

## 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)

TALLADEGA

**Fiscal Year** (Select Cell C11 to enable fiscal year drop down menu)

2026

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?
111421 Horticulturists - Nursery / Tree Production	D	
111422 Nursery – Floriculture Production	D	
111430 Other Miscellaneous Crop Farming	D	
112 Animal Production		
112340 Poultry Hatchery	D	
112350 Other Animal Production	D	
113 Forestry and Logging		
113110 Timber Harvesting	C	
113130 Logging	C	
114 Fishing, Hunting and Trapping		
114110 Fishing	D	
114130 Hunting and Trapping	D	
115 Agriculture / Forestry Support	D	
211 Oil and Gas Extraction	G	
212 Mining - (except for oil and gas)	G	
213 Mining Activity Support		
213110 Drilling Oil and Gas Wells	G	
221 Utilities		
221122 Electric Power Distribution	J	
221210 Natural Gas Distribution	J	
221230 Water, Sewage and Other Systems	J	
221310 Butane/Propane Gas	C	
221330 Sewage Treatment Facilities	J	
236		
236110 Building / Developing and General Contracting (Rate for gross receipts will be calculated on project location.) Contractor - Residential Building Construction	C	
236118 Contractor – Residential Remodels	C	
236125 Contractor – Industrial Building Construction	C	
236220 Contractor – General	C	
236230 Contractor – Commercial Building Construction	C	
237		
237110 Heavy and Civil Engineering Construction (Rate for gross receipts will be calculated on project location.) Contractors – Water & Sewer Line Construction	C	

237210 Contractors – Oil & Gas Pipeline Construction	C
237310 Contractors –Highway, Street & Bridge Construction (paving)	C
237410 Contractors – Power & Communications Line Construction	C
237990 Contractor – Heavy & Civil Engineering Construction	C
238	
238140 Contractors - Special Trade (Rate for gross receipts will be calculated on project location.) Contractor – Masonry / Stone	C
238150 Contractor - Glass Sales / Installation/Glazing	D
238160 Contractor – Roofing	C
238170 Contractor – Poured Concrete & Structure	C
238180 Contractor – Framing	C
238190 Contractor – Siding / Awnings	C
238200 Contractor – Tile and Terrazzo	C
238210 Contractor – Electrical / Lighting	C
238220 Contractor – Plumbing / Sewage	C
238230 Contractor – Plumbing / Gas	C
238240 Contractor – Heating & Air Conditioning	C
238245 Contractor – Refrigeration	C
238250 Contractor – Finish Carpentry	C
238290 Contractor – Mechanical / Other Building Equipment	C
238310 Contractor – Drywall & Insulation	C
238320 Contractor – Painting & Wall Covering	C
238330 Contractor – Flooring	C
238910 Contractor - Site Preparation / Building Wrecking / Demolition	C
238990 Contractor – Sign Installation	C
238991 Contractor – Mobile Home Setup	C
238992 Contractor - House Movers	C
238993 Contractor – Swimming Pools	C
311 Food Manufacturing	
311119 Feed Plant Manufacturing	
311130 Poultry Processing	
311520 Ice Cream / Snow Cones / Frozen Desserts Manufacturing	
311812 Bread & Bakery – Delivery	
311820 Other Miscellaneous Food Manufacturing	
312 Beverage and Tobacco Product Manufacturing	
312113 Ice Manufacturing	
312180 Manufacturing (Beer, Wine or Both)	
312190 Warehouse License	
313 Textile Mills	
313112 Textile Mill / Woolen Mill / Knitting Mill Manufacturing	
314 Textile Product Manufacturing	
314110 Carpet and Rug Mills	
314120 Curtain and Linen Mills	
314150 Other Miscellaneous Textile Mills	
315 Apparel Manufacturing	
315110 Other Apparel Accessories and Other Apparel Manufacturing	
316 Leather and Allied Products Manufacturing	
316110 Footwear Manufacturing	
316150 Other Leather Good Manufacturing	
321 Wood Product Manufacturing	
321113 Sawmill & Planing / Box Manufacturing	
321115 Lumber Manufacturing	
321120 Truss Manufacturing	
321130 Wood Window & Door Manufacturing	
321150 Other Wood Product Manufacturing	
322 Paper Manufacturing	
322221 Corrugated / Solid Fiber Box Manufacturing	
323 Printing and Related Support Activities	
323110 Commercial Screen Printing	
323120 Manifold Business Forms Printing	
323130 Other Commercial Printing	
324 Petroleum and Coal Products Manufacturing	
325 Chemical Manufacturing	

326 Plastic and Rubber Manufacturing	
326110 Plastics Product Manufacturing	
326120 Rubber Product Manufacturing	
327 Non-Metallic Mineral Product Manufacturing	
327110 Ready – Mix Concrete Manufacturing	
327320 Cement / Concrete Product Manufacturing	
331 Primary Metal Manufacturing	
331500 Iron Foundries	
331510 Steel Foundries	
331520 Aluminum Die-Casting Foundries	
331530 Metal Foundries	
332 Fabricated Metal Product Manufacturing	
332710 Machine & Pattern Shop / Fabricated Metal Product	
333 Machinery Manufacturing	
334 Computer and Electronic Production Manufacturing	
334210 Communications Equipment Manufacturing (telephones)	
334419 Other Computer Equipment Manufacturing (electronic machine supply)	
335 Electrical Equipment / Appliance Component Manufacturer	
335110 Miscellaneous Electrical Equipment & Component Manufacturing	
336 Transportation Equipment Manufacturing	
336111 Automobile & Light Duty Motor Vehicle Manufacturing	
336120 Motor Vehicle Parts Manufacturing	
336130 Motor Vehicle Electrical Equipment Manufacturing	
337 Furniture and Related Product Manufacturing	
337110 Cabinet / Counter top Manufacturing	
339 Miscellaneous Manufacturing	
339110 Miscellaneous Manufacturing	
423 Wholesale Trade – Durable Goods	
423110 Automobile / Other Motor Vehicle – Wholesale	A
423130 Tire and Tube – Wholesale	C
423150 Motor Vehicle Parts Used – Wholesale	C
423180 Farm and Garden Machinery & Equipment – Wholesale	C
423390 Building / Construction Material - Wholesale	A
423420 Office Supply / Equipment - Wholesale	A
423450 Miscellaneous Medical – Wholesale	D
423620 Electrical / Electronic Goods – Wholesale	A
423720 Plumbing / Heating Supplies - Wholesale	C
423830 Industrial Machinery / Equipment – Wholesale	C
423840 Fire Extinguisher Sales – Wholesale	A
423940 Jewelry – Wholesale	A
423950 Recycling & Scrap Dealer & Other	A
423960 Salvage – Other	D
423970 Miscellaneous Other – Wholesale	C
424 Wholesale Trade – Non-Durable Goods	
424210 Drugs – Wholesale	A
424215 Cosmetics – Wholesale	B
424310 Dry Goods – Wholesale	A
424315 Optical Goods / Supplies – Wholesale	A
424330 Hosiery Dealers – Wholesale	A
424410 Grocery General Line - Wholesale	A
424430 Dairy Products – Wholesale	A
424440 Milk – Wholesale	A
424450 Candy / Snacks – Wholesale	A
424460 Fish and Seafood – Wholesale	A
424465 Poultry / Poultry Product – Wholesale	A
424470 Meat / Meat Product–Wholesale	A
424480 Fruit & Produce – Wholesale	A
424490 Soft Drinks & Tea Sales - Wholesale	B
424495 Mineral Water & Bottled Water -Wholesale	A
424690 Industrial Chemicals – Distributor	A
424720 Gasoline Distributor – Wholesale	A
424750 Paint, Varnish and Supplies – Wholesale	A
424930 Florist – Wholesale	A

424940 Tobacco Products – Wholesale	A
424990 Wholesale – Miscellaneous / Nondurable Goods	A
441 Motor Vehicle and Parts Dealer	
441110 Auto Dealers Retail New or Used	I
441220 Cycle / Recreational Vehicles	A
441320 Auto Parts / Tires & Accessories	A
442 Furniture and Home Furnishings Stores	
442110 Furniture / Appliance Retail	C
442210 Floor Covering Retail	C
443 Electronic and Appliance Store	
443111 Vacuum Cleaners - Retail	C
443114 Radio / TV / VCR Retail Sales	C
443116 Electronic Appliances & Supplies	C
443118 Gas Appliance Sales	C
443120 Computer & Software Sales / Repair	C
444 Building Material and Garden Equipment Dealers	
444120 Paint / Wallpaper / Glass – Retail	B
444130 Hardware Store - Retail	A
444190 Cabinet Sales – Retail	B
444200 Building Materials – Retail	B
444210 Outdoor Power Equipment Stores	B
444230 Farm Supplies / Tractors / Nursery / Garden Center	A
445 Food and Beverage Stores	
445110 Supermarkets & Other Grocery (except convenience stores)	A
445120 Convenience Store / Curb Market	A
445220 Meat & Seafood Retail Markets	A
445230 Produce Markets	A
445291 Bakery Stores – Sales Only	A
445292 Candy / Snacks – Retail (Sweet Shops)	A
445299 Miscellaneous Food Sales	A
445300 Beer – off premise – state regulated through ABC	K
445305 Beer – on/off premise – state regulated through ABC	K
445310 Wine – off premise - state regulated through ABC	K
445315 Wine – on/off premise – state regulated through ABC	K
445318 Retail liquor/Package Store	K
445320 Lounge Class I - (no one under 19 admitted on the premise)	K
445325 Lounge Class II – (no one under 19 admitted on the premise)	K
445330 Restaurant retail liquor – (must serve food that requires utensils & patrons be seated)	K
Club Class I – (on/off premise consumption, off premise must be in original container, no Sunday sales)	K
Club Class II – (off premise, in original container, no Sunday sales)	K
445345 Wholesale Distributor – Beer only	K
445350 Wholesale Distributor – Wine only	K
445355 Wholesale Distributor – Beer & Wine	K
445360 Wholesale Distributor – Liquor	K
445365 Alcohol Special Retail License (30 days or less)	K
445370 Alcohol Special Retail License (more than 30 days)	K
445375 Alcohol Special Events License (7 days or less)	K
446 Health and Personal Care Stores	
446110 Pharmacies & Drug Stores	C
446120 Cosmetics / Beauty Supplies / Perfume Stores – Wholesale / Retail	A
446140 Optical Goods Store	C
446150 Health Food Supplement Stores	C
446170 Prosthetics Devices	C
446180 Hearing Aid Sales – Retail	C
446190 Medical Equipment & Supply Store	C
447 Gasoline Stations	
447110 Gasoline Stations w/ Convenience Stores	A
448 Clothing and Accessories Stores	
448140 Family Clothing Stores	B
448160 Luggage & Leather Goods Stores	B
448210 Shoes Stores	B

448310 Jewelry Sales / Repair – Retail	C	
451 Sporting Goods, Hobby, Book, and Music Stores		
451110 Sporting Goods Stores	C	
451120 Hobby / Toy / Game Stores	D	
451130 Sewing / Needlework / Piece Goods Stores	B	
451140 Musical Instruments / Supplies	C	
451212 Book Stores	C	
451213 Newspaper Dealers	A	
452 General Merchandise Stores		
452111 Department Stores	B	
452130 Other General Merchandise Stores	B	
452200 Going Out of Business Sale	O	
453 Miscellaneous Store Retailers / Used Merchandise Stores		
453110 Florists – Retail	C	
453210 Office Supplies & Stationary Stores	C	
453220 Gift / Novelty / Souvenir / Arts & Crafts Stores	D	
453310 Antiques	C	
453311 Used Merchandise Retail	C	
453910 Pet Shop / Pet Supply Stores	C	
453930 Manufactured (Mobile) Home Dealers	A	
453991 Janitorial Supplies	A	
453992 Safety Supplies	C	
453993 Miscellaneous Retail (except tobacco stores)	C	
453994 Monuments / Vaults – Retail	D	
453995 Auctions	D	
454 Non-Store Retailers		
454110 Mail Order House / Electronic Shopping	B	
454312 Liquified Petroleum Gas (bottled gas)	C	
454390 Canvassers	C	
454391 Itinerant Sellers-Race Week only	L	
454993 Fruit & Vegetable Roadside Sales	L	
454394 Door to Door Sales	L	
454395 Direct Selling / Order Takers (Other Direct Sales)	C	
454930 Fireworks Stand – Direct Sales Establishment	T	
454932 Market on the Square	T	
481 Air Transportation	G	
482 Rail Transportation		
482111 Railroad Company - state regulated 11-51-124		\$650.00
484 Truck Transportation		
484110 General Freight Trucking - state regulated 37-3-33	W	
484210 Moving Company	C	
484310 Wrecker / Towing Service	M	
485 Transit / Ground Passenger Transportation		
485113 Bus Terminals - state regulated 37-3-33		\$100.00
485310 (except church buses & work related transportation) Taxi Cabs Service	M	
485311 Limousine Service	M	
485312 Charter Bus Industry	M	
487 Scenic and Sightseeing Transportation	M	
492 Couriers and Messengers		
492110 Parcel Delivery Company & Delivery - not otherwise listed		\$200.00
492210 Merchant Retail Delivery		\$100.00
493 Warehousing and Storage		
493110 General Warehousing / Storage	D	
493210 Refrigerated Warehouse / Storage	D	
511 Publishing Industries (except internet)		
511110 Newspaper Publishing	H	
511120 Periodical Publishers	H	
511130 Book Publishers	H	
511140 Software Publishers	H	
512 Motion Picture and Sound Recording Industries		
512110 Video Productions	D	
512131 Motion Picture Theater (except drive-ins)	C	
515 Broadcasting (except internet)		

515112 Radio Station	H
515120 Television Station	H
516 Internet Publishing and Broadcasting	
516110 Web Design	D
517 Telecommunications	
517110 Telephone - Wired - per 11-51-128 (local, long distance)	N
517210 Telecommunications - wireless	C
517310 Cable & Other Subscription Programming	C
519 Other Information Services	
519110 Internet Service Providers	D
522 Credit Intermediation / Related Services	
522291 Finance & Loan Company	C
522298 Pawn Shop – whether title pawn or merchandise	C
522300 Buyer of Gold / Silver	\$320.00
522310 Mortgage Brokers	E
522320 Bill Paying Services	C
523 Securities, Commodity, Other Financial Products	
523120 Securities Brokerage	E
523130 Other Financial Investment Activities	E
524 Insurance Carriers and Related Activities	
524126 Insurance (Casualty/Fire/Marine) Ala Code 11-51-120/123	V
524128 Insurance (Health and other) Ala Code 11-51-120/123	U
525 Funds, Trusts, Other Financial Vehicles	E
531 Real Estate	
531110 Lessors of Residential Buildings / Apartments	D
531130 Lessors of Mini Warehouses / Self Storage Units	D
531190 Lessors of Other Real Estate Property / Mobile Home Park	D
531210 Real Estate / Brokers Offices	E
531312 Nonresidential Property Managers / Commercial Property lease	D
532 Rental and Leasing Services	
532112 Passenger Car Leasing	D
532120 Truck / Utility Trailer / RV Rental / Leasing-Self Hauling	D
532130 Formal Wear / Costume Rental	D
532140 Home Health Equipment Rental	D
532230 Video Tape / DVD Rental	D
532250 Office Machinery / Equipment Rental & Leasing	D
532490 Commercial / Industrial Machinery / Equipment Rent/Lease	D
532310 General Rental Centers	D
541	
541110 Professional, Scientific and Technical Services (each state licensed practitioner must obtain a business license) Lawyers / Attorneys Services	E
541190 Legal Services - Other	E
541211 Accountant / CPA Services	E
541213 Tax Preparation Services	D
541219 Other Accounting Services	E
541310 Architect Services	E
541320 Landscape Architectural Services	E
541330 Engineering Services	E
541340 Drafting Services	D
541370 Surveying / Mapping Services (except geophysical)	E
541380 Testing Laboratories	D
541410 Interior Design Services	D
541450 Photography Studios	D
541511 Custom Computer Programming Services	D
541611 Consultant Services	E
541870 Advertising Material Distribution Services	D
541940 Veterinary Services	F
541960 Photographer – school, athletic, daycare	\$70.00
551 Management of Companies and Enterprises	
551990 Management Companies	D
561 Administrative and Support Services	
561110 Repossession Services	D
561210 Security Guards / Patrol Services	D

561311 Employment Services	D
561510 Travel Agencies	D
561611 Investigation Services	D
561620 Security Systems/Alarms Sales (except Locksmiths)	C
561621 Security System Services (except Locksmiths) (call center)	D
561622 Locksmiths	C
561710 Exterminating / Pest Control	D
561720 Janitorial Services – Residential	D
561725 Janitorial Services – Commercial	D
561730 Landscaping Services / Pressure Washing / Lawn Care	D
561740 Carpet & Upholstery Cleaning Services	D
561750 Tree Surgeon / Stump Removal	D
562 Waste Management and Remediation Services	
562111 Waste Collection	C
562120 Hazardous Waste Collection	C
562130 Septic Tank / Related Services	C
562140 Waste Grease	\$20.00
611 Educational Services	
611610 Fine Arts Schools / Dance Studio	C
611620 Sports and Recreation Instruction / Riding Schools	C
611710 Educational Support Services / Job Training / Voc. Service	C
611720 Exam Preparation / Tutoring	C
621	
621111 Ambulatory Health Care Services (each state licensed practitioner must obtain a business license) Offices of Physicians (except mental health)	F
621112 Mental Health (Cheaha Mental Health)	F
621210 Offices of Dentists	F
621310 Offices of Chiropractors	F
621321 Offices of Optometrists	E
621330 Offices of Podiatrists	E
621340 Physical / Occupational/Speech Therapists / Audiologists	E
621350 Kidney Dialysis Centers	E
621360 Home Health / Hospice Care Services	E
621380 Other Miscellaneous Ambulatory Health Care Services	E
621399 All other Health Practitioners	B
621910 Ambulance Services	D
621920 Offices of /Psychiatrists	F
621930 Offices of Psychologists	E
622 Hospitals	
622110 General Medical and Surgical Hospitals	E
623 Nursing and Residential Care Facilities	
623110 Nursing Care Facilities / Nursing Home	E
623200 Residential Mental Health/Substance Abuse Facilities	E
623250 Residential Mental Retardation Facilities	E
623312 Homes of the Elderly / Retirement Home	E
624 Social Assistance	
624110 Child Day Care Services	C
624130 Individual / Family Services	C
624150 Services for the Elderly / Person with Disabilities	C
624170 Community Food Services	C
624190 Vocational Rehabilitation Services	C
711 Arts, Entertainment and Recreation	
711110 Dance Companies	C
711130 Racetracks	C
711190 Performing Arts Companies (Circus/Carnival)	O
711211 Sports Teams and Clubs	C
711510 Taxidermists	D
711710 Commercial Artists	D
711810 Independent Artists / Performers	D
712 Museums, Historical Sites and Similar	
712110 Museums	D
712120 Historical Sites	D

713 Amusement, Gambling and Recreation Industries	
713120 Amusement Arcades	D
713910 Golf Courses and Country Clubs	C
713940 Fitness / Recreational Sports	D
713950 Bowling Centers	C
713960 Skating Rink	B
713995 Other Amusement/Recreation Industries	D
721 Accommodations	
721110 Hotels (except casino hotels) and motels	A
721191 Bed and Breakfast Inns	A
721210 RV Parks / Campgrounds	C
721310 Rooming and Boarding Houses	A
722 Food Services and Drinking Places	
722110 Full Service Restaurant	C
722200 Mobile Food Services	C
722213 Snack / Non-alcoholic Beverage Bars	C
722320 Caterers	C
722410 Drinking Places (non-alcoholic beverages)	D
811 Repairs and Maintenance	
811111 Automotive / Mechanical / Electrical Repair / Maintenance	D
811121 Automotive / Paint / Interior / Glass Repair / Upholstery	D
811130 Automotive Exhaust System Repair	D
811140 Automotive Transmission Repair	D
811192 Car Washes	D
811200 Automotive Oil Change / Lubrication Shops	D
811211 Consumer Electronic Repair (TV & Radio)	D
811240 Computer / Office Machine Repair & Maintenance	D
811310 Commercial / Industrial Equipment Repair / Maintenance	D
811311 Welding Shop	C
811412 Appliance Repair and Maintenance	C
811420 Re-Upholstery and Furniture Repair	C
811430 Footwear / Leather Good Repair	D
811490 Miscellaneous Repair / Maintenance Personal and Household Goods	D
811491 Tailoring / Dressmaking	B
811495 Decorative Glass Sales / Installation (not contractor / auto)	B
812	
812111 Personal and Laundry Services (each state licensed practitioner must obtain a business license) Barber Shops	D
812112 Beauty Shops/Beauticians	D
812113 Nail Salons	D
812120 Diet and Weight Reducing Centers	D
812199 Tanning Beds	D
812210 Funeral Homes and Funeral Services	D
812220 Cemeteries and Crematories	D
812300 Bonding Company	D
812310 Coin-Operated Laundry	C
812320 Dry Cleaning / Laundry Services (except coin operated)	D
812330 Linen Supply Service (sales)	D
812335 Linen & Uniform Supply (rental & lease)	D
812920 Photofinishing	C
812940 Pet Care Services (except Veterinary)	D
812960 Fortune Teller / Clairvoyant	P
812990 All Other Personal Services	C
910 Vending Machines, Pool Tables and Devices	
911110 Pool Table (permit required)	R
911130 Vending Machine Operators	Q
999 Unclassified Establishments	

**SECTION 30. License Fee Schedules.**

**SCHEDULE "A" – If gross receipts are:**

More Than	but	Less Than	
0	29,999	120	
30,000	99,999	120 + 1.20 per thousand over	30,000
100,000	& OVER	204 + 1.03 per thousand over	100,000

**SCHEDULE "B" – If gross receipts are:**

More Than	but	Less Than	
0	21,999	120	
22,000	99,999	122 + 1.50 per thousand over	22,000
100,000	& OVER	241 + 1.33 per thousand over	100,000

**SCHEDULE "C" – If gross receipts are:**

(a) More Than	Less Than	but	Than	
0	11,999	120		
12,000	99,999	122 + 1.82 per thousand over	12,000	
100,000	& OVER	282 + 1.72 per thousand over	100,000	As pertains to Mobile Food Services:

- (a) A current food permit issued by the Alabama Department of Public Health shall be presented upon application.
- (b) A current food permit must be visibly posted in the vehicle along with a City of Talladega business license.
- (c) Shall have available at all times written permission from the property owner allowing them to park on their property for the purpose of selling food.
- (d) Shall not be allowed to park on the city or state right-of-way.
- (e) Shall be limited to enclosed food trucks.

**SCHEDULE "D" – If gross receipts are:**

More Than	but	Less Than	
0	6,999	120	
7,000	99,999	121 + 2.24 per thousand over	7,000
100,000	& OVER	330 + 2.05 per thousand over	100,000

As relates to Real Estate:

- (a) Any person over the age of sixty-five (65) years who owns an apartment building offering for rental no more than five (5) rental units therein shall be exempt from the gross receipts tax imposed hereby; however, the exception does not apply to the issuance fee established.

As relates to Repossession Services:

- (a) Obtain and provide proof of public liability insurance in the amounts of: Bodily Injury \$25,000 each person, \$50,000 each accident; Property Damage \$25,000 each accident; for each vehicle and driver/operator/chauffeur. Such policy shall include an endorsement that it shall not be cancelled without notice of cancellation served upon the Revenue Officer and/or Revenue Division personnel of the City of Talladega at least five (5) days prior to cancellation.

**SCHEDULE "E" – If gross receipts are:**

More Than	but	Less Than	
0		49,999	220
50,000		249,999	320
250,000		499,999	420
500,000		749,999	520
750,000		999,999	820
1,000,000	& OVER		contact Revenue Division

**SCHEDULE "F" - If gross receipts are:**

More Than	but	Less Than	
0		499,999	570
500,000		999,999	820
1,000,000		&	contact Revenue Division

**SCHEDULE "G" - If gross receipts are:**

More Than	but	Less Than	
0		99,999	150
100,000		499,999	350
500,000		999,999	600
1,000,000		4,499,999	1,250
4,500,000		8,999,999	1,750
9,000,000		14,999,999	3,000
15,000,000		24,999,999	3,900
25,000,000		34,999,999	4,800
35,000,000		44,999,999	5,700
45,000,000		54,999,999	6,600
55,000,000		64,999,999	6,950
65,000,000		74,999,999	7,350
75,000,000		84,999,999	7,700
85,000,000		&	contact Revenue Division

**SCHEDULE "H" - If gross receipts are:**

More Than	but	Less Than			
0		149,999	120	+	0.60 per 50,000
150,000		499,999	300	+	0.55 per 150,000
500,000		999,999	480	+	0.50 per 500,000
1,000,000		1,999,999	660	+	0.45 per 1,000,000
2,000,000		2,999,999	840	+	0.40 per 1,000,000
3,000,000		3,999,999	1020	+	0.35 per 1,000,000
4,000,000		& OVER			contact Revenue Division

**SCHEDULE "I" - If gross receipts are:**

More Than	but	Less Than	
0	49,999	120	
50,000		99,999	220 +.45 per thousand over 50,000
100,000		& OVER	220 +.40 per thousand over 50,000

**SCHEDULE "J" - Utilities**

The license tax for persons operating electric or hydroelectric street railroads, electric light and power companies, gas companies, waterworks companies, pipe line companies for transporting or carrying gas, oil, gasoline, water or other commodities, gas distributing companies, whether by means of pipe lines or by tanks, drums, tubes, cylinders or otherwise, heating companies or other public utilities shall not exceed three percent (3%) of the gross receipts of the business done by the utility in the municipality during the preceding year. For the year's business when an existing utility is taken over, the amount of the license shall be computed on the basis of the gross receipts of the prior operators plus the gross receipts of the new owners as stated in Section 11- 51-129 of the Code of Alabama 1975.

**SCHEDULE "K" - Beer, Wine &**

**Liquor**

<u>Code</u>	<u>State of Alabama Code</u>	<u>Beer</u>	<u>Amount</u>	<u>Licensing Notes</u>
445300	Off Premise		100.00	Convenience/Gro.
445305	Beer On/Off Premise Only		100.00	
445310	Table Wine Off Premise		100.00	Convenience/Gro. 445315
445315	Table Wine On/Off Premise Only		100.00	
445318	Retail Liquor/Package Store		1,000.00	
445320	Lounge Retail Liquor Class I		700.00	No one under 19
	(On/Off premise consumption, off must be in original container)			
445330	Restaurant Retail Liquor		300.00	Must serve food
445335	Club Liquor Class I		750.00	Can not sell to go on Sunday
	(On/Off premise consumption, off premise must be in original container)			
445340	Club Liquor Class II		750.00	Can not sell to go on Sunday
	(Off premise only, must be in original container )			
445345	Wholesaler License	Beer (only)	300.00	Plus 200.00 for each warehouse in addition to the principal one.
445350		Wine (only)	300.00	
445355		Beer & Wine	500.00	
445360		Liquor	500.00	
312180	Manufacturer (Beer, Wine or Both)		550.00	
312190	Warehouse License		250.00	no other facility here
445365	Special Retail License (30 days or less)		150.00	
445370	Special Retail License (more than 30 days)		300.00	
445375	Special Events License (7 days or less)		200.00	

**SCHEDULE "L" – Itinerant Sellers / Fruit & Vegetable Roadside Sales / Door to Door Sales**

As pertains to Itinerant Sellers:

- (a) Shall be charges a license fee in the amount of \$200.00 per week.
- (b) This license will be limited to the weeks of the spring and Fall Nascar races. The week will begin on the Sunday prior to the race and end on the Sunday of the race.

As pertains to Fruit & Vegetable Roadside Sales:

- (a) Those vendors not able to resent a "Growers Permit" shall be charged a license fee of \$120.00 per business license year.
- (b) This license will allow sales of not more than 180 days during the business license year.

As pertains to Door to Door Sales:

- (a) Shall be charged a license fee in the amount of \$270.00 per business license year.
- (b) This license will allow sales of not more than 90 days during the business license year.
- (c) The hours of operation are limited to 8:00 a.m. until 6:00 p.m. or dark, whichever occurs first.

**SCHEDULE "M" - Taxi Cabs/ Limousines & Other Vehicles for Hire**

Prior to issuance of a business license, persons, firms or corporations seeking to be licensed in this schedule shall be required to:

As pertains to Taxi Cabs & Limousines:

- (b) Obtain and provide proof of public liability insurance in the amounts of: Bodily Injury \$25,000 each person, \$50,000 each accident; Property Damage \$25,000 each accident; for each vehicle and driver/operator/chauffeur. Such policy shall include an endorsement that it shall not be cancelled without notice of cancellation served upon the Revenue Officer and/or Revenue Division personnel of the City of Talladega at least five (5) days prior to cancellation.
- (c) Submit a list of vehicles complete with VIN & tag numbers and submit to an inspection of vehicles by a Municipal Officer. All licensed vehicles will be inspected by the Revenue Officer and/or Revenue Division personnel on a quarterly basis. A random vehicle safety inspection may be performed by the Revenue Officer or any member of the Police Department at any time. If a vehicle is declared unsafe, said vehicle shall be declared illegal for use until proof of compliance for all safety standards has been provided.
- (d) And all regulations set in Ordinance 851 and the Code of Talladega 1954; set by the City of Talladega.
- (e) Once the above conditions have been met persons, firms or corporations applying to operate taxicabs shall pay annually a license flat fee of \$120.00 plus \$25.00 per vehicle. Each driver/chauffeur must purchase a chauffeurs permit for a fee of \$10.00. As pertains to Wrecker Services:

(a) Obtain and provide proof of public liability insurance in the amounts of: Bodily Injury \$100,000 each person, \$300,000 each accident; Property Damage \$100,000 each accident; for each vehicle. Such policy shall include an endorsement that it shall not be cancelled without notice of cancellation served upon the Revenue Officer or Revenue Office Personnel of the City of Talladega at least thirty (30) days prior to cancellation.

(b) Make available to the Revenue Officer for identification purposes each vehicle to be licensed.

(c) Once the above conditions have been met persons, firms or corporations applying to operate wreckers shall pay annually a license flat fee of \$175.00 per vehicle.

There shall be issued for each vehicle a metal plate, a sticker, or similar evidence of such license, and it shall be the duty of such licensee to attach or secure such evidence so that it may be conspicuously seen from the lower left-hand corner of the windshield of said vehicle. It shall be unlawful for any person to use or operate such machine not having such evidence attached.

**SCHEDULE "N" - Telephones & Telecommunications**

In accordance with Code of Alabama 11-51-128, for the privilege of conducting intrastate business within the City, each person engaged in the business of providing telephone service within the City shall pay a license tax to the City in the following amounts for the following licenses:

Exchange License	\$870.00
Long Distance License	\$210.00

Any person providing cable television service or community antenna service, whether by means of equipment owned or leased from others, shall pay a franchise fee established in accordance with such person's franchise agreement with the City.

**SCHEDULE "O" - Special Events Licenses**

**Carnival/Circus/Tent Show:** All persons engaging in a carnival/circus/tent show within the corporate limits of the City of Talladega must purchase a special permit at the following cost:

Per Day	\$220
Per Week	\$520

Also, a certificate of insurance in the amount of \$100,000 liability insurance must be presented to show proof of coverage from a reliable insurance company.

Special Sales: Before any person shall be engaged in the City or within the Police Jurisdiction thereof, in the business of selling goods, wares and merchandise or other personal property, such sales being advertised as bankrupt, insolvent, insurance, assignee, trustee, testator, executor, administrator, receiver, auction, syndicate, railroad or other wreck, wholesale or manufacturers or going out of business sale; or as goods damaged by fire, smoke, water, or otherwise, or any other sale which is by representation or advertisement intended to lead the public to believe that the person conducting such sale is selling out or closing the business, shall pay a special sales license fee of \$150.00 for the first sixty (60) days of the 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 \$75.00.

Each person obtaining a license as provided above shall, whenever requested by the Revenue Officer furnish the Revenue Division a complete inventory of the stock of goods on hand and a complete statement of the operations to be carried on under this special sales license. **SCHEDULE "P" -**

**Fortune Tellers**

Annual license rate is \$ 1,000.00 and rate is reduced by \$ 25.00 each year until such time as the annual rate reaches \$ 500.00 and that becomes the minimum rate thereafter.

**SCHEDULE "Q" – Vending, Amusement and Music Machines**

- a. Vending machines dispensing drinks, foods and similar items for human consumption \$ 25.00 per machine
- b. Vending/Amusement equipment dispensing merchandise \$100.00 per machine
- c. Vending/Amusement equipment dispensing no merchandise-video, pinball games \$500.00 per machine
- d. Music/vending equipment-juke box \$ 25.00 per machine

These rates as to vending machines shall not apply to machines installed by any person, firm, or corporation as coin-operated gas meters, coin-operated telephones, machines vending postage stamps in places of business, or machines vending necessary articles on a non-profit basis for emergency use only by the employees of such person, firm, or corporation. Whenever a license is issued for the use or operation of any vending, music or amusement machine, etc., there shall be issued to the licensee a sticker, or similar evidence of a license, and it shall be the duty of such licensee to attach or secure such sticker or similar evidence of license so that it may be conspicuous from the outside of such machine, and it shall be unlawful for any person to use or operate such machine not having such evidence attached.

**SCHEDULE "R" - Billiard and/or Pool Tables**

Billiard and/or Pool Tables \$50.00 per table

In addition to the license thereto, the city shall issue a decal to be affixed to each machine documenting the business license number.

**SCHEDULE "S" - Delivery License**

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

**SCHEDULE "T" - CITY CODES – Fireworks Sales/Talladega Market Vendors**

(a) Prior to the issuance of a permit by the city, each applicant shall file with the Revenue Officer a cash deposit (Company Checks and Personal Checks Accepted) made payable to the City, in the amount of \$520.00 to assure compliance with the provisions and requirements of this ordinance, including, but not limited to the removal of the stand and cleaning of the site. Said deposit shall be held by the city until such time that the applicant no longer wishes to renew the license. The Permit Fee for retail fireworks sales will be \$770.00 (Seven hundred fifty dollars) per year. Said permit fee is due with the security deposit at the time application is filed. Said permit fee is due in June of each year before the fireworks stand can open for business. There will be no half year permit issued without the full permit fee of \$750.00.

(b) Vendors who participate and who qualify as approved Talladega Market Vendors in the Talladega Downtown Market Day shall pay a fee of \$10.00 per vendor, per month.

**SCHEDULE "U" – Insurance Company – health/allied/other**

Twenty dollars (\$20.00) plus one dollar (\$1.00) on each one hundred dollars (\$100) or major fraction thereof of gross premiums, less return premiums received during the preceding year on policies issued within the City during that year.

**SCHEDULE "V" – Insurance Company – casualty/fire/marine**

Four dollars (\$4.00) on each one hundred dollars (\$100.00) or major fraction thereof of gross premiums, less return premiums received during the preceding year on policies issued within the City during that year; provided that new companies shall pay a minimum license tax of fifty dollars (\$50) with respect to which there shall be an adjustment on the above basis at the expiration of the license year.

**SCHEDULE "W" - Motor Vehicle Carriers/Express Companies**

Each person engaged in the business as defined in the Code of Alabama as a motor vehicle carrier shall pay a license tax as provided for in Code of Alabama, 1975, Title 37-3-33. Each person engaged in the business as defined in the Code of Alabama as an express company shall pay a license tax as provided for in Code of Alabama, 1975, Title 11-51-126. A copy of the Motor Carrier Certificate issued to such person by the Public Service Commission of Alabama must be presented at the time of application for a business license.