, or where a partnership (but not including associations as defined in sub-section (b) herein), each member of partnership, where gross receipts from services rendered, within the City of Birmingham during the year next preceding are		
		Less than \$5,000		\$60.00
		\$ 5,000 and less than \$10,000		100.00
		\$10,000 and less than \$15,000.....		150.00
		\$15,000 and less than \$20,000.....		200.00
		\$20,000 and less than \$25,000.....		250.00
		\$25,000 and less than \$30,000.....		300.00
		Plus an amount equal to 4/10 of 1% of subject gross receipts in excess of \$30,000.		
		<i>Any Claimed exemptions (i.e. gross receipts from work performed outside the City) and all other claimed exemption(s) from the gross receipts calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.</i>		
		Services rendered shall include all services that are physically performed within the City irrespective of a client's residence or the jurisdiction that litigations may be filed. Nothing in this section shall limit the definition of gross receipts as previously defined in City of Birmingham Ordinance 97-183, Article II, Section 1(n).		
014B	541	ATTORNEYS (LLP,LLC,CORP,PARTNERS)		
		(b) Each professional member or associate of an unincorporated association (as defined by Title 10, Chapter 10, Code of Alabama 1975), where the gross receipts for services rendered within the City of Birmingham during the year next preceding, or a professional corporation (as defined by Title 10, Chapter 4, Article 19, Code of Alabama 1975), where the gross receipts of services rendered within the City of Birmingham during the year next preceding was		
		Less than \$5,000		\$60.00
		\$ 5,000 and less than \$10,000		100.00
		\$10,000 and less than \$15,000.....		150.00
		\$15,000 and less than \$20,000.....		200.00
		\$20,000 and less than \$25,000.....		250.00
		\$25,000 and less than \$30,000.....		300.00
		Plus an amount equal to 4/10 of 1% of gross receipts in excess of \$30,000.		
		The gross remuneration of such professional member or associate, for the purpose of this section, shall be computed by dividing the gross receipts from services rendered within the City of Birmingham of such unincorporated association by the total number of professional members or associates of such unincorporated association.		

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		<i>Any Claimed exemptions (i.e. gross receipts from work performed outside the City) and all other claimed exemption(s) from the gross receipts calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.</i>		
		Services rendered shall include all services that are physically performed within the City irrespective of a client's residence or the jurisdiction that litigations may be filed. Nothing in this section shall limit the definition of gross receipts as previously defined in City of Birmingham Ordinance 97-183, Article II, Section 1(n).		
015A	454	AUCTION SALES		
		Each person, firm, partnership, association or corporation conducting or holding an auction sale of inanimate tangible personal property, whether as owner of such property or as agent of owner thereof, shall pay a license in the amount of one hundred (\$100.00) for each calendar three month period or fractional part thereof in which such auction sales are conducted. This schedule (015A) shall not apply to auction sales conducted by or under the direction of any public authority or pursuant to any judicial order or decree specifically exempting licensure. This license is not required of any auctioneer who has been licensed and bonded under Title 34 Chapter 4.		
		Such auction sales must be conducted by a State-licensed auctioneer pursuant to Section 34-4-21, Code of Alabama 1975.		
016	541	AUDITORS, ACCOUNTANTS AND BOOKKEEPERS		
		(a) Each person, or where a partnership (but not including associations as defined in sub-section (b) herein), each member of partnership, where gross receipts from services rendered within the City of Birmingham during the year next preceding are:		
		Less than \$ 5,000		\$60.00
		\$ 5,000 and less than \$10,000.....		100.00
		\$10,000 and less than \$15,000		150.00
		\$15,000 and less than \$20,000.....		200.00
		\$20,000 and less than \$25,000.....		250.00
		\$25,000 and less than \$30,000.....		300.00
		Plus an amount equal to 4/10 of 1% of subject gross receipts in excess of \$30,000.		
		<i>Any Claimed exemptions (i.e. gross receipts from work performed outside the City) and all other claimed exemption(s) from the gross receipts calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of</i>		

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		<i>this Business License Code.</i>		
		Services rendered shall include all services that are physically performed within the City		
		irrespective of a client's residence or the jurisdiction that litigations may be filed. Nothing in this		
		section shall limit the definition of gross receipts as previously defined in City of Birmingham		
		Ordinance 97-183, Article II, Section 1(n).		
		(b) Each professional member or associate of an unincorporated association (as defined by Title 10,		
		Chapter 10, Code of Alabama 1975), or a professional corporation (as defined by Title 10, Chapter		
		4, Article 19, Code of Alabama 1975), where the total remuneration for services rendered within the		
		City of Birmingham during the year next preceding are		
		Less than \$ 5,000		\$60.00
		\$ 5,000 and less than \$10,000.....		100.00
		\$10,000 and less than \$15,000		150.00
		\$15,000 and less than \$20,000.....		200.00
		\$20,000 and less than \$25,000.....		250.00
		\$25,000 and less than \$30,000.....		300.00
		Plus an amount equal to 4/10 of 1% of gross receipts in excess of \$30,000.		
		The gross remuneration of such professional member or associate, for the purpose of this section,		
		shall be computed by dividing the gross receipts from services rendered within the City of		
		Birmingham of such unincorporated association by the total number of professional members or		
		associates of such unincorporated association.		
		<i>Any Claimed exemptions (i.e. gross receipts from work performed outside the City) and all other</i>		
		<i>claimed exemption(s) from the gross receipts calculations must be presented to the City of</i>		
		<i>Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of</i>		
		<i>this Business License Code.</i>		
		Services rendered shall include all services that are physically performed within the City		
		irrespective of a client's residence or the jurisdiction that litigations may be filed. Nothing in this		
		section shall limit the definition of gross receipts as previously defined in City of Birmingham		
		Ordinance 97-183, Article II, Section 1(n).		
017A	238	AUTOMATIC SPRINKLERS-INSIDE		
		Each person, firm, or corporation engaged in the business of selling, or installing automatic sprinkler		
		systems inside buildings, shall pay a license of 2/10 of 1% of the gross receipts from said business		
		from previous year with a minimum license of		\$120.00

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017B	541	OUTSIDE IRRIGATION SYSTEMS		
		Each person, firm, or corporation engaged in the business of selling, or installing outside irrigation systems shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of.....		\$120.00
018	441	AUTOMOBILE MERCHANT		
		Each person, firm or corporation engaged in the sale or purchase for resale of new or used automobiles, trucks, or other self-propelled vehicles not specifically licensed under any other license schedule shall pay a license of 2/10 of 1% of the gross receipts, less credit for vehicles taken as trade-in, from said business from the previous year with a minimum license of		\$200.00
		"Gross receipts", as used in this schedule, shall include receipts from the sale of parts, tires, accessories, and labor and/or service charges derived from the operation of a shop for the care and service of automobiles, trucks, or other self-propelled vehicles in connection with said merchant's or dealer's operation or dealership.		
		NO LICENSE SHALL BE ISSUED to an automobile or motor vehicle dealer unless and until applicant has obtained and presented to the Revenue Division at the time of application, a valid State of Alabama Motor Vehicle Dealer's Regulatory License pursuant to Title 40, Chapter 12, Article 8, Code of Alabama 1975.		
019	441	AUTO TIRES AND ACCESSORIES (OTHER THAN FILLING STATIONS)		
		Each dealer, either retail or wholesale, in automobile tires, accessories, including batteries, one or all, shall pay a license as follows: Where principal business, and where gross receipts from said business from the previous year were		
		Less than \$25,000		\$100.00
		\$25,000 and not more than \$50,000.....		150.00
		\$50,000 and not more than \$100,000.....		200.00
		Plus an amount equal to 2/10 of 1% of gross receipts in excess of \$100,000.		

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020	812	AUTOMOBILE STORING OR PARKING		
		Each person engaged in the business of storing and/or parking automobiles or other vehicles, whether operable or inoperable, whether attended or not, for a fee or other charge, and/or holding out space as available for such storing and/or parking, whether used or not, shall pay a license as follows:		
		(a) Where the space available for such parking and/or storing is 7,500 square feet or less:		\$200.00
		(b) Where space available exceeds 7,500 square feet, the license amount is \$200.00 plus an amount calculated as follows: For each 3,000 square feet or fractional part thereof of space in excess of 7,500 square feet		\$110.00
		(c) Where the area available for automobile parking is more than four times the ground area and where more than one-half of the parking spaces are available for transient parking (commonly known as a parking deck)		\$200.00
		(d) Where only trailers are parked (commonly known as house trailers), the license is to be one-fourth of the amount calculated using items (a) & (b) above, with a minimum license in any case for trailer parking of		\$110.00
		The term "available space" as used in this schedule means all floor or ground space, including driveways used in connection with said business, except ramps and/or elevators used in the movement of vehicles from one level to another, and which is held out as available for storing and/or parking automobiles or other vehicles, whether used or not.		
		NO LICENSE WILL BE ISSUED unless the business location is approved by the City of Birmingham Department of Planning, Engineering and Permits as having met zoning requirements.		
		If over 7,500 square feet the additional amount is due.		
		Whether parking deck or surface parking (b) applies.		
021	441	AUTOMOBILE TRAILERS		
		Each person, firm or corporation engaged in the business of buying or selling automobile, semi-, travel, utility, or other trailers, or manufactured homes, either new or second-hand, tires or accessories, and/or operating a shop for the care and service of such trailers or manufactured homes,		

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		shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of.....		\$200.00
022	812	AUTO PARKING - SPEC/SPORT EVENTS		
		Each person engaged in the business of using a plot of land, lot, parcel, yard, enclosure, structure, or any portion thereof, to park, house or keep vehicles, and for which a charge is made, and which is customarily available during special events and/or sporting events of short duration which will occur, either wholly or partially, on City properties and/or rights-of-way, where the space available for such parking is greater than 10 vehicles, the license fee is		\$200.00
		Provided, however, that any person operating an automobile parking area where the space available for parking, housing or keeping vehicles is less than or equal to 10 vehicles, shall be exempt from the payment of any license under this schedule.		
023	811	AUTO DETAILING / WASHING		
		Where principal business		\$150.00
		Where incidental business		36.00
		NO LICENSE WILL BE ISSUED without written verification from the Department of Planning, Engineering and Permits indicating compliance with all Building and Zoning Codes, Ordinances, and Regulations.		
024	532	AUTOMOBILE-DRIVE-IT-YOURSELF		
		(a) Each person, firm or corporation engaged in the business of what is commonly known as a Drive-it-Yourself Business, operating automobiles, trucks, and trailers, as livery or rental cars, or on any plan by which persons pay for their service or use. (Not to include jitneys, taxi-cabs, or sightseeing buses.) For long-term leasing, see Schedule 212.		
		1 Unit and not more than 5 Units.....		\$200.00
		6 Units and not more than 10 Units		400.00
		11 Units and not more than 25 Units		800.00
		26 Units and not more than 50 Units		1,200.00
		51 Units and not more than 100 Units		1,600.00
		101 Units and not more than 250 Units		2,000.00
		251 Units and over.....		2,400.00
		(b) Where the offering and selling of certain insurance coverage is engaged in as an adjunct to		

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		operating a business under the provisions of this schedule, a separate license shall be obtained under Schedule 138C, of this Business License Code.		
026	611	AVIATION SCHOOLS		
		Each person conducting a school wherein instruction and training is given for navigating and/or flying airplanes shall pay a license of 2% of the gross receipts from said business from the previous year with a minimum of.....		\$200.00
029	311	BAKERY		
		Each person conducting a bakery and in connection operates a vehicle on street shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of		\$200.00
		Where no vehicle owned by the business is operated on the streets in connection with said business and gross receipts are:		
		Less than \$50,000		\$120.00
		\$50,000 and not more than \$100,000.....		200.00
		Plus an amount equal to 2/10 of 1% of gross receipts in excess of \$100,000.		
		The aforesaid schedule of license shall also apply to the making of donuts where the same are sold at wholesale only.		
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.		
030	311	BAKERY GOODS INCLUDING DONUTS		
		Each retail dealer in bakery goods and/or donuts where principal business, shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of		\$120.00
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.		
031A	523	BANK AND/OR SAVINGS AND LOAN ASSOICATION		
		Where capital, surplus, reserve and undivided profits are:		
		Less than \$ 50,000		\$10.00

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		\$ 50,000 and less than \$100,000.....		20.00
		\$100,000 and less than \$150,000.....		30.00
		\$150,000 and less than \$200,000.....		40.00
		\$200,000 and less than \$250,000.....		50.00
		\$250,000 and less than \$300,000.....		60.00
		\$300,000 and less than \$350,000.....		70.00
		\$350,000 and less than \$400,000.....		80.00
		\$400,000 and less than \$450,000.....		90.00
		\$450,000 and less than \$500,000.....		100.00
		\$500,000 and less than \$600,000.....		110.00
		\$600,000 and over.....		125.00
		In addition, a license must be obtained for each branch of such association or bank of \$10.00, as set forth in Section 11-51-130, Code of Alabama 1975.		
		The term "undivided profits", as used in this section, shall be construed to mean the undivided profits as shown by the books of the operator.		
031B	551	BANK HOLDING COMPANIES		
		Each person, firm or corporation engaged in the business of a bank holding company where management or administrative services are performed shall pay a license of.....		\$1,000.00
032	812	BARBER SHOP		
		For each shop operated, a license shall be paid upon the following basis or measurement:		
		For each chair set up in such shop whether being operated or not .		\$30.00
		For each manicurist working in such shop		30.00
033	446	BARBER AND/OR BEAUTY SUPPLY		
		Each person, firm or corporation shall pay a license of 2/10 of 1% of the gross receipts, less sale price of returned goods and amount of adjustment on sales, from said business from the previous year with a minimum license in any case of		\$200.00
034A	711	PROFESSIONAL SPORTING EVENTS - ANNUAL LICENSE		
		Annual License Fee. Professional - Each person engaged in the business of professional baseball, basketball, football, hockey, wrestling or other sporting events where an admission is charged shall pay a license of 2/4 of 1% of the gross receipts from said business from the previous year with a minimum license of.....		\$400.00

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034B	711	PRO SPORTG EVENTS - TRANSIENT		
		Transient Event License Fee. Where any of the above enumerated events are transient in nature and such events will be for a period of less than 5 days in any calendar year, a license shall be paid in the amount of		\$200.00
		A SALES TAX DEPOSIT MAY BE REQUIRED.		
036	541	BLUE PRINTS		
		Each person, firm or corporation dealing in or making blueprints or developing the same from tracings or drawings, where gross annual business is		
		Less than \$7,500		\$120.00
		\$ 7,500 and less than \$10,000.....		180.00
		\$10,000 and less than \$15,000		240.00
		\$15,000 and over.....		300.00
037A	541	BONDS-APPEARANCE AND APPEAL		
		(a) Each person engaged in the business of becoming or procuring surety for any appearance in any court (including municipal, county, state and federal courts) of persons charged with any offense, where the gross annual business is		
		Less than \$3,000		\$60.00
		\$3,000 and not more than \$5,000.....		96.00
		\$5,000 and not more than \$7,500.....		144.00
		\$7,500 and over		200.00
		Any person engaged in the business of becoming or procuring surety or sureties for appearances in any court, shall pay an additional license of \$40.00 on each employee other than those employed full time as either bookkeepers or stenographers.		
		(b) It shall be unlawful for any person to become surety or to offer to become surety or to procure surety or offer to procure surety for appearance in any court, as aforesaid, when such license tax is delinquent or when that statement herein required to be furnished has not been furnished. The license of any person who files a bond in any court while such person is delinquent with respect to the tax hereby levied, or with respect to furnishing the sworn statement herein required shall be subject to revocation.		

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		(c) Where a person becomes surety or procures surety for appearance in any court, as above described, on more than five (5) occasions during the calendar year shall be deemed to be engaged in the bonding business.		
038	812	BOOTBLACKING		
		Each person, firm or corporation engaged in boot blacking shall pay an amount in dollars equal to nine multiplied by the number of patrons who can be accommodated at one time by the seating facilities provided for boot blacking purposes, but in no event less than		\$18.00
039	312	BOTTLERS		
		Each person, firm or corporation engaged in the manufacturing, producing, or bottling, in bottles or other containers, soda water, carbonated drinks, fruit juices or imitations thereof, and any preparations known as soft drinks of any description, shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of		\$200.00
040	312	BOTTLED WATERS / FRUIT DRINKS		
		(a) Each retail dealer in aerated waters, carbonated waters, fruit drinks, or soft drinks of any description, where not principal business		\$24.00
		(b) Where principal business, each retail dealer shall pay a license of \$24.00 on the first \$5,000 of gross receipts, plus 24.00 on each additional \$5,000 or fractional part thereof of gross receipts from said business from the previous year.		
		(c) No person, firm, or corporation conducting restaurant, cafe or lunch stand as the principal business, shall pay the license provided by this schedule, but shall include gross receipts from such bottled waters and fruit drinks as part of gross receipts of such restaurant, cafe or lunch stand and pay under Schedule 216 of this Code.		
041	713	BOWLING ALLEYS, SHUFFLEBOARDS		
		Each alley or shuffleboard		\$30.00
042	327	BRICK MANUFACTURERS		
		Each person, firm or corporation engaged in the business of brick yards, dealers in brick, slag or cement block manufacturers and/or dealers, cement or metal vault manufacturers and/or dealers, and/or cement ornament manufacturers shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license in any case of		\$200.00

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043	523	BROKER-SECURITIES,COMMODITIES		
		Each person, firm, partnership, corporation or other organized group engaged in the business of acting as broker or dealer in stocks, bonds or other securities, or in commodities (other than cotton), or in the business of lending money on stocks, bonds, or other securities, or on commodities (other than cotton) shall pay a license of.....		\$480.00
044	339	BROOM AND/OR MOP FACTORIES		
		Each person, firm or corporation shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of...		\$150.00
045	485	BUS & FREIGHT LINES, SCHOOL BUS		
		(a) Each person engaged in the business of receiving passengers or freight for transportation by motor vehicles for hire either from the City of Birmingham to another point in Alabama, or from other points in Alabama to the City of Birmingham, and not engaged in the business of operating passenger buses for the carrying of passengers between locations within said City of Birmingham,		
		On each car or truck so used in said service		\$60.00
		On each trailer used in said service: Additional		\$30.00
		The maximum license tax which may be charged under authority of this sub-section (a) shall not exceed the sum of \$300. (Section 37-3-33, Code of Alabama 1975)		
		When the car or truck is used in the transportation of merchandise other than baggage in passenger transportation, the applicant for license shall furnish the Director of Finance with a sworn affidavit as to whom is the owner, in whole or in part, of the car or truck for which application for license is made.		
		(b) No person operating passenger buses for the carriage of passengers between locations within the City of Birmingham along fixed public transportation routes under franchise granted by said City shall be required to pay a license therefor under this license code for any such operating subsequent to the 30th day of June 1970.		
		(c) Each person engaged in the business of operating buses for the carriage of school children to and from school and other school related functions within the City of Birmingham on each bus so used		

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		in said service.....		\$60.00
		The maximum license tax which may be charged under authority of this sub-section (c) shall not exceed the sum of \$300. (Section 37-3-33, Code of Alabama 1975)		
046	311	CANDY AND/OR PEANUT BUTTER MFGR/PROCSR, CANNING FACTORY		
		Each person, firm or corporation engaged in the business of making, processing or manufacturing candy, canning, processing, or preserving farm produce and/or making, processing or manufacturing peanut butter and similar products shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of		\$120.00
047	336	CAR BUILDERS (RAILROAD)		
		Each person, firm or corporation engaged in the business of building, manufacturing, fabricating, altering or repairing railroad cars, shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum of.....		\$200.00
048	713	CARNIVAL AND TENT SHOWS		
		(a) For each concession set up, whether operated or not, \$10.00 but in no case shall the total license be less than \$100.00 per week.		
		(b) Where such carnival and tent shows are operated at the same time in connection with the exhibition of agricultural, mineral and manufacturing exhibits, one or all, a license of \$20.00 per week shall be paid, for each concession set up, whether operated or not.		
		(c) Where Carnival and Tent Shows other than regular Circuses are operated in connection with, and at the same time and on the same general grounds with the Annual Alabama State Fair, a license shall be required under the provisions of Schedule 741 of this Business License Code.		
		<i>Permit to be obtained from Mayor's Office before issuance of license.</i>		
049	811	CARPET AND/OR RUG CLEANING		
		Each person, firm or corporation operating a carpet or rug cleaning business, shall pay a license as follows: Where gross receipts for the year next preceding were		
		Less than \$6,000		\$60.00
		\$ 6,000 and less than \$12,500.....		100.00
		\$12,500 and less than \$20,000.....		150.00

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		\$20,000 and less than \$30,000.....			200.00
		\$30,000 and less than \$40,000.....			250.00
		\$40,000 and over.....			300.00
050	444	CEMENT, LIME, SAND, SEWERPIPE			
		Each person, firm or corporation engaged in selling, or delivering pursuant to an agreement of sale, cement, lime, sand and/or sewer pipe, maintaining an office in the City of Birmingham but not having a plant located therein			\$600.00
051	812	CEMETERY COMPANIES			
		Each person, firm or corporation where gross annual business from said business from the previous year was			
		Less than \$10,000			\$100.00
		\$10,000 and less than \$20,000.....			200.00
		\$20,000 and less than \$40,000.....			400.00
		\$40,000 and less than \$60,000.....			600.00
		\$60,000 and less than \$80,000.....			800.00
		\$80,000 and less than \$100,000.....			1,000.00
		Plus an amount equal to 2/10 of 1% of gross annual business in excess of \$100,000.			
053	541	CHEMIST AND/OR METALLURGIST			
		Each person, corporation, or where a partnership, each member of the partnership, where gross receipts from services rendered within the City of Birmingham during the year next preceding are			
		Less than \$5,000.....			\$60.00
		\$ 5,000 and less than \$10,000.....			100.00
		\$10,000 and less than \$15,000.....			150.00
		\$15,000 and less than \$20,000.....			200.00
		\$20,000 and less than \$25,000.....			250.00
		\$25,000 and less than \$30,000.....			300.00
		Plus an amount equal to 6/10 of 1% of gross receipts in excess of \$30,000.			
054	453	CIGARETTE VENDING MACHINES			
		Each person, firm, partnership, corporation, association, or other organized group engaged in selling cigarettes through vending machines operated by more than one dollar and one cent, or operating, maintaining, or providing space for same shall pay a license per machine of			\$200.00
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented the following to			

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		the Revenue Division at the time of application:		
		(1) A current, valid permit issued by the Alabama Alcoholic Beverage Control Board (ABC		
		Board), pursuant to Title 28, Chapter 11, Code of Alabama 1975. Permits are required for all		
		establishments selling tobacco products.		
055	453	CIGARETTES - RETAIL		
		Each person, firm, partnership, corporation, association, or other organized group engaged in selling		
		cigarettes at retail, after having met all of the requirements outlined in this section, shall pay a		
		annual license, in any case, of.....		\$300.00
		"Cigarette" means a roll of finely cut tobacco or any substitutes therefor enclosed in paper prepared		
		for smoking by individuals.		
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented the following to		
		the Revenue Division at the time of application:		
		(1) A current, valid permit issued by the Alabama Alcoholic Beverage Control Board		
		(ABC Board), pursuant to Title 28, Chapter 11, Code of Alabama 1975. Permits are		
		required for all establishments selling tobacco products.		
056	711	CIRCUS		
		Each person operating a circus shall pay a license fee of.....		\$1,200.00
		This license tax includes the tax for a menagerie accompanying the circus.		
		No license will be issued until applicant has obtained a Mayor's Permit.		
058	327	COAL, COKE AND CHARCOAL YARDS		
		A "coal yard" as used herein shall mean a place of business where there is stored or kept an average		
		stock of coal and/or coke or charcoal of not less than 250 tons on the first day of each calendar		
		month of next preceding calendar year.		
		Each person, firm or corporation engaging in selling or delivering, either at wholesale or retail, coal		
		and/or coke or charcoal who regularly maintains a coal yard, which includes the privilege of		
		weighing at such yard, in the City of Birmingham as herein defined, shall pay an amount equal to		
		2/10 of 1% of the gross receipts, less adjustments, on deliveries made during the next preceding		
		calendar year, with a minimum license of		\$144.00
059	327	COAL, COKE & CHARCOAL – "NO YARD"		

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		Each person, firm or corporation engaging in selling or delivering, distributing, hauling or soliciting orders either at wholesale or retail, coal and/or coke or charcoal, where no "coal yard" as defined in Schedule 058 is maintained in the City, but where deliveries are made by railroad cars, shall pay an amount equal to 2/10 of 1% of the gross receipts, less adjustments, on deliveries made within the City of Birmingham during the next preceding calendar year with a minimum license in any case of		\$200.00
		Each such person, firm or corporation so engaged and who maintains an office in the City of Birmingham, shall pay a license under this schedule, based on the gross receipts from all sales made and delivered within the City of Birmingham.		
060	327	COAL AND COKE - DELIVERY		
		Each person, firm or corporation engaged in selling or delivering coal or coke within the City of Birmingham, not maintaining a "coal yard" as defined in Schedule 058, and selling or delivering coal or coke other than from railroad cars within the City of Birmingham, shall pay an amount equal to \$90.00 upon each motor vehicle used in making such deliveries whether such motor vehicles are owned and operated by such person, firm or corporation or not.		
066	711	CONCERTS AND ENTERTAINMENTS		
		Each person, firm or corporation engaged in the business of promoting, producing or presenting concerts, debates, musical shows, public lecture, amusement or entertainment other than provided in Schedule 034 of this Code, to which the public is invited and for which an admission fee is charged or a collection taken shall pay for each performance, production or presentation an amount of		\$200.00
		A SALES TAX DEPOSIT MAY BE REQUIRED.		
		There shall be no liability for the license hereby imposed, if the concert, debate, musical show, amusement or entertainment is promoted, produced or presented at or in place of business for which the license levied by Schedule 171(a) of the License Code has been secured and is in effect.		
		This license tax shall not be charged for any lecture course given as part of the course of instruction in any educational institution, or for exhibits held under the auspices of religious or charitable associations.		
067	237	CONTRACTORS, EXCAVATORS, PAVERS, VIADUCT, UNDERPASS AND SEWER BUILDERS OR CONCRETE WORK		
		(a) Each person engaged in carrying on excavating, paving, viaduct installation, sewer building or concrete work or services with the City of Birmingham, where the annual gross receipts for the next preceeding year is:		
		Less than \$50,000		\$250.00

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		\$ 50,000 and less than \$70,000.....			350.00
		\$ 70,000 and less than \$110,000			500.00
		\$110,000 and less than \$160,000			750.00
		\$160,000 and less than \$210,000.....			850.00
		\$210,000 and less than \$260,000.....			975.00
		\$260,000 and less than \$300,000.....			1,100.00
		\$300,000 and less than \$500,000.....			1,150.00
		\$500,000 and less than \$750,000.....			1,200.00
		\$750,000 and less than \$1,000,000.....			1,300.00
		\$1,000,000 and less than \$1,500,000.....			1,400.00
		\$1,500,000 and less than \$2,000,000.....			1,500.00
		Plus an amount equal to 1/10 of 1% of annual gross receipts in excess of \$2,000,000 not to exceed a license tax amount of \$25,000.00.			
		(b) Where only an office is maintained in the City of Birmingham.....			\$350.00
		Contractor's gross receipts will be determined based upon work done in the City limits of the City of Birmingham.			
		This includes any work performed in the City of Birmingham for projects outside of the City. It does not include			
		gross receipts for work performed outside of the City. For purposes of this schedule, the gross receipts shall be			
		reduced by the amounts of gross receipts taxable by taxing authorities outside of the City of Birmingham city limits. Contractors gross receipts shall also exclude (i.e. deduct) the amount of payments made to sub-contractors			
		for services performed by said sub-contractors, regardless of the sub-contractor's office location.			
		<i>Example: Contractor has a construction project in Huntsville for a total contract amount of \$1,000,000.00 (1 million dollars). \$950,000 of the construction work is performed by the Contractor solely in Huntsville and \$50,000 of the construction work (drafting, home office p.m., etc) is performed by the Contractor solely in the Birmingham office. The amount of revenue to be included in "gross receipts" for the purpose of the Contractor's Birmingham license tax would be \$50,000.*</i>			
		<i>* In this example the contractor is not claiming any exemptions (i.e. any payments to any subcontractors).</i>			
		Businesses located with the city limits: The herein referenced business license tax schedule is applicable to			
		businesses (taxpayers) qualifying under this business license schedule whose businesses and/or business office(s) are physically located within the city limits of Birmingham, Alabama, and perform the herein described			
		contractor services with the City of Birmingham. The initial business license tax required under this schedule			

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		is subject to the Annualization of Business License (Ordinance No.97-183, Article II, Section, 21.1, as amended).		
		Business located outside the city limits, including the police jurisdiction: For businesses (taxpayers) not		
		physically located within the city limits of Birmingham or its police jurisdiction, but that qualify for this		
		business license schedule and perform the herein described contractor services within the City limits of the		
		City of Birmingham, shall be required to purchase a business license and business license shall be purchased		
		in advance. The business license shall be based on the actual contract amount (i.e. gross receipts for the total		
		work to be performed within the city, and the business license amount shall be determined by the rates		
		specified herein. If the construction project, for which the business license specified herein was obtained,		
		continues into subsequent business license tax year(s), a business license in only the minimum amount shall		
		be required to be purchased in each such subsequent year(s). Amendments or revisions to the		
		original contract		
		amount upon which this license is based shall result in additional business license taxes becoming due. Any		
		amendments to contract amounts resulting in a decreased business license amount shall require the business		
		(taxpayer) petition the City of Birmingham for a refund of all overpayments pursuant to the business license		
		code (Ordinance 97-183, as amended, Article II, Section 10).		
		Additional Business license requirements: Any licensed contractor shall furnish the Director		
		of Finance (or		
		the Director's designee), within fifteen (15) days of the request thereof, a written summary of the following		
		for each sub-contractor performing, any work or service for the said contractor: (1) sub-contractor's name		
		(including the d/b/a); (2) sub-contractor's business/mailling addresses; (3) sub-contractor's contact		
		telephone number(s); (4) sub-contractor's contract amount(s); (5) sub-contractor's specialty classification(s)		
		(i.e. masonry, concrete finishing, plumbing, etc.); and (6) sub-contractor's City taxpayer identification		
		numbers (if known by the contractor);. If a sub-contractor does not provide the contractor a City of		
		Birmingham taxpayer identification number, the Contractor shall notify the City in the required summary.		
		The summary information shall be provided for each subcontractor performing work on a project in the City.		
		These requirements are pursuant to the City of Birmingham Business License Ordinance No. 97-183,		
		Article II, Section 35, as amended.		
067B	237	CONTRACTORS OFFICE ONLY		
		(b) Where only an office is maintained in the City of Birmingham		\$350.00
		Additional Business license requirements: Any licensed contractor shall furnish the Director		
		of Finance (or		
		the Director's designee), within fifteen (15) days of the request thereof, a written summary of the following		
		for each sub-contractor performing, any work or service for the said contractor: (1) sub-contractor's name		
		(including the d/b/a); (2) sub-contractor's business/mailling addresses; (3) sub-contractor's contact		

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		telephone number(s); (4) sub-contractor's contract amount(s); (5) sub-contractor's specialty classification(s) (i.e. masonry, concrete finishing, plumbing, etc.); and (6) sub-contractor's City taxpayer identification numbers (if known by the contractor);. If a sub-contractor does not provide the contractor a City of Birmingham taxpayer identification number, the Contractor shall notify the City in the required summary. The summary information shall be provided for each subcontractor performing work on a project in the City. These requirements are pursuant to the City of Birmingham Business License Ordinance No. 97-183, Article II, Section 35, as amended.		
068	236	CONTRACTORS-BUILDING		
		Each person engaged in the business of constructing houses or buildings on contract, or who constructs two or more houses a year, whether on contract or otherwise, or who maintains an office in Birmingham used in connection with such construction services outside of Birmingham, where gross receipts for services performed inside the City of Birmingham from the previous year are:		
		Less than \$50,000		\$250.00
		\$ 50,000 and less than \$70,000.....		350.00
		\$ 70,000 and less than \$110,000		500.00
		\$110,000 and less than \$160,000		750.00
		\$160,000 and less than \$210,000.....		850.00
		\$210,000 and less than \$260,000.....		975.00
		\$260,000 and less than \$300,000.....		1,100.00
		\$300,000 and less than \$500,000.....		1,150.00
		\$500,000 and less than \$750,000.....		1,200.00
		\$750,000 and less than \$1,000,000.....		1,300.00
		\$1,000,000 and less than \$1,500,000.....		1,400.00
		\$1,500,000 and less than \$2,000,000.....		1,500.00
		Plus an amount equal to 1/10 of 1% of annual gross receipts in excess of \$2,000,000 not to exceed a license tax amount of \$25,000.00.		
		Contractor's gross receipts will be determined based upon work done in the City limits of the City of Birmingham.		
		This includes any work performed in the City of Birmingham for projects outside of the City. It does not include gross receipts for work performed outside of the City. For purposes of this schedule, the gross receipts shall be		
		reduced by the amounts of gross receipts taxable by taxing authorities outside of the City of Birmingham city		

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		limits. Contractors gross receipts shall also exclude (i.e. deduct) the amount of payments made to sub-contractors		
		for services performed by said sub-contractors, regardless of the sub-contractor's office location.		
		<i>Example: Contractor has a construction project in Huntsville for a total contract amount of \$1,000,000.00</i>		
		<i>(1 million dollars). \$950,000 of the construction work is performed by the Contractor solely in Huntsville and</i>		
		<i>\$50,000 of the construction work (drafting, home office p.m., etc) is performed by the Contractor solely in the</i>		
		<i>Birmingham office. The amount of revenue to be included in "gross receipts" for the purpose of the Contractor's</i>		
		<i>Birmingham license tax would be \$50,000.*</i>		
		<i>* In this example the contractor is not claiming any exemptions (i.e. any payments to any subcontractors).</i>		
		Businesses located with the city limits: The herein referenced business license tax schedule is applicable to		
		businesses (taxpayers) qualifying under this business license schedule whose businesses and/or business office(s) are physically located within the city limits of Birmingham, Alabama, and perform the herein described		
		contractor services with the City of Birmingham. The initial business license tax required under this schedule is subject to the Annualization of Business License (Ordinance No.97-183, Article II, Section, 21.1, as amended).		
		Business located outside the city limits, including the police jurisdiction: For businesses (taxpayers) not		
		physically located within the city limits of Birmingham or its police jurisdiction, but that qualify for this		
		business license schedule and perform the herein described contractor services within the City limits of the		
		City of Birmingham, shall be required to purchase a business license and business license shall be purchased in advance. The business license shall be based on the actual contract amount (i.e. gross receipts for the total		
		work to be performed within the city, and the business license amount shall be determined by the rates specified herein. If the construction project, for which the business license specified herein was obtained,		
		continues into subsequent business license tax year(s), a business license in only the minimum amount shall be required to be purchased in each such subsequent year(s). Amendments or revisions to the original contract		
		amount upon which this license is based shall result in additional business license taxes becoming due. Any amendments to contract amounts resulting in a decreased business license amount shall require the business (taxpayer) petition the City of Birmingham for a refund of all overpayments pursuant to the business license code (Ordinance 97-183, as amended, Article II, Section 10).		
		Additional Business license requirements: Any licensed contractor shall furnish the Director of Finance (or		
		the Director's designee), within fifteen (15) days of the request thereof, a written summary of the following for each sub-contractor performing, any work or service for the said contractor: (1) sub-contractor's name		
		(including the d/b/a); (2) sub-contractor's business/mailling addresses; (3) sub-contractor's contact		
		telephone number(s); (4) sub-contractor's contract amount(s); (5) sub-contractor's specialty classification(s)		

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		(i.e. masonry, concrete finishing, plumbing, etc.); and (6) sub-contractor's City taxpayer identification numbers (if known by the contractor);. If a sub-contractor does not provide the contractor a City of Birmingham taxpayer identification number, the Contractor shall notify the City in the required summary. The summary information shall be provided for each subcontractor performing work on a project in the City. These requirements are pursuant to the City of Birmingham Business License Ordinance No. 97-183, Article II, Section 35, as amended.		
069	238	CONTRACTORS, HTG & AC		
		Each person contracting for or engaged in the business of installing or repairing air conditioning, furnaces, making furnace repairs, doing sheet and tin metal work, steam heating, hot water heating, and steam fitting, any one or all, where gross receipts For services performed within the City of Birmingham from the previous year are:		
		Less than \$50,000		\$250.00
		\$ 50,000 and less than \$70,000.....		350.00
		\$ 70,000 and less than \$110,000		500.00
		\$110,000 and less than \$160,000		750.00
		\$160,000 and less than \$210,000.....		850.00
		\$210,000 and less than \$260,000.....		975.00
		\$260,000 and less than \$300,000.....		1,100.00
		\$300,000 and less than \$500,000.....		1,150.00
		\$500,000 and less than \$750,000.....		1,200.00
		\$750,000 and less than \$1,000,000.....		1,300.00
		\$1,000,000 and less than \$1,500,000.....		1,400.00
		\$1,500,000 and less than \$2,000,000.....		1,500.00
		Plus an amount equal to 1/10 of 1% of annual gross receipts in excess of \$2,000,000 not to exceed a license tax amount of \$25,000.00.		
		NO LICENSE WILL BE ISSUED to any heating and air conditioning contractor until applicant has obtained, and presented to the Revenue Division at the time of application or renewal, a current, valid State of Alabama Permit issued by the Certification Board of Heating and Air Conditioning Contractors.		
		Contractor's gross receipts will be determined based upon work done in the City limits of the City of Birmingham.		
		This includes any work performed in the City of Birmingham for projects outside of the City. It does not include gross receipts for work performed outside of the City. For purposes of this schedule, the gross receipts shall be reduced by the amounts of gross receipts taxable by taxing authorities outside of the City of Birmingham city		

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		limits. Contractors gross receipts shall also exclude (i.e. deduct) the amount of payments made to sub-contractors		
		for services performed by said sub-contractors, regardless of the sub-contractor's office location.		
		<i>Example: Contractor has a construction project in Huntsville for a total contract amount of \$1,000,000.00 (1 million dollars). \$950,000 of the construction work is performed by the Contractor solely in Huntsville and \$50,000 of the construction work (drafting, home office p.m., etc) is performed by the Contractor solely in the Birmingham office. The amount of revenue to be included in "gross receipts" for the purpose of the Contractor's</i>		
		<i>Birmingham license tax would be \$50,000.*</i>		
		<i>* In this example the contractor is not claiming any exemptions (i.e. any payments to any subcontractors).</i>		
		Businesses located with the city limits: The herein referenced business license tax schedule is applicable to		
		businesses (taxpayers) qualifying under this business license schedule whose businesses and/or business office(s) are physically located within the city limits of Birmingham, Alabama, and perform the herein described		
		contractor services with the City of Birmingham. The initial business license tax required under this schedule is subject to the Annualization of Business License (Ordinance No.97-183, Article II, Section, 21.1, as amended).		
		Business located outside the city limits, including the police jurisdiction: For businesses (taxpayers) not		
		physically located within the city limits of Birmingham or its police jurisdiction, but that qualify for this business license schedule and perform the herein described contractor services within the City limits of the City of Birmingham, shall be required to purchase a business license and business license shall be purchased in advance. The business license shall be based on the actual contract amount (i.e. gross receipts for the total work to be performed within the city, and the business license amount shall be determined by the rates specified herein. If the construction project, for which the business license specified herein was obtained, continues into subsequent business license tax year(s), a business license in only the minimum amount shall be required to be purchased in each such subsequent year(s). Amendments or revisions to the original contract amount upon which this license is based shall result in additional business license taxes becoming due. Any amendments to contract amounts resulting in a decreased business license amount shall require the business (taxpayer) petition the City of Birmingham for a refund of all overpayments pursuant to the business license code (Ordinance 97-183, as amended, Article II, Section 10).		
		Additional Business license requirements: Any licensed contractor shall furnish the Director of Finance (or the Director's designee), within fifteen (15) days of the request thereof, a written summary of the following for each sub-contractor performing, any work or service for the said contractor: (1) sub-contractor's name (including the d/b/a); (2) sub-contractor's business/mailling addresses; (3) sub-contractor's contact telephone number(s); (4) sub-contractor's contract amount(s); (5) sub-contractor's specialty classification(s)		

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		(i.e. masonry, concrete finishing, plumbing, etc.); and (6) sub-contractor's City taxpayer identification numbers (if known by the contractor);. If a sub-contractor does not provide the contractor a City of Birmingham taxpayer identification number, the Contractor shall notify the City in the required summary. The summary information shall be provided for each subcontractor performing work on a project in the City. These requirements are pursuant to the City of Birmingham Business License Ordinance No. 97-183, Article II, Section 35, as amended.		
070	238	CONTRACTORS, HOUSE MOVERS AND/OR HOUSE WRECKERS		
		Each person, firm or corporation contracting for or engaged in the business of moving houses or other similar structures and/or engages in demolition of houses, buildings, or other structures, whether actually doing the work or making contracts for the work to be done either by himself or by others where gross receipts for services performed within the City of Birmingham from the previous year are:		
		Less than \$50,000		\$250.00
		\$ 50,000 and less than \$70,000.....		350.00
		\$ 70,000 and less than \$110,000		500.00
		\$110,000 and less than \$160,000		750.00
		\$160,000 and less than \$210,000.....		850.00
		\$210,000 and less than \$260,000.....		975.00
		\$260,000 and less than \$300,000.....		1,100.00
		\$300,000 and less than \$500,000.....		1,150.00
		\$500,000 and less than \$750,000.....		1,200.00
		\$750,000 and less than \$1,000,000.....		1,300.00
		\$1,000,000 and less than \$1,500,000.....		1,400.00
		\$1,500,000 and less than \$2,000,000.....		1,500.00
		Plus an amount equal to 1/10 of 1% of annual gross receipts in excess of \$2,000,000 not to exceed a license tax amount of \$25,000.00.		
		(b) Where only an office is maintained in the City of Birmingham.....		\$350.00
		Contractor's gross receipts will be determined based upon work done in the City limits of the City of Birmingham. This includes any work performed in the City of Birmingham for projects outside of the City. It does not include gross receipts for work performed outside of the City. For purposes of this schedule, the gross receipts shall be reduced by the amounts of gross receipts taxable by taxing authorities outside of the City of Birmingham city limits. Contractors gross receipts shall also exclude (i.e. deduct) the amount of payments made to sub-contractors		

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		for services performed by said sub-contractors, regardless of the sub-contractor's office location.		
		<i>Example: Contractor has a construction project in Huntsville for a total contract amount of \$1,000,000.00 (1 million dollars). \$950,000 of the construction work is performed by the Contractor solely in Huntsville and \$50,000 of the construction work (drafting, home office p.m., etc) is performed by the Contractor solely in the Birmingham office. The amount of revenue to be included in "gross receipts" for the purpose of the Contractor's Birmingham license tax would be \$50,000.*</i>		
		<i>* In this example the contractor is not claiming any exemptions (i.e. any payments to any subcontractors).</i>		
		Businesses located with the city limits: The herein referenced business license tax schedule is applicable to		
		businesses (taxpayers) qualifying under this business license schedule whose businesses and/or business office(s) are physically located within the city limits of Birmingham, Alabama, and perform the herein described		
		contractor services with the City of Birmingham. The initial business license tax required under this schedule is subject to the Annualization of Business License (Ordinance No.97-183, Article II, Section, 21.1, as amended).		
		Business located outside the city limits, including the police jurisdiction: For businesses (taxpayers) not		
		physically located within the city limits of Birmingham or its police jurisdiction, but that qualify for this business license schedule and perform the herein described contractor services within the City limits of the		
		City of Birmingham, shall be required to purchase a business license and business license shall be purchased in advance. The business license shall be based on the actual contract amount (i.e. gross receipts for the total work to be performed within the city, and the business license amount shall be determined by the rates specified herein. If the construction project, for which the business license specified herein was obtained, continues into subsequent business license tax year(s), a business license in only the minimum amount shall be required to be purchased in each such subsequent year(s). Amendments or revisions to the original contract		
		amount upon which this license is based shall result in additional business license taxes becoming due. Any amendments to contract amounts resulting in a decreased business license amount shall require the business (taxpayer) petition the City of Birmingham for a refund of all overpayments pursuant to the business license code (Ordinance 97-183, as amended, Article II, Section 10).		
		Additional Business license requirements: Any licensed contractor shall furnish the Director of Finance (or		
		the Director's designee), within fifteen (15) days of the request thereof, a written summary of the following for each sub-contractor performing, any work or service for the said contractor: (1) sub-contractor's name (including the d/b/a); (2) sub-contractor's business/mailling addresses; (3) sub-contractor's contact		
		telephone number(s); (4) sub-contractor's contract amount(s); (5) sub-contractor's specialty classification(s) (i.e. masonry, concrete finishing, plumbing, etc.); and (6) sub-contractor's City taxpayer identification		

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		numbers (if known by the contractor);. If a sub-contractor does not provide the contractor a City of Birmingham taxpayer identification number, the Contractor shall notify the City in the required summary.		
		The summary information shall be provided for each subcontractor performing work on a project in the City.		
		These requirements are pursuant to the City of Birmingham Business License Ordinance No. 97-183, Article II, Section 35, as amended.		
071	238	CONTRACTORS, HOUSE PAINTERS, ROOFERS, SIGN PAINTERS, CARDWRITER DECORATIONS, PLASTERERS, PAPER HANGERS, LATHERS, CABINET OR CAPENTER SHOP, AUTOMOBILE PAINTING, BUILDING SIDING AND/OR BUILDING INSULATION		
		Each person, firm or corporation engaged in any of the foregoing businesses whether actually doing the work or making contracts for the work to be done either by himself or by others, shall pay a license as follows:		
		Where one worker only.....		\$75.00
		Where two and less than six workers		250.00
		<i>Persons, firms or corporations exceeding five (5) workers on any contract shall be required to purchase a General Contractors license in accordance with all taxes and requirements as referenced in the City of Birmingham Business License Code, 97-183, as amended.</i>		
		<i>Any claimed exemptions (i.e. gross receipts from work performed outside the City) and all other claimed exemption(s) from the gross receipts calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.</i>		
		<i>Business located outside the city limits, including the police jurisdiction: For businesses (taxpayers) qualifying under the business license schedule and have their business and/or business office(s) located within the city limits of Birmingham, Alabama.*</i>		
		<i>Business located outside the city limits, including the police jurisdiction: For businesses (taxpayers) that do not have their business and/or offices located within the city limits of Birmingham, Alabama or its police jurisdiction, however qualify for this business license schedule and perform the herein described contractor services within the City of Birmingham city limits shall purchase a business license in advance. The advance business license purchase amount will be based on the actual number of workers for the contract (i.e. gross receipts) of work performed within the city limits. Additional business license taxes shall become due with increase(s) to the number of workers on a certain contract.</i>		
		<i>Additional business license requirements: Any licensed contractor shall furnish the Director of Finance (or the Director's designee,) within fifteen (15) days of the request thereof, all of the following:</i>		

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		A written summary of the names, business/mailling addresses, telephone numbers, contract amounts, City taxpayer identification numbers, and specialty classifications (i.e. masonry, concrete finishing, plumbing, etc.) of each subcontractor performing any work or service for said contractor in the City, pursuant to Section 35 of the Business License Code. If a business does not have a City taxpayer identification number, the Contractor shall notify the City in the required summary.		
074	523	COTTON BUYER		
		Each cotton buyer, broker, agent or branch office maintaining office and executing future contracts on any cotton exchange for the general public, which shall include the right to buy and sell spot cotton		\$600.00
		Where no private or leased telegraph wires and/or tickers are maintained		\$180.00
079	561	COURT REPORTING		
		Each person, firm or corporation engaged in the business of court reporting, where gross receipts from services rendered within the City of Birmingham during the year next preceding are		
		Less than \$5,000.....		\$60.00
		\$ 5,000 and less than \$10,000.....		100.00
		\$10,000 and less than \$15,000.....		150.00
		\$15,000 and less than \$20,000.....		200.00
		\$20,000 and less than \$25,000.....		250.00
		\$25,000 and less than \$30,000.....		300.00
		Plus an amount equal to 4/10 of 1% of subject gross receipts in excess of \$30,000.		
		<i>*Any claimed exemptions (i.e. gross receipts from work performed or services rendered outside the City) and all other claimed exemption(s) from the gross receipts calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.</i>		
		Services rendered in this schedule shall include all services that are physically performed within the City irrespective of the client's residence/location. Nothing in the section shall limit the definition of gross receipts as previously defined in the City of Birmingham Ordinance 97-183, Article II, Section 1(n).		
080	311	CREAMERY / MILK PRODUCTS		
		Each person, firm or corporation so engaged shall pay a license of 2/10 of 1% of the gross receipts		

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		from said business from the previous year with a minimum license of...			\$200.00
		Where there is no pasteurization plant, and buttermilk is manufactured from powder a license of 2/10 of 1% of the gross receipts, less returned goods, from said business from the previous year with a minimum license of.....			\$60.00
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.			
082A	453	CURB MARKET, COVERED			
		Any person, firm, corporation or association who (or which) is in charge or control of any building, shed, tent or other structure or any group of buildings, sheds, tents or other structures situated upon a contiguous area of land the ground story or stories of which is or are designated or used for the contemporaneous conduct of four or more separate businesses of the class herein described, and who (or which) is engaged in the business of granting to others, for compensation, rights to use ground floor space in or under any such shelter or structure for the purpose of there keeping or displaying poultry, game, eggs, butter, cheese, fruits, vegetables and/or other farm or garden products, for sale, shall pay for the privilege of so engaging in the business of granting such rights, an amount equal to two and 16/10 cents per square foot of ground area sheltered by such structure or structures, but in no case less than.....			\$120.00
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented to the Revenue Division at the time of application, a current, valid Health Department Permit.			
082B	453	CURB, MARKET, OPEN			
		Any person in charge or control of any open air contiguous area of land, who shall engage in the business of granting to others, for compensation, rights to occupy open air space in or upon such area for the purpose of there keeping or displaying either upon vehicles, stands, or otherwise, poultry, game, eggs, butter, cheese, fruits, vegetables, and/or farm or garden products, for sale, shall pay, for the privilege of so engaging in the business of granting such rights an amount equal to 8/10 of 1 cent per square foot of ground within the limits set aside for, or devoted to, such occupancy, but in no case less than.....			\$120.00
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.			
083	454	DELIVERY			

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		(a) Each and every person having no physical presence within the City of Birmingham, for the limited privilege of delivering and requisite set-up and installation, by the person's employees or agents, of merchandise within the City by means of delivery vehicles owned, leased or contracted by the person, where the gross receipts derived from such sale, and any requisite set-up and/or installation does not exceed \$75,000 during the calendar year, shall pay a license in the amount of		\$100.00
		(b) Provided, however, that if at any time during the current calendar year, the person derives gross receipts in excess of \$75,000 in connection with the activities described in (a) above, then within ten (10) days thereafter, such person shall purchase all applicable and appropriate business licenses for the entire license year without regard to the provisions of this schedule.		
		(c) The purchase of a delivery license shall not, in and of itself, establish nexus between said person and the City of Birmingham for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between said person and the City of Birmingham.		
		(d) No delivery license shall be required of a common carrier or similar motor carrier licensed under the Alabama Motor Carrier Act.		
		(e) Gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the \$75,000 limitation prescribed in sub-section (b) 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 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 up to \$150,000 by adoption of an ordinance.		
		(f) 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.		
084A	713	DANCE HALL DIV I		
		Dancing by Patrons, Customers, or Guests, in establishments approved and licensed for the sale of alcoholic beverages.....		\$200.00
		No license will be issued until applicant has been approved by City Council.		
084B	713	DANCE HALL DIV II		

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		Dance, performance, exhibition, or entertainment by a dancer other than Patrons or Customers of the		
		General Public in an establishment with a current Beer and/or Liquor License as required under the		
		current Business License Code		\$200.00
		The grant of a permit is hereby made a prerequisite for the issuance of a Dance Division II license		
		and such permit shall not be deemed to authorize the conducting of entertainment or performances or		
		any other form of business without the payment of the fee for a Dance Division II License.		
		No license will be issued until applicant has been approved by City Council. (For clarification of		
		Division II Permit requirements see Ordinance 96-212.)		
084C	713	DANCE HALL DIV III		
		Masked Balls.....		\$50.00
		No license will be issued until applicant has been approved by City Council.		
084D	711	DANCE-DIV IV-ENTERTAINER		
		Each dancer, entertainer, model, performer, or exhibitionist shall pay a license		
		of		\$200.00
		No license shall be issued for dancing, modeling, entertaining, or otherwise performing in a		
		Division II Adult Establishment until the applicant has been approved by the Birmingham		
		Police Department, pursuant to Ordinance 96-211.		
085	519	DATA PROCESSING SERVICE		
		Each person, firm, or corporation engaged in the business of a data processing service or bureau,		
		whether principal business or not, shall pay a license in an amount equal to 2/10 of 1% of the gross		
		receipts from said business from the previous year with a minimum license of ..		\$100.00
086	339	DENTAL DEPOT OR LABORATORY		
		Each person, firm or corporation operating a dental depot or dental laboratory shall pay a license of		
		6/20 of 1% of the gross receipts from said business from the previous year with a minimum license		
		of		\$120.00
087A	541	DETECTIVE AGENCY		

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		Each person, firm or corporation operating a detective agency, or investigation bureau ..		\$200.00
		NO LICENSE WILL BE ISSUED unless and until applicant can show compliance with the permit requirements outlined in Title 12, Chapter 6, General Code of the City of Birmingham 1980, as amended and as it may be amended.		
087B	541	PATROL, SECURITY, GUARD SERVICE		
		Each person, firm or corporation operating a private police patrol, security or guard service where only one worker		\$60.00
		Where two and less than four workers.....		120.00
		Where four and less than seven workers		180.00
		Where seven and less than eleven workers.....		250.00
		Where eleven		300.00
		Plus \$20.00 for each worker in excess of eleven.		
088	511	DIRECTORY		
		Each person or firm making, compiling, selling or offering for sale.....		\$240.00
089	561	EXTERMINATORS, DISINFECTANTS		
		Each person, firm or corporation shall pay a license of 2/10 of 1% of the gross receipts, less returned goods, from said business from the previous year with a minimum license of.....\$120.00		
090	315	APPAREL MANUFACTURING		
		Each person, firm or corporation engaged in the business weaving, or knitting fabric, making garments from purchased fabric shall pay a license of 2/10 of 1% of the gross receipts with a minimum license of		\$100.00
		NO LICENSE WILL BE ISSUED unless business location is approved by the City of Birmingham Department of Planning, Engineering and Permits as having met zoning requirements.		
091	448	CLOTHING SHOPS / BOUTIQUES		

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		Each person, firm or corporation engaged in the business of selling at retail ready-to-wear clothing, millinery, men's clothing, hats, hosiery, specialty items, and shoes, any or all of said items, where gross receipts from said business from the previous year were		
		Less than \$50,000		\$120.00
		\$50,000 and not exceeding \$100,000		200.00
		Plus an amount equal to 2/10 of 1% of gross receipts in excess of \$100,000.		
092	493	DISTRIBUTION WAREHOUSE WHSLE		
		Each person, firm, or corporation engaged in the business of offering for sale, taking or soliciting orders for sale, or selling of merchandise of any description at wholesale, including any such products stored in its own warehouse for sale, distribution or delivery, whether as owner, dealer, agent, or consignee, such business operating from a single site distribution facility located within the City of Birmingham, shall pay a license on the gross receipts from said business from the previous year as follows:		
		On the First \$50 Million 2/10th of 1% of gross receipts		
		Plus, On next \$50 - \$100 Million 2/20th of 1% of gross receipts		
		Plus, On next \$100 - \$250 Million 2/50th of 1% of gross receipts		
		Plus, On the next \$250 Million and over..... 2/100th of 1% of gross receipts		
		With a minimum license in any case of		\$6,000.00
		Where said business engages in retail sales of merchandise of any description, a separate license must be purchased under Schedule 165 of this Business License Code.		
		This license schedule shall not apply to cooperative grocers associations which maintain warehouses for the purpose of distributing groceries to member retail grocery stores.		
093	446	DRUG STORE		
		Each person, firm or corporation engaged in the operation of a business where drugs are carried for the purpose of retail sales and where a registered pharmacist is employed in connection therewith, and which is more commonly known as a drug store, shall pay a license as follows: Where the gross receipts from said business from the previous year are		
		Less than \$30,000		\$200.00
		Plus an amount equal to 2/10 of 1% of gross receipts in excess of \$30,000.		
094	812	DRY CLEANING		

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		Each person, firm or corporation engaged in the business of dry cleaning (other than rug cleaning)		
		shall pay a basic license of \$100.00, plus an additional amount to be determined as follows:		
		For each pick-up station operated in connection with said business		\$40.00
		Plus, for each vehicle, whether owned or not, and operated in connection with said business		
				\$40.00
		Each vehicle used in delivering or picking up dry cleaning whether such vehicle is owned or not by		
		the licensee, but for whom business is being done, shall carry either a placard or other designation in		
		some conspicuous place on the outside thereof easily readable at a distance of 50 feet, showing the		
		name of the dry cleaning plant for which they are picking up or delivering dry cleaning.		
095	221	ELECTRIC LIGHT & POWER CO		
		Each person, firm or corporation engaged in the business of selling electrical current, 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 City of Birmingham when such current, after the sale thereof at any		
		place, is consumed or used in the City of Birmingham by such consumers or users, or is distributed		
		from any point or points in the City of Birmingham by such distributors.		
		Each person, firm company, association or corporation engaging in or carrying on any business,		
		vocation, occupation or profession hereinabove enumerated outside the corporate limits of the City		
		of Birmingham, but within the police jurisdiction thereof, shall take out a license and pay therefor		
		an amount equal to one-half percent (1/2%) the amount of license tax to which he, she or it would		
		be subject where such business vocation, occupation or profession engaged in or carried on within		
		the corporate limits of the City of Birmingham.		
096	238	ELECTRICIANS		
		Each person, firm or corporation doing business, or soliciting electric work,		
		Where one master or journeymen electrician is employed.....		\$75.00
		Where two and less than three.....		180.00
		Where three and less than six.....		250.00
		<i>Persons, firms or corporations exceeding five (5) workers on any contract shall be</i>		
		<i>required to purchase a</i>		
		<i>General Contractors license in accordance with all taxes and requirements as</i>		
		<i>referenced in the City of</i>		

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		<i>Birmingham Business License Code, 97-183, as amended.</i>		
		The average number of master or journeymen electricians employed in the preceding year shall afford the basis for computing the tax due hereunder which average number shall be determined as outlined in Schedule 201 of the Business License Code.		
		NO LICENSE TO BE ISSUED until the following has been obtained and presented to the Revenue Division at the time of application and/or renewal:		
		(1) A current, valid City of Birmingham Master Electrician's Certification Card.		
		(2) A bond in the amount of \$10,000 executed on a bond form provided by the City of Birmingham Finance Department.		
		Businesses located with the city limits: The herein referenced business license tax schedule is applicable to businesses (taxpayers) qualifying under this business license schedule whose businesses and/or business office(s) are physically located within the city limits of Birmingham, Alabama, and perform the herein described contractor services with the City of Birmingham. The initial business license tax required under this schedule is subject to the Annualization of Business License (Ordinance No.97-183, Article II, Section, 21.1, as amended).		
		Business located outside the city limits, including the police jurisdiction: For businesses (taxpayers) not physically located within the city limits of Birmingham or its police jurisdiction, but that qualify for this business license schedule and perform the herein described contractor services within the City limits of the City of Birmingham, shall be required to purchase a business license and business license shall be purchased in advance. The business license shall be based on the actual contract amount (i.e. gross receipts for the total work to be performed within the city, and the business license amount shall be determined by the rates specified herein. If the construction project, for which the business license specified herein was obtained, continues into subsequent business license tax year(s), a business license in only the minimum amount shall be required to be purchased in each such subsequent year(s). Amendments or revisions to the original contract amount upon which this license is based shall result in additional business license taxes becoming due. Any amendments to contract amounts resulting in a decreased business license amount shall require the business (taxpayer) petition the City of Birmingham for a refund of all overpayments pursuant to the business license code (Ordinance 97-183, as amended, Article II, Section 10).		
097	238	ELEVATORS		
		Each person, firm or corporation selling or installing hydraulic, steam, electric or hand power elevators or repairing or maintaining same, either as principal or agent, shall pay a license of 2/10 of		

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		1% of the gross receipts from said business from the previous year with a minimum license of		\$200.00
098	541	ENGINEERS OR SURVEYORS		
		(a) Each person, or where a partnership [but not including associations as defined in sub-section (b) herein], each member of partnership, where gross receipts from services rendered within the City of Birmingham during the year next preceding are		
		Less than \$5,000		\$60.00
		\$ 5,000 and less than \$10,000.....		100.00
		\$10,000 and less than \$15,000		150.00
		\$15,000 and less than \$20,000		200.00
		\$20,000 and less than \$25,000.....		250.00
		\$25,000 and less than \$30,000.....		300.00
		Plus an amount equal to 4/10 of 1% of gross receipts in excess of \$30,000 .		
		(b) Each professional member or associate of an unincorporated association (as defined by Title 10, Chapter 10, Code of Alabama 1975), or a professional corporation (as defined by Title 10, Chapter 4, Article 19, Code of Alabama 1975), where the total remuneration for services rendered within the City of Birmingham during the year next preceding are		
		Less than \$5,000		\$60.00
		\$ 5,000 and less than \$10,000.....		100.00
		\$10,000 and less than \$15,000		150.00
		\$15,000 and less than \$20,000		200.00
		\$20,000 and less than \$25,000.....		250.00
		\$25,000 and less than \$30,000.....		300.00
		Plus an amount equal to 4/10 of 1% of those subject gross receipts in excess of \$30,000.		
		The gross remuneration of such professional member of associate, for the purpose of this section, shall be computed by dividing the gross receipts from services rendered within the City of Birmingham of such unincorporated association by the total number of professional members or associates of such unincorporated association.		
		<i>*Any claimed exemptions (i.e. gross receipts from work performed or services rendered outside the City) and</i>		
		<i>all other claimed exemption(s) from the gross receipts calculations must be presented to the City of Birmingham</i>		
		<i>Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.</i>		

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		Services rendered in this schedule shall include all services that are physically performed within the City		
		irrespective of the client's residence/location. Nothing in the section shall limit the definition of gross receipts		
		as previously defined in the City of Birmingham Ordinance 97-183, Article II, Section 1(n).		
100A	453	FIRE, DISTRESSED MERCHANDISE		
		Including all sales provided for by Title 12, Chapter 15, Article A, of the General Code of the City		
		of Birmingham 1980, as amended, and as it may be amended.		
		(a) Where any person, firm or corporation has paid the current year's regular city license covering		
		the sale of merchandise, and was the bona fide owner of the merchandise prior to it becoming fire,		
		smoke or water damaged, distressed or bankrupt stock, or where said person, firm or corporation		
		elects to go out of business, said, person, firm or corporation may conduct a special Fire, Smoke or		
		Water Damage Sale, Distressed Merchandise Sale, Bankrupt Sale, or Going-Out-Of-Business Sale,		
		by complying with Article A, Chapter 15 of the General Code of the City of Birmingham 1980, as		
		amended, and as it may be amended, and upon payment of an additional license of \$50.00 for the		
		first sixty (60) days or less of said sale. Said sale may be extended for one additional period of not in		
		excess of sixty (60) days upon filing a renewal application and payment of an additional license of		
		\$500.00		
		The above described sales shall include only such merchandise as was originally purchased by said		
		owner for the sole purpose of reselling it in the ordinary regular manner of merchandising, and shall		
		not include merchandise that was at the time of purchase fire, smoke or water damaged, distressed or		
		bankrupt stock, or stock from a going-out-of-business sale.		
		NO LICENSE WILL BE ISSUED until applicant complies with the requirements of Sections		
		12-15-1 to 12-15-20 of the General Code of the City of Birmingham 1980, as amended and as it		
		may be amended.		
100B	453	FIRE, DISTRESSED MERCHANDISE		
		Including all sales provided for by Title 12, Chapter 15, Article A, of the General Code of the City		
		of Birmingham 1980, as amended, and as it may be amended.		
		(b) Where any person, firm or corporation has purchased merchandise that is fire, smoke or water		
		damaged, distressed or bankrupt stock, and said person firm or corporation is advertising or offering		
		said merchandise for sale, said person, firm or corporation shall obtain a license for each offering for		
		sale for sixty (60) days or fractional part thereof (in addition to all other licenses that may be due) in		
		the amount of \$50.00 for each offering. If the merchandise offered is fire, smoke or water damaged,		

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		distressed or bankrupt stock that fact shall be affirmatively stated in all advertisements or offers for sale. Provided further, no inventory shall be required for sales licensed under this sub-section (b) as required by Section 12-15-5 of the General Code of the City of Birmingham 1980.		
		(c) The special sale as heretofore described in paragraph (b) above may be extended for one additional period of not in excess of sixty (60) days upon payment of twice the amount heretofore provided by paragraph (b).		
		NO LICENSE WILL BE ISSUED until applicant complies with the requirements of Sections 12-15-1 to 12-15-20 of the General Code of the City of Birmingham 1980, as amended and as it may be amended.		
102	114	FISH AND OYSTER PEDDLER		
		Each person, firm or corporation who is engaged in bringing fish, oysters, or other seafood into the city without regularly maintaining a place of business in the city shall pay, for each truck or vehicle used in said business, a license of.....		\$200.00
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented the following to the Revenue Division at the time of application:		
		(1) A valid, current Health Department Permit;		
		(2) A valid, current, photo identification, issued by a state, for each applicant.		
		No vending is allowed on sidewalks, streets, highways, or roadways located within the "Study Area" designated under the Master Plan for Downtown Birmingham, namely that area bounded on the north by 12th Avenue North, on the east by Red Mountain Expressway and 26th Street North, on the south by Highland Avenue South and 12th Avenue South and on the west by I-65, and the streets and sidewalks within neighborhood retail business districts within the City without authorization. Such authorization must be obtained in addition to a business license.		
		(Note: Anyone wishing to peddle in the "Study Area" should contact Operation New Birmingham (ONB).		
		The issuance of a business license under this schedule does not permit or authorize any activity which is prohibited by Title 12, Chapter 14, Article A of the General Code of the City of Birmingham 1980, as amended and as it may be amended.		
103	452	FIVE,TEN CENT STORES		
		Each person, firm or corporation operating a five, ten, twenty-five cent and/or one dollar store, shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a		

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		minimum license of.....		\$120.00
104	238	FLOOR DRESSERS		
		Each person, firm or corporation, operating one or more floor dressing machines and engaged in dressing, selling or installing flooring shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of		\$150.00
105	453	FLORIST		
		Each person engaged in the floral trade, where gross receipts from said business from the previous year were less than \$5,000.....		\$60.00
		\$5,000 and less than \$10,000.....		100.00
		\$10,000 and less than \$15,000.....		150.00
		\$15,000 and less than \$20,000.....		200.00
		Plus an amount equal to 2/10 of 1% of gross receipts in excess of \$20,000.		
		The license required by this schedule shall be paid in addition to any other license imposed on licensee for engaging in some business other than the sale of flowers.		
106	331	FOUNDRY, MACHINE SHOP		
		Each person engaged in carrying on in the City of Birmingham any foundry, bridge building plant, boiler works not connected with a railroad, machine shop, metal finishing, plating or treating plant, nut or bolt factory, pipe or valve shop, or radiator plant, or engaged in building bridges or in erecting steel or other metal framework for buildings or other structures, or repairing and constructing coke ovens, shall pay a license in an amount equal to 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of		\$200.00
107	111	FRUITS & VEGTABLES-WHOLESALE		
		(a) Each person engaged as an agent, dealer, factor or commission merchant in the business of buying, selling, or delivering fruits or vegetables at wholesale, shall pay a license of 2/10 of 1% of gross receipts of said business from the year preceding with a minimum license of		\$200.00
		(b) This license shall permit the owner of said business to use one truck owned or operated by him in supplying said established place of business with said merchandise from a point without the City to his regular established place of business within the City, for which the license has been paid. The Finance Department must be advised in advance by the operator of the established place of business, giving a full description of the one truck owned and/or operated by said licensee.		

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		(c) On all trucks over and above one, whether owned or operated or not by said licensee supplying such products to the regularly established place of business above referred to, shall pay a license on each truck as is provided for in Schedule 108.		
		(d) Wholesale dealers in fruit and/or vegetables making sales and/or deliveries from trucks or vehicles, not on orders previously taken, where said merchandise is not bought by the dealer from outside the City, shall pay a license of \$150.00 on each truck or vehicle so used. This sub-section (d) shall apply only to sales made from vehicles on public streets or highways.		
		<i>No vending is allowed on sidewalks, streets, highways, or roadways located within the "Study Area" designated under the Master Plan for Downtown Birmingham, namely that area bounded on the north by 12th Avenue North, on the east by Red Mountain Expressway and 26th Street North, on the south by Highland Avenue South and 12th Avenue South and on the west by I-65, and the streets and sidewalks within neighborhood retail business districts within the City without authorization. Such authorization must be obtained in addition to a business license.</i>		
		<i>(Note: Anyone wishing to peddle in the "Study Area" should contact Operation New Birmingham (ONB)).</i>		
		The issuance of a business license under this schedule does not permit or authorize any activity which is prohibited by Title 12, Chapter 14, Article A of the General Code of the City of Birmingham 1980, as amended and as it may be amended.		
107B	111	FRUITS & VEG-WHLSLE(PER TRUCK)		
		(d) Wholesale dealers in fruit and/or vegetables making sales and/or deliveries from trucks or vehicles, not on orders previously taken, where said merchandise is not bought by the dealer from outside the City, shall pay a license of \$150.00 on each truck or vehicle so used. This sub-section (d) shall apply only to sales made from vehicles on public streets or highways.		
		No vending is allowed on sidewalks, streets, highways, or roadways located within the "Study Area" designated under the Master Plan for Downtown Birmingham, namely that area bounded on the north by 12th Avenue North, on the east by Red Mountain Expressway and 26th Street North, on the south by Highland Avenue South and 12th Avenue South and on the west by I-65, and the streets and sidewalks within neighborhood retail business districts within the City without authorization. Such authorization must be obtained in addition to a business license.		
		(Note: Anyone wishing to peddle in the "Study Area" should contact Operation New Birmingham (ONB)).		
		The issuance of a business license under this schedule does not permit or authorize any activity which is prohibited by Title 12, Chapter 14, Article A of the General Code of the City of Birmingham		

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		1980, as amended and as it may be amended.		
108	111	FRUITS & VEGETABLES (UNDRIED)		
		Each wholesale dealer in undried fruits and/or vegetables engaged in selling and/or delivering the same by truck or other vehicle from outside of the City to a point within the City shall pay a license on each vehicle or truck used in said business of.....		\$200.00
		The licensee must furnish the motor and State tag number when applying for said license.		
		No vending is allowed on sidewalks, streets, highways, or roadways located within the "Study Area" designated under the Master Plan for Downtown Birmingham, namely that area bounded on the north by 12th Avenue North, on the east by Red Mountain Expressway and 26th Street North, on the south by Highland Avenue South and 12th Avenue South and on the west by I-65, and the streets and sidewalks within neighborhood retail business districts within the City without authorization. Such authorization must be obtained in addition to a business license.		
		(Note: Anyone wishing to peddle in the "Study Area" should contact Operation New Birmingham (ONB).		
		The issuance of a business license under this schedule does not permit or authorize any activity which is prohibited by Title 12, Chapter 14, Article A of the General Code of the City of Birmingham 1980, as amended and as it may be amended.		
114	325	GAS-BUTANE OR PROPANE		
		Each person or agent for same, engaged in manufacturing or distributing butane or propane gas, shall pay a license of 2% of gross receipts from said business from the previous year with a minimum license of		\$200.00
		NO LICENSE WILL BE ISSUED until applicant posts a \$2,500 bond with the Director of Finance.		
115	324	GAS CO-TRANSP. OF NATURAL GAS		
		Each person, firm or corporation engaged in the transportation and wholesale distribution of natural gas, which maintains its principal executive or administrative office within the city, shall pay a		

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		license computed as follows:		
		When it employs in such office not more than 250 persons		\$6,000.00
		When it employs between 251 and 500		10,000.00
		When it employs 501 to 750		15,000.00
		When it employs more than 750		20,000.00
		This schedule shall not apply to any gas company whose principal business in the city is the retail distribution of gas.		
117	221	GAS COMPANIES		
		Each person, firm or corporation engaged in the business of distributing gas at retail within the city, shall pay a license in an amount equal to three percent (3%) of the gross receipts of such business for the year next preceding.		
118	447	GASOLINE FILLING STATIONS		
		(a) Each person, firm or corporation whose business is the selling of gasoline or compressed natural gas at retail, including fleet sales, for motor vehicle use, and including lubricating oil, shall pay a license as follows: Where the gross receipts from said business for the year next preceding were		
		Less than \$20,000		\$120.00
		Plus an amount equal to 6/20 of 1% of gross receipts in excess of \$20,000.		
		(b) Gross receipts from the sale of automobile tires and accessories and related services such as lubricating, automatic car washing, and repairing of automobiles are to be included as a measure of tax.		
		(c) Where automobiles or trucks are sold in connection with such business an additional license, as provided by Schedule 018 of this license code, must be procured.		
		(d) The term "gross receipts" as used in this schedule shall mean the entire receipts of said business and shall not include federal, state and local government taxes collected by said person, firm or corporation from purchasers in connection with said business, whether said person, firm or corporation be acting as agent or otherwise in the collection of said taxes, pursuant to Section 40-23-130, Code of Alabama 1975.		
		(e) Nothing contained in the Code shall be construed to alter or repeal any provision of Ordinances 598-F and 599-F.		
119	324	GASOLINE STORAGE		
		(a) Each person, firm or corporation engaged in the business of receiving and/or storing gasoline for		

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		others shall pay a license in an amount equal to two cent per gallon on all gasoline so received and/or stored during the full calendar year immediately preceding; plus \$200; provided, however, that if said person, firm or corporation engaged in such storage business did not conduct said business for the full period of said preceding year \$2,000 shall be paid as a deposit against this license until the end of the current calendar year at which time an adjustment shall be made on the basis of one cent per gallon for all gasoline so received and/or stored during the said current calendar year.		
		This license of one cent per gallon shall not apply where satisfactory proof is made to the Director of Finance that the City's current license tax, as provided for in Ordinances 598-F and 599-F has been paid on the gasoline that is being stored.		
		(b) Each person, firm or corporation engaged in the business of renting tanks or other storage space to others for the purpose of storing gasoline, shall pay a license of.....		\$4,000.00
		This license shall not apply where satisfactory proof is made to the Director of Finance that the City's gallonage license tax as provided for in Ordinances 598-F and 599-F, has been paid on the gasoline stored in such space.		
120	331	GOLD AND SILVER		
		Each person, firm or corporation engaging in the business of buying gold or silver or gold or silver objects shall pay a license of 2/10 of 1% of gross receipts from said business from the previous year with a minimum license of		\$200.00
		Note: This is a controlled license - requiring Council Resolution before issuance.		
		NO LICENSE WILL BE ISSUED unless and until applicant has obtained the permit required pursuant to Title 12, Chapter 3.7, General Code of the City of Birmingham 1980, as amended.		
122	311	GRAIN OR FLOUR DEALER		
		Each person engaged in any of the aforesaid types of businesses, shall pay a license on the first \$100,000 of the gross receipts from said business from the previous year of.....		\$200.00
		Plus an amount equal to 2/20 of 1% of gross receipts in excess of \$100,000.		
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.		
123	445	RETAIL FOOD STORE		
		Each person, firm or corporation engaged in the business of selling at retail those products ordinarily		

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		sold in retail food stores, including, but not limited to, canned goods, vegetables, fruits, condiments, sugar, coffee, tea, dairy products, bakery goods, meats, soft drinks, tobaccos, and prepared foods for off-premises consumption, shall pay a license on the first \$20,000 or less of gross receipts from said business for the year next preceding of		\$150.00
		Plus an amount equal to 2/10 of 1% of all gross receipts in excess of \$20,000.		
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented to the Revenue Division at the time of application:		
		(1) A current, valid Health Department Permit.		
		(2) A current, valid permit issued by the Alabama Alcoholic Beverage Control Board (ABC Board), pursuant to Title 28, Chapter 11, Code of Alabama 1975. Permits are required for all establishments selling tobacco products.		
124	812	HAIRDRESSERS OR BEAUTY PARLORS		
		Each person, firm, or corporation engaged in the business of operating a beauty parlor or other place where hairdressing, hairstyling, facial treatment, or manicuring is done shall pay a license based upon or determined by the number of persons working as operators therein as follows: Where only one person works therein as operator, whether such person be the proprietor or not		\$30.00
		Where two or more persons work therein as operators, the owner or proprietor of such beauty parlor shall pay a license of		\$30.00
		Plus \$30.00 for each additional operator in excess of one.		
125	812	HAT CLEANING		
		Each person, firm or corporation engaged in the business of hat cleaning:		
		Where only one worker.....		\$60.00
		Where two and less than four workers.....		120.00
		Where four and less than six workers.....		180.00
		Where six and less than ten workers.....		240.00
		Where ten and less than fifteen workers.....		300.00
		Where fifteen workers and over.....		360.00
		The term "worker" as herein used, means only those who are actually engaged either in part or whole time, in the actual process of cleaning hats.		
126	316	HIDES		
		Each person, firm or corporation dealing with hides, tallow, ginseng, beeswax, or purchasing and		

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		receiving or collecting waste grease and animal by-products for rendering or recycling (Act 99-526)		
		shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year		
		with a minimum license of.....		\$200.00
127	721	HOTELS		
		Each person, firm, or corporation keeping a public inn, hotel, or commercial lodging facility of five or more bedrooms where transient guests are lodged for pay is deemed to be engaged in the business		
		of keeping a hotel. For each room used or designated as a bedroom for guests.....		\$8.00
		This license does not include license for restaurants and other secondary businesses operated in connection with the renting of rooms. If meals, food, or refreshments are served to the general public and charged for, the additional license required of restaurants, cafes, lunch counters and public eating houses must also be paid. In addition, sales of merchandise shall be licensed in the category in which it falls. When cottages or annexes are operated in connection with or rented by the hotel, this license shall apply to the total of the rooms in the hotel, the cottages and annex. (Section 40-12-115 Code of Alabama 1975)		
128	454	ICE DEALER		
		Each ice dealer, other than where the regular ice factory license is paid, for each separate place so operated, whether operated by an ice manufacturer or other party shall pay a license for each place so operated		\$12.00
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.		
129	454	ICE PEDDLER		
		Each truck		\$40.00
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.		
130	445	ICECREAM, FROZEN YOGURT		
		Each dealer whose principal business is the retailing of ice cream, frozen yogurt or ice snowballs, except restaurants serving meals and/or where sold in a drug store, shall pay a license as follows:		
		Where gross receipts are less than \$20,000		\$60.00

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		\$20,000 and not more than \$30,000.....			100.00
		\$30,000 and not more than \$40,000.....			150.00
		\$40,000 and over.....			200.00
		Where not principal business.....			24.00
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.			
131	454	ICECREAM PEDDLER (eliminated with the creation of the Sch 7223 Mobile Food Services)			
132	312	ICE FACTORY			
		Each person, firm or corporation manufacturing, selling or delivering ice within the City's jurisdiction, shall pay a license at the rate of \$9.60 per ton based on the daily machine capacity of each factory producing ice that is sold within the City, provided each operator manufacturing or delivering ice within the City's jurisdiction, shall pay a rate of not less than \$400.00, multiplied by the number of factories used in producing ice for sale within the City's jurisdiction.			
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.			
133	541	INDUSTRIAL TRAFFIC MANAGER			
		Each person, firm or corporation conducting such			\$200.00
134	622	HOSPITALS			
		Where less than 20 rooms	\$		\$120.00
		20 rooms and less than 35 rooms.....	1		180.00
		35 rooms and less than 50 rooms.....	2		240.00
		50 rooms and less than 75 rooms.....	3		360.00
		75 rooms and less than 100 rooms.....	4		480.00
		100 rooms and over.....	6		600.00
		All rooms, whether as wards for patients or bedrooms for others, to be liable for said license.			
135	541	INSPECTOR-ENGINEER			
		Each person, firm or corporation engaged in the business of inspecting steel, steel products, concrete and concrete products:			
		Where only one inspector			\$60.00

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		2 inspectors and less than 4.....			120.00
		4 inspectors and less than 6			180.00
		6 inspectors and less than 10.....			240.00
		10 inspectors and less than 15.....			300.00
		15 inspectors and less than 20.....			360.00
		20 inspectors and less than 25.....			420.00
		25 inspectors and over			480.00
136	524	INSURANCE COMPANIES			
		Each insurance company other than fire, marine and fraternal, shall pay a license of \$50.00 plus			
		\$1.00 on each \$100.00 and major fraction thereof, of gross premiums, less returned premiums on			
		policies issued during the preceding year to citizens of the City of Birmingham, provided that in case			
		such company shall not have conducted business for the full period of said preceding year, it shall			
		pay \$50.00 plus 1% of that amount which bears the same relationship to the gross amount of			
		premiums, less returned premiums on policies issued during said preceding year as 365 bears to			
		number of days during which business was conducted in such preceding year. Companies			
		commencing business after the first of the current license tax year shall pay \$50.00, plus \$1.00 on			
		each \$100.00 and major fraction thereof, of gross premiums, less returned premiums on policies			
		issued during the said current year to citizens of the City of Birmingham. Such new companies shall			
		pay a flat minimum license of \$100.00 at the time of commencement of business upon which there			
		shall be an adjustment at the end of the year upon the basis herein provided for new companies.			
		Licenses issued under this schedule and the next succeeding schedule, shall be deemed delinquent			
		the fourth day of March, following January first of each year.			
		Upon demand from the Director of Finance each principal agent representing an insurance company,			
		which company has an established office in the City of Birmingham, shall furnish the Director of			
		Finance from time to time with a complete schedule of all subagents, together with their address,			
		soliciting or selling insurance for said company within the City of Birmingham.			
137	524	INSURANCE CO, FIRE OR MARINE			
		(a) Each Fire or Marine Insurance Company shall pay a license of \$2.50 on each \$100.00 of gross			
		premiums received during the preceding year on policies issued during said year on property located			
		in the City of Birmingham, including renewals, provided that in case such company shall not have			
		conducted business in the City of Birmingham during the entire period of the preceding year, it shall			
		pay two and one-half percent (2 1/2%) of that amount which bears the same relationship to the			
		gross amount of premiums, less returned premiums, received on policies issued during the said			
		preceding year on property located in said City as 365 bears to the number of days during such			
		preceding year during which such company conducted business in said City. Companies			

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		commencing business after the first of the current license tax year shall pay \$2.50 on each \$100.00 of gross premiums, less returned premiums, received on policies issued during the said current year on property located in the City of Birmingham. Such new companies shall pay a flat minimum license of \$100.00 at the time of the commencement of business upon which there shall be an adjustment at the end of the year upon the basis herein provided for such new companies.		
		Upon demand from the Director of Finance each principal agent representing an insurance company, which company has an established office of the City of Birmingham, shall furnish the Director of Finance from time to time with a complete schedule of all subagents, together with their address, soliciting or selling insurance for said company within the City of Birmingham.		
		(b) Each Fire and Marine Insurance Company, in addition to the license required by sub-section (a) hereof, shall also pay an additional license tax of \$1.50 on each \$100.00 of gross premiums received during the preceding year on policies issued during said year on property located in the City of Birmingham, including renewals, provided that in case such company shall not have conducted business in the City of Birmingham during the entire period of the preceding year, it shall pay under the provisions of this sub-section (b) one and one-half percent (1 1/2%) of that amount which bears the same relationship to the gross amount of premiums, less returned premiums, received on policies issued during the said preceding year on property located in said City as 365 bears to the number of days during such preceding year during which such company conducted business in said City. Companies commencing business after the first of the current license tax year shall pay under the provisions of this sub-section (b) \$1.50 on each \$100.00 of gross premiums, less returned premiums, received on policies issued during the said current year on property located in the City of Birmingham. Any provision of this sub-section (b) to the contrary notwithstanding each Fire or Marine Insurance Company shall be entitled to a reduction in the amount of additional license tax due under this sub-section (b) equal to the amount due and paid during the same year by such company to the Firemen's Pension and Relief Fund of the City of Birmingham under the provisions of Section 1477 Appendix, Volume 14, Code of Alabama, Recompiled 1958 (Section III of Act Number 307 of the 1943 Regular Session of the Legislature of Alabama).		
138A	524	INSURANCE AGENTS		
		Each person, firm or corporation engaged in the business of acting as agent for fire and marine insurance companies shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license in any case of.....\$30.00		
138B	524	INSURANCE ADJUSTERS		
		Each person, corporation or where a firm, each member of the firm where gross receipts from services rendered within the City of Birmingham during the year next preceding are:		
		Less than \$5,000		\$60.00

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		\$5,000 and less than \$10,000.....			100.00
		\$10,000 and less than \$15,000.....			150.00
		\$15,000 and less than \$20,000.....			200.00
		\$20,000 and less than \$25,000.....			250.00
		\$25,000 and less than \$30,000.....			300.00
		Plus an amount equal to 4/10 of 1% of subject gross receipts in excess of \$30,000.			
		<i>*Any claimed exemptions (i.e. gross receipts from work performed or services rendered outside the City) and</i>			
		<i>all other claimed exemption(s) from the gross receipts calculations must be presented to the City of Birmingham</i>			
		<i>Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.</i>			
		Services rendered in this schedule shall include all services that are physically performed within the City			
		irrespective of the client's residence/location. Nothing in the section shall limit the definition of gross receipts			
		as previously defined in the City of Birmingham Ordinance 97-183, Article II, Section 1(n).			
138C	524	INS AGENTS (AUTO RENTAL ONLY)			
		Each person, firm, or corporation engaged in the business of offering or selling insurance in			
		connection with and incidental to the rental of vehicles, as provided in Schedule 024 of this Business			
		License Code, whether at the rental office or by pre-selection of coverage in a master, corporate,			
		individual, or group rental agreement, in any of the categories listed below, shall pay a license of			
		2/10 of 1% of the gross receipts from said business from the previous year with a minimum license			
		in any case of			\$60.00
		(1) Personal accident insurance covering the risks of travel, including, but not limited			
		to, accident and health insurance that provides coverage, as applicable, to renters and			
		other rental vehicle occupants for accidental death or dismemberment and			
		reimbursement for medical expenses resulting from an accident that occurs during			
		the rental period.			
		(2) Liability insurance, including uninsured and underinsured motorist coverage			
		whether offered separately or in combination with other liability insurance, that			
		provides coverage, as applicable, to renters and other authorized drivers of rental			
		vehicles for liability arising from the operation of the rental vehicle.			
		(3) Personal effects insurance that provides coverage, as applicable, to renters and other			
		vehicle occupants for the loss of, or damage to, personal effects that occurs during			
		the rental period.			

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		(4) Roadside assistance and emergency sickness protection programs.		
		(5) Any other travel or auto-related coverage that a rental company offers in connection with and incidental to the rental of vehicles.		
		As provided in Section 27-7-5.1 Code of Alabama 1975, no insurance may be issued by a limited licensee except subject to the conditions outlined in said section, including but not limited to, the provision that the rental period of the rental agreement shall not exceed 90 consecutive days.		
141	485	JITNEYS		
		Each jitney with a seating capacity of five (5) or less	\$60	\$60.00
		Each jitney with a seating capacity of more than five (5)	240	240.00
		Plus an additional \$64.00 for each seat in excess of five (5).		
		Each suburban jitney.....		\$60.00
142	331	JUNK &/OR SCRAP METAL BROKERS		
		Each person, firm or corporation engaged in the business of buying or selling or buying and selling, for account of another, junk or scrap metal or junk and scrap metal or otherwise engaged in the business of a broker in junk or scrap metal or junk and scrap metal shall pay a license equal to 1% of the gross brokerage fees and commissions of such business for the next preceding year with a minimum license in any case of		\$400.00
		A broker for the purpose of this schedule is one who for a commission or fee buys or sells or buys and sells junk or scrap metal or junk and scrap metal without having possession of such junk or scrap metal or who negotiates such transactions between buyer and seller without having possession of such junk or scrap metal.		
		NO LICENSE WILL BE ISSUED until applicant has been approved by the City Council and the City of Birmingham Department of Planning, Engineering and Permits as having met zoning requirements.		
144	331	ITINERANT JUNK DEALERS		
		Each person, firm or corporation acting as an itinerant junk dealer engaged in the business of buying or selling junk or scrap metal shall, for each automobile or truck used in said business, pay a license of		\$480.00
		NO LICENSE WILL BE ISSUED until and unless applicant has met the requirements		

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		outlined in Article B, Sections 12-11-11 through 12-11-50, General Code of the City of Birmingham, 1980, and has been approved by the City Council and has also received written verification from the City of Birmingham Department of Planning, Engineering and Permits indicating that all zoning requirements have been met.		
		License stickers issued by the department shall be prominently displayed on any automobile or truck used in connection with said business operating within the City of Birmingham. It shall be unlawful to operate any automobile or truck that is subject to the provisions of this section within the City of Birmingham without having met all of the requirements outlined in this section.		
145	331	JUNK YARDS, JUNK/SCRAP DEALERS		
		Each person, firm or corporation engaged in the business of operating a junk yard and/or of buying or selling junk or scrap metal shall pay a license of \$480.00		
		Plus an amount equal to 2/10 of 1% of gross receipts from the previous year in excess of \$100,000 with a minimum license of \$480.00 in any case.		
		NO LICENSE WILL BE ISSUED until and unless applicant has met the requirements outlined in Article B, Section 12-11-11 through 12-11-50, General Code of the City of Birmingham, 1980, and has been approved by the City Council and has also received written verification from the City of Birmingham Department of Planning, Engineering and Permits indicating that all zoning requirements have been met.		
146	561	LABOR AGENT-EMPLOYMENT AGENCY		
		Each person, firm or corporation operating as a labor agent or as employment agency shall pay a license computed as follows: Where gross fees or service charges for the year next preceding were:		
		Less than \$10,000 \$400.00		
		Plus an amount equal to 2/10 of 1% of gross annual business in excess of \$10,000.		
148	561	LANDSCAPE GARDENERS		
		Each person, or where a partnership, each member of firm where gross annual business is		
		Less than \$3,000 \$60.00		
		\$3,000 and less than \$5,000..... 96.00		
		\$5,000 and less than \$7,500..... 144.00		
		\$7,500 and over..... 200.00		
		NO LICENSE WILL BE ISSUED until applicant obtains and presents to the Revenue Division at the time of application and renewal a current, valid State of Alabama Permit issued by the Alabama Department of Agriculture and Industries.		

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149	812	LAUNDRIES		
		Each person, firm or corporation operating a laundry shall pay a basic license of \$200.00 plus an additional amount to be determined as follows:		
		For each pick-up station operated in connection with said business	\$40.	\$40.00
		Plus, for each vehicle, whether owned or not, and operated in connection with said business		\$40.00
		Each vehicle used in delivering or picking up laundry, or dry cleaning, whether such vehicle is owned or not by the licensee, shall carry either a placard or other designation in some conspicuous place on the outside thereof easily readable at a distance of 50 feet, showing the name of the laundry, or dry cleaning plant for which they are picking up or delivering laundry and/or dry cleaning. This license not to include rug cleaning.		
150A	312	MANUFACTURER-ALCOHOL		
		Each person licensed by the Board as a manufacturer under Section 28-3A-6 of the Code, who manufactures, or otherwise distills, produces, ferments, brews, bottles, rectifies, or compounds alcoholic beverages shall pay an annual license fee of.....		\$500.00
150B	312	IMPORTER-ALCOHOL		
		Each person licensed by the Board as an importer under Section 28-3A-7 of the Code shall pay an annual license fee of		\$500.00
		Provided that, if such importer can only import table wine the license fee shall be		250.00
150C	312	LIQUOR WHOLESALER		
		Each person licensed by the Board as a liquor wholesaler under Section 28-3A-8 of the Code, shall pay an annual license fee of \$500.00		
150D	312	BEER WHOLESALER		
		Each person licensed as a beer wholesaler under Section 28-3A-9 of the Code shall pay an annual license fee of		\$275.00
150E	312	WINE WHOLESALER		
		Each person licensed as a wine wholesaler under Section 28-3A-9 of the Code shall pay an annual license fee of		\$150.00
150F	312	BEER AND WINE WHOLESALER		

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		Each person licensed as a beer and wine wholesaler under Section 28-3A-9 of the Code shall pay an annual license fee of		\$375.00
150G	312	WAREHOUSE-ALCOHOL BEVERAGE		
		Each person licensed by the Board to operate an alcoholic beverage warehouse under Section 28-3A-10 of the Code, shall pay an annual license fee of\$200		\$200.00
150H	312	LOUNGE RETAIL LIQUOR-CLASS I		
		Each person licensed by the Board to operate a retail liquor lounge under Section 28-3A-11 of the Code, shall pay an annual license fee of		\$500.00
150I	312	RESTAURANT-RETAIL LIQUOR		
		Each person licensed by the Board to sell alcoholic beverages in connection with the operation of a hotel, restaurant, civic center authority or dinner theater under Section 28-3A-13 of the Code, shall pay an annual license fee of		\$500.00
150J	312	CLUB-LIQUOR CLASS I		
		Each person licensed by the Board to operate a club under Section 28-3A-12 of the Code, shall pay an annual license fee of		\$500.00
150K	312	TABLE WINE (OFF PREMISES)		
		Each person licensed by the Board to sell table wine at retail for off premises consumption under Section 28-3A-15 of the Code, shall pay an annual license fee of		\$40.00
150L	312	TABLE WINE ON & OFF PREMISES		
		Each person licensed by the Board to sell table wine at retail for on-premises and off-premises consumption under Section 28-3A-14 of the Code, shall pay an annual license fee of		\$100.00
150M	312	BEER (ON & OFF PREMISES)		
		Each person licensed by the Board to sell beer for on premises and off-premises consumption under Section 28-3A-16 of the Code, shall pay an annual license fee of		\$40.00
150N	312	BEER (OFF PREMISES)		

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		Each person licensed by the Board to sell beer for off-premises consumption under Section 28-3A-17 of the Code, shall pay an annual license fee of		\$40.00
1500	312	SPECIAL RETAIL-MORE THAN 30		
		Each person who shall be granted a special retail license by the Board under Section 28-3A-19 Code of Alabama 1975, which is valid for more than 30 days, and renewable annually shall pay a license fee of		\$250.00
150P	312	SPECIAL EVENTS-LESS THAN 7 DAYS		
		Each person licensed by the Board to sell alcoholic beverages under Section 28-3A-20 of the Code, which is valid for a period not to exceed seven (7) consecutive calendar days shall pay to the City a license fee of \$50.00. Such license issued by the City is non-renewable.		
150Q	312	SPECIAL RETAIL LESS THAN 30		
		Each person who shall be granted a special retail license by the Board under Section 28-3A-19, which is valid for a period of more than seven (7) days but not to exceed thirty (30) days shall pay to the City a license of \$150.00. Such license issued by the City is non-renewable.		
150R	312	BREW PUB		
		Each person licensed by the Board as a Brewpub under Chapter 4A, Title 28 Code of Alabama 1975, the "Alabama Brewpub Act", shall pay an annual license fee of \$500.00. In addition each person licensed as a Brewpub, shall also be required to be licensed under the provisions of Schedule 150-I (Restaurant Retail Liquor).		
150S	312	LOUNGE RETAIL CLASS II		
		Each person licensed by the Board to operate an off-premise retail liquor lounge (package store) under Section 28-3A-11 of the Code, shall pay an annual license fee of		\$500.00
150T	312	CLUB LIQUOR CLASS II		
		Each person licensed by the Board to operate a club under Section 28-3A-12 of the Code, shall pay an annual license fee of		\$500.00
150U	312	ALC BEV WAREHOUSE-MONTHLY		
150V	312	RESTAURANT, LIQUOR-MONTHLY		

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150W	312	CLUB, LIQUOR-MONTHLY		
150Y	312	MONTHLY LIQUOR TAX 3%		
		On or before the 15th of the calendar month next succeeding the period of the license issued each such person shall pay to the City for the privilege of so engaging in such business an additional license tax of three percent (3%) of the gross receipts of such business derived from the sale of alcoholic beverages other than table wine and malt or brewed beverages during such license period.		
150Z	312	MONTHLY 1/10TH OF 1%		
		On or before the 15th day of the calendar month next succeeding each separate calendar month, each such person shall also pay to the City, for the privilege of so engaging in such business in such immediately next preceding month, an additional license tax of one-tenth of one percent (1/10% of 1%) of the gross receipts of such business received during such immediately next preceding month which said gross receipts were derived only from the sale of alcoholic beverages other than table wine and malt or brewed beverages.		
151	721	LODGING HOUSES		
		For each room rented to transients.....		\$8.00
		NO LICENSE WILL BE ISSUED unless and until applicant has obtained (1) a Health Department Permit and (2) a Fire Inspection Report indicating compliance with all applicable fire safety laws and ordinances.		
152A	321	LUMBER, BUILDING MATERIAL DEALER		
		Each person, firm or corporation shall pay a license of 2/10 of 1% of the gross receipts less returned goods, for said business for the previous year with a minimum license of		\$200.00
152B	444	LUMBER WHOLESALER &/OR BROKER		
		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, which industrial and manufacturing consumers use said purchases only in the process of their business or for manufacturing the same into finished products, shall pay a license		

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		2/10 of 1% of the gross receipts less returned goods, for said business for the previous year with a minimum license of		\$200.00
		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.		
152C	444	LUMBER DEALER, NO YARD INSIDE CITY		
		Each person, firm or corporation engaged in the business of manufacturing or selling lumber or building materials, who maintains no lumber yard or manufactory within the City, but who makes or engages in the business of making sales, solicitations of sales, and/or deliveries in the City, and also every itinerant dealer, or seller of lumber or building materials, selling, trading in, and/or soliciting orders for the sale of lumber or building materials to other than licensed lumber dealers in the City; and each agent, broker, solicitor, or employee of such person, firm, corporation, seller, trader, trader or seller, who sells, solicits orders and/or makes deliveries of lumber or building materials to other than licensed lumber dealer's place of business shall pay a license of 2/10 of 1% of the gross sales or deliveries from said business from the previous year with a minimum of		\$200.00
153	722	LUNCH WAGONS (eliminated with the creation of the Sch 7223 Mobile Food Services)		
154	333	MACHINERY DEALER		
		Each dealer in new or second-hand machinery shall pay a license computed as follows: Where gross sales from said business from the previous year were:		
		Less than \$30,000		\$60.00
		\$30,000 and less than \$60,000.....		120.00
		\$60,000 and less than \$90,000.....		180.00
		\$90,000 and less than \$100,000.....		200.00
		Plus an amount equal to 2/10 of 1% of gross sales in excess of \$100,000.		
156	339	MANUFACTORY, FABRICATING PLANT		
		Each person, firm or corporation or association engaged in the business of manufacturing, fabricating, and/or processing by hand, machinery or otherwise, wares or material of any kind, shall pay a license equal to 1/10 of 1% of the gross receipts from sales or stock transfers thereof, less		

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		adjustments and returned goods, from said business from the previous year with a minimum license of		\$240.00
158	444	MARBLE OR STRUCTURAL STONE DEALER		
		Each person, firm or corporation where gross receipts, less returned goods, for the year next preceding were less than \$20,000		\$120.00
		\$20,000 and less than \$50,000.....		180.00
		\$50,000 and less than \$75,000		240.00
		\$75,000 and less than \$100,000.....		300.00
		\$100,000 and over.....		360.00
		Where the applicant for the license does not maintain within the City of Birmingham a marble or structural stone yard, a minimum license of \$300.00 shall be paid.		
162	522	MERCANTILE/COMMERCIAL AGENCIES		
		Each person, firm or corporation or association whose principal business is inquiring into and reporting upon the credit or standing of persons, firms or corporations		\$360.00
164	523	MERCHANDISE BROKER OR AGENT		
		(a) Each merchandise broker, or agent for the sale thereof compensated wholly on a fee or commission basis, shall pay a license computed as follows: Where gross commissions or fees for previous year were \$10,000, or less the minimum license fee shall be		\$100.00
		Plus an amount equal to 6/20 of 1% on gross commissions or fees in excess of \$10,000.		
		(b) A merchandise broker is one who for a commission buys or sells goods, or who negotiates such transactions between buyer and seller, without having custody of, or title, to the property.		
165	452	MERCHANDISE		
		(Not to include any business for which license is specifically required by another Schedule of this Code). Each person engaged in the business of offering for sale, taking or soliciting orders for sale, or selling merchandise of any description, including any such products stored in a warehouse for sale, distribution or delivery, whether as owner, dealer, agent or consignee, shall pay a license as follows: Where gross receipts, less returned goods, for the year next preceding, were:		
		(a) \$30,000 or less.....		\$60.00
		(b) Where gross receipts as above defined exceed \$30,000, the annual license fee shall be 2/10 of 1% of all gross receipts, with a minimum license of \$60.00 in any case.		

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166	492	MESSENGER SERVICE		
		Operating as messenger service in delivering messages only		\$48.00
		Where engaged in package delivery, the licensee shall pay under Schedule 170.		
167	522	MONEY BROKER		
		Each person, firm or corporation conducting or engaging in the money broker business shall pay an annual license equal to 6/8 of 1% of the gross interest or gross brokerage fees collected from said business during the year immediately preceding, with a minimum license in any case of		\$600.00
		This schedule shall not apply to pawn brokers, banks or trust companies, or real estate mortgage loans.		
		A money broker is hereby defined to be any person, firm, corporation or association who either as principal or agent or broker does any of the following:		
		(1) Engages in the business of lending money other than on real estate mortgages, or		
		(2) Buys personal property under agreement whereby the seller is granted the right or option to repurchase, or who		
		(3) Trades in or who takes or buys assignments of wages already earned by any other person or persons employed or to be employed by any other person, firm or corporation, or who		
		(4) Engages in the business of lending money on wages, salaries, personal property, (other than stocks and bonds) or on endorsements or personal security where such loan is to be repaid on the installment plan, with payments to be made periodically over a period of months or years, or who		
		(5) Engages in the business of buying conditional sale contracts, or purchase money notes on automobiles, or rent notes, or who		
		(6) Engages in the discounting of contractors notes, any one or all of the aforementioned acts.		
168	522	MORTGAGE LOANS		

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		Each person, firm or corporation either as principal or agent, engaged in the business of lending money on notes, secured by mortgage on real estate situated within the State of Alabama, an amount equal to 6/8 of 1% on the gross brokerage, commission, and fees (but not including interest participation or compensation for servicing mortgages) received during the next preceding year with a minimum license in any case of		\$120.00
169	441	MOTORCYCLE DEALERS		
		Each person, firm or corporation engaged in the selling or servicing of motorcycles, shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of.....		\$200.00
170	441	MOTOR VEHICLES		
170A	441	MOTOR VEHICLES		
		(a) Where coal, coke or charcoal is hauled from a point outside the City of Birmingham to a point within the City, a license shall be paid as provided in Schedule 060 of this Code.		
		(b) Where lumber or building material is hauled from a point outside the City of Birmingham to a point within the City, a license shall be paid as provided in Schedule 152C of this Code.		
		(c) Each and every person, firm or corporation operating or causing to be operated within the City of Birmingham any motor truck or other vehicle for the carriage of goods, freight, or other material of any kind or description from one location in said City to another location in said City [other than that provided for in Subdivision (a) or (b) hereof] for hire or reward shall pay, for the operation of each such motor vehicle of not more than 12,000 pounds gross vehicle weight ...		\$24.00
		12,001 to 42,000 pounds gross vehicle weight.....		48.00
		Over 42,000 pounds of gross vehicle weight.....		60.00
		For the purpose of this sub-section, gross vehicle weight shall mean the empty weight of the truck or truck tractor plus the heaviest load to be carried.		
		Where a trailer is used, an additional license shall be paid equal to one-half of the amount due to be paid on the vehicle to which the trailer is attached.		
170B	811	WRECKERS		
		(a) Each and every person, firm or corporation operating or causing to be operated within the City		

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		of Birmingham any wrecker for the towing of automotive vehicles within the City of Birmingham, or coming into the City of Birmingham to take a vehicle out, for hire or reward shall pay, for each wrecker of not more than 12,000 pounds gross vehicle weight.....		\$24.00
		12,001 to 42,000 pounds of gross vehicle weight.....		48.00
		Over 42,000 pounds of gross vehicle weight.....		60.00
		For the purpose of this schedule, gross vehicle weight shall mean the empty weight of the wrecker plus the heaviest load to be carried.		
		(b) Where parking and/or storing of inoperable vehicles is engaged in as an adjunct to operating a business under the provisions of this schedule, a separate license shall be obtained under Schedule 020, Sub-sections (a) and (b) Schedule 145 (Junk Yards, Junk Dealers and/or Scrap Metal Dealers) of this Business License Code, subject to the provisions of the City of Birmingham's Zoning Ordinance, as well as approval of the City Council.		
		No license will be issued unless and until applicant has met the following requirements:		
		(1) Approval by the Birmingham Police Department upon proof of compliance with all applicable laws and ordinances;		
		(2) Proof of proper insurance on file in the City Clerk's Office pursuant to Section 12-17-26, General Code of the City of Birmingham 1980, as amended and as it may be amended;		
		(3) Vehicle Inspection by the Birmingham Police Department and approval thereof, upon compliance with applicable laws and ordinances; and		
		(4) Proper zoning of business location.		
		License stickers issued by the department shall be prominently displayed on any wrecker operating within the City of Birmingham. It shall be unlawful to operate any wrecker within the City of Birmingham without having met the requirements outlined in this section.		
171A	713	MOVING PICTURES, THEATRES		
		Each person engaged in conducting either one or more of the aforesaid types of business shall pay a license of 1% of the first \$100,000 or less of gross receipts from said business in the year immediately next preceding plus 2/4% of 1% on all receipts in excess of \$100,000 from said business for the year immediately next preceding, with a minimum license of \$240.00 per year in any case.		
171B	713	MOVING PICTURES, COIN OPERATED		
		(b) Where moving pictures are shown by the use of a coin or coins in a slot, for each machine		

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				\$240.00
174	511	NEWS DEALER		
		Each person, firm or corporation whose principal business is the selling of magazines, periodicals, or other publications including books, whether at wholesale or retail, shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of		\$200.00
		Where not principal business.....		24.00
175	511	NEWSPAPERS-DAILY		
		(Where not less than five issues made in any one week). Each person, firm or corporation issuing a daily newspaper, shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of		\$200.00
		Provided, however, that a separate license is to be paid on a morning and afternoon paper; although owned and controlled by the same person, firm or corporation.		
		In addition to the license required by this schedule, there shall be paid an additional license of \$200.00 where newspapers are sold on the public streets, sidewalks or other public property where such sales are made by individuals.		
176	511	NEWSPAPERS AND MAGAZINES		
		(Other than the kind described in the sub-section immediately preceding). Each person, firm or corporation issuing any kind of a general newspaper or magazine shall pay a license on the following basis: Where gross receipts from said business the previous year were		
		Less than \$25,000		\$60.00
		\$25,000 and less than \$60,000.....		120.00
		\$60,000 and less than \$100,000.....		200.00
		Plus an amount equal to 2/10 of 1% of all gross receipts, including advertising receipts, in excess of \$100,000.00		
		In addition to the license required by this schedule, there shall be paid an additional license of \$200.00 where newspapers are sold on the public streets, sidewalks or other public property where such sales are made by individuals.		
177	511	NEWSPAPER DISTRIBUTORS		
		Each person, firm or corporation engaged in the business of selling newspapers in the City of Birmingham, either at retail or wholesale, except the publisher of the newspapers sold and except		

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		newsboys or others whose sales consist only of house delivery sales, shall pay a license as follows:		
		Where gross annual receipts during the next preceding year were:		
		Less than \$ 10,000.....		\$50.00
		\$10,000 and less than \$15,000.....		100.00
		\$15,000 and over.....		150.00
		There shall be no liability for the license imposed under this Schedule 177 where a license has been paid under Schedule 175 or 176 of this Code. The license levied under this Schedule 117 shall not apply to those persons whose only business is the delivering of newspapers to homes.		
178	511	NEWSBOYS		
		Each person selling newspapers on the public streets for which no privilege license is paid by the person, firm or corporation conducting such newspaper.....		\$60.00
179	454	NOVELTIES		
		Each vendor of novelties shall pay a license, for each site or location, of		\$200.00
		For purposes of this schedule, "site or location" shall be defined as a place, booth, slot, kiosk, station, locality, or similar physical location, position, or portion thereof. In circumstances where tables are used as a means of designating a site or location, no more than two (2) tables shall constitute a single "site or location", as herein defined. A separate license shall be required for each "site or location".		
		A SALES TAX DEPOSIT MAY BE REQUIRED.		
		The license required under this Section shall be exhibited and immediately available for inspection by the department's designated agent, pursuant to Article II, Section 32, of this Business License Code.		
		No vending is allowed on sidewalks, streets, highways, or roadways located within the "Study Area" designated under the Master Plan for Downtown Birmingham, namely that area bounded on the north by 12th Avenue North, on the east by Red Mountain Expressway and 26th Street North, on the south by Highland Avenue South and 12th Avenue South and on the west by I-65, and the streets and sidewalks within neighborhood retail business districts within the City without authorization. Such authorization must be obtained in addition to a business license.		
		(Note: Anyone wishing to peddle in the "Study Area" should contact Operation New Birmingham (ONB)).		
		The issuance of a business license under this schedule does not permit or authorize any activity		

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		which is prohibited by Title 12, Chapter 14, Article A of the General Code of the City of Birmingham 1980, as amended and as it may be amended.		
180	422	OILS, WHOLESALE		
		Each dealer in lubricating, illuminating, fuel, linseed or turpentine oils, gasoline (other than any gasoline or any substitute there of which is consumed as aviation fuel), benzol and benzol products, and/or automobile tires and accessories, one or more, shall pay an amount equal to 6/20 of 1% of the gross receipts from any such business less returned goods, for the year next preceding the current license year with a minimum license in any case of.....		\$240.00
		Receipts above mentioned are to include along with the regular and ordinary receipts, all deliveries made from a wholesale stock to a retail stock department, regardless of the fact that the same party owns and operates, either in whole or part, both the wholesale and retail business. Receipts for such deliveries shall be deemed to be not less than the wholesale value of such oil or product in the event there is no actual receipt.		
		Nothing contained in this Code shall be construed to alter or repeal any provision of Ordinances 598F and 599F, but, upon the contrary, said ordinances shall remain in full force and effect.		
		The term "gross receipts" as used in this schedule shall mean the entire receipts of said business and said term "gross receipts" shall not include federal, state and local government taxes collected by said dealer from purchases in connection with said business, whether said dealer be acting as agent or otherwise, in the collection of said taxes.		
181	811	OIL, AUTOMOBILE, RETAIL		
		Each person, firm or corporation selling automobile oils at retail other than where sold at a gasoline filling station, shall pay a license in an amount equal to 6/20 of 1% of gross receipts from the sales of such business during the year next preceding, with a minimum license for each place where such oil is sold of.....		\$120.00
182	324	OILS		
		Each wholesale dealer, broker, or commission merchant, where not principal business and sold in connection with other wholesale business, shall pay a license in an amount equal to 6/20 of 1% of gross receipts from sales of such business during the year next preceding, with a minimum license, in addition to all other licenses, of		\$120.00
183	324	OILS		

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		Each person, firm or corporation selling as agent, lubricating, illuminating, fuel, gasoline, benzol, benzol products or other oil products, shall pay for the privilege of engaging in such business within the corporate limits a privilege tax at the rate of \$100.00 per annum for each truck used in said business, whether said truck be owned by such agent or not.		
184	446	OPTICIAN - RETAIL		
		Each person, firm or corporation acting as Optician or engaged in the business of retailing spectacles and related products shall pay a license on the first \$30,000 of gross receipts from said business for the year next preceding of.....		\$200.00
		Plus an amount equal to 2/10 of 1% of all gross receipts in excess of \$30,000.		
		For each place at which said business or occupation is carried on, a separate license fee and tax shall be paid.		
185	421	OPTICIAN - WHOLESALE		
		Each person engaged in the wholesale business of manufacturing optical lenses or grinding lenses and dealings in optical goods or supplies, where principal business, shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license in any case of		\$200.00
186	621	OPTOMETRIST		
		Each person, firm, corporation, association, or where a partnership, each member of partnership, where gross receipts* from services rendered within the City of Birmingham during the year next preceding:		
		Less than \$5,000		\$60.00
		\$ 5,000 and less than \$10,000.....		100.00
		\$10,000 and less than \$15,000.....		150.00
		\$15,000 and less than \$20,000.....		200.00
		\$20,000 and less than \$25,000.....		250.00
		\$25,000 and less than \$30,000.....		300.00
		Plus an amount equal to 4/10 of 1% of subject gross receipts in excess of \$30,000.		
		This license is not to include the business of manufacturing and/or grinding lenses or the selling of merchandise other than manufacturing, grinding of lenses or the selling or furnishing of merchandise		

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		by an optometrist in the exercise of his practice as an optometrist.		
		<i>*Any claimed exemptions (i.e. gross receipts from worked performed or services rendered outside the City) and</i>		
		<i>all other claimed exemption(s) from the gross receipts calculations must be presented to the City of Birmingham</i>		
		<i>Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.</i>		
		Services rendered in this schedule shall include all services that are physically performed within the City		
		irrespective of the client's residence/location. Nothing in the section shall limit the definition of gross receipts		
		as previously defined in the City of Birmingham Ordinance 97-183, Article II, Section 1(n).		
187	444	ORE, STONE, SLAG, CONCRETE		
		Each person, firm or corporation or association engaged in the business of selling either at wholesale or retail or both, any or all of the aforementioned commodities shall pay an amount equal to 2/10 of 1% of the gross receipts, less adjustments, and returned goods, for the year next preceding the		
		current license tax year, from all commodities delivered within the City of Birmingham from plants or		
		places without the City of Birmingham and from all commodities delivered within or without the City of		
		Birmingham from plants or places within the City of Birmingham. For the purposes of this schedule, the plural includes the singular, and a "Plant" or "Place" shall be deemed within the City of		
		Birmingham if a part thereof lie within and a part without the corporate limits of said City. If the amount of tax thus computed does not amount to as much as \$120.00, or if an office be maintained within		
		said City for the transaction of such business any where, a minimum license of \$120.00 shall be paid.		
188	422	PACKING HOUSE, WHSLE MEAT DLR,		
		Each person, firm or corporation operating a retail meat market and/or a packing house, or selling or delivering into the City of Birmingham packing house products to include meat, meat products,		
		poultry, poultry products, cured meats or canned meats shall pay a license of 1/10 of 1% of the		
		gross receipts from said business from the previous year with a minimum license of\$200.00		
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented to the Revenue		
		Division at the time of application a current, valid Health Department Permit.		
189	522	PAWN BROKERS OR BROKER'S AGENT		
		Each person, firm or corporation doing business as pawn brokers or pawn broker's agents shall pay a		
		license of 2/10 of 1% of gross receipts with a minimum license in any case of		\$900.00
190	445	PEANUTS AND POPCORN		
		Where peanuts and popcorn are prepared and sold at retail direct to the trade, where gross receipts are		

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		Less than \$2,000.....	\$36.00
		\$2,000 and less than \$5,000.....	60.00
		\$5,000 and less than \$8,000.....	84.00
		\$8,000 and over.....	120.00
		A minimum license of \$36.00 shall be paid in any case.	
		This license is to be paid in addition to all other licenses that the operator thereof, may otherwise be paying.	
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.	
191	111	PEANUT DEALERS	
		Where principal business, a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license in any case of.....	\$120.00
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.	
192	454	PEDDLERS	
		Each peddler, including any flea market vendor, whether on foot, or in vehicle, who sells or takes orders for evening dresses, gowns, underwear, hosiery, silk lingerie, batten burg face work, Mexican drawn work, furs, clothes, cloaks, or other kind of clothing, rugs, jewelry, furniture, clocks, etc., whether sale is made outright or whether title is retained by seller or only conditional sales made, each peddler or flea market vendor	\$180.00
		A SALES TAX DEPOSIT OF \$300.00 MAY BE REQUIRED.	
		A current, valid photo identification, issued by a state, is required of each applicant.	
		The license required under this Section shall be exhibited and immediately available for inspection by the department's designated agent, pursuant to Article II, Section 32, of this Business License Code.	
		No vending is allowed on sidewalks, streets, highways, or roadways located within the "Study Area" designated under the Master Plan for Downtown Birmingham, namely that area bounded on the north by 12th Avenue North, on the east by Red Mountain Expressway and 26th Street North, on the south by Highland Avenue South and 12th Avenue South and on the west by I-65, and the streets and sidewalks within neighborhood retail business districts within the City without authorization. Such authorization must be obtained in addition to a business license.	

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		(Note: Anyone wishing to peddle in the "Study Area" should contact Operation New Birmingham (ONB).		
		The issuance of a business license under this schedule does not permit or authorize any activity which is prohibited by Title 12, Chapter 14, Article A of the General Code of the City of Birmingham 1980, as amended and as it may be amended.		
193	454	PEDDLERS		
		Each canvasser employed by installment merchant		\$36.00
		Said license to be issued in the name of the salesman, as agent or salesman for the person by whom such salesman is employed.		
		The license required under this Section shall be exhibited and immediately available for inspection by the department's designated agent, pursuant to Article II, Section 32, of this Business License Code.		
194	454	PEDDLERS ON FOOT		
		Each person on foot who sells bottled drinks, ice cream, fruit, lunches or tobacco in any of its forms, any or all of said articles, shall pay a license on each article sold as specifically otherwise provided for in this Code; provided, however, that the minimum license in any case shall be ...		\$30.00
		The license required under this Section shall be exhibited and immediately available for inspection by the department's designated agent, pursuant to Article II, Section 32, of this Business License Code.		
195	454	PEDDLERS		
		Each fruit, produce or vegetable peddler, or any other peddler not covered by some specific schedule of this Code, whether with one or two horse wagons or vehicles of any kind, to include deliveries in the City on telephone orders received outside of the City, each wagon or vehicle.....		\$100.00
		Where bakery goods are included and are not principal business		120.00
		The license required under this Section shall be exhibited and immediately available for inspection by the department's designated agent, pursuant to Article II, Section 32, of this Business License Code.		

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196	453	PET SHOPS		
		Including the sale of cats, dogs, birds, etc., each person, firm or corporation operating	\$60.00	\$60.00
197	541	PHOTOGRAPHERS		
		Each person, firm or corporation shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license in any case of		\$84.00
		Said license to include the developing of films, and the making of pictures on post cards.		
		This schedule does not cover the taking of photos, other than those taken within the studio.		
		TRANSIENT PHOTOGRAPHERS -		
		Each person, firm or corporation taking pictures from house to house or on the streets and sidewalks, shall pay at the rate of \$20.00 per week for each machine used, with no license to be issued for a less period of time than five consecutive weeks.		
		No transient photographer's license is to be issued for the purpose of operating on the streets or sidewalks, within any of the restricted fire zones of the City.		
198	621	PHYSICIANS, DENTISTS		
		(a) Each person, firm or corporation, or where a partnership, [but not including associations as defined in subdivision (b) herein], each member thereof, where gross receipts from professional services rendered or provided within the City of Birmingham during the year next preceding are		
		Less than \$ 5,000.....		\$60.00
		\$ 5,000 and less than \$10,000.....		100.00
		\$10,000 and less than \$15,000.....		150.00
		\$15,000 and less than \$20,000.....		200.00
		\$20,000 and less than \$25,000.....		250.00
		\$25,000 and less than \$30,000.....		300.00
		Plus an amount equal to 4/10 of 1% of those subject gross receipts in excess of \$30,000.		
		(b) Each professional member or associate of an unincorporated association (as defined by Title 10, Chapter 10, Code of Alabama 1975), or a professional corporation (as defined by Title 10, Chapter 4, Article 19, Code of Alabama 1975), where the gross receipts for services rendered within the City of Birmingham during the year next preceding are		
		Less than \$ 5,000.....		\$60.00
		\$ 5,000 and less than \$10,000.....		100.00
		\$10,000 and less than \$15,000.....		150.00

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		\$15,000 and less than \$20,000.....		200.00
		\$20,000 and less than \$25,000.....		250.00
		\$25,000 and less than \$30,000.....		300.00
		Plus an amount equal to 4/10 of 1% of those subject gross receipts in excess of \$30,000.		
		The gross receipts of such professional member or associate, for the purpose of this section shall be computed by dividing the gross receipts from services rendered within the City of Birmingham of such unincorporated association by the total number of professional members or associates of such unincorporated association.		
		<i>*Any claimed exemptions (i.e. gross receipts from work performed or services rendered outside the City) and all other claimed exemption(s) from the gross receipts calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.</i>		
199	811	PIANO TUNER		
		Each.....		\$20.00
		Where pipe organs are tuned and repaired: Additional		60.00
201	238	PLUMBING, GAS FITTERS		
		Each person, firm or corporation engaged in the business of plumbing gas fitting, and/or steam/ hot water heating, any one or all, where the number of master or journeyman workers retained or used is		
		Less than 3.....		\$180.00
		Where 3 and less than 5		240.00
		Where 5 and less than 10		360.00
		Where 10 and less than 15		480.00
		Where 15 and over		600.00
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented the following to the Revenue Division at the time of application:		
		(1) A current, valid Master Plumbers/Gas Fitters card issued by the State of Alabama Licensing Board for Plumbers and Gas Fitters.		
		(2) Surety Bond in the amount of \$10,000, payable to the City of Birmingham, and executed on bond form provided by the City.		
		Where plumbing equipment or supplies or other merchandise is sold and not installed by the plumber, a merchandise license shall be paid as provided for in Schedule 165 of this Business License Code.		
		For the purpose of computing the amount of license tax due under this schedule, the average number		

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		of master or journeyman workers retained or used in the year immediately preceding the year for which the license tax is paid shall afford the basis of computation. The average number of master or journeyman workers shall be the quotient derived through dividing by four (4) the sum of the largest number of master or journeyman workers retained or used during the months of January, April, July and October of the year immediately preceding; provided, however, if the licensee were not engaged in business during the entire preceding year the average number of master or journeymen workers shall be determined on the basis of the highest number of master or journeyman workers retained or used during any one or more of the months of January, April, July and October, during which such licensee was engaged in business.		
202	713	POOL OR BILLIARD TABLES		
		Each pool or billiard table either wholly or partially set up, whether operated or not		\$120.00
		Each pool or billiard table where playing area is less than 4232 square inches and said table is activated by the insertion of a coin in a slot or mechanical device		\$60.00
		NO LICENSE WILL BE ISSUED unless and until applicant has obtained a permit issued by the Chief of Police pursuant to Section 12-3-53, General Code of the City of Birmingham 1980, as amended and as it may be amended, and approval of said permit by the Mayor's Office.		
204	112	POULTRY AND EGGS, WHOLESALE		
		Where principal business, \$200.00 on the first \$100,000 or less of gross receipts from said business for the year next preceding, plus an amount equal to 2/10 of 1% on all gross receipts from said business for the year next preceding the current license year in excess of \$100,000. The above license shall apply only to those who regularly maintain within the City an established place of business from which is delivered the majority of their sales, or to those persons who maintain or store within the City a stock of poultry products or eggs, either in the shell or in dehydrated or powdered form, for delivery, sale, or distribution.		
205	112	POULTRY AND EGGS, WHOLESALE		
		Each person, firm or corporation engaged in such business, shall pay a license on gross receipts of \$ 50,000.00 or less\$ 200.00 plus 2/10 of 1% of gross receipts in excess of \$ 50,000.00.		
207	812	PRESSING CLUB		
		Each person, firm or corporation operating by hand or machine a pressing shop, where not more than One machine is installed		\$60.00

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		Where two or more machines		84.00
		Three or more machines.....		120.00
		The pressing club license will permit dry cleaning and pressing incidental thereto, when such dry cleaning business does not constitute more than 25% of the total gross business of the pressing club provided, however, that the owner or operator of said pressing club posts in the office or the place of business in a conspicuous place where it can readily be seen by the public entering therein, a placard not less than 8 inches by 15 inches in size, showing thereon the name of the cleaner for whom said pressing club is agent for the dry cleaning work done or stating on said placard that said dry cleaning work done or stating on said placard that said dry cleaning is performed by the owner or operator in his own place of business. In the absence of such placard being posted as above provided, a dry cleaning license as otherwise provided in this Code shall be collected from such pressing club, doing any dry cleaning.		
208	323	PRINTING,ENGRAVING,BOOKBINDING		
		Each person, firm or corporation operating a job printing office or linotype machine with or without printing press or bookbinding shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of.....		\$96.00
		This license to be paid in addition to the other licenses provided for in this Code where merchandise, stationery, and office supplies, etc., are sold.		
210	482	RAILROADS		
		Each person, firm or corporation engaged in the City of Birmingham in the business of operating a railroad or railway trains for transportation of freight and passengers, one or both, to and from other points in the State of Alabama keeping an office or place of business in the City of Birmingham		\$2,000.00
		Where only freight is transported		1,000.00
211	562	SOLID WASTE FACILITY, TRANSFER		
		Each person, firm or corporation approved by permit to operate and/or construct a commercial nonhazardous solid waste management facility or commercial hazardous waste management facility for the purpose of receiving, for treatment, utilization, recycling, processing, transporting, or disposal of solid waste shall pay a license where gross annual business from the previous year is		
		Less than \$ 5,000		\$60.00
		\$ 5,000 and less than \$10,000.....		100.00
		\$10,000 and less than \$15,000.....		150.00
		\$15,000 and less than \$20,000.....		200.00

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		Plus an amount equal to 2/10 of 1% of annual business in excess of \$20,000.		
		It shall be unlawful for any person to operate any commercial solid waste facility or transfer station, to change or expand the location or use of any existing facility without first having obtained approval there of from the City Council in accordance with the provisions of Ordinance No. 93-221.		
		No license issued under this article shall be transferred or assigned or used by any other person than the one to whom it was issued and no solid waste facility license shall be used at any location other than the one described in the application upon which it was issued.		
212	532	RENTING AND/OR LEASING		
		Each person, firm or corporation engaged in the business of renting and/or leasing personal property to others, including, but not limited to office equipment, office furniture, machines, machinery, equipment, and aircraft, shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license in any case of		\$60.00
		Any person, firm or corporation, when engaged in a business covered under another schedule of this code where gross receipts from rental and/or leasing are included as a measure of tax and both are operated from the same location, shall not be considered as engaging in the business of renting and/or leasing.		
213A	531	REAL ESTATE AGENTS &/OR BROKER		
		(a) Each person, firm or corporation engaged in the business of a real estate broker shall pay an annual license amount of \$50.00 plus \$50.00 annually for each salesperson, finder, broker or agent employed or engaged in such licensed business other than the one licensed real estate broker in whose name such business may be conducted, whether or not such person is called a "qualifying or designated" broker. The names of all such persons engaged in any such business for which a license is required under this Schedule 213, including the licensed broker under whose name such business is conducted shall be given to the City's Finance Director and shall be shown on the license receipt before it is issued. Each owner, partner or stockholder, who engages in or assists in the conduct of such business shall be counted for the purpose of determining the amount of annual license due hereunder, except the aforesaid one licensed real estate broker, but bookkeepers, secretaries, clerical personnel, maintenance workers and other employees whose services are only incidental to conducting or transacting such business shall not be so counted.		
		Each person, firm or corporation engaged in the business of a real estate broker in respect to real property located within the City shall pay a license as herein set out even though the office or principal place of business may be outside the City.		

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		For the purpose of this Schedule 213 the term "business of a real estate broker" shall mean and include any person, firm or corporation doing or engaged in a business for which a real estate broker's license is required under Chapter 27, Title 34, Code of Alabama 1975. Qualification by any person as a real estate broker under the Alabama Real Estate License Law of 1951, or as same may be amended, shall be prima facie evidence of such person's liability under this Schedule 213.		
		The \$50.00 license hereinabove levied shall not be due for those salespersons, finders, brokers or agents for whom the tax levied under the provision of Ordinance No. 97-184 is withheld by the licensee.		
		(b) The license provided in Schedule 213 shall not include the doing of business as a real estate appraiser for others where fees or compensation is received for such services. Such services shall be licensed as provided by Schedule 214 of this License Code.		
		(c) A license issued under this Schedule shall not permit the holder of such license to rent or lease any area of less than 500 square feet for the purpose of storage or parking of motor vehicles. A license for such purpose shall be obtained under Schedule 020 of the Code.		
		(d) The license issued under this Schedule shall not include the renting or leasing of real property owned by the broker or for which contracted with the owner or another person, firm, or corporation, of said property including, but not limited to apartments and buildings. Such services shall be licensed as provided by Schedule 213B of this License Code "Real Estate Lease or Rental:.		
		(e) The license issued under this Schedule shall not include the managing of real property owned by another person as prescribed and licensed under Schedule 213C "Real Estate Management".		
213B	531	REAL ESTATE LEASE OR RENTAL		
		(a) Each person, firm or corporation engaging in the business of renting or leasing real property, said property including but not limited to, apartment building or space, building for industry, dwelling, cottages, houses, mobile home, single family house, town house, banquet hall, conference center, concert hall, mall property operation, motel building, office building, shopping center, theater, mini-warehouse rental, self storage units, flea market space, lot rental or other similar activity which is located within the City of shall pay a license as follows:		
		Where the gross rental receipts from such real property during the preceding calendar year was		
		Less than \$5,000		\$100.00
		\$ 5,000 and less than \$10,000.....		150.00
		\$10,000 and less than \$15,000.....		200.00
		\$15,000 and less than \$20,000.....		250.00

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		Plus an amount equal to 2/10 of 1% of gross annual business in excess of \$20,000.			
213C	531	REAL ESTATE MANAGEMENT			
		Each person, firm or corporation engaged in the business of managing real property owned by another person, said property including, but not limited to, apartments and buildings for industry, storage, business or office space; and, providing services including, but not limited to, collecting lease or rent payments, coordinating maintenance needs, and/or screening tenants, shall pay a license as follows:			
		Where the gross receipts from managing such real property during the preceding calendar year were:			
		Less than \$5,000			\$100.00
		\$ 5,000 and less than \$10,000.....			150.00
		\$10,000 and less than \$15,000.....			200.00
		\$15,000 and less than \$20,000.....			250.00
		Plus an amount equal to 2/10 of 1% of gross receipts in excess of \$20,000.			
214	531	REAL ESTATE APPRAISERS			
		Each person, firm or corporation engaged in the business of appraising the value of lands and buildings, or either, and receiving compensation therefore, where gross receipts from services rendered within the City of Birmingham during the year next preceding are			
		Less than \$5,000			\$60.00
		\$ 5,000 and less than \$10,000.....			100.00
		\$10,000 and less than \$15,000.....			150.00
		\$15,000 and less than \$20,000.....			200.00
		\$20,000 and less than \$25,000.....			250.00
		\$25,000 and less than \$30,000.....			300.00
		Plus an amount equal to 4/10 of 1% of subject gross receipts in excess of \$30,000.			
		<i>*Any claimed exemptions (i.e. gross receipts from work performed or services rendered outside the City) and all other claimed exemption(s) from the gross receipts calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.</i>			
		Services rendered in this schedule shall include all services that are physically performed within the City irrespective of the client's residence/location. Nothing in the section shall limit the definition of gross receipts as previously defined in the City of Birmingham Ordinance 97-183, Article II, Section 1(n).			
215	811	REPAIR SHOP			

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215A	811	REPAIR SHOP(OTHER THAN AUTO)		
		Each person operating a repair shop (other than automotive), or engaged in the doing of repair work (other than automotive repair) shall, after having met all of the requirements of this section, pay a license as follows:		
		Where only one worker.....		\$60.00
		Where 2 but less than 4 workers.....		120.00
		Where 4 but less than 6 workers.....		180.00
		Where 6 but less than 10 workers.....		240.00
		Where 10 but less than 15 workers.....		300.00
		Where 15 and over		360.00
		NO LICENSE WILL BE ISSUED without written approval or verification from the City of Birmingham Department of Planning, Engineering and Permits indicating that the business location meets all current Zoning Codes, Ordinances, and Regulations.		
		Where parts, accessories, tools, machines, equipment, jewelry, and the like are sold in connection with said business, an additional license shall be obtained under the provisions of Schedule 165 of this Business License Code.		
215B	811	REPAIR SHOP AUTOMOTIVE(INSIDE)		
		Each person engaged in the business of repairing automobiles, passenger and non-passenger commercial trucks, buses, and heavy duty equipment, provided that the vehicle or equipment being repaired is placed completely within an enclosed building, with all work being performed within said building, shall pay a license as follows:		
		Where only one worker.....		\$60.00
		Where 2 but less than 4 workers.....		120.00
		Where 4 but less than 6 workers.....		180.00
		Where 6 but less than 10 workers.....		240.00
		Where 10 but less than 15 workers.....		300.00
		Where 15 and over		360.00
		Said license to include the equipping, servicing, repairing (including major engine overhaul) and inside storage of automobiles, passenger and non-passenger commercial trucks, buses, and heavy duty equipment; provided, however, said license shall not permit the storage of disabled vehicles on the property for more than thirty (30) calendar days in the case of vehicles awaiting repair, nor more than thirty (30) calendar days in the case of vehicles which have been repaired, and provided that in no case shall any vehicle be kept on the property in excess of sixty (60) calendar days.		
		Provided, however, where automobile parts and accessories are sold in connection with automobile repairs, an additional license shall be obtained under the provisions of Schedule 019 of this Business		

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		License Code.		
		Where said person operates an automobile storing and/or parking area not in connection with the repair of any vehicle, an additional license shall be obtained under the provisions of Schedule 020 of this Business License Code.		
		For the purposes of this section, the term "enclosed building" means any structure having walls, a roof, and a closeable door or doors, that encloses a space used for sheltering any residential or commercial occupancy.		
		NO LICENSE WILL BE ISSUED without written approval or verification from the City of Birmingham Department of Planning, Engineering and Permits indicating that the business location meets all current Zoning Codes, Ordinances, and Regulations.		
215C	811	REPAIR SHOP AUTO(IN &/OR OUT)		
		Each person engaged in the business of repairing automobiles, passenger and non-passenger commercial trucks, buses, and heavy duty equipment outside of an enclosed building, with all work being performed inside and/or outside of an enclosed building, shall pay a license as follows:		
		Where only one worker.....		\$60.00
		Where 2 but less than 4 workers.....		120.00
		Where 4 but less than 6 workers.....		180.00
		Where 6 but less than 10 workers.....		240.00
		Where 10 but less than 15 workers.....		300.00
		Where 15 and over		360.00
		Said license to include the equipping, servicing, repairing (including major engine overhaul) of automobiles, passenger and non-passenger commercial trucks, buses, and heavy duty equipment; provided, however, said license shall not permit the storage of disabled vehicles on the property for more than thirty (30) calendar days in any case.		
		Provided, however, where automobile parts and accessories are sold in connection with automobile repairs, an additional license shall be obtained under the provisions of Schedule 019 of this Business		
216	722	RESTAURANTS / CAFES		
		Each person, firm or corporation conducting a restaurant, cafe, lunch or sandwich stand, shall pay a license on each place so conducted as follows: Where the gross annual receipts during the next preceding year were:		
		Less than \$5,000		\$60.00
		\$5,000 and less than \$10,000.....		120.00

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		\$10,000 and less than \$15,000.....			180.00
		\$15,000 and less than \$20,000.....			240.00
		\$20,000 and less than \$30,000.....			300.00
		\$30,000 and less than \$40,000.....			360.00
		\$40,000 and less than \$50,000.....			420.00
		\$50,000 and less than \$60,000.....			480.00
		\$60,000 and less than \$70,000.....			540.00
		\$70,000 and less than \$80,000.....			600.00
		\$80,000 and less than \$90,000.....			660.00
		\$90,000 and less than \$100,000.....			720.00
		Where said gross receipts exceed \$100,000 a license shall be paid in the amount of \$ 720.00 plus			
		2/10 of 1% on all gross receipts in excess of \$100,000.			
		Where a person does not conduct such a restaurant, cafe, lunch or sandwich stand as its principal			
		business, but on the premises where it conducts another business, such person shall pay the license			
		tax herein levied for the privilege of conducting such a restaurant, cafe, lunch or sandwich stand; and			
		the receipts from such a restaurant, cafe, lunch or sandwich stand shall not be included in computing			
		the amount of tax due for engaging in any other business or businesses at such location. Provided,			
		however, that where a person conducts a lunch or sandwich stand in connection with the operation of			
		a soda fountain in a drug store, such person shall not be subject to the license tax herein levied where			
		the total amount of gross receipts for the year next preceding received from such soda fountain and			
		lunch or sandwich stand do not exceed \$20,000, but such person shall include such receipts from			
		such soda fountain and lunch or sandwich stand in computing the amount of license tax due by it for			
		operating such drug store. Provided further, that where the amount of gross receipts from such soda			
		fountain and lunch or sandwich stand for the year next preceding exceed \$20,000, such person shall			
		include \$20,000 of such gross receipts in computing the amount of license tax for which it shall be			
		liable for conducting such drug store, and shall pay a license tax for conducting such soda fountain			
		and lunch stand, the amount of which shall be determined by applying the rates herein prescribed to			
		all receipts from said soda fountain and lunch or sandwich stand in excess of \$20,000.			
		The phrase "restaurant, cafe or lunch stand", as used in this schedule, shall include a restaurant,			
		cafe or lunch stand conducted by, or upon the premises of a person, firm or corporation			
		contemporaneously conducting a college or commercial or industrial enterprise, and whether such			
		restaurant, cafe, lunch or sandwich stands be conducted for profit or not, and whether the service of			
		such restaurant, cafe, lunch or sandwich stand be limited to students or employees of the person			
		conducting such college or commercial or industrial enterprise or be not so limited.			
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented to the Revenue			
		Division at the time of application a current, valid Health Department Permit.			
216B	RESTAURANTS / CAFES (SPECIAL)				

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		Each person, firm or corporation primarily engaged in providing food services at institutional, govern-		
		mental, commercial or industrial locations of others based on contractual agreement * with these type of		
		organizations for a specific period of time that shall not exceed a maximum period of one year.		
		The establishments of this industry will provide food services for the convenience of the contracting		
		organization's customers. The contractual arrangement of these establishments may vary from type of		
		facility operated (e.g. cafeteria, restaurant, fast-food eating places). These establishment		
		may participate		
		in revenue sharing, cost structure and providing personnel. These establishments shall pay a license as		
		follows: Where gross receipts from services rendered within the City of Birmingham during the year next		
		preceding are:		
		Less than \$5,000		\$60.00
		\$5,000 and less than \$10,000.....		120.00
		\$10,000 and less than \$15,000.....		180.00
		\$15,000 and less than \$20,000.....		240.00
		\$20,000 and less than \$30,000.....		300.00
		\$30,000 and less than \$40,000.....		360.00
		\$40,000 and less than \$50,000.....		420.00
		\$50,000 and less than \$60,000.....		480.00
		\$60,000 and less than \$70,000.....		540.00
		\$70,000 and less than \$80,000.....		600.00
		\$80,000 and less than \$90,000.....		660.00
		\$90,000 and less than \$100,000.....		720.00
		Where said gross receipts exceed \$100,000 a license shall be paid in the amount of \$ 720.00 plus		
		2/10 of 1% on all gross receipts in excess of \$100,000.		
		The 216(b) license will be active from the date of issuance however shall not exceed on year or the end		
		of the current calendar year (December 31), whichever comes first. Any person, firm or corporation		
		primarily engaged in providing food services under schedue 216(b) on December 31 and this date is		
		prior to their contractual agreement end date, shall pay a renewal fee of \$60.00. This fee shall cover		
		the person, firm, or corporation's business 216(b) license until the end of their contractual agreement		
		provided the contractual agreement does not exceed one year.		
		* The agreements referenced in 216(b) shall not exceed one year. Consecutive or repetitive contractual		
		agreements shall not be permitted under 216(b) license schedule.		
		<u>NO LICENSE WILL BE ISSUED until the applicant has obtained and presented to the Tax &</u>		
		<u>License Administrative Division at the time of application a current, valid</u>		
		<u>Health Department</u>		
		<u>Permit.</u>		

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		<i>In addition to this license, the food service contractor shall remit and provide the following:</i>		
		<i>A copy of the lease with the lessor of each location where the business activity will be conducted.</i>		
		SECTION 2. The provisions of this ordinance are severable. If any provision, section, paragraph, sentence, or thereof or the part application thereof to any person, shall be declared unconstitutional or invalid by a court of competent jurisdiction, such declaration shall not affect or impair the remainder of the ordinance, it being the legislative intent to ordain an enact each provision, sections, paragraph, sentence, and part thereof, separately and independently of each other.		
		SECTION 3. This ordinance shall become effective and operative when published and required by state law.		
217	331	ROLLING MILLS		
		Each person, firm or corporation, or who maintains their principal office in the City of Birmingham, who are engaged in the manufacturing and rolling steel rails, plates, and/or other iron and steel products, including the manufacture and sale of pig iron, shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of..		\$1,200.00
219	339	RUBBER STAMPS OR STENCILS		
		Each person, firm or corporation manufacturing or making, where gross receipts from said business for the year immediately next preceding were		
		Less than \$5,000.....		\$60.00
		\$ 5,000 and less than \$10,000.....		80.00
		\$10,000 and less than \$20,000.....		120.00
		\$20,000 and less than \$30,000.....		160.00
		\$30,000 and over.....		200.00
220	311	SAUSAGE FACTORY		
		Each person, firm or corporation conducting, where principal business, shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of		\$200.00
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.		

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221	611	SCHOOL-BEAUTY		
		Each person, firm or corporation engaged in the business of operating a beauty school, where gross annual receipts from said business from the previous year were		
		Less than \$ 7,500.....		\$60.00
		\$ 7,500 and less than \$12,500.....		100.00
		\$12,500 and less than \$20,000.....		150.00
		Plus an amount equal to 6/8 of 1% of all gross annual receipts in excess of \$20,000.		
		Where merchandise and/or beauty supplies or products are sold in connection with said business, an additional license shall be required pursuant to Schedule 165 of this Business License Code.		
222	611	SCHOOL		
		Each person, firm or corporation conducting a school as a business other than aviation school and beauty school provided for by Schedule 026 and Schedule 221, respectively of this Code, shall pay a license as follows: Where the gross receipts from said business from the previous year were		
		Less than \$10,000		\$50.00
		\$10,000 and less than \$25,000.....		80.00
		\$25,000 and less than \$60,000.....		120.00
		\$60,000 and less than \$80,000.....		160.00
		\$80,000 and less than \$100,000.....		200.00
		Plus an amount equal to 2/10 of 1% of gross receipts in excess of \$100,000.		
223	812	SHOE REPAIRINGS		
		(a) Where machinery is used, to pay under Repair Shop Schedule 215.		
		Where no machinery used, each worker		\$18.00
		(b) Each pick-up station accepting shoes for repair at another location shall pay a license of \$40.00 in addition to all other licenses.		
224	713	SHOOTING GALLERY		
		Each.....		\$120.00
		Shooting gallery, transients, per week		24.00
225	713	SKATING RINK		

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		Each.....		\$240.00
		STEAM HEAT		
		Each person, firm or corporation engaged in the business of supplying steam, hot or chilled water for the purpose of heating or cooling buildings or any other use shall pay a license in the amount of three percent (3%) of the gross receipts from said business for the year next preceding.		
228	713	SWIMMING POOLS		
		For each place so operated not in connection with a regular amusement park		\$360.00
229	311	SYRUP MANUFACTURER, DEALER		
		Each wholesale manufacturer, agent or dealer, or broker for Coca Cola, Celery Cola, Cheri-Cola, Root Beer, or any similar compound syrup used in compounding drinks where principal business, in addition to bottlers license, shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of		\$200.00
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit as needed.		
230	324	CHEMICALS,TAR,ASPHALT PRODUCTS		
		Each person, firm or corporation engaged in the business of manufacturing, distributing, or who maintains a sales office in the City shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of.....		\$200.00
231	812	TAILORING		
		Each person, firm or corporation engaged in the business of tailoring wearing apparel or acting as agent for same or soliciting orders for same, whether the tailoring is done either within or without the City of Birmingham, shall pay a license as follows: Where gross receipts of the previous year were		
		Less than \$5,000.....		\$60.00
		\$5,000 and less than \$10,000.....		100.00
		\$10,000 and less than \$15,000.....		150.00
		\$15,000 and less than \$20,000.....		200.00
		Plus an amount equal to 2/10 of 1% of gross receipts in excess of \$20,000.		
		The above license is to include the rental of wearing apparel.		

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233	485	TAXI CABS AND LIMOUSINES		
		Each person, firm or corporation operating automobiles or motor vehicles commonly called and known as taxicabs (but not including jitneys and regularly established interurban bus lines), for each car so operated		\$60.00
		NO LICENSE WILL BE ISSUED until applicant has obtained a Certificate of Public Necessity and Convenience (CPNC) pursuant to the requirements of Sections 12-16-31 and 12-16-41, General Code of the City of Birmingham 1980, as amended and as it may be amended.		
		License stickers issued by the department shall be prominently displayed on any taxicab or limousine operating within the City of Birmingham. It shall be unlawful to operate any taxicab or limousine within the City of Birmingham without having met the requirements outlined in this section.		
234	517	TELEPHONE COMPANIES-EXCHANGE		
		Each person, firm or corporation operating or conducting a telephone exchange or exchanges		\$12,000.00
235	517	TELEPHONE CO-LONG DISTANCE		
		Each person, firm or corporation operating a long distance telephone or telephones, doing an intrastate business		\$3,000.00
236	517	TELEGRAPH COMPANIES		
		Each person, firm or corporation commercially engaged in business in this City and sending messages from the City to any part of the State or from any part of the State to the City (it is not the purpose hereof to tax interstate or foreign messages or any United States business) ..		\$750.00
237	327	TILE MFG, CONTRACTOR OR DEALER		
		Each person, firm or corporation engaged in manufacturing or dealing in tile products, including the laying of tile, shall pay a license in an amount equal to 2/10 of 1% of the gross receipts from said business for the year next preceding, with a minimum license in any case of		\$120.00
238	453	TOBACCO PRODUCTS -RETAIL		

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		Each retail dealer engaged in the sale of tobacco products, whether or not principal stock in trade, and not including cigarettes, shall pay a license in an amount equal to 2/10 of 1% of gross receipts from said business from the previous year with a minimum license in any case of		\$300.00
		"Tobacco products" means all products containing any quantity of tobacco in any form, including but not limited to cigars, cheroots, stogies, smoking tobacco, smokeless tobacco, snuff, chewing tobacco, or any substitute there of.		
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented to the Revenue Division at the time of application:		
		(1) A current, valid permit issued by the Alabama Alcoholic Beverage Control Board (ABC Board), pursuant to Title 28, Chapter 11, Code of Alabama 1975. Permits are required for all establishments selling tobacco products.		
239	453	TOBACCO PRODUCTS -WHOLESALE		
		Each person, firm or corporation engaged in wholesaling cigarettes and other products containing tobacco in any of its various forms shall pay a license from said business from the previous year.		
		On the First \$20 Million 2/10th of 1% of gross receipts Plus, On next \$10 Million 1/10th of 1% of gross receipts Plus, On next \$10 Million 2/40th of 1% of gross receipts Plus, \$ 40 Million and over 6/40th of 1% of gross receipts		
		With a minimum license in any case of		\$2,000.00
		Provided, however, that deliveries made from a wholesale stock to a retail stock or department owned or controlled in whole or in part by the same person, firm or corporation, are to be included as taxable receipts.		
		" Tobacco products " means all products containing any quantity of tobacco in any form, including but limited to cigars, cheroots, stogies, smoking tobacco, smokeless tobacco, snuff, chewing tobacco, or any substitute therefore.		
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented to the Revenue Division at the time of application:		
		(1) A current, valid permit issued by the Alabama Alcoholic Beverage Control Board (ABC Board), pursuant to Title 28, Chapter 11, Code of Alabama 1975. Permits are		

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		required for all establishments selling tobacco products.	
240	532	TOILET OR LINEN SUPPLY	
		Each person, firm or corporation who is engaged in furnishing a toilet or linen supply service and who operates within the City of Birmingham shall pay a license for the operation of said business as follows: Where the gross receipts from said business from the previous year were	
		Less than \$50,000	\$120.00
		\$50,000 and not more than \$100,000.....	200.00
		Plus an amount equal to 6/8 of 1% of gross receipts in excess of \$100,000.	
241	523	TRADING STAMPS, COUPONS	
		(a) Each person engaged in the business of selling, issuing, or otherwise distributing any trading stamps, coupons, certificates or other similar devices redeemable, or purporting to be redeemable, in partial or full payment for goods, wares, merchandise, services or other thing of value shall pay a license of 6/10 of 1% of the gross receipts from said business from the previous year with a minimum license of.....	\$1,200.00
		(b) In addition to the above license there shall be paid a license on each location at which trading stamps, coupons, certificates or similar devices are redeemed for goods or services in the amount of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of	\$200.00
		The term "gross receipts" in this schedule shall mean the retail market value of goods or services so redeemed.	
242	561	TREE PRUNING AND SURGERY	
		Each person, firm and corporation engaged in doing tree pruning or tree surgery:	
		Where only one worker.....	\$60.00
		Where 2 or less than 4 workers.....	120.00
		Where 4 or less than 6 workers.....	180.00
		6 workers and over.....	240.00
243	812	UNDERTAKERS	

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		(a) Each person where the gross annual business is \$100,000 or less		\$400.00
		(b) And for each \$50,000 or fractional part thereof in excess of \$100,000....		120.00
245	454	VENDING/COIN-OPERATED MACHINES		
		Each person 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, or other legal tender inserted in a slot device, shall pay a license on each machine so operated as follows:		
		(a) If the machine is operated through the use of not more than two pennies, or where the machine vends peanuts, peanut butter sandwiches and peanut products ONLY, regardless of coin value, or where the machine is used in operating public pay toilets, luggage storage lockers, and radios in hotel rooms, the license shall be		\$2.00
		(b) If the machine is operated through the use of coin or coins of greater value than 2 cents and not more than 10 cents, except as otherwise provided; or where the machine is for the operation of television, the license shall be.....		\$10.00
		(c) If the machine is operated through the use of coin or coins of greater value than 10 cents, or where the machine plays music, the license fee shall be		\$24.00
		(e) There shall be no proration of any coin operated machine license. This schedule shall not apply to any coin operated gas meter or telephone, or to any machine vending postage stamps or other necessary articles on a non-profit basis for emergency use only by employees of any person. It shall be unlawful for any person to permit the use or operation, or the maintenance for use or operation, in their place of business, unless the license required by this schedule shall have been paid. Failure to have permanently and securely affixed on said machine a sticker or decal furnished by the Director of Finance's office, or other tangible evidence supporting the payment of said license, shall be prima facie evidence that a license on said machine has not been paid.		
		(f) Where sticker or decal is furnished by the License Department, the entire sticker or decal must be visible and posted in a conspicuous place. Stickers shall be permanently and securely affixed as provided in Article II, Section 32.2 of this ordinance.		
245D	454	VENDING/COIN-OPERATED MACHINES		
		Each person 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, or other legal tender inserted in a slot device, shall pay a license on each machine so operated as follows:		

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		(d) If the person operating or maintaining for operation by others any automatic vending machine as here in above described, qualifies for an occupational license (ordinarily termed Industrial Location), as provided for in Section 11-51-98 Code of Alabama 1975, a license shall be paid in an amount equal to 2/10 of 1% of the first \$100,000 or less of gross receipts received from the operation of each such machine in the year next preceding.		
		In respect to machines vending aerated or carbonated waters or soft drinks, a license is hereby fixed at a percentage rate of the gross receipts, (the rate to be determined by the Director of Finance) in such an amount that will provide a license of not less than \$10.00 for each machine so used.		
		(e) There shall be no proration of any coin operated machine license. This schedule shall not apply to any coin operated gas meter or telephone, or to any machine vending postage stamps or other necessary articles on a non-profit basis for emergency use only by employees of any person. It shall be unlawful for any person to permit the use or operation, or the maintenance for use or operation, in their place of business, unless the license required by this schedule shall have been paid. Failure to have permanently and securely affixed on said machine a sticker or decal furnished by the Director of Finance's office, or other tangible evidence supporting the payment of said license, shall be prima facie evidence that a license on said machine has not been paid.		
		(f) Where sticker or decal is furnished by the License Department, the entire sticker or decal must be visible and posted in a conspicuous place. Stickers shall be permanently and securely affixed as provided in Article II, Section 32.2 of this ordinance.		
245G	713	VIDEO GAMES & PINBALL MACHINES		
		Each person 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, or other legal tender inserted in a slot device, shall pay a license on each machine so operated as follows:		
		(e) There shall be no proration of any coin operated machine license. This schedule shall not apply to any coin operated gas meter or telephone, or to any machine vending postage stamps or other necessary articles on a non-profit basis for emergency use only by employees of any person. It shall be unlawful for any person to permit the use or operation, or the maintenance for use or operation, in their place of business, unless the license required by this schedule shall have been paid. Failure to have permanently and securely affixed on said machine a sticker or decal furnished by the Director of Finance's office, or other tangible evidence supporting the payment of said license, shall be prima facie evidence that a license on said machine has not been paid.		
		(f) Where sticker or decal is furnished by the License Department, the entire sticker or decal must be visible and posted in a conspicuous place. Stickers shall be permanently and securely affixed as		

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		provided in Article II, Section 32.2 of this ordinance.		
		(g) If the machine is a video machine, air hockey game, skee ball game, basketball toss game, pinball machine, crane machine, or other like amusement machine or device, and is operated through the use of coin or coins, token or tokens, slide card or other similar method the license fee for each such game or machine shall be.....		\$24.00
		Where the principal activity of the business involves operating a facility where video games, air hockey games, skee ball games, basketball toss games, pinball machines, or like machines, as defined in this schedule, are operated by or made available for use or operation by the general public, an additional license shall be required under Schedule 007A of this ordinance.		
		IMPORTANT NOTICE AND DISCLAIMER: Issuance of a City of Birmingham business license under Schedule 245(g) Video Games, does not validate or permit the use of any illegal devices, and any violation of State laws relating to gambling may result in arrest of any person and/or the confiscation of any devices that are deemed to be gambling devices that are in the possession or under the control of any person.		
		The granting of a license under any provision of this ordinance requires compliance with all applicable City of Birmingham Tax Code provisions, and State laws, as well as with all conditions set forth in any and all applicable City of Birmingham Laws, Ordinances, Rules and Regulations, and any failure or refusal to comply with said laws, ordinances, rules and regulations may result in the revocation of the license issued pursuant to this Schedule 245(g).		
		Pursuant to Section 29, Ordinance No. 97-183, as amended, all business locations are required to be approved by the Department of Planning, Engineering and Permits. Pursuant to Sections 2.5 and 2.6, Ordinance No. 97-183, as amended, the issuance of a business license does not authorize the licensee to operate the licensed business in an unlawful manner or on premises where such business activity is prohibited by law, ordinance, rule or regulation, including, but not limited to, zoning regulations.		
245H	812	LAUNDRY MACHINES		
		(h) If the machine is a washer, dryer, or like machine, and is operated through the use of coin or coins, token or tokens, the license fee shall be		\$10.00
245I	812	SELF SERVICE DRY CLEANING		
		Each person 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, or other legal tender inserted in a slot device, shall pay a license on each machine so operated as follows:		

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		(e) There shall be no proration of any coin operated machine license. This schedule shall not apply to any coin operated gas meter or telephone, or to any machine vending postage stamps or other necessary articles on a non-profit basis for emergency use only by employees of any person. It shall be unlawful for any person to permit the use or operation, or the maintenance for use or operation, in their place of business, unless the license required by this schedule shall have been paid. Failure to have permanently and securely affixed on said machine a sticker or decal furnished by the Director of Finance's office, or other tangible evidence supporting the payment of said license, shall be prima facie evidence that a license on said machine has not been paid.		
		(f) Where sticker or decal is furnished by the License Department, the entire sticker or decal must be visible and posted in a conspicuous place. Stickers shall be permanently and securely affixed as provided in Article II, Section 32.2 of this ordinance.		
		(i) Where dry cleaning service is provided through what is commonly known as "Self-Service Dry Cleaning" with the machines providing that service having constant ownership supervision, each machine so operated.....		\$30.00
		Where two or more compartments are combined in one machine or unit, each compartment		\$30.00
246	541	VETERINARY SURGEON		
		(a) Each person, or where a partnership but not including associations as defined in Sub-section (b) herein, each member of partnership where gross receipts from services rendered within the City of Birmingham during the year next preceding are		
		Less than \$5,000.....		\$60.00
		\$5,000 and less than \$10,000.....		100.00
		\$10,000 and less than \$15,000.....		150.00
		\$15,000 and less than \$20,000.....		200.00
		\$20,000 and less than \$25,000.....		250.00
		\$25,000 and less than \$30,000.....		300.00
		Plus an amount equal to 4/10 of 1% of subject gross receipts in excess of \$30,000.		
		(b) Each professional member or associate of an unincorporated association (as defined by Title 10, Chapter 10, Code of Alabama 1975) or a professional corporation (as defined by Title 10, Chapter 4, Article 19, Code of Alabama 1975), where the total remuneration of services rendered within the City of Birmingham during the year next preceding are		
		Less than \$5,000.....		\$60.00
		\$5,000 and less than \$10,000.....		100.00
		\$10,000 and less than \$15,000.....		150.00

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		\$15,000 and less than \$20,000.....		200.00
		\$20,000 and less than \$25,000.....		250.00
		\$25,000 and less than \$30,000.....		300.00
		Plus an amount equal to 4/10 of 1% of those subject gross receipts in excess of \$30,000.		
		The gross remuneration of such professional member or associate, for the purpose of this section, shall be computed by dividing the gross receipts from services rendered within the City of Birmingham of such unincorporated association by the total number of professional members or associates of such unincorporated association.		
		<i>*Any claimed exemptions (i.e. gross receipts from work performed or services rendered outside the City) and all other claimed exemption(s) from the gross receipts calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.</i>		
		Services rendered in this schedule shall include all services that are physically performed within the City irrespective of the client's residence/location. Nothing in the section shall limit the definition of gross receipts as previously defined in the City of Birmingham Ordinance 97-183, Article II, Section 1(n).		
247	485	VEHICLE IMMOBILIZATION SERVICE		
		(a) Each and every person, firm or corporation engaged in the business of providing vehicle immobilization services shall pay a license of 2/10 of 1% of gross receipts of the preceding year with a minimum license of		\$200.00
		(b) Pursuant to Ordinance No. 04-96, as it may be amended, a "vehicle immobilization service" is defined as, "A person, including a sole proprietor, independent contractor, corporation, partnership or similar business entity, offering services anywhere in the territorial limits of the City whereby vehicles are immobilized by the installation of a vehicle immobilization device."		
		(c) Additional requirements for vehicle immobilization services are outlined in Ordinance No. 04-96, as it may be amended, including but not limited to, requirements for insurance, registration of vehicles to be used in any vehicle immobilization service, as well as permit requirements for operators.		
		(d) In the event of a conflict with the between the provisions of this license schedule 247 and those of Ordinance No. 04-96 with respect to (i) the license fee provided for in (a) above, (ii) the due date of the license fee, provided for in Article II, Section 5.2(e) of this Business License Code, and/or (iii) the penalty amount, provided for in Article II, Section 5.3(e) of this Business License Code, the		

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		provisions of this Ordinance No. 97-183, as amended, "The Business License Code of the City of Birmingham", shall, in each case, prevail.		
		(e) It shall be unlawful for any operator or vehicle immobilization service to operate within the city without complying with all of the provisions of this schedule. Any operator or vehicle immobilization service dealing or engaging in two or more of the businesses, vocations, callings or professions enumerated in Section 1, Article I of this Business License Code, and for which a license is required of each, such person shall pay for and take out a license for (i) each line of business, vocation, calling or profession, and for (ii) each separate place or location of business, as provided in Article II, Section 30 of this Business License Code.		
		NO LICENSE SHALL BE ISSUED for vehicle immobilization services until and unless the applicant has been approved by the City Council and has met the requirements outlined in Ordinance No. 04-96, as it may be amended.		
248	336	WAGON, AUTOMOBILE BODY BLDRS		
		Each in addition to all other licenses:		
		Employing less than ten workers		\$240.00
		Employing ten workers or more		360.00
249	493	WAREHOUSE		
		(a) Each person engaged in warehousing other than cold storage warehousing, shall pay a license as follows: Where total floor space in said warehouse is 20,000 square feet or less.....		\$180.00
		(b) Where square footage exceeds 20,000 square feet, the license shall be \$180.00 plus an amount equal to 6/10 of one cent per square foot for any footage in excess of 20,000 square feet.		
		(c) This Schedule 249 and Schedule 250 below shall be the sole applicable and governing provisions of the License Code of the City of Birmingham under which licenses are required and license fees are imposed for a cooperative grocers association which maintains a warehouse whether cold storage or otherwise, for the purpose of distributing groceries to member retail grocery stores.		
250	493	WAREHOUSE, COLD STORAGE		
		(a) Each person engaged in cold storage warehousing shall pay a license fee as follows: Where total space in said warehouse is less than 100,000 cubic feet.....		\$120.00
		(b) Plus, for each additional 100,000 cubic feet, or fraction part thereof, an additional license of		

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		\$120.00 shall be paid.		
		(c) This Schedule 250 and Schedule 249 above shall be the sole applicable and governing provisions of the License Code of the City of Birmingham under which licenses are required and license fees are imposed for a cooperative grocers association which maintains a warehouse whether cold storage or otherwise, for the purpose of distributing groceries to member retail grocery stores.		
251	811	WATCHMAKER AND REPAIR		
		Each worker		\$60.00
		Where watches, parts, accessories, tools, jewelry, and the like are sold in connection with said business, an additional license shall be obtained under the provisions of Schedule 165 of this Business License Code.		
252	221	WATER WORKS COMPANIES		
		Each person, firm or corporation engaged in the business of supplying water, for public domestic purposes, three percent (3%) of the gross receipts of such business for the preceding year.		
253	111	WATERMELONS		
		Each person, firm or corporation whose principal business at any one place is the wholesaling of watermelons		\$100.00
		Each retail peddler selling watermelons		30.00
255	561	JANITORIAL SERVICE		
		Each person, firm or corporation engaged publicly in the business of clearing plate glass windows, janitorial service and/or house cleaning, where		
		Only 1 worker.....		\$60.00
		2 workers and less than 4 workers		120.00
		4 workers and less than 6 workers		180.00
		6 workers and less than 10 workers		240.00
		10 workers and less than 15 workers		300.00
		15 workers and over.....		360.00
257	516	INTERNET PUBLISHING & BROADCASTING		
		Each person, firm or corporation engage in the business of publishing and/or broadcasting content on the internet exclusively shall pay a license in an amount of shall pay a license of 2/10		

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		of 1% of the gross receipts from said business from the previous year with a minimum license of		
				\$200.00
258	515	CABLE TELEVISION		
		Each person, firm or corporation engaged in the business of providing audio, video, digital or other		
		forms of electronic or electrical signals which are transmitted to subscribing members of the public		
		shall pay a license in an amount equal to.....		\$100.00
259	522	COMMERCIAL - INDUSTRIAL FINANCING		
		Each person, firm or corporation conducting or engaging in secured transactions only in commercial		
		and industrial finance shall pay an annual license equal to 6/8 of 1% of the gross interest or gross		
		brokerage collected from said business during the year immediately preceding, with a minimum		
		license in any case of		\$600.00
		and a maximum license of \$5,000.00.		
		This schedule shall not apply to pawnbrokers, banks or trust companies, or real estate		
		mortgage loans.		
		A commercial and industrial finance company is hereby defined to be any person, firm, corporation		
		or association who either as principal or agent or broker does any of the following:		
		(1) Engages in the business of Financing of the purchase of income-producing equipment and		
		inventory exclusive of motor vehicles, or		
		(2) Engages in the business of Lending money whereby a security interest is given in accounts		
		receivable and/or specifically described personal property, other than consumer goods or motor		
		vehicles, which security interest is perfected by filing with the appropriate authorities of the county or		
		state, the payments of such loans to be made periodically over a period of months or years.		

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260	324	OIL, GAS, AND DIESEL FUEL DELIVERY		
		Each person as principal or agent engaged in distributing or making deliveries, by its own employees or by contract carrier, public or private, or otherwise, of oil, gasoline, kerosene, diesel fuel (other than aviation fuels) or lubricating products, and/or automobile tires and accessories, to one or more service stations, retailers, businesses or other consumers which are located in the city, whether or not such delivery or distribution is made from a place of business within or outside of the city's corporate limits, shall pay an amount of license equal to 6/20 of 1% of the gross receipts from such deliveries or distribution during the next preceding license year, provided, that the tax hereby levied shall not apply to gross receipts of any delivery upon which a license tax levied pursuant to Ordinances 598F or 599F, or Schedules 180 or 182 of this Code has been paid.		
		The term gross receipts as used in this schedule shall mean the entire receipts from all such deliveries and distribution, not including federal, state and local government taxes on the products so delivered or distributed, and if there are no actual receipts, shall be deemed to be not less than the wholesale value of the products so delivered or distributed.		
261	999	SPECIAL OLYMPIC LICENSE		
299	112	ANIMAL PRODUCTION		
		Each person, firm or corporation engaged in the sale of animals or animal products shall pay a license tax of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of		\$200.00
300	114	FISHING HUNTING & TRAPPING		
		Each person, firm or corporation who is engaged in harvesting of fish, fishing, hunting and trapping fish and other wild animals primarily for commercial purposes, operating game preserves, or hunting preserves by taking them from their natural habitat shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum of		\$300.00
301	113	FORESTRY & LOGGING		
		Each person, firm or corporation who is engaged in growing and harvesting timber, tree production or production of seedlings, cutting timber, transporting timber, logging, stump removal in field or log harvesting shall pay a license tax of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of		\$200.00
302	115	SUPPORT ACTIVITIES FOR AGRICULTURE & FORESTRY		

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		Each person, firm or corporation who is engaged in support activities for growing crops and providing support activities for agricultural and forestry production shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum of		\$300.00
303	211	OIL & GAS EXTRACTION		
		Each person, firm or corporation engaged in the business of operating and developing oil and gas field properties and establishments primarily engages in recovering liquid hydrocarbons from oil and gas field gases shall pay a license equal to 6/20 of 1% of the gross receipts from said business from the previous year with a minimum of		\$1,000.00
304	212	MINING		
		Each person, firm or corporation engaged in the business of mining, mine site development and beneficiating shall pay a license based on less than \$30,000... Plus an amount equal to 8/10 of 1% of gross receipts in excess of \$30,000		\$300.00
305	213	SUPPORT ACTIVITIES FOR MINING		
		Each person, firm or corporation engaged in the business of mining support services for minerals which includes taking core samples, making geological observations, excavating, drilling, redrilling, cementing wells, shooting wells, perforating well casing, acidizing, chemically treating wells, and swabbing wells shall pay a license based on 2/10 of 1% of the gross receipts from said business from the previous year with a minimum of		\$300.00
		Mining Engineers are classified under Schedule 098.		
306	313	TEXTILES MILLS		
		Each person, firm or corporation engaged in the business of the main processes of preparation and spinning of fiber, knitting or weaving of fabric, and the finishing of the textile shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of		\$300.00
307	322	PAPER MANUFACTURING		
		Each person, firm or corporation engaged in the business of manufacturing pulp, paper, or converted paper products shall pay a license of 2/10 of 1% of the gross receipts from said business for the previous year with a minimum license of		\$300.00
308	326	PLASTICS & RUBBER PRODUCTS MFG		

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		Each person, firm or corporation engaged in the business of manufacturing plastic or rubber products such as lamination of plastics film as well as the production of bags from plastics shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of		\$300.00
309	332	FABRICATED METAL PRODUCT MFG		
		Each person, firm or corporation engaged in manufacturing fabricated metal transformed into intermediate or end products by forging , stamping, bending, forming and machining shall pay a license in an amount equal to 2/10 of 1% of the gross receipts from said business for the year next preceding, with a minimum license in any case of		\$300.00
310	334	COMPUTER & ELECTRONIC PRODUCT MFG		
		Each person, firm or corporation engaged in the manufacture of computer and electronic products shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of		\$300.00
311	442	FURN & HOME FURNISHINGS STORES		
		Each person engaged in the business of offering for sale, taking or soliciting orders for sale, or selling merchandise from a showroom, including any such products stored in a warehouse for sale, distribution or delivery, whether as owner, dealer, agent or consignee, shall pay a license as follows: Where gross receipts, less returned goods, for the year next preceding, were:		
		(a) \$30,000 or less		\$120.00
		(b) Where gross receipts as above defined exceed \$30,000, the annual license fee shall be 2/10 of 1% of all gross receipts, with a minimum license of \$120.00 in any case.		
312	443	ELECTRONICS & APPLIANCE STORES		
		Each person engaged in the business of offering for sale, taking or soliciting orders for sale, or selling electronics and appliance merchandise from a showroom, including any such products stored in a warehouse for sale, distribution or delivery, whether as owner, dealer, agent or consignee, shall pay a license as follows: Where gross receipts, less returned goods, for the year next preceding, were:		
		(a) \$30,000 or less		\$120.00
		(b) Where gross receipts as above defined exceed \$30,000, the annual license fee shall be 2/10 of 1% of all gross receipts, with a minimum license of \$120.00 in any case.		
313	444	BLDG MAT & GAR EQIP & SUP DLR		

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		Each person, firm or corporation engaged in the business of building material and garden equipment and supplies dealers that handle lumber and related material shall pay a license of 2/10 of 1% of gross receipts from said business from the previous year with a minimum license of		\$300.00
314	451	SPORTING GOODS, HOBBY, BOOK & MUSIC STORES		
		Each person, firm or corporation engaged in the business of selling sporting goods, hobby or leisure activities, books, music or musical instruments whether as owner, dealer, agent or consigner shall pay a license as follows: Where gross receipts, less returned goods, for the year next preceding, were:		
		(a) \$30,000 or less		\$120.00
		(b) Where gross receipts as above defined exceed \$30,000, the annual license fee shall be 2/10 of 1% of all gross receipts, with a minimum license of \$120.00 in any case.		
315	481	AIR TRANSPORTATION		
		Each person, firm or corporation engaged in the City of Birmingham in the business of operating air transportation of freight and passengers, one or both, to and from other points in the State of Alabama keeping an office or place of business in the City of Birmingham.....		\$2,000.00
		Where only freight is transported		1,000.00
316	483	WATER TRANSPORTATION		
		Each person, firm, or corporation engage in water transportation shall obtain a license as follows:		
		Where gross annual business from said business from the previous year is		
		Less than \$ 5,000		\$60.00
		\$ 5,000 and less than \$10,000.....		100.00
		\$10,000 and less than \$15,000.....		150.00
		\$15,000 and less than \$20,000.....		200.00
		Plus an amount equal to 2/10 of 1% of gross annual business in excess of \$20,000.		
317	484	FREIGHT LINES /TRUCK TRANSPORT		
		(a) Each person engaged in the business of receiving freight for transportation by motor vehicles for hire either from the City of Birmingham to another point in Alabama, or from other points in Alabama to the City of Birmingham. On each car or truck so used in said service		\$60.00
		On each trailer used in said service: Additional		30.00

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		The maximum license tax which may be charged under authority of this sub-section (a) shall not exceed the sum of \$300. (Section 37-3-33, Code of Alabama 1975)		
		When the car or truck is used in the transportation of merchandise other than baggage in passenger transportation, the applicant for license shall furnish the Director of Finance with a sworn affidavit as to whom is the owner, in whole or in part, of the car or truck for which application for license is made.		
318	487	SCENIC & SIGHTSEEING TRANSPORT		
		(a) Each person engaged in the business of receiving passengers for transportation by motor vehicles for recreational activities for hire from the City of Birmingham to another point in Alabama, or activity that is local in nature. On each form transportation equipment used whether bus, car or truck so used in said service.....		\$60.00
		NO LICENSE WILL BE ISSUED unless and until applicant has obtained a Certificate of Public Necessity and Convenience (CPNC) pursuant to the requirements of Sections 12-16- 31 and 12-16-41, General Code of the City of Birmingham 1980, as amended and as it may be amended.		
		License stickers issued by the department shall be prominently displayed on any jitney operating within the City of Birmingham. It shall be unlawful to operate any jitney within the City of Birmingham without having met the requirements outlined in this section.		
319	525	FUNDS,TRUSTS &OTHER FINANANCIAL VEHICLES		
		Each person, firm, partnership, corporation or other organized group engaged in the business of pooling securities or other assets on behalf of shareholders or beneficiaries where interest, dividends, and other property income is earned shall pay a license of.....\$480.00		
		Plus an amount equal to 2/10 of 1% of gross revenue in excess of \$100,000.		
320	621	SPEECH THERAPISTS, AUDIOLOGISTS, MENTAL HEALTH PRACTITIONERS, FAMILY PLANNING CENTERS, OUTPATIENT MENTAL HEALTH, HMO MEDICAL CENTERS, SUBSTANCE ABUSE CENTERS, KIDNEY DIALYSIS, MEDICAL AND DIAGNOSTIC LABS, DIAGNOSTIC IMAGING CENTERS OR HOME HEALTH CARE SERVICE		
		(a) Each person, firm or corporation primarily engaged in diagnosis and treatment, operating private or group practices, administering medically prescribed treatment where gross receipts from services rendered within the City of Birmingham during the year next preceding are		

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		Less than \$5,000.....	\$60.00
		\$5,000 and less than \$10,000.....	100.00
		\$10,000 and less than \$15,000.....	150.00
		\$15,000 and less than \$20,000.....	200.00
		\$20,000 and less than \$25,000.....	250.00
		\$25,000 and less than \$30,000.....	300.00
		Plus an amount equal to 4/10 of 1% of subject gross receipts in excess of \$30,000.	
		<i>*Any claimed exemptions (i.e. gross receipts from work performed or services rendered outside the City) and</i>	
		<i>all other claimed exemption(s) from the gross receipts calculations must be presented to the City of Birmingham</i>	
		<i>Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.</i>	
		Services rendered in this schedule shall include all services that are physically performed within the City	
		irrespective of the client's residence/location. Nothing in the section shall limit the definition of gross receipts	
		as previously defined in the City of Birmingham Ordinance 97-183, Article II, Section 1(n).	
321	623	INFIRMARIES, SANITARIUMS	
		Where less than 20 rooms	\$120.00
		20 rooms and less than 35 rooms.....	180.00
		35 rooms and less than 50 rooms.....	240.00
		50 rooms and less than 75 rooms.....	360.00
		75 rooms and less than 100 rooms.....	480.00
		100 rooms and over.....	600.00
		All rooms, whether as wards for patients or bedrooms for others, to be liable for said license.	
322	624	SOCIAL ASSISTANCE	
		Each person, firm, or corporation who as principal, agent or in any other capacity shall engage in	
		or transact any trade, business, commerce, occupation, vocation or profession relating to social	
		assistance that have not specifically exempted by and Act of the Legislature from paying any	
		municipal gross receipts taxes and municipal business license taxes shall pay a license as	
		follows: Where gross annual business from said business from the previous year is	
		Less than \$ 5,000	\$60.00
		\$ 5,000 and less than \$10,000.....	100.00

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		\$10,000 and less than \$15,000.....		150.00	
		\$15,000 and less than \$20,000.....		200.00	
		Plus an amount equal to 2/10 of 1% of gross annual business in excess of \$20,000.			
323	712	MUSEUMS, HISTORICAL & CULTURAL SITES			
		Each person, firm, or corporation engaged in preservation and exhibition of objects, sites and natural historical, cultural and of an educational value shall pay a license as follows: Where gross annual business from said business from the previous year is			
		Less than \$ 5,000		\$60.00	
		\$ 5,000 and less than \$10,000.....		100.00	
		\$10,000 and less than \$15,000.....		150.00	
		\$15,000 and less than \$20,000.....		200.00	
		Plus an amount equal to 2/10 of 1% of gross annual business in excess of \$20,000.			
325	920	PUBLIC ADMINISTRATION			
		No license is required for governmental agencies. If it is determined that the activity under this sub-sector requires a license, the license amount shall be as follows:			
		Less than two persons		\$60.00	
		Two but less than four persons		120.00	
		Four but less than six persons		180.00	
		Six but less than ten persons		240.00	
		Ten but less than fifteen persons.....		300.00	
		Fifteen persons.....		360.00	
		Plus \$20.00 for each person in excess of fifteen.			
327	925	ADMINISTRATION OF HOUSING URBAN PLANNING & COMMUNITY DEVELOPMENT PROG'S			
		Each person, firm or corporation operating as an administration housing program or urban planning or community development shall pay a license computed as follows:			
		Less than two persons		\$60.00	
		Two but less than four persons		120.00	
		Four but less than six persons		180.00	
		Six but less than ten persons		240.00	
		Ten but less than fifteen persons.....		300.00	
		Fifteen persons.....		360.00	
		Plus \$20.00 for each person in excess of fifteen.			
328	926	ADMINISTRATION OF COMMERCIAL SECTORS			

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		Any person, firm, or corporation, who shall engaged in the administration, promotion and development of economic resources, general statistical data and analyses, regulation, planning, inspection and investigation of transportation services and facilities, licensing and inspection of utilities, and coordination of agricultural programs for regulating and controlling the grading and inspection of food, plants and other agricultural products or facilities situated in the City of Birmingham in connection with any business, vocation, occupation or profession which is not subject to a license under any other schedule of this Code, or under Schedule 007A of this license code shall pay for the protection afforded by the laws, ordinances, rules and regulations of the City of Birmingham and its agencies to such person, firm or corporation in connection with the maintaining, keeping in repair or otherwise manning any such office, store, warehouse, place of business, telephone wires, telegraph wires, right of way, easement, land or other facility or facilities an annual license fee or tax as follows:		
		Where there was employed in connection with the maintaining, keeping in repair or otherwise manning any such office, store, warehouse, place of business, telephone wires, telegraph wires, right of way, easement, land or other facility or facilities during the next preceding calendar year in the City of Birmingham an average daily number of:		
		Less than two persons		\$60.00
		Two but less than four persons		120.00
		Four but less than six persons		180.00
		Six but less than ten persons		240.00
		Ten but less than fifteen persons.....		300.00
		Fifteen persons.....		360.00
		Plus \$20.00 for each person in excess of fifteen.		
329	927	SPACE RESEARCH & TECHNOLOGY		
		Each person, firm or corporation operating as a space research and technology establishment shall pay a license computed as follows: Where gross annual business from said business from the previous year is		
		Less than \$ 5,000		\$60.00
		\$ 5,000 and less than \$10,000.....		100.00
		\$10,000 and less than \$15,000.....		150.00
		\$15,000 and less than \$20,000.....		200.00
		Plus an amount equal to 2/10 of 1% of gross annual business in excess of \$20,000.		
330	928	NATIONAL SECURITY & INTERNATIONAL AFFAIRS		
		No license is required for governmental agencies. If it is determined that the activity requires a license, the license amount shall be:		
		Less than two persons		\$60.00

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		Two but less than four persons			120.00
		Four but less than six persons			180.00
		Six but less than ten persons			240.00
		Ten but less than fifteen persons.....			300.00
		Fifteen persons.....			360.00
		Plus \$20.00 for each person in excess of fifteen.			
333	924	ADMINISTRATION OF ENVIRONMENTAL QUALITY PROGRAMS			
		No license is required for governmental agencies. If it is determined that the activity under this sub-sector requires a license, the license amount shall be			
		Less than two persons			\$60.00
		Two but less than four persons			120.00
		Four but less than six persons			180.00
		Six but less than ten persons			240.00
		Ten but less than fifteen persons.....			300.00
		Fifteen persons.....			360.00
		Plus \$20.00 for each person in excess of fifteen.			
341	314	MANUFACTURING TEXTILES PRODUCTS			
		Each person, firm or corporation engaged in the business of manufacturing textile products, woven, tufted, including carpets, rugs, curtains and draperies shall pay a license of 2/10 of 1% of the gross receipts from the previous year with a minimum license of			\$300.00
342	335	ELECT EQUIP APPL & COMP MFG			
		Each person, firm or corporation engaged in the manufacture of electrical equipment, appliance or component manufacturing of products that generate, distribute and use electrical power shall pay a license of 2/10 of 1% of the gross receipts from said business from the previous year with a minimum license of			\$300.00
343	337	FURNITURE & RELATED PRODUCT MFG			
		Each person, firm or corporation engaged in the business of manufacturing furniture including furniture parts and frames and related articles such as mattresses, window blinds, cabinets, and fixtures shall pay a license of 2/10 of 1% of gross receipts from said business from the previous year with a minimum license of			\$300.00

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399	523	CAPITAL EMPLOYED		
400	312	TABLE WINE-MONTHLY		
		Monthly Wine Tax (\$.07/liter)-Schedule 400. On or before the 15th day of the calendar month next succeeding each separate calendar month, each such person shall also pay to the City, for the privilege of so engaging in such business in such immediately preceding month, an additional license tax of \$.07 per liter of table wine sold within the City during the preceding month. (Section 28-7-16, Code of Alabama 1975)		
499	999	FRANCHISE ORDINANCE		
498	621	ALL OTHER OUTPATIENT CARE CENTERS		
		(a) Each person firm or corporation with medical staff primarily engaged in providing general or specialized outpatient care (except family planning centers, outpatient mental health and substance abuse centers, HMO medical centers, kidney dialysis centers, and freestanding ambulatory surgical and emergency centers) and centers or clinics of health practitioners with different degrees from more than one industry practicing within the same establishment (i.e., Doctor of Medicine and Doctor of Dental Medicine) where gross receipts from services rendered within the City of Birmingham during the year next preceding are:		
		Less than \$5,000.....		\$60.00
		\$5,000 and less than \$10,000.....		100.00
		\$10,000 and less than \$15,000.....		150.00
		\$15,000 and less than \$20,000.....		200.00
		\$20,000 and less than \$25,000.....		250.00
		\$25,000 and less than \$30,000.....		300.00
		Plus an amount equal to 3/10 of 1% of subject gross receipts in excess of \$30,000.		
598F	324	OFF ROAD DIESEL FUEL - SALES OR DISTRIBUTION		

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		Every distributor or seller of off road diesel fuel or diesel oil shall pay a monthly license tax in an amount equal to two cents (\$.02) on each and every gallon of diesel fuel or diesel oil sold or delivered within the corporate limits of the City for use other than in the operation of any motor vehicle upon the public roads and public streets.		
		For the purposes of this schedule, "diesel fuel" or "diesel oil" shall not be held to apply to those products known commercially as "fuel oil" or "crude oil" when said products are used for lighting or space heating purposes. The term "distributor or seller" shall include every person, as defined in Article II, Section 1 of this business license code, who shall engage in selling or delivering diesel fuel or diesel oil within the corporate limits of the City of Birmingham for use other than in the operation of any motor vehicle upon public highways, public roads and public streets.		
		Due Date and Penalty. Each and every distributor and seller, shall, on or before the 25th day of each month, file with the Director of Finance a sworn, written statement, which shall be a full, true, accurate and correct statement of the amount and quantity of all diesel fuel or diesel oil sold or delivered by such distributor or seller within the corporate limits of said City during the preceding month. Any person failing or refusing to pay said license within the time specified shall be guilty of any offense against said City, and such offense shall be a continuing offense, and each day during which said business or occupation is engaged in during such default shall constitute a separate offense; and, in addition, such license tax shall be increased by the addition of a penalty of twenty percent (20%) thereon.		
599F	324	OFF ROAD DIESEL FUEL - STORAGE OR WITHDRAWAL		
		Every storer of off road diesel fuel or diesel oil shall pay a monthly license tax in an amount equal to two cent (\$.02) on each and every gallon of diesel fuel or diesel oil stored and/or withdrawn from storage within the corporate limits of the City for use other than in the operation of any motor vehicle upon the public roads and public streets.		
		For the purposes of this schedule, "diesel fuel" or "diesel oil" shall not be held to apply to those products known commercially as "fuel oil" or "crude oil" when said products are used for lighting or space heating purposes. The term "storer" shall include any person, as defined in Article II, Section 1 of this ordinance, who ships or causes to be shipped or receives diesel fuel or diesel oil into the City of Birmingham and stores the same in any manner and/or withdraws or uses the same for any purpose other than the operation of any motor vehicle upon public highways, public roads and public streets or for resale or reshipment.		
		Due Date and Penalty. Each and every storer, shall, on or before the 25th day of each month, file with the Director of Finance a sworn, written statement, which shall be a full, true, accurate and correct statement of the amount and quantity of all diesel fuel or diesel oil withdrawn from storage by such storer within the corporate limits of said City during the month. Any person failing or		

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		refusing to pay said license within the time specified shall be guilty of any offense against said City, and such offense shall be a continuing offense, and each day during which said business or occupation is engaged in during such default shall constitute a separate offense; and, in addition, such license tax shall be increased by the addition of a penalty of twenty percent (20%) thereon.		
740	515	FRANCHISE ORDINANCE		
741	711	TRANSIENT DEALERS		
		The following is hereby declared to be the schedule of licenses for Transient Dealers for the calendar year commencing January 1, 2008 and for each subsequent year thereafter, for businesses who shall engage in the Transient Dealer business in or carried on in the City of Birmingham in said calendar year, and each and every firm, company or corporation engaged in any such business enumerated herein, in said calendar year shall pay and take out such licenses in such sums as are herein provided:		
		All transient dealers as hereinafter defined by paragraph (a) shall pay a license based on the following schedule:		
		IF ANTICIPATED SALES ARE:		
		\$10,000 or less		\$200.00
		More Than \$10,000 but less than \$ 25,000.....		400.00
		More Than \$25,000 but less than \$ 50,000.....		600.00
		More Than \$50,000 but less than \$100,000.....		800.00
		Over \$100,000		1,000.00
		Plus 2/10 of 1% of gross receipts, less returns, over \$100,000.		
		No proration of the amount thereof will be granted because said party does not continue in business the specified time stated in the application.		
		It shall be unlawful for any transient dealer, itinerant merchant or promoter to engage in any business activities (as hereinafter defined) within the City unless licensed to do so as herein provided. Any transient dealer who fails or refuses to obtain the license required by this section prior to engaging in business activities within the City shall be subject to the assessment of the penalties outlined in sub-section (g)(6) of this section, in addition to the applicable remedies outlined in Article II of this ordinance.		
		(a) DEFINITIONS		
		(1) The words "transient dealers" for the purpose of this section shall mean and include all persons, partnerships, associations, corporations, or any other type of business, both principals and agents,		

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		whether a resident of the City of Birmingham or not, who engage or conduct in this City either in one locality or in traveling from place to place, temporary shows (including but not limited to, trade shows, festivals, fairs, arts and crafts shows, home shows, boat shows), temporary/seasonal business (a temporary business that does not intend to establish a permanent location such as temporary kiosks in malls, Christmas, summertime vendors, etc.), temporary or transient business of selling, or soliciting orders for the sale of, goods, wares, or merchandise with the intention of continuing in said business in said City for a period of not more than 180 days, and who rent, lease, use, occupy, either in whole or in part, for the purpose of carrying on such business use, any room (including public rooms or space in hotels or motels), building, area within the Birmingham- Jefferson Civic Center or other public or privately-owned building, any lot or parcel of land, any motor vehicle including trucks and semi-trailers, tent, booth, stand or other approved structures within the City, for the exhibition and sale of such goods, wares and merchandise.		
		(2) "Temporary vending" from a shopping mall location, or from a public building, such as a motel or civic center, constitutes transient vendor activity and, therefore, requires full compliance with the provisions of this ordinance. Any business transient in nature desiring a permanent license in said City for a period of more than 180 days must be continually operating for the full term of 180 days before a permanent license will be issued in locations described under the transient ordinance requirements. Such transient license will be converted to a permanent or regular license based on actual revenue produced during the 180 day transient license period.		
		(3) The "promoter", "sponsor" or other person, group of persons, association, partnership, firm or corporation organizing a convention, show, or sale which convention, show or sale includes ten (10) or more transient and local vendors or exhibitors, who offers to any vendor, directly or indirectly, sales areas within a multiple-vendor area location for the purpose of using such area during the term of the multiple-vendors license for the purpose of selling, bartering, exchanging, trading, or displaying goods or services, shall pay a license based on the above schedule.		
		Sales for the purpose of this sub-section shall include all sales of all vendors included in the convention, show or sale, but may exclude sales made by participants who have a current, applicable City of Birmingham business license.		
		At the time of applying for a license pursuant to this ordinance, the promoter shall submit a list of vendors participating at the event for which the license is sought; such list shall include the vendor's name, address, and business phone number, together with a general description of the goods and/or services offered by each vendor.		
813	999	RELIGIOUS, GRANTMAKING, CIVIC, PROFESSIONAL, AND SIMILAR ORGANIZATIONS		
		Each person, firm or corporation primarily engaged in the Religious, Grant making, Civic, Professional,		

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		and Similar Organizations subsector group establishments that organize and promote religious activities; support various causes through grant making; advocate various social and political causes; and promote and defend the interests of their members shall pay a license in an amount equal to \$ 200.00.		
		The industry groups within the subsector are defined in terms of their activities, such as establishments that provide funding for specific causes or for a variety of charitable causes; establishments that advocate and actively promote causes and beliefs for the public good; and establishments that have an active membership structure to promote causes and represent the interests of their members. Establishments in this subsector may publish newsletters, books and periodicals, for distribution to their membership.		
0420	459	CONSUMABLE HEMP PRODUCT RETAILERS		
		Each person, firm or corporation having been approved by the Alabama Beverage Control Board (ABC Board), to engage in the business of selling consumable hemp products within the city, as defined by the Code of Alabama, Section 28-12-2-(5), as amended, shall pay a fixed license in the amount of\$500 per year per location.		
		Nothing in this section shall be construed to impose an additional tax on the sale of consumable hemp products beyond those authorized by state law.		
		If an ABC consumable hemp retailer license is denied, suspended, or revoked, the City may suspend or revoke the corresponding City business license pursuant to applicable municipal procedures.		
4853	485	TAXI, LIMOUSINE AND OTHER TRANSIT AND GROUND PASSENGER TRANSPORTATION DRIVER		
		Each individual who primarily engages in providing passenger transportation services, as a driver of an automobile or van, or provides an array of specialty and luxury passenger transportation services via limousine or luxury sedans as a driver, generally on a reserved basis and not operated over regular routes and on regular schedules shall pay a license in the amount of		30.00*
		Drivers obtaining this license schedule shall obtain all required permits.		

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		The initial and annual license renewals are subject to provisions as provided in the City of Birmingham Business License Ordinance, 97-183, as amended, Article II.		
		<u>Additional License Requirements:</u>		
		<u>TNC Drivers shall be required to be in actual physical possession of the TNC Driver's current business license while providing TNC services and shall allow any passenger or law enforcement officer to examine said business license upon request.</u>		
4859	485	OTHER TRANSIT AND GROUND PASSENGER TRANSPORTATION		
		Each company primarily engaged in providing: other transit and ground passenger transportation service (except urban transit systems, interurban and rural bus transportation, taxi services, school and employee bus transportation, charter bus services, and limousine services (except shuttle services); Shuttle services (except employee bus) and special needs transportation services are included in this industry; Shuttle service establishments generally travel within a metropolitan area and is adjacent nonurban areas on regular routes, on regular schedules and provide services between hotels, airports, or other destination points; other Transit and Ground Passenger Transportation companies shall pay an annual license of		\$8000.00*
		For the purpose of this schedule, special needs transportation establishments provide passenger transportation to the infirm, elderly, or handicapped. These establishments may use specially equipped vehicles to provide passenger transportation.		
		The initial and annual license renewals are subject to provisions as provided in the City of Birmingham Business License Ordinance, 97-183, as amended, Article II		
		<u>* Additional Business License Requirement:</u>		
		<u>1. Each Transit and Ground Passenger Transportation company shall meet all the requirements for obtaining a Transportation Network Company ("TNC") permit as provided in the General Code of the City of Birmingham-Section 12-16-168, prior to being approved for the purchase of an Other Transit and Ground Transportation business license and operate within the City of Birmingham.</u>		
7223	722	MOBILE FOOD SERVICES		
		This industry comprises establishments primarily engaged in preparing and serving meals and snacks for immediate consumption from motorized vehicles or		

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		non-motorized carts. The establishment is the central location from which the caterer route is serviced, not each vehicle or cart. Included in this industry are establishments primarily engaged in providing food services from vehicles, such as hot dog carts and ice cream trucks.		
		Each person, firm or corporation operating a mobile food vehicle, pushcart, ice cream truck, lunch wagon, mobile canteen, mobile refreshment stand, mobile snack stand and mobile food concession stand shall pay a license on each mobile food vehicle or push cart operated as follows: Where the gross annual receipts during the next preceeding year were:		
		Less than \$ 5,000	\$ 60.00	
		\$5,000 and less than \$10,000.....	120.00	
		\$10,000 and less than \$15,000.....	180.00	
		\$15,000 and less than \$20,000.....	240.00	
		\$20,000 and less than \$30,000.....	300.00	
		\$30,000 and less than \$40,000.....	360.00	
		\$40,000 and less than \$50,000.....	420.00	
		\$50,000 and less than \$60,000.....	480.00	
		\$60,000 and less than \$70,000.....	540.00	
		\$70,000 and less than \$80,000.....	600.00	
		\$80,000 and less than \$90,000.....	660.00	
		\$90,000 and less than \$100,000.....	720.00	
		Where said gross receipts exceed \$100,000 a license shall be paid in the amount of \$ 720.00 plus 2/10 of 1% on all gross receipts in excess of \$100,000.00.		
		NO LICENSE WILL BE ISSUED until applicant has obtained and presented to the Revenue Division at the time of application a valid mobile food services permit and certificate issued by the Traffic Engineering Department.		
		<i>"The issuance of a business license under this schedule does not permit or authorize any activity which is prohibited by Title 12, Chapter 14, Article A of the General Code of the City of Birmingham 1980, as amended or as it may be amended."</i>		