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LineText
(1) ADVERTISING. Each person, firm or corporation engaged in the business of advertising, by whatever means.
(10) BILLIARD or POOL TABLES. Each person, firm, or corporation operating billiard or pool
tables shall pay an annual license tax as follows:
First table . . . 125.00
Each additional table . . . 25.00
The license is required for each table whether in use or not. This license applies to tables operated by
coin or for a charge based on time in use.
(11) BINGO. $300.00 + .001 * GROSS RECEIPTS > $100,000.00
(12) BONDS. Any person or agent, making appeal or appearance bonds for any court . . . 200.00
Plus one-tenth of one percent of gross annual receipts.
(19) CONTRACTOR/SUB-CONTRACTOR.
Must Present a current Insurance
(a) Each person, firm, or corporation engaged in the business of accepting orders, contracts or
subcontracts, or who undertakes to assume authority or control, or who supervises, manages or
directs the work of others, or who is delegated by the owner to so do, for erecting, enlarging,
improving, or relocating any building or structure or real property shall pay a license based on gross
annual receipts as follows:
Less than $20,000.00 . . . 75.00
$20,000 or more, but less than $50,000.00 . . . 150.00
$50,000.00 or more, but less than $100,000.00 . . . 250.00
$100,000.00 or more, but less than $300,000.00 . . . 350.00
$300,000.00 or more, but less than $500,000.00 . . . 450.00
$500,000.00 and over . . . 500.00
Plus one-twentieth (1/20) of one (1) percent of all gross receipts in excess of five hundred thousand
dollars ($500,000.00).
(b) Each person engaged in business as a contractor is subject to providing evidence of any
qualifications, or exemptions, for his particular trade as provided for in the Code of Alabama, 1975,
as amended.
(c) No building permits shall be issued, unless otherwise exempted by this article, until all license
taxes have been paid.
(d) All general contractors shall, upon request, provide the revenue department or building
department a full and complete list showing the names, addresses, telephone numbers, and city
license numbers of all subcontractors to whom any work has been let or sublet and will not allow
any work to be done by such subcontractor until the required license for said subcontractor has been
paid. The general contractor or owner shall not allow any work to proceed by any subcontractor until
such subcontractor has exhibited to him his city license for such work, unless he is certified by the
revenue department or by the building department as having paid the city license due by him.
(e) The issuance of a license under schedules (19), (20), (21), (22), (23), (24) or (25) shall not
waive any provision of chapter 7 of this Code, which provisions must be fully complied with by such
licensee.
(f) All persons licensed as contractors shall upon request of the revenue department, or its
authorized representative, provide contracts, evidence of payments, or sufficient documentary

information to indicate the total amount of cost for a particular construction project and any subcontractors for which a building permit has been issued, completed, or is being requested.

(2) AMUSEMENT MACHINES. Each person, firm, or corporation engaged in the business of owning, operating, possessing, or giving space in their place of business to a lawful automatic amusement, picture, video, pinball, information vending, dispensing or displaying machine, or machine on which a person is weighed or blood pressure given, and for which payment is required to operate said machine, shall pay a license as follows:

For each machine . . . $50.00

There shall be no proration of the annual rate of the license provided for in this schedule. This license shall be due and payable by the owner of said machine or the licensee for the place of business where such machine is located.Failure to have on the machine a sticker furnished by the revenue department evidencing payment of said license shall be prima facie evidence that a license tax on said machine has not been paid. Any amusement machine being operated without being properly licensed, or without having the sticker evidencing the payment of such license displayed thereon shall be sealed by the revenue department, or its authorized representative, and same shall not be removed until such license is paid together with a penalty and interest for each machine so sealed, after which the seal shall be broken and removed by the revenue department, or its authorized representative.

It shall be unlawful for any person not authorized by the revenue department to break the seal on such machine after the same has been sealed. Any person convicted of violating this provision shall be fined an amount not less than fifty dollars ($50.00) for each offense, and not more than one hundred dollars ($100.00) for each offense. It shall be the duty of the person in whose place of business any such machine is operated or located to see that the proper city license is obtained and the sticker is attached in a conspicuous place on the machine before it shall be placed into operation.

This schedule shall not apply to machines dispensing tangible products, to any coin operated gas meter or telephone, or to any machine vending postage stamps or other articles on a nonprofit emergency basis for use solely by employees.

(20) CONTRACTOR, ELECTRICAL. Each person, firm, or corporation engaged in the business of accepting orders, contracts, or sub-contracts for electrical installation, construction, or repairs. (Contractor/subcontractor rates apply). Must present a Current Electrical Card & Insurance

annual receipts as follows:

Less than $20,000.00 . . . 75.00

$20,000 or more, but less than $50,000.00 . . . 150.00

$50,000.00 or more, but less than $100,000.00 . . . 250.00

$100,000.00 or more, but less than $300,000.00 . . . 350.00

$300,000.00 or more, but less than $500,000.00 . . . 450.00

$500,000.00 and over . . . 500.00

Plus one-twentieth (1/20) of one (1) percent of all gross receipts in excess of five hundred thousand dollars ($500,000.00).

(21) CONTRACTOR, GENERAL--COMMERCIAL. Each person, firm, or corporation engaged in the business of accepting orders, contracts, or who undertakes to assume control or authority for erecting, constr enlarging, improving, or relocating any non-residential building, structure, or Real property. (Contractor/Subcontra Must Present a current General Contractors Card if any one (1) Job exceeds $49999.00 & Insurance

annual receipts as follows:
Less than $20,000.00 . . . 75.00
$20,000 or more, but less than $50,000.00 . . . 150.00
$50,000.00 or more, but less than $100,000.00 . . . 250.00
$100,000.00 or more, but less than $300,000.00 . . . 350.00
$300,000.00 or more, but less than $500,000.00 . . . 450.00
$500,000.00 and over . . . 500.00
Plus one-twentieth (1/20) of one (1) percent of all gross receipts
in excess of five hundred thousand dollars ($500,000.00).
(22) CONTRACTOR, GENERAL--RESIDENTIAL. Each person, firm, or corporation engaged in
the business of accepting orders, contracts, or who undertakes to assume control or authority for
erecting, constructing, enlarging, improving, or relocating any residential building, structure, or real Property.
(Contractor/subcontractor rates apply). Must Present a current Home Builders Card if any one (1) Job exceeds $99

annual receipts as follows:
Less than $20,000.00 . . . 75.00
$20,000 or more, but less than $50,000.00 . . . 150.00
$50,000.00 or more, but less than $100,000.00 . . . 250.00
$100,000.00 or more, but less than $300,000.00 . . . 350.00
$300,000.00 or more, but less than $500,000.00 . . . 450.00
$500,000.00 and over . . . 500.00
Plus one-twentieth (1/20) of one (1) percent of all gross receipts
in excess of five hundred thousand dollars ($500,000.00).
(23) CONTRACTOR, GAS FITTER. Each person, firm, or corporation engaged in the business of
accepting orders, contracts, or sub-contracts for gas piping installation, construction, or repairs.
(Contractor/subcontractor rates apply). Must present a Current Gas Fitters Card & Insurance

annual receipts as follows:
Less than $20,000.00 . . . 75.00
$20,000 or more, but less than $50,000.00 . . . 150.00
$50,000.00 or more, but less than $100,000.00 . . . 250.00
$100,000.00 or more, but less than $300,000.00 . . . 350.00
$300,000.00 or more, but less than $500,000.00 . . . 450.00
$500,000.00 and over . . . 500.00
Plus one-twentieth (1/20) of one (1) percent of all gross receipts
in excess of five hundred thousand dollars ($500,000.00).
(24) CONTRACTOR, HEATING and AIR CONDITIONING. Each person, firm, or corporation
engaged in the business of accepting orders, contracts, or subcontracts for heating and air conditioning installatio
construction, or repairs. (Contractor/subcontractor rates apply). Must present a Current HVAC Card & Insurance

annual receipts as follows:
Less than $20,000.00 . . . 75.00
$20,000 or more, but less than $50,000.00 . . . 150.00

$50,000.00 or more, but less than $100,000.00 . . . 250.00
$100,000.00 or more, but less than $300,000.00 . . . 350.00
$300,000.00 or more, but less than $500,000.00 . . . 450.00
$500,000.00 and over . . . 500.00
Plus one-twentieth (1/20) of one (1) percent of all gross receipts
in excess of five hundred thousand dollars ($500,000.00).
(25) CONTRACTOR, PLUMBING. Each person, firm, or corporation engaged in the business of
accepting orders, contracts, or sub-contracts for plumbing installation, construction, or repairs.
(Contractor/subcontractor rates apply). Must present a Current Gas Fitters Card & Insurance

annual receipts as follows:
Less than $20,000.00 . . . 75.00
$20,000 or more, but less than $50,000.00 . . . 150.00
$50,000.00 or more, but less than $100,000.00 . . . 250.00
$100,000.00 or more, but less than $300,000.00 . . . 350.00
$300,000.00 or more, but less than $500,000.00 . . . 450.00
$500,000.00 and over . . . 500.00
Plus one-twentieth (1/20) of one (1) percent of all gross receipts
in excess of five hundred thousand dollars ($500,000.00).
(26) CONTRACTOR/SUBCONTRACTOR, SPECIALTY. Each person, firm, or corporation
engaged in the business of accepting orders, contracts or subcontracts for making improvements to
the land (including, but not limited to building, grading, paving, installation of curbs, gutters,
sewers, excavating, or landscaping), or for any construction related trades or services of installation
or repair not specifically provided for otherwise in the Code. This schedule shall also include any
person, firm or corporation engaged in the business of tree removal or trimming.
(Contractor/subcontractor rates apply). Must present a Current Insurance

annual receipts as follows:
Less than $20,000.00 . . . 75.00
$20,000 or more, but less than $50,000.00 . . . 150.00
$50,000.00 or more, but less than $100,000.00 . . . 250.00
$100,000.00 or more, but less than $300,000.00 . . . 350.00
$300,000.00 or more, but less than $500,000.00 . . . 450.00
$500,000.00 and over . . . 500.00
Plus one-twentieth (1/20) of one (1) percent of all gross receipts
in excess of five hundred thousand dollars ($500,000.00).
(28) ENTERTAINMENT. Each person, firm, or corporation, other than qualified religious,
charitable, or educational organizations, engaged in any type entertainment, not otherwise provided
for including, but not limited to; boxing, wrestling, rodeos, sports events, races, museums, lectures,
concerts, or other shows or performances where a charge is made for admission shall pay a license as
follows:
All events, per day . . . 100.00
All events, per week . . . 300.00
The tax on amusements levied by article v of this chapter is payable as provided in such article. Any

license under this schedule shall be issued for a specific duration of time not to exceed two (2) weeks.

(29) FAIR. Fair, carnival, or circus per week or partial week, not prorated . . . 2,000.00

This fee shall include all side-shows, rides, and concessions. Prior to the issuance of a license any person, firm, or corporation applying for a license under this subdivision must also provide the revenue department a certificate of insurance indicating at least one million dollars ($1,000,000.00) coverage for public liability. Additionally, a tax bond in the amount of five thousand dollars ($5,000.00) must be posted with the revenue department prior to the issuance of any license under this schedule for the purpose of ensuring the prompt payment of any and all additional taxes due to the city as a result of the licensed event. Any license issued under this schedule shall be for a specific duration of time not to exceed two (2) weeks.

(31) FINANCE/LOAN COMPANY-SMALL LOAN ACT LICENSEE. Each person, firm, or corporation engaged in discount buying conditional sales contracts, drafts, acceptances, notes or mortgages on personal property or financing personal property purchase contracts or making consumer loans and duly licensed under the provisions Loan Act (Chapter 18 of Title 5 of the Code of Alabama 1975, as last amended) shall pay a license of $350 Plus one-twentieth (1/20) of one (1) percent of gross annual receipts.

(33) GASOLINE, RETAIL. Each person, firm, or corporation engaged in the business of selling gasoline, petroleum products, or lubricating oil at retail or operating a gasoline filling station shall pay a license as follows:

For the first single nozzle dispenser . . . 25.00

For each additional single nozzle dispenser . . . 10.00

For the first multiple nozzle dispenser . . . 50.00

For each additional multiple nozzle dispenser . . . 25.00

This schedule includes sales of kerosene, but not the sale of other merchandise such as tires, accessories, groceries, etc., for which a merchant, retail license shall be required.

(34) GASOLINE, WHOLESALE. Each person, firm, or corporation engaged in the business of selling gasoline, petroleum products, or lubricating oil for resale or delivering gasoline or petroleum products within the city, shall pay an annual license based on the number of gallons sold or delivered in the city or its police jurisdiction for the preceding calendar year as follows:

Less than 1,000,000 gallons . . . 750.00

1,000,000 gallons and over . . . 750.00

Plus $50.00 per 150,000 gallons or major fraction thereof in excess of 1,000,000 gallons.

(36) HOSPITAL . . . 100.00

Plus three-fortieths (3/40) of one (1) percent of gross annual receipts.

This schedule shall not include the operation of a restaurant, gift shop, classes, pharmacy (other than for in hospital sales only), etc., which shall be licensed to each separate schedule as specified.

(37) HOTEL/MOTEL.

For the first fifteen (15) rooms . . . 350.00

Each additional room . . . 5.00

This schedule applies to rental of lodging space only; restaurant or other activities require separate license for each activity.

(38) INSURANCE, FIRE and MARINE. Each person, firm, or corporation engaged in the business

of issuing fire and marine insurance on property located within the city shall pay an annual license of four dollars ($4.00) on each one hundred dollars ($100.00), or major fraction thereof, of the gross premiums, on policies issued during the next preceding year on property located within the city.

Each person, firm, or corporation engaged in the business of fire and marine insurance for the first time in the city shall pay a minimum license of twenty-five dollars ($25.00), on which there shall be an adjustment on the above basis at the expiration of the year.

(39) INSURANCE, OTHER. Each person, firm, or corporation engaged in the business of issuing insurance, other than fire and marine, shall pay an annual license of fifty dollars ($50.00). And additionally, one dollar ($1.00) for each one hundred dollars ($100.00), or major fraction thereof, of the gross premiums on all policies covering life, group life, burial benefits, funeral benefits, industrial life, accident, burglary, hospital, surety bonds, public liability, automobile liability and property damage, including collision and other miscellaneous coverage, issued during the next preceding year to citizens of the city and/or on property located in the city. Each person, firm, or corporation engaged in the business of insurance, other than fire and marine, for the first time in the city shall pay a minimum license of fifty dollars ($50.00) on which there shall be an adjustment on the above basis at the expiration of the year.

(4) AUTOMOBILES, NEW. Each person, firm, or corporation engaged in the businessof buying, selling, or trading new automobiles, mobile homes, recreational vehicles, or trucks shall pay a license based on gross annual receipts as follows:

Less than $200,000.00 . . . 250.00

Equal to or greater than $200,000.00 . . . 500.00

Plus one-twentieth (1/20) of one (1) percent of gross annual receipts in excess of two hundred thousand dollars ($200,000.00).

This license shall include the gross annual receipts from the operation of a service/repair facility on site, sales of used automotive vehicles, as well as the sales of accessories and replacement parts by a person licensed under this schedule.

(40) JUNK DEALER, SCRAP PROCESSOR and/or RECYCLER.

For each place of business, for the first four hundred thousand dollars ($400,000.00) or less of gross annual receipts for such business . . . 350.00

Plus one-twentieth (1/20) of one (1) percent of all gross receipts in excess of four hundred thousand dollars ($400,000.00).

(41) LAUNDRY/DRY CLEANERS, LINEN and/or WASHABLE CLOTHING SUPPLY. Each person, firm, or corporation engaged in the business of operating a laundry, dry cleaners, linen

supply service, diaper service or any similar service shall pay a license on gross annual receipts as follows: . . . 350.00

Plus one-tenth (1/10) of one (1) percent of all gross receipts in excess of fifty thousand dollars ($50,000.00).

(42) LUMBER and/or BUILDING MATERIALS DEALER or YARD.

(a) Lumber yard or dealer in selling lumber at retail shall pay a license of . . . 350.00

Plus one-twentieth (1/20) of one (1) percent of all gross annual receipts in excess of one hundred thousand dollars ($100,000.00).

(b) Lumber yard or dealer selling lumber at wholesale shall pay a license of: . . . 350.00

Plus one-twentieth (1/20) of one (1) percent of all gross annual receipts in excess of two hundred thousand dollars ($200,000.00).

(c) Lumber and building materials delivery. Each person or agent, delivering lumber or building materials from outside the city to any person except a licensed lumber dealer or lumber yard, whether delivering to a job on which such person or agent has a contract or delivering to any person shall pay a license of . . . 350.00

Plus one-tenth (1/10) of one (1) percent of all gross annual receipts in excess of one hundred thousand dollars ($100,000.00).

(43) MACHINERY. Each person, firm, or corporation engaged in the business of selling heavy construction and/or industrial machinery and equipment shall pay a license of . . . 500.00

Plus one-twentieth (1/20) of one (1) percent of all gross annual receipts in excess of five hundred thousand dollars ($500,000.00).

(44) MANUFACTURER. Each person, firm, or corporation engaged in the business of manufacturing, compounding, or processing, not otherwise specifically licensed, shall pay a license based on gross annual receipts as follows:

Less than $100,000.00 . . . 250.00

$100,000.00 or more, but less than $500,000.00 . . . 500.00

$500,000.00 or more, but less than $2,000,000 . . . 750.00

$2,000,000.00 or more, but less than $10,000,000.00 . . . 1,000.00

$10,000,000.00 or more, but less than $20,000,000.00 . . . 1,500.00

$20,000,000.00 or more, but less than $40,000,000.00 . . . 3,000.00

$40,000,000.00 or more, but less than $60,000,000.00 . . . 4,000.00

$60,000,000.00 or more, but less than $80,000,000.00 . . . 5,000.00

$80,000,000.00 or more, but less than $100,000,000.00 . . . 6,000.00

100,000,000.00 and over . . . 6,500.00

And also one-thirtieth (1/30) of one (1) percent of all gross annual receipts in excess of ten million dollars ($10,000,000.00).

For the purpose of this schedule, gross receipts shall mean the entire receipts of the business including all sales and inter-company book transfers.

(45) MERCHANT, RETAIL--SPONSOR. Each person, firm or corporation engaged in the business of selling goods, wares, or products at flea markets, craft shows, art shows, or exhibitions, may obtain a single license issued to the person, firm or corporation, organization, or association sponsoring or benefiting from the sale or exhibition, upon agreement of such person, firm, corporation, organization or association to account for the entire gross receipts of all vendors otherwise required to be licensed under this article and participating in said sale, exhibition or event. Such agreement shall be accompanied by a surety bond in an amount to be determined by the revenue department to ensure the timely payment of all sales taxes due to the city on account of the event. Within ten (10) days following the event the licensed sponsor shall be required to provide the revenue department with a list of the names, addresses and phone numbers of all vendors participating in the event; and shall be responsible for providing each vendor a city sales tax return to be completed by the individual vendor and submitted to the sponsor, along with the corresponding tax due. The sponsor shall then file the tax returns with the city with payment of the tax due. This license shall only apply to events of less than five (5) days duration and shall be based on the entire gross receipts from all vendors at said event as follows:

Less than $10,000.00 . . . 50.00

$10,000.00 or more, but less than $20,000.00 . . . 100.00

$20,000.00 or more, but less than $60,000.00 . . . 150.00

$60,000.00 or more, but less than $100,000.00 . . . 200.00

$100,000.00 and over . . . 300.00

Plus one-tenth (1/10) of one (1) percent of gross receipts in excess of one hundred thousand dollars ($100,000.00).

(46) MERCHANT, RETAIL. Each person, firm, or corporation operating a business of selling or exchanging tangible personal property to/with the final consumer of said property shall pay a license based on gross annual receipts as follows:

Less than $10,000.00 . . . 75.00

$10,000.00 or more, but less than $20,000.00 . . . 100.00

$20,000.00 or more, but less than $30,000.00 . . . 125.00

$30,000.00 or more, but less than $40,000.00 . . . 150.00

$40,000.00 or more, but less than $50,000.00 . . . 175.00

$50,000.00 or more, but less than $60,000.00 . . . 200.00

$60,000.00 or more, but less than $70,000.00 . . . 225.00

$70,000.00 or more, but less than $80,000.00 . . . 250.00

$80,000.00 or more, but less than $90,000.00 . . . 275.00

$90,000.00 or more, but less than $100,000.00 . . . 300.00

And also one-tenth (1/10) of one percent on all gross annual receipts in excess of one hundred thousand dollars ($100,000.00).

(47) MERCHANT, WHOLESALE. Each person, firm, or corporation operating a business of selling or exchanging tangible personal property for further resale to a final consumer shall pay a license based on gross annual receipts as follows:

Less than $40,000.00 . . . 100.00

$40,000.00 or more, but less than $60,000.00 . . . 125.00

$60,000.00 or more, but less than $80,000.00 . . . 150.00

$80,000.00 or more, but less than $100,000.00 . . . 175.00

$100,000.00 or more, but less than $120,000.00 . . . 200.00

$120,000.00 or more, but less than $140,000.00 . . . 225.00

$140,000.00 or more, but less than $160,000.00 . . . 250.00

$160,000.00 or more, but less than $180,000.00 . . . 275.00

$180,000.00 or more, but less than $200,000.00 . . . 300.00

And also one-twentieth (1/20) of one (1) percent of gross annual receipts in excess of two hundred thousand dollars ($200,000.00).

(48) MOTOR CARRIER. Each, as defined by the Code of Alabama, doing business in the city by receiving passengers or freight for transport or hire from this city to another point in Alabama or from another point in Alabama to this city shall pay a license of . . . 200.00

This schedule shall also include maintaining a terminal facility or brokering activities appropriately licensed by the Interstate Commerce Commission or any successor federal agency.

(49) MOTOR TRUCKS and TRAILERS. Each person, firm, or corporation engaged in the business

of furnishing transportation of persons or property for hire for a particular person, under special contract and doing business in the city by receiving passengers or freight for transportation for hire from this city to other points in Alabama, or from other points in Alabama to this city, and who are not licensed as common or contract carriers as defined by the Code of Alabama, shall pay a license as follows:

One truck . . . 100.00

Each additional truck . . . 50.00

(5) AUTOMOBILES, USED. Each person, firm, or corporation engaged in the business of buying, selling, or trading used automobiles, mobile homes, recreational vehicles, or trucks shall pay a license based on gross annual receipts as follows:

Less than $100,000.00 . . . 150.00

Equal to or greater than $100,000.00 . . . 250.00

Plus one-twentieth (1/20) of one (1) percent of gross annual receipts in excess of one hundred thousand dollars ($100,000.00).

The selling or purchasing for resale of four (4) or more automobiles, recreational vehicles, or trucks (excluding motorcycles and farm tractors) shall be conclusive evidence of doing business for which a license is required by this article.

(52) NURSING HOME/RETIREMENT HOME . . . 250.00

Plus one-tenth (1/10) of one (1) percent of gross annual receipts

(53) PAWNBROKER/TITLE LOAN LICENSEE. Each person, firm, or corporation engaged in business as a Pawnbroker Title Loan Licensee and duly licensed by the State of Alabama as such shall pay a license as follows . . . 350.00

Plus one-twentieth (1/20) of one (1) percent of gross annual receipts.

This schedule shall not include the business of selling or renting items that are not taken out of pawn. A separate license schedule shall apply for these activities as specified in this section.

(53A) PIPELINE or OTHER DISTRIBUTION of CERTAIN COMMODITIES. There is hereby levied upon any person, firm or corporation engaged and continuing within the city or its police jurisdiction in the business as one (1) or more of the following: gas company; pipeline company for transporting or carrying gas, hydrogen or other similar commodities; gas distributing company using the means of pipelines; and hydrogen distributing company using the means of pipelines; an annual privilege or license tax in the amount equal to three (3) percent of the total gross receipts of such business from customers or consumers of such business located within the corporate limits of the city, and a privilege or license tax equal to one and one-half percent of the total gross receipts of such business from customers or consumers of such business located in the police jurisdiction of the city.

(54) PISTOLS and/or OTHER WEAPONS. Each person, firm, or corporation engaged in the business as a dealer in pistols, revolvers, rifles, shotguns, explosives, knives, or other weapons shall pay a license based on gross annual receipts as follows: . . . 250.00

Plus one-tenth (1/10) of one (1) percent of all gross annual receipts in excess of forty thousand dollars ($40,000.00). This schedule is deemed a special public policy license and shall apply regardless of any other license required by this article.

(55) PROFESSION and/or VOCATION. Each person, firm, or corporation engaged in any practice, vocation or profession shall pay a license based on gross annual receipts as follows:

Less than $10,000.00 . . . 75.00

$10,000.00 or more, but less than $20,000.00 . . . 150.00
$20,000.00 or more, but less than $40,000.00 . . . 200.00
$40,000.00 or more, but less than $60,000.00 . . . 250.00
$60,000.00 or more, but less than $80,000.00 . . . 300.00
$80,000.00 or more, but less than $100,000.00 . . . 350.00
Plus one-fifth (1/5) of one (1) percent of gross annual receipts in excess of one hundred thousand dollars ($100,000.00).
(56) PROPERTY DEVELOPMENT. Each person, firm, or corporation engaged in the business of developing real property, subdividing land for further development, and/or selling lots to builders or others for development shall pay a license based on gross annual receipts as follows:
Less than $100,000.00 . . . 200.00
$100,000.00 and over . . . 250.00
And also one-tenth (1/10 of one (1) percent of gross annual receipts in excess of one hundred thousand dollars ($100,000.00).
(57) PROPERTY MANAGEMENT. Each person, firm, or corporation engaged in the business of managing, maintaining, or overseeing the rental or leasing of real property for the owners thereof when not an employee of the property owner. (Profession/vocation rates apply).
(58) RADIO BROADCASTING STATION . . . 200.00
Plus one-tenth (1/10 of one (1) percent of all gross annual receipts in excess of fifty thousand dollars ($50,000.00).
(59) RAILROADS. Each person, firm, or corporation engaged in the business of operating a railroad or railway train for transportation of freight and/or passengers, to and from other points in Alabama and having an office or place of business in the city shall pay a license of . . . 1,740.00
(60) REAL ESTATE BROKER/AGENT/DEALER. Each person, firm, or corporation engaged in the business of buying, selling, or exchanging real estate on commission or for his/her own account shall pay a license based on total gross annual commissions and/or fees. (Profession and/or vocation rates apply)
In lieu of licensing for each individual agent who is employed by a state-licensed broker, the total gross annual commissions/fees of all such agents may be combined with those of the broker(s) to determine the total annual license due for the agency, firm or corporation.
(61) RENTAL and/or LEASING. Each person, firm, or corporation engaged in the business of renting or leasing real or personal property to others, including but not limited to automobiles, trucks, trailers, apartments, office space, commercial buildings, furniture, and equipment, shall pay a license based on gross annual receipts as follows:
(a) Rental or leasing of real property:
Less than $10,000.00 . . . 75.00
$10,000.00 or more, but less than $20,000.00 . . . 125.00
$20,000.00 or more, but less than $40,000.00 . . . 175.00
$40,000.00 or more, but less than $60,000.00 . . . 225.00
$60,000.00 or more, but less than $80,000.00 . . . 275.00
$80,000.00 or more, but less than $100,000.00 . . . 300.00
Plus one-twentieth (1/20) of one (1) percent of gross annual receipts in excess of one hundred thousand dollars ($100,000.00).
This schedule shall not apply to any person, firm, or corporation engaged solely in the rental or

leasing of single-family housing. This exclusion shall specifically not apply to any person, firm, or corporation who engages in the rental or leasing of duplex, quadplex or multi-family housing.

(b) Rental or leasing of tangible personal property:

Less than $10,000.00 . . . 75.00

$10,000.00 or more, but less than $20,000.00 . . . 125.00

$20,000.00 or more, but less than $40,000.00 . . . 175.00

$40,000.00 or more, but less than $60,000.00 . . . 225.00

$60,000.00 or more, but less than $80,000.00 . . . 275.00

$80,000.00 or more, but less than $100,000.00 . . . 300.00

Plus one-twentieth (1/20 of one (1) percent of gross annual receipts in excess of one hundred thousand dollars ($100,000.00).

(62) RESTAURANT, CAFE, DELI, CAFETERIA. Each person, firm, or corporation engaged in the business of operating a restaurant, cafe, cafeteria, deli, catering service, lunch counter, or public place where meals, food, or refreshments are prepared, furnished, or served, or where a food permit is required by the county health department, shall pay a license based on gross annual receipts as follows:

Less than $10,000.00 . . . 75.00

$10,000.00 or more, but less than $20,000.00 . . . 100.00

$20,000.00 or more, but less than $30,000.00 . . . 125.00

$30,000.00 or more, but less than $40,000.00 . . . 150.00

$40,000.00 or more, but less than $50,000.00 . . . 175.00

$50,000.00 or more, but less than $60,000.00 . . . 200.00

$60,000.00 or more, but less than $70,000.00 . . . 225.00

$70,000.00 or more, but less than $80,000.00 . . . 250.00

$80,000.00 or more, but less than $90,000.00 . . . 275.00

$90,000.00 or more, but less than $100,000.00 . . . 300.00

Plus one-tenth (1/10 of one (1) percent of gross annual receipts in excess of one hundred thousand dollars ($100,000.00). Additionally, any person requesting licensing under this schedule shall provide a current permit from the county health department evidencing their approval for the operation of the requested business.

(63) SCHOOLS. Each person, firm, or corporation engaged in the business of conducting a school, college, kindergarten, seminars, or teaching classes in any manner for which a fee or admission is required shall pay a license as follows:

Less than $20,000.00 . . . 75.00

$20,000.00 and above . . . 150.00

Plus one-tenth (1/10) of one (1) percent of gross receipts in excess of twenty thousand dollars ($20,000.00).

This license shall not apply to any such activity operated by state, county, city or religious organizations, or other nonprofit organizations who hold a certificate issued by the Internal Revenue Service under Internal Revenue Code, Section 501(a), as an organization described in section 501(c)(3).

(64) SERVICE. Each person, firm, or corporation engaged in the business of performing any service or labor

Less than $10,000.00 . . . 75.00

$10,000.00 or more, but less than $20,000.00 . . . 100.00

$20,000.00 or more, but less than $30,000.00 . . . 125.00
$30,000.00 or more, but less than $40,000.00 . . . 150.00
$40,000.00 or more, but less than $50,000.00 . . . 175.00
$50,000.00 or more, but less than $60,000.00 . . . 200.00
$60,000.00 or more, but less than $70,000.00 . . . 225.00
$70,000.00 or more, but less than $80,000.00 . . . 250.00
$80,000.00 or more, but less than $90,000.00 . . . 275.00
$90,000.00 or more, but less than $100,000.00 . . . 300.00
Plus one-tenth (1/10) of one (1) percent of gross annual receipts in excess of one hundred thousand dollars
(66) TAXICABS/LIMOUSINES. Each person operating taxicabs and/or limousines in the city shall
comply with all of the requirements set out in chapter 24 of this Code and other ordinances
regulating the operation of taxicabs and limousines, and shall pay an annual license of . . . 500.00
(69) TELEVISION BROADCASTING STATIONS . . . 250.00
Plus one-tenth (1/10) of one (1) percent of gross annual receipts in excess of fifty thousand dollars
($50,000.00).
(72) TRAILER COURTS, PARKS, OR CAMPS. Each person operating a lot or place other than a
storage garage, where a charge is made for storage or parking of house trailers, mobile homes, or
recreational vehicles regardless of the duration of time shall pay a license as follows:
For the first two (2) spaces . . . 75.00
For each additional space . . . 5.00
This license shall apply to the total number of prepared spaces and without regard to current
occupancy of the space.
(74) WASTE HAULER. Any person, firm or corporation engaged or continuing within the city or
its police jurisdiction in the business of the collection and hauling of containerized garbage, trash,
refuse, rubbish, and/or ash shall pay an annual privilege or license tax in an amount equal to three (3)
percent of the total gross receipts of such business from customers or consumers located within the
corporate limits of the city; and a privilege or license tax in an amount equal to one and one-half
percent of the total gross receipts of such business from customers or consumers located in the police
jurisdiction of the city. Provided, however, that this schedule shall not apply to the gross receipts of
such business from a municipal or county government recycling program or other unrelated
activities by the person, firm or corporation as these activities shall be licensed under separate
license schedules within this article.
(9) BANKS, BUILDING and LOAN and/or SAVINGS and LOAN ASSOCIATION. Each person,
firm, or corporation operating a building and loan and/or savings and loan association, or bank,
where capital surplus, reserves and undivided profits combined are:
Equal to or greater than $600,000.00 . . . 125.00
(F) FLAT RATE
EACH PERSON, FIRM, OR CORPORATION ENGAGED IN DISCOUNTING OR
BUYING CONDITIONAL SALES CONTRACTS, DRAFTS, ACCEPTANCES, NOT
ES OR MORTGAGES ON PERSONAL PROPERTY OR FINANCING PERSONAL P
ROPERTY PURCHASE CONTRACTS OR MAKING CONSUMER LOANS AND DULY
LICENSED UNDER THE PROVISIONS OF THE STATE MINI-CODE (CHAPT
ER 19 OF TITLE 5 OF THE CODE OF ALABAMA 1975, AS LAST AMENDE
D SHALL PAY A LICENSE OF $350.00 PLUS ONE TWENTIETH (1/20)

OF ONE (1) PERCENT OF GROSS ANNUAL RECEIPTS.
EACH PERSON, FIRM, OR CORPORATION ENGAGED IN THE BUSINESS OF
DEFERRED PRESENTMENT SERVICES AND/OR PAYDAY LOANS DULY LICE
NSED BY THE STATE OF ALABAMA AS SUCH SHALL PAY A LICENSE AS
FOLLOWS: $350.00 PLUS ONE-TWENTIETH (1/20) OF ONE (1) PERCE
NT OF GROSS ANNUAL RECEIPTS.
EACH PERSON, FIRM, OR CORPORATION ENGAGED IN THE BUSINESS OF
PURCHASING PRECIOUS METALS OR PRECIOUS STONES, INCLUDING GO
LD, SILVER, PLATINUM, PEARLS, DIAMONDS, RUBIES AND OTHER PRE
CIOUS STONES, AND ANY ORNAMENT OR ITEM MADE FROM OR CONTAINI
NG GOLD, SILVER OR PLATINUM ON WHICH IS SET OR DISPLAYED PEA
RLS, DIAMONDS, RUBIES OR OTHER PRECIOUS STONES FROM THE PUBL
IC AND DULY LICENSED BY THE STATE OF ALABAM AS SUCH SHALL PA
Y A LICENSE AS FOLLOWS: $350.00 PLUS ONE-TWENTIETH (1/20) O
F ONE (1) PERCENT OF GROSS ANNUAL RECEIPTS.
(b) As used in this section, a delivery license shall mean a fixed rate business license
issued by a municipality for the limited privilege of delivering and requisite set-up
and installation, by the taxpayer's employee or agents, of the taxpayers own merchandise
in that municipality, by means of delivery. A Flat fee of 100.00

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999.00 & Insurance

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