Locality Name (Select Cell C10 to enable locality name drop down menu)

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

TUSCALOOSA
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?
212000 Mining Mining and Quarrying	C	
213112 Mining Oil & Gas Operations	E	
221122 Utilities Electric Power	3%	
221210 Utilities Natural Gas	3%	
236115 Contractor Residential—Licensing required from the Alabama Home Builders Licensure Board	E	
236200 Contractor General—Licensing required from the Alabama Licensing Board for General Contractors	E	
237210 Contractor Land Subdivision	E	
237310 Contractor Highway & Bridge Construction	E	
238110 Contractor Concrete & Foundations	E	
238130 Contractor Framing	E	
238140 Contractor Brick & Masonry	E	
238160 Contractor Roofing	E	
238170 Contractor Siding and Gutters	E	
238210 Contractor Electrical—Licensing required from the Alabama Electrical Contractors Board or Tuscaloosa City	E	
238211 Contractor Electronic Sales & Installation	E	
238220 Contractor Plumbing—Certification required from the Alabama Plumbers and Gas Fitters Examining board	E	
238221 Contractor HVAC—Licensing required from the Alabama Board of Heating, Air Conditioning and Refrigeration	E	
238222 Contractor Gas Fitter—Certification required from the Alabama Plumbers and Gas Fitters Examining Board	E	
238223 Contractor Refrigeration—Licensing required from the Alabama Board of Heating, Air Conditioning and Refrigeration	E	
238224 Contractor Fire Alarms and Fire Sprinklers—Permit required from the State Fire Marshal	E	
238290 Contractor Other Contractors (Not State Certified or Licensed)	E	
238291 Contractor Elevator—Licensing required from the Alabama Department of Labor, Elevator Safety Review Board	E	
238310 Contractor Drywall & Insulation	E	
238320 Contractor Painting & Wall Covering	E	
238330 Contractor Flooring	E	
238350 Contractor Finish Carpentry & Cabinetry	E	
238910 Contractor Site Preparation & Excavation	E	
238911 Contractor Septic Systems—Licensing required from the Alabama Onsite Wastewater Board	E	
238990 Contractor Swimming Pool—Licensing required from the Alabama Licensing Board for General Contractors	E	
311610 Manufacturing Animal Processing	C	
311613 Manufacturing Rendering and Meat Byproduct	$25.00	
311812 Manufacturing Bakery	C	
312111 Manufacturing Soft Drink	D	
312120 Manufacturing Brewery	C	
312140 Manufacturing Distillery	C	
314999 Manufacturing Screening & Cloth	C	
321110 Manufacturing Wood & Wood Products	C	
323119 Manufacturing Commercial Printing	S	
324110 Manufacturing Petroleum Refinery	C	
324120 Manufacturing Asphalt, Paving & Shingles	C	
325110 Manufacturing Chemical & Industrial Gas	C	
325222 Manufacturing Elastic, Spandex, Fibers	C	
327331 Manufacturing Brick, Block, Concrete	C	
331111 Manufacturing Iron & Steel Mills	C	
332312 Manufacturing Metal Fabricating	C	
332710 Manufacturing Machine Shop	C	
334613 Manufacturing Magnetic & Recording Media	C	

336300 Manufacturing Motor Vehicle Parts	C
336414 Manufacturing Guided Missile and Space Vehicle Manufacturing	Y
336415 Manufacturing Guided Missile and Space Vehicle Propulsion Unit and Propulsion Unit Parts Manufacturing	Y
336419 Manufacturing Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment Manufacturing	Y
339116 Manufacturing Dental Lab	B
339900 Manufacturing All Other	C
420000 Wholesale Merchant Wholesalers	O
424720 Wholesale Gasoline	S
424810 Wholesale Alcohol, Beer	$275.00
424820 Wholesale Alcohol, Liquor	O
424821 Wholesale Alcohol, Wine	$275.00
424822 Wholesale Combined Beer & Wine License	$375.00
425120 Wholesale Merchandise Agents & Brokers	B
441110 Retail New Car Dealer	U
441120 Retail Used Car Dealer	U
441210 Retail Recreational Vehicles	D
441310 Retail Automobile Parts & Accessories	D
442110 Retail Furniture	D
443111 Retail Household Appliances	D
444110 Retail Building Material & Home Centers	D
445110 Retail Supermarket & Grocery	G
445120 Retail Convenience	G
445230 Retail Produce Market	G
445310 Retail Beer Off	$50.00
445311 Retail Lounge Retail Liquor—Class II (Package Store)	PS-W plus $450 flat fee
445312 Retail Wine Off	$75.00
446110 Retail Pharmacies & Personal Care	D
447110 Retail Gasoline	D
448140 Retail Clothing & Shoe	D
448310 Retail Jewelry Stores	D
451110 Retail Sporting Goods	D
451111 Retail Pistols & Knives	$150.00
451120 Retail Hobby, Toy, Books & Music	D
451211 Retail Bookstores, New & Used	D
452910 Retail Department Stores & Superctrs	D
452999 Retail Going Out of Business After 60 days	
each week or portion thereof for 8 weeks	$250.00
Thereafter for each day sale is continued	$50.00
453110 Retail Florist	D
453210 Retail Office Supplies	D
453220 Retail Used Merchandise	D
453310 Retail Used Merchandise	D
453930 Retail Manufactured Homes	H
453998 Retail All Other	D
454210 Retail Vending	
3 machines or less, per machine	$25.00
More than 3 machines	L
454312 Retail Propane & Butane	D
454390 Retail Transient Merchant	$450.00
454391 Retail Football Novelties	$500.00
454393 Solicitor Solicitor/Door-to-Door Sales	$450.00
482111 Transportation Railroad	$2,000.00
484110 Transportation Freight Trucking, Local	G
484230 Transportation Freight Carrier, Long Distance	$300.00
485210 Transportation Bus Station	$300.00
485310 Transportation Taxicab Owner	$50.00
485311 Transportation Taxicab Driver	$35.00

485312 Transportation Dispatcher/Broker	B
485313 Transportation Low Speed Vehicle Taxicab Company	X
485320 Transportation Vehicles for Hire	B
485321 Transportation Limousine Driver	$35.00
488119 Transportation Airport Operations	U
488410 Transportation Motor Vehicle Towing	L
488510 Transportation Freight Transportation Arrangement	B
488490 Transportation Truck Terminal $25.00 per truck up to	$300.00
492110 Transportation Express Company	$500.00
493110 Warehouse Warehouse and Storage	L
511100 Publishing Newspaper, Periodical, Book	S
515112 Broadcasting Radio Station	D
515120 Broadcasting Television Station	D
517110 Telecommunications Local Service	$5,338.00
517111 Telecommunications Long Distance	$1,335.00
517212 Telecommunications Cellular & Other Wireless	D
517510 Telecommunications Cable TV & Video Programming	5%
522110 Financial Bank, Main	$125.00
522111 Financial Bank, Branch, each	$10.00
522390 Financial Check Cashing & Title Loans $500.00 plus	H
522298 Financial Pawnshop $125.00 plus	D
522310 Financial Mortgage and Nonmortgage Loans	H
522390 Financial Check Cashing & Title Loans	H
523120 Financial Stocks, Bonds & Investments	B
524113 Insurance Life & Other	K
524126 Insurance Fire and Marine	J
531130 Real Estate Mini Storage & Self Storage	L
531190 Real Estate Mobile Home Park	H
531210 Real Estate Agents and Brokers	B
531311 Real Estate Management	B
531313 Real Estate Short-term Rentals (Property Manager)	B
531320 Real Estate Real Estate Appraisal—Licensing required from the Alabama Real Estate Appraisers Board	B
531390 Real Estate Other Activities Relating to Real Estate	E
532112 Rental & Leasing Automobile	D
532220 Rental & Leasing Apparel	H
532230 Rental & Leasing Video and Disc	H
532299 Rental & Leasing All Other	H
532310 Rental & Leasing General Rental Centers	H
532420 Rental & Leasing Office Equipment	H
541110 Professional Services Attorney	B
541191 Professional Services Title & Settlement	B
541210 Professional Services Accounting, Tax & Bookkeeping	B
541310 Professional Services Architect—Registration required with the Alabama Board for Registration of Architects	B
541330 Professional Services Engineer—Licensing required from the Alabama State Board of Licensure for Professional Engineers & Land Surveyors	B
541331 Professional Services Drafting	B
541350 Professional Home Inspections—Licensing required from the Alabama Building Commission	B
541370 Professional Services Surveyor—Licensing required from the Alabama State Board of Licensure for Professional Engineers & Land Surveyors	B
541410 Professional Services Interior Design	B
541512 Professional Services Systems Consulting & Design	B
541713 Professional Services Research and Development in Nanotechnology	Y
541714 Professional Services Research and Development in Biotechnology (except Nanobiotechnology)	Y
541715 Professional Services Research and Development in the Physical, Engineering, and Life Sciences (except Nanotechnology and Biotechnology)	Y
541810 Professional Services Advertising Agent & Agency	B
541812 Professional Services Advertise by Phone each phone	$75.00
541850 Professional Services Display Advertising	H
541921 Professional Services Photography & Artist	B
541940 Professional Services Veterinary	B

541990 Professional Services All Other	B	
561310 Services Employment Placement Agency	B	
561410 Services Document Preparation	B	
561439 Services Business Service Centers	B	
561440 Services Collection Agency	B	
561491 Services Repossession	B	
561499 Services Office with No Gross Receipts	I	
561510 Services Travel Agency	B	
561611 Services Investigation & Detective	B	
561612 Services Security Guard and Patrol	B	
561613 Services Armored Car	B	
561621 Services Security Systems—Licensing required from the Alabama Electronic Security Board of Licensure	L	
561622 Services Locksmith—Licensing required from the Alabama Electronic Security Board of Licensure	L	
561710 Services Exterminating—Certification required from the Alabama Department of Agriculture and Industries	L	
561720 Services Janitorial & Cleaning	L	
561730 Services Lawn Maintenance	L	
561731 Services Landscaping—Certification required from the Alabama Department of Agriculture and Industries	E	
561732 Services Tree Removal and Stump Grinding	E	
561990 Services All Other	L	
562111 Waste Collection Solid Waste Collection and Recycling (non-hazardous)	O	
* These businesses are also required to remit Franchise Fees under Code Section 7-195 found on Pay Schedule V		
562112 Waste Collection Hazardous Waste Collection	L	
562119 Waste Collection Other Waste Collection	L	
562212 Waste Collection Solid Waste Landfill	O	
611000 Schools Education & Training	B	
611620 Schools Sports & Recreation	B	
621111 Health Care Services Physician	B	
621210 Health Care Services Dentist	B	
621310 Health Care Services Chiropractor	B	
621340 Health Care Services Therapists & Audiologists	B	
621399 Health Care Services All Other	B	
621493 Health Care Services Medical Clinic	B	
621511 Health Care Services Medical Lab	B	
621910 Health Care Services Ambulance	D	
621911 Health Care Services Air Medical Transport	$500.00	
623110 Nursing & Residential Care Nursing Home (State Licensed)	B	
623311 Nursing & Residential Care Assisted Living (State Certified)	B	
623312 Nursing & Residential Care Retirement Facility Fees	B	
624410 Social Assistance Day Care, Sitting Service	B	
711190 Recreation Carnival, Circus, Rodeo per week	$1,875.00	
711310 Recreation Fair Association per week	$1,875.00	
713290 Recreation Ticket Reseller	$95.00	
713930 Recreation Marina	D	
713940 Recreation Fitness Center	D	
713990 Recreation All Other	D	
713991 Recreation Wrestling & Boxing	$50.00	
713992 Recreation Concerts	$500.00	
721110 Accommodations Hotels & Motels	O	
721192 Accommodations Short-term Rentals (Property Owner)	B	
721310 Accommodations Boarding House	B	
722110 Food or Alcohol Service Restaurant, Full Service	B	
722111 Food or Alcohol Service Restaurant Retail Liquor	PS-W plus $475 flat fee	
722112 Food or Alcohol Service Retail Wine (On or Off Premises)	$125.00	
722113 Food or Alcohol Service Retail Beer (on or Off Premises)	$150.00	
722114 Food or Alcohol Service Club Liquor - Class I (Non-Profit)	PS-W plus $475 flat fee	
722115 Food or Alcohol Service Sidewalk Cafe with Alcohol	$1.75 per square foot of sidewalk cafe space	x
722116 Food or Alcohol Service Sidewalk Cafe w/o Alcohol	$1.25 per square foot of sidewalk cafe space	x

722117 Food or Alcohol Service Retail Common Carrier	PS-W plus $475 flat fee	
722118 Food or Alcohol Service Club Liquor - Class II	PS-W plus $475 flat fee	
722119 Food or Alcohol Service Sidewalk Queuing Permit (Approved Occupancy of less than 100)	$250.00	
722120 Food or Alcohol Service Sidewalk Queuing Permit (Approved Occupancy of at least 100 and less than 300)	$500.00	
722121 Food or Alcohol Service Sidewalk Queuing Permit (Approved Occupancy of 300 or more)	$750.00	
722211 Food or Alcohol Service Restaurant, Limited Service	B	
722310 Food or Alcohol Service Food Service Contractors	B	
722320 Food or Alcohol Service Caterer	B	
722330 Food or Alcohol Service Mobile Food Service	B	
722331 Food or Alcohol Service Football Food Service	$200.00	
722410 Food or Alcohol Service Lounge Retail Liquor - Class I	PS-W plus $475 flat fee	
722411 Food or Alcohol Service Special Events Retail (7 Days or Less)	$250.00	
722412 Food or Alcohol Service Special Retail More Than 30 days	PS-W plus $475 flat fee	
722413 Food or Alcohol Sales Entertainment	$100.00	x
722414 Food or Alcohol Service Gross Receipts-Beer, Wine, Misc	G	
722415 Food or Alcohol Service Lounge Retail Liquor—Class II (Package Store)	PS-W plus $450 flat fee	
722416 Food or Alcohol Service Wine, Retail Off	$75.00	
722417 Food or Alcohol Service Beer, Retail Off	$50.00	
811111 Repair Automobile	L	
811192 Repair Automobile Detailing & Cleaning	H	
811211 Repair Electronics	H	
811411 Repair Small Engine	H	
811412 Repair Household Appliances	H	
811420 Repair Furniture & Reupholstery	H	
811490 Repair All Other	H	
812111 Personal Services Barber Shop	D	
812112 Personal Services Beauty Shop—Licensing required from the Alabama Board of Cosmetology	D	
812113 Personal Services Nail Salon—Licensing required from the Alabama Board of Cosmetology	D	
812191 Personal Services Diet & Weight Reducing Center	D	
812197 Personal Services Massage Therapist (Certified)	B	
812198 Personal Services Tanning	D	
812199 Personal Services Electrolysis & Tattoo	D	
812210 Personal Services Funeral Home	B	
812220 Personal Services Cemetery	B	
812320 Personal Services Drycleaning & Laundry	L	
812910 Personal Services Pet Grooming & Boarding	D	
812930 Personal Services Vehicle Parking	D	
812990 Personal Services Bail Bonding	B	
812991 Personal Services Fortuneteller, Clairvoyant	$1,000.00	
998000 Delivery Delivery less than $75,000.00 Annually	$100.00	
999000 Unclassified Business not Otherwise Licensed	H	

Sec. 7-17. Pay schedules established.

There are hereby established the following schedules of payments for licenses for those exhibitions, trades, businesses, vocations, occupations and professions. Where the amount of the license is based on gross receipts, in the absence of any other specific provision, the receipts referred to are those of such business for the year next preceding the current license year. If such business did not operate the entire next preceding year, then the license tax shall be estimated and marked to be adjusted as provided in subsection 7-23(c). This will be repeated until the business has operated a full next preceding (twelve-month) calendar year. Unless otherwise provided, all licenses will be based on actual annual gross receipts generated, and shall be calculated in accordance with the payment schedule indicated as follows:

(1) *Payment Schedule A:*

On less than $100,000.00 (gross receipts)$110.00

$100,000.00 and less than $200,000.00$220.00

$200,000.00 and less than $500,000.00$550.00

$500,000.00 and less than $1,000,000.00$1,100.00

$1,000,000.00 and less than $2,000,000.00$2,200.00

$2,000,000.00 and less than $5,000,000.00$3,300.00

$5,000,000.00 and less than $10,000,000.00$4,400.00

$10,000,000.00 and less than $15,000,000.00$5,500.00

$15,000,000.00 up to $20,000,000.00$6,600.00

Over $20,000,000.00$6,600.00

Plus an additional amount of $0.15 per $1,000.00 on all gross receipts over $20,000,000.00.

(2) *Payment Schedule B:*

Less than $15,000.00 (gross receipts)$75.00

$15,000.00 and less than $30,000.00$140.00

$30,000.00 and less than $60,000.00$200.00

$60,000.00 and less than $90,000.00$260.00

$90,000.00 and less than $180,000.00$400.00

$180,000.00 up to $300,000.00$550.00

Over $300,000.00$550.00

Plus an additional amount of $2.00 per $1,000.00 on all gross receipts over $300,000.00

(3) *Payment Schedule C:*

On the first $100,000 (gross receipts)$125.00

Plus an additional amount of $1.00 per $1,000.00 on all gross receipts over $100,000.00 and less than $1,000,000.00,

Plus an additional amount of $0.75 per $1,000.00 on all gross receipts over $1,000,000.00 and less than $50,000,000.00,

Plus an additional amount of $0.50 per $1,000.00 on all gross receipts over $50,000,000.00 and less than $100,000,000.00,

Plus an additional amount of $0.25 per $1,000.00 on all gross receipts over $100,000,000.00.

For purposes of payment schedule C as applied to any person in the business of manufacturing, or any other payment schedule applicable to a manufacturer, the term "gross receipts" shall mean and include "the value of goods produced or manufactured." The "value of goods produced or manufactured" shall be measured by the gross receipt when the goods are ultimately sold, regardless of when or where the sale occurs.

(4) *Payment Schedule D:*

On less than $10,000.00 (gross receipts)$ 75.00

Over $10,000.00$ 75.00

Plus an additional amount of $1.25 per $1,000.00 on all gross receipts over $10,000.00

(5) *Payment Schedule E:*

Businesses located in the city limits: $350.00 on the first $100,000.00 in gross receipts plus $2.75 per $1,000.00 on all gross receipts over $100,000.00 for work done within the city limits; $1.375 per $1,000.00 for work done within the police jurisdiction; $1.25 per $1,000.00 for work done out of the police jurisdiction (up to $500,000.00); $0.25 per $1,000.00 for work done out of the police jurisdiction (in excess of $500,000.00).

Businesses located in the police jurisdiction: $350.00 on the first $100,000.00 in gross receipts plus $2.75 per $1,000.00 on all gross receipts over $100,000.00 for work done within the city limits; $1.375 per $1,000.00 for work done within the police jurisdiction; $0.625 per $1,000.00 for work done out of the police jurisdiction (up to $500,000.00); $0.125 per $1,000.00 for work done out of the police jurisdiction (in excess of $500,000.00).

Businesses located outside the police jurisdiction: $350.00 on the first $100,000.00 in gross receipts plus $2.75 per $1,000.00 on all gross receipts over $100,000.00 for work done within the city limits; $1.375 per $1,000.00 for work done within the police jurisdiction. For businesses not physically located in the city's jurisdiction, the taxpayer shall purchase a business license in advance based on the actual contract amount for the work to be performed.

For purposes of [payment] schedule E, "gross receipts" shall be defined as total businesses gross receipts, minus those amounts paid to "qualified subcontractors", as defined below.

Qualified subcontractors: Those individuals/entities holding a current City of Tuscaloosa business license listing contractor as the license category not to include the exclusions listed below.

Exclusions: Those individuals/entities whose primary business is not that of a contractor and/or those who hold a contractor's license for the sole purpose of the construction/maintenance of their own property.

Job Performed	Business Location		
	City	Police Jurisdiction	Out
City	$2.75	$2.75	$2.75
Police Jurisdiction	$1.375	$1.375	$1.375
	$1.25—$500,000.00	$0.625—$500,00.000	-0-
Out	$0.25—over $500,000.00	$.125—over $500,000	-0-

(6) *Payment Schedule G:*

$75.00 on the first $10,000.00 plus an additional amount of $1.25 per $1,000.00 on all gross receipts of over $10,000.00 up to $500,000.00 plus an additional amount of $1.50 per $1,000.00 on all gross receipts over $500,000.00.

(7) *Payment Schedule H:*

$75.00 on the first $10,000.00 plus an additional amount of $4.00 per $1,000.00 on all gross receipts over $10,000.00.

(8) *Payment Schedule I:*

1 to 3 employees$ 75.00

More than 3, per employee$ 25.00

(9) *Payment Schedule J:*

Insurance, fire and marine: Each fire and marine insurance company, $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 new companies shall pay a flat minimum license of $50.00 on which there shall be an adjustment on the above basis at the expiration of the year.

(10) *Payment Schedule K:*

Insurance, other than fire, marine and fraternal: Each insurance company other than fire, marine and fraternal shall pay a license of $50.00 plus $1.00 on each $100.00 and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during such year to citizens and residents of the city.

(11) *Payment Schedule L:*

$75.00 plus an additional amount of $2.25 per $1,000.00 of gross receipts.

(12) *Payment Schedule O:*

$100.00 on the first $25,000.00, plus an additional amount of $1.25 per $1,000.00 on all gross receipts over $25,000.00 up to $1,000,000.00, plus an additional amount of $0.75 per $1,000.00 on all gross receipts over $1,000,000.00.

(13) *Payment Schedule S:*

$75.00 on the first $20,000.00 of gross receipts plus an additional amount of $1.00 per $1,000.00 on all gross receipts over $20,000.00

(14) *Payment Schedule U:*

$300.00 plus an additional amount of $0.75 per $1,000.00 of gross receipts.

(15) *Payment Schedule V:*

$75.00 plus an additional amount of $5.00 per $1000.00 of gross receipts.

(16) *Payment Schedule W:*

Flat rate annually plus a monthly license of seven (7) per cent of the gross receipts from the sale of liquor. Notwithstanding any other provision of law, the flat rate payment shall be due and payable on or before the due date of the annual business licenses, and the seven (7) per cent gross receipts portion of the license shall be reported and due to be paid monthly on or before the twentieth day of each month following the calendar month in which the liquor sale was made. The revenue department shall issue the license at the time of payment of the flat rate annual portion of the license; however, any license issues under Payment Schedule W shall be considered a monthly business license.

(17) *Payment Schedule X:*

1) 1 to 4 vehicles	$500.00
2) 5 to 9 vehicles	$1,000.00
3) 10 to 14 vehicles	$1,500.00
4) 15 to 19 vehicles	$2,000.00
5) 20 and above	$2,500.00

(18) *Payment Schedule Y:*

On the first $100,000.00 (gross receipts): $125.00.

Plus an additional amount of $1.00 per $1,000.00 on all gross receipts over $100,000.00 and less than $1,000,000.00.

Plus an additional amount of $0.50 per $1,000.00 on all gross receipts over $1,000,000.00 and less than $10,000,000.00.

Plus an additional amount of $0.25 per $1,000.00 on all gross receipts over $10,000,000.00 and less than $100,000,000.00.

Plus an additional amount of $0.14 per $1,000.00 on all gross receipts over $100,000,000.00 and less than $1,000,000,000.00.

Plus an additional amount of $0.07 per $1,000.00 on all gross receipts over $1,000,000,000.00 and less than $10,000,000,000.00.

Plus an additional amount of $0.04 per $1,000.00 on all gross receipts over $10,000,000,000.00.

For purposes of payment schedule Y as applied to any person in the business of manufacturing, or any other payment schedule applicable to a manufacturer, the term "gross receipts" shall mean and include "the value of goods produced or manufactured." The "value of goods produced or manufactured" shall be measured by the gross receipt when the goods are ultimately sold, regardless of when or where the sale occurs.

(Ord. No. 7195, § 1, 1-15-08; Ord. No. 7220, § 1, 3-25-08; Ord. No. 7671, § I, 5-10-11; Ord. No. 8452, § 1, 11-22-16; Ord. No. 8876, § 1, 10-22-19; Ord. No. 9052, 4-20-21; Ord. No. 9423, § 1, 9-12-23)