Annual Business Privilege/License Tax Fiscal Year Report

March 30, 2026

Instructions:

Locality Name - Use the dropdown box in Column B to select and enter your locality name.

Fiscal Year - Enter the fiscal year being reported. For example: January 1, 2025 - December 31, 2025 or October 1, 2024 - September 30, 2025.

Classifications - Enter the NAICS Code(s) used by your local government to categorize businesses for license fees purposes.

Business License Fee Schedules – Enter the specific license schedule and fees based upon each classification for the fiscal year being reported.

Note: Any municipality or county that has levied a business privilege tax or business license tax and that fails to comply with the provisions of Act 2025-408 shall escrow subsequent business license taxes and business privilege taxes until the municipality or county achieves compliance.

Locality Name (Select Cell C10 to enable locality name drop down menu)	HOOVER
Fiscal Year (Select Cell C11 to enable fiscal year drop down menu)	2025

Classifications	Business License Fee Schedules	Place an "X" in the box if the classifications or fee schedules changed during the reporting year or will change during the next reporting year?
(1) AGENT, DEALER OR OTHER BUSINESS. 1a.Agent/Dealer	$50.00	
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2a. Manufacturer license	$250.00	
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2b. Importer license	$250.00	
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2c. Liquor wholesale license	$250.00	
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2d. Beer wholesaler license	$275.00	
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2e. Wine wholesaler license (14 percent or less)	$275.00	
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2f. Beer and wine wholesaler license (combined)	$375.00	
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2g. Additional warehouse wine or beer or both	$100.00	
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2h. Warehouse license	$100.00	

(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2i. Lounge retail liquor license	$150.00
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2j. Restaurant retail liquor license	$150.00
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2k. Club liquor license I	$150.00
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2l. Club liquor license II	$375.00
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2m. Retail table wine license for off-premises consumption	$75.00
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2n. Retail table wine license for on-premises and off-premises consumption	$75.00
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2o. Retail beer license for on-premises and off-premises consumption	$75.00
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2p. Retail beer license for off-premises consumption	$50.00
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2q. Retail common carrier (capacity vehicle 10 or over)	$75.00
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2r. Special events retail license (limit 7 days)	$75.00
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2s. Special retail license (30 days or less)	$50.00
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2t. Special retail license (more than 30 days)	$125.00
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2v. Dance hall	$1,000.00
(2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL 2w. Brewpub	$500.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3a. Contractor, general	$100.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3ba. Air conditioning and heating (businesses located outside the city)	$100.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3bb. Air conditioning and heating (businesses located within the city, gross receipts over $100,000)	$100.00 + 2/20 of 1% of gross receipts over $100,000 (max $1,000/year)
(3) CONTRACTORS AND SUBCONTRACTORS. 3c. Awnings	$25.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3d. Brick and stone mason	$50.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3e. Electrical	$50.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3f. Excavating, grading, paving, dirt hauling	$50.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3g. Fence	$50.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3h. Flooring	$50.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3i. Furnace cleaners	$35.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3j1. Septic tank (installing and cleaning)	$50.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3j2. Septic tank (cleaning and servicing only)	$35.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3k. Insulating and weather stripping	$50.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3l. Dry-wall contractors	$50.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3m. Glass installation	$50.00

(3) CONTRACTORS AND SUBCONTRACTORS. 3n. House mover	$50.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3o. Interior decorator	$50.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3p. Lawn service; tree trimmer and topper	$35.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3q. Painting	$50.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3r. Plumbing	$50.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3s. Roofing	$50.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3t. Sheet metal	$50.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3u. Miscellaneous contractors	$50.00
(3) CONTRACTORS AND SUBCONTRACTORS. 3v. Subcontractors (not furnishing material)	$25.00
(4) FINANCIAL SERVICES. 4a. Automobile finance companies.	$100.00 minimum license fee plus 1/10 of 1% of gross receipts from the previous year, not to exceed $5,000.00
(4) FINANCIAL SERVICES. 4b. Money brokers.	$300.00 minimum license fee plus 3/8 of 1% of gross interest or gross brokerage fees collected from the previous year
(4) FINANCIAL SERVICES. 4c. Bank, savings and loan association or dealer in exchange. As set forth in Code of Ala. 1975, section 11-51-130.	$10.00 per branch
(4) FINANCIAL SERVICES. 4d. Building and loan or mortgage company.	$100.00
(4) FINANCIAL SERVICES. 4e. Securities, stocks and bonds.	$100.00
(5)a. Insurance agency. Each person, firm or corporation	$75.00
(5)b. Insurance, fire and marine (as set forth in Code of Ala. 1975, sections 11-52-120 and 11-51-121).	$4.00 on each $100.00 or major fraction thereof of gross premiums, less returned premiums, received on policies issued during the preceding year on property located in the city provided that in case such company shall not have conducted business in the city during the preceding year, it shall pay that amount which bears the same relationship to the gross premiums less return premiums received on policies issued during the said preceding year on property located in the city as 365 bears to the number of days during said preceding year during which such company conducted business in the city. Companies commencing business after the first of the calendar license tax year shall pay a flat minimum license of $25.00 upon which an adjustment shall be made at the end of the current license tax year upon the basis herein provided for such new companies

(5)c. Insurance other than fire, marine and fraternal (as set forth in Code of Ala. 1975, sections 11-51-120 and 11-51-121).	$20.00 plus $1.00 on each $100.00 and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during such year to citizens and residents of the city, provided that in case such company shall not have conducted business for the full period of said preceding year, it shall pay $25.00 plus that amount which bears the same relationship to the gross premiums, less return premiums on policies issued during the said preceding year as 365 bears to the number of days during which business was conducted in such preceding year. Companies commencing business after the first of the current license year shall pay $25.00 plus $1.00 on each $100.00 and major fraction thereof of gross premiums less return premiums on policies issued during said current year to the citizens of the city. Such new companies shall pay a flat minimum license of $25.00 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.
(6)a1 Merchandise retail, wholesale or otherwise (inside or outside city)	Minimum $100.00 plus 3/20 of 1% of gross receipts from previous year over $100,000
(6)a2 Merchandise retail, wholesale or otherwise — Delivery license	$100 for Gross receipts between $10,0001 and $75,000
(6)b Automobile dealership	Minimum $100.00 plus 1/10 of 1% of gross receipts up to $3,000,000 plus 1/20 of 1% of gross receipts in excess of $3,000,000 from previous year
(6)c Automobile repairs and garage	Minimum $100.00 plus 1/10 of 1% over $25,000 from previous year
(6)d Bakery or bakery delicatessen	Minimum $100.00 plus 3/20 of 1% over $50,000 from previous year
(6)e Candy, card, gift shop and florist (inside city)	Minimum $50.00 plus 1/10 of 1% over $50,000 from previous year
(6)e Candy, card, gift shop and florist (outside city)	$35.00
(6)f1 Seasonal business — Firewood	$5.00
(6)f2 Seasonal business — Christmas trees	$35.00
(6)g Grocery/retail food store	Minimum $100.00 plus 3/20 of 1% over $100,000 from previous year
(6)h Gasoline filling/service stations	Minimum $100.00 plus 1/20 of 1% over $50,000 from previous year
(6)i Ice cream manufacturer	Minimum $100.00 plus 3/20 of 1% over $50,000 from previous year

(6)j Restaurant, cafeteria, sandwich stand (≤ $10,000)	$75.00 where gross receipts are $10,000 or less; $100.00 where gross receipts are over $10,000 but less than $100,000; plus 3/20 of 1% of gross receipts over $100,000 from previous year
(6)k Drugstore	Minimum $100.00 plus 3/20 of 1% over $50,000 from previous year
(6)l Mass transit parts distributor	Minimum $100.00 plus 1/10 of 1% of gross receipts up to $3,000,000, plus 1/20 of 1% of gross receipts greater than $3,000,000 but less than $6,000,000, plus 1/40 of 1% of gross receipts $6,000,000 and greater
(6)m Retailer dealer in tobacco products	Minimum $100.00 plus 3/4 of 1% over $50,000 from previous year
(6)n1 Amusement devices — Music boxes (each)	$25.00 each
(6)n2 Amusement devices — Game machines (each)	$50.00 each
(6)n3 Amusement devices — Pool tables (each)	$25.00 each
(6)o1 Vending machines — Gum/peanuts/weighing	$5.00 each
(6)o2 Vending machines — Self-service laundry	$5.00 each
(6)o3 Vending machines — Stamp machines	$10.00 each
(6)o4 Vending machines — Candy, etc.	$10.00 each
(6)o5 Vending machines — Other machines	$10.00 each
(6)p Soft drinks dealer except those sold in connection with other license	$35.00
(6)q1 Transient dealers or vendors - 10,000 or less gross receipts	$100.00
(6)q2 Transient dealers or vendors - More than $10,000 but less than $25,000	$200.00
(6)q3 Transient dealers or vendors- More than $25,000 but less than $50,000	$300.00
(6)q4 Transient dealers or vendors- More than $50,000 but less than $100,000	$400.00
(6)q5 Transient dealers or vendors - Over $100,000	$500.00
(6)r1 Mobile food units- 10,000 or less gross receipts	$100.00
(6)r2 Mobile food units- More than $10,000 but less than $25,000	$200.00
(6)r3 Mobile food units- More than $25,000 but less than $50,000	$300.00
(6)r4 Mobile food units- More than $50,000 but less than $100,000	$400.00
(6)r5 Mobile food units- Over $100,000	$500.00
(6)s1 Special events with temporary sales	$100.00 event sponsor plus 50.00 per vendor
(6)s2 Special events with temporary sales	$500.00 for sponsor and all vendor
(6)s3 Special events with temporary sales	$1,200.00 all events for one calendar year
(7)a1 Architect. Each person, firm or corporation - Up to $30,000.00	$50.00
(7)a2 Architect. Each person, firm or corporation - $30,000.00 to $40,000.00	$75.00
(7)a3 Architect. Each person, firm or corporation - $40,000.00 to $50,000.00	$100.00
(7)a4 Architect. Each person, firm or corporation - $50,000.00 up	$150.00 Plus 1/10 of 1% of gross receipts over $50,000.00 from previous year
(7)b. Certified public accountants, accountant, and bookkeeper. Minimum license	$100.00 Plus 3/20 of 1% of gross receipts over $50,000.00 from previous year
(7)c1. Attorneys, dentists, physicians, veterinarians and other professional vocations - Less than $5,000.00	$50.00

(7)c2. Attorneys, dentists, physicians, veterinarians and other professional vocations - $5,000.00 and less than $7,000.00	$75.00
(7)c3. Attorneys, dentists, physicians, veterinarians and other professional vocations - $7,000.00 and less than $10,000.00	$100.00
(7)c4. Attorneys, dentists, physicians, veterinarians and other professional vocations - $10,000.00 and over	$125.00
(7)d1. Auctioneers - Per day	$25.00
(7)d2. Auctioneers - Per week	$75.00
(7)e. Bail bondsman. Each person or firm	$100.00
(7)f. Barber shop	$24.00 for - 1 and 2 chairs, $12.00 for Each additional chair
(7)g. Hairdresser or beauty parlor	$25.00 up to 2 employees, $10.00 for Each additional employee
(7)h. Photographer. Minimum license	$50.00 Plus 3/20 of 1% of gross receipts over $10,000.00 from previous year
(7)i. Sign painter. Each person engaged in painting signs	$25.00
(7)j. Real estate and rental agent. Per salesman	$35.00
(7)k. Land company. Each person, firm or corporation	$50.00
(7)l. Landscape gardeners, landscape architects, civil and landscape engineers. Each person, firm or corporation	$50.00
(7)m. Security guards. Each person, firm or corporation	$50.00
(7)n. Travel agency. Each person, firm or corporation	$75.00
(7)o. Massage establishment. Minimum license	$100.00 Plus 3/20 of 1% of gross receipts over $50,000.00 from previous year, plus $50.00 per Massage Therapist
(8) SERVICES. 8a Advertising – minimum license	$50.00 plus /20 of 1% of gross receipts over $50,000 from previous year
(8) SERVICES. 8b Bowling center only – per lane	$30.00
(8) SERVICES. 8c Carnival shows – per week	$500.00
(8) SERVICES. 8d Carpet, rug or mattress cleaning	$50.00
(8) SERVICES. 8e Cleaning establishment – inside city	$100.00
(8) SERVICES. 8e Cleaning establishment – sub-office only, no solicitation or delivery	$50.00
(8) SERVICES. 8e Cleaning establishment – solicitation or delivery, per vehicle	$25.00
(8) SERVICES. 8f Collection agency	$50.00
(8) SERVICES. 8g Directory	$50.00
(8) SERVICES. 8h Disinfectants, insecticides and/or exterminators	$50.00
(8) SERVICES. 8i Garbage collection contractor	$300.00
(8) SERVICES. 8j Hospitals/health care center/clinic	1/10 of 1% of gross receipts
(8) SERVICES. 8k1 Infirmaries/sanitariums/nursing homes – less than 20 rooms	$60.00
(8) SERVICES. 8k2 Infirmaries/sanitariums/nursing homes – 20 to less than 35 rooms	$90.00
(8) SERVICES. 8k3 Infirmaries/sanitariums/nursing homes – 35 to less than 50 rooms	$120.00
(8) SERVICES. 8k4 Infirmaries/sanitariums/nursing homes – 50 to less than 75 rooms	$180.00
(8) SERVICES. 8k5 Infirmaries/sanitariums/nursing homes – 75 to less than 100 rooms	$240.00
(8) SERVICES. 8k6 Infirmaries/sanitariums/nursing homes – 100 rooms and above	$300.00
(8) SERVICES. 8l Miniature golf – minimum license	$100.00 plus 3/20 of 1% of gross receipts over $50,000 from previous year

(8) SERVICES. 8m Motel/hotel/motor lodge/inn – up to 50 units	$200.00 plus $4.00 per unit over 50 units
(8) SERVICES. 8n Motion picture theater – minimum license	$100.00 plus 1/2 of 1% of previous year gross receipts $100,000 from previous year , plus 1/4 of 1% of previous year gross receipts $100,000 or greater from previous year
(8) SERVICES. 8o Newspaper (daily)	$35.00
(8) SERVICES. 8p1 Personnel agency – gross annual business less than $5,000.00	$50.00
(8) SERVICES. 8p2 Personnel agency – gross annual business $5,000.00 to less than $7,000.00	$75.00
(8) SERVICES. 8p3 Personnel agency – gross annual business $7,000.00 to less than $10,000.00	$100.00
(8) SERVICES. 8p4 Personnel agency – gross annual business $10,000.00 and over	$125.00
(8) SERVICES. 8q School	$100.00
(8) SERVICES. 8r Electric signs – no connection made	$50.00
(8) SERVICES. 8s Appliance repairs (service only)	$35.00
(8) SERVICES. 8t Laundry (steam and dry cleaning)	$50.00
(8) SERVICES. 8u Linen supply company	$35.00
(8) SERVICES. 8v Nurseryman/tree dealer/tree surgeon	$50.00
(8) SERVICES. 8w Pet grooming	$35.00
(8) SERVICES. 8x Shoe repair	$50.00
(8) SERVICES. 8y Day care / group care / night care facility	$100.00
(8) SERVICES. 8z Short-term rental	$100.00
(9) UTILITIES. 9a. Electric light and power company	3% of gross receipts for business transacted in the city for the preceding year; 1½% of gross receipts for business transacted outside the corporate limits but within the police jurisdiction
(9) UTILITIES. 9b. Waterworks	3% of gross receipts for business transacted in the city for the preceding year; 1½% of gross receipts for business transacted outside the corporate limits but within the police jurisdiction
(9) UTILITIES. 9c. Gas companies	3% of gross receipts for business transacted in the city for the preceding year; 1½% of gross receipts for business transacted outside the corporate limits but within the police jurisdiction
(9) UTILITIES. 9d. Telephone exchange and/or long distance	As set forth in Code of Ala. 1975, § 11-51-128
(9) UTILITIES. 9e. Community antenna television business, closed circuit television business or any similar business	$100.00 plus 3% of gross receipts per year for the first five (5) years; 5% per year for the next five (5) years; 5% per year thereafter
(10) TRANSPORTATION 10a Automobile wrecker (hauling only), per wrecker	$35.00
(10) TRANSPORTATION 10b1 Moving and storage of household furnishings and/or transfer companies, where rated carrying capacity does not exceed 2 tons	$25.00
(10) TRANSPORTATION 10b2 Moving and storage of household furnishings and/or transfer companies, where rated carrying capacity is as much as 2 tons and less than 3 tons	$35.00
(10) TRANSPORTATION 10b3 Moving and storage of household furnishings and/or transfer companies, where rated carrying capacity is as much as 3 tons and less than 4 tons	$50.00

(10) TRANSPORTATION 10b4 Moving and storage of household furnishings and/or transfer companies, where rated carrying capacity is as much as 4 tons and less than 5 tons	$75.00
(10) TRANSPORTATION 10b5 Moving and storage of household furnishings and/or transfer companies, where rated carrying capacity is as much as 5 tons and more	$100.00
(10) TRANSPORTATION 10c Rent-a-car company	$25.00
(10) TRANSPORTATION 10d1 Truck and trailer rentals, including utility or U-Haul trailer, for 1 to 6 units	$50.00
(10) TRANSPORTATION 10d2 Truck and trailer rentals, including utility or U-Haul trailer, for more than 6 units	$100.00
(10) TRANSPORTATION 10e1 Passenger bus, operation of routes within the corporate limits of the city	3% of aggregate gross receipts (prorated)
(10) TRANSPORTATION 10e2 Passenger bus, operation of routes outside corporate limits but within police jurisdiction	1.5% of aggregate gross receipts (prorated)
(10) TRANSPORTATION 10f Taxicabs, per taxicab	$50.00
(10) TRANSPORTATION 10g Ambulance, per vehicle	$25.00
(10) TRANSPORTATION 10h Transportation Network Company (TNC)	$500.00 per year
(10) TRANSPORTATION 10i Horse-drawn carriage, per carriage	$50.00
(11) OFFICE SPACE – 11a Corporate headquarters. Every company maintaining its corporate headquarters and every holding company maintaining its corporate office in the city whose annual gross revenues exceed $1,000,000.00 and who is not licensed under another specific provision of this Code.	$1,000.00
(11) OFFICE SPACE – 11b Engineer—Civil, mining, construction, electrical, estimating, consulting, industrial, radar, mechanical or surveyor, excepting parent or subsidiary companies.	100.00 plus 1/10 of 1% of gross receipts over $50,000.00 up to $30,000,000.00; plus 1/100 of 1% over $30,000,000.00
(11) OFFICE SPACE – 11c Specialized software international headquarters. Every company who develops, sells and services specialized software for foreign and domestic use and not available at wholesale or retail stores and maintains its international headquarters in the city.	Minimum license of 100.00 plus 1/10 of 1% of gross receipts up to $5,000,000.00; plus 1/100 of 1% over $5,000,000.00