

## 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)

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

WINFIELD
2025

Classifications	Business License Fee Schedules	Fee or Fee Calculation	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?
111017	Farming and Crop Production	less than \$100,000	\$150
112017	Animal Production	\$100,000 to \$250,000	\$200
115017	Agriculture Support	and 1/20 of 1% on all gross annual receipts above \$250,000	
441017	Motor Vehicle Parts & Accessories		
441027	Motor Vehicles-New and/or Used		
441037	Mechanical Car Wash	less than \$50,000.00	\$150
		\$50,000 and less than \$100,000	\$250
113017	Forestry	less than \$100,000	\$150
		and 1/10 of 1% on all gross receipts above \$100,000	
114017	Fishing and Hunting	less than \$100,000	\$150
		\$100,000 to \$250,000	\$200
		and 1/30 of 1% on all gross receipts over \$500,000	
212017	Mining	Flat Rate	\$300
213017	Mining Support Services	Flat Rate	\$275

221017	Utilities-Electric Power	State Regulated 11-51-129	
221027	Utilities-Natural Gas		
221037	Utilities-Water, Sewage Treatment, Steam, & Other Uses		
236017	Contractors-General Contractors	less than \$25,000	\$150.00
237027	Contractors-Heavy Construction	\$25,000 to \$75,000	\$200.00
237187	Contractors-Building Equipment & Mechanical	\$75,000 to \$150,000	\$250.00
238037	Contractors-Plumbing/HVAC	\$150,000 to \$250,000 and Up	\$300.00
238057	Contractors-Electrical	and in addition, thereto, \$1 on each \$1000 over \$250,000	
238067	Contractors-Masonry & Stone		
238077	Contractors-Painting, Drywall, Acoustical, & Insulation		
238087	Contractors-Carpentry		
238017	Contractors-Floor Coverings/All Types		
238117	Contractors-Roofing, Siding, & Sheet Metal		
238127	Contractors-Concrete		
238147	Contractors-Structural Steel		
238157	Contractors-Glass & Glazing		
238167	Contractors-Excavation & Site Development		
238177	Contractors-Wrecking & Demolition		
238197	Contractors-Speciality Trades		
561037	Landscaping Services		
238207	Residential Re-Modeling/Minor Repairs	More Than \$10,000	\$150
311017	Manufacturing-Food	On less than \$250,000	\$250
312017	Manufacturing-Beverages	\$250,000 and less than \$500,000	\$350
314017	Manufacturing-Other	\$500,000 but less than \$1,000,000	\$450
321017	Manufacturing-Wood	\$1,000,000 but less than \$3,000,000	\$700
324017	Manufacturing-Petroleum & Coal	\$3,000,000 but less than \$6,500,000	\$900
326017	Manufacturing-Plastic & Rubber	\$6,500,000 but less than \$10,000,000	\$1,050
327017	Manufacturing-Non Metallic	\$10,000,000 and over	\$1,300
322017	Metal Fabrication		
333017	Manufacturing-Machinery		
336017	Manufacturing-Transportation		
337017	Manufacturing-Furniture		
339017	Manufacturing-Misc		
493017	Warehousing/Storage		
312090	Beer Wholesale	Code of Ala. 1975, 28-3A-1	
312100	Wine Wholesale	Flat Rate	
312120	Warehouse License	Flat Rate	\$500
312031	Class I Club Retail Liquor License	Code of Ala. 1975, 28-3A-1	
312032	Class II Club Retail Liquor License	Flat Rate	\$3,500
312010	Lounge Retail Liquor License	Code of Ala. 1975, 28-3A-1	
312011	Retail Liquor For Off Premises Consumption	Flat Rate	\$2,500
312020	Restaurant Retail Liquor License	Flat Rate	\$2,000

312070	Retail Table Wine License For Off Premises Consumption	Code of Ala. 1975, 28-3A-1	
312060	Retail Table Wine For On Premises & Off Premises Consumption	Annual Fee of 50% of the amount charged by the state	
312040	Retail Beer For On Premises & Off Premises Consumption		
312050	Retail Beer For Off Premises Consumption		
312150	Special Retail Liquor License For On Premises Consumption-30 Days Or Less	Flat Rate	\$350
312160	Special Retail Liquor License For On Premises Consumption -More Than 30 Days	Flat Rate	\$500
312140	Special Events Retail License For On Premises Consumption	Flat Rate	\$1,000
312200	Manufacturer License (Alcohol)	Flat Rate	\$350
312210	Importer License		
312080	Wholesale Liquor License	Flat Rate	\$750
421017	Wholesale Trade-Durable	less than \$50,000.00	\$150
422027	Wholesale Trade-Non Durable	\$50,000 and less than \$100,000	\$250
423930	Recycling-All Scrap & Waste	and 1/20 of 1% on all gross annual receipts above \$100,000	
423017	Metal Dealers	less than \$400,000 and 1/20 of 1% on the gross annual receipt over \$400,000	\$150
442017	Retail-Furniture	less than \$50,000.00	\$150
443017	Retail-Electronic & Appliance	\$50,000 and less than \$100,000	\$250
444017	Retail-Building Materials & Gardening Equipment	and 1/20 of 1% on all gross annual receipts above \$100,000	
446017	Retail-Health & Personal Care		
447017	Retail-Gasoline		
448017	Retail-Clothing & Accessories		
451017	Retail-Sporting Goods & Hobbies		
452017	Retail-General Merchandise		
453017	Retail-Used Merchandise		
453027	Retail-Misc		
453037	Retail-Office Equipment/Supplies		
445017	Retail-Food & Beverage	less than \$100,000 \$100,000 to \$250,000 and 1/30 of 1% on all gross receipts over \$500,000	\$150 \$200
453047	Fireworks Stands	Flat Rate per stand	\$250
453998	Retailer of Fireworks/Permanent Location	less than \$100,000 and 1/20 of 1% on all gross annual receipts above \$100,000	\$350
453057	Auction Houses	less than \$50,000.00	\$150
453067	Retail-Mobile Homes	\$50,000 and less than \$100,000	\$250
454017	Non-Store Retailers	and 1/20 of 1% on all gross annual receipts above \$100,000	
482017	Rail Transportation	State Regulated 11-51-124	
483017	Water Transportation	Flat Rate	\$300
484017	Truck Transportation	Flat Rate	\$150

484027	Truck Transportaion-Terminal	State Regulated 37-3-33	
488017	Wrecker Services	less than \$400,000 and 1/20 of 1% on all gross receipts above \$400,000	\$225
492017	Couriers	Flat Rate	\$150
492210	Courier Services (Restaurant Meals, etc)		
511017	Publishing Industries, Except Internet	less than \$100,000	\$200
812037	Linen & Uniform Services	\$100,000 to \$250,000 and 1/20 of 1% on all gross receipts above \$250,000	\$250
512017	Theaters	Flat Rate	\$250
515017	Broadcasting	less than \$50,000.00 and 1/10 of 1% on all gross receipts above \$50,000	\$200
517017	Telecommuications-Telephone Local	State Regulated 11-51-128	
517037	Telecommunications-Cellular	Flat Rate	\$300
517047	Telecommunications-Reseller of Service		
519017	Information Services	less than \$100,000 \$100,000 to \$250,000 and 1/20 of 1% on all gross receipts above \$250,000	\$150 \$200
522017	Bank Main Office	State Regulated 11-51-130	
522027	Bank Branch	State Regulated 11-51-130	
522037	Savings & Loan	State Regulated 11-51-131	
522047	Savings & Loan Branch	State Regulated 11-51-131	
522057	Pawn Brokers	Flat Rate	\$350
522067	Credit Services	less than \$50,000 \$50,000 to \$200,000 \$200,000 and above	\$150 \$200 \$250
522077	Mortgage & Non-Mortgage	less than \$50,000 \$50,000 to \$200,000 \$200,000 and above	\$200 \$250 \$300
524017	Insurance-Fire/Marine	\$4 on each \$100 or major fraction thereof gross premiums received during the proceeding year less premiums returned by cancellation	
524027	Insurance Claims Adjusting	less than \$50,000 \$50,000 to \$200,000 \$200,000 and above	\$200 \$250 \$300
524037	Insurance-Health, Allied, & All Other Premium	State Regulated 11-51-120/123	

525017	Insurance-Funds, Trust, & Other Financial Agencies	less than \$50,000	\$200
		\$50,000 to \$200,000	\$250
		\$200,000 and above	\$300
531017	Real Estate	less than \$50,000	\$200
		\$50,000 to \$200,000	\$250
		\$200,000 and above	\$300
532017	Motor Vehicle Rental	First 3 rentals	\$200
		each additional	\$20
532027	Rental & Leasing	less than \$100,000	\$150
		\$100,000 to \$250,000	\$200
		and 1/20 of 1% on all gross receipts above \$250,000	
541017	Attorneys At Law	less than \$50,000	\$200
541027	Account/Public Accounts	\$50,000 to \$200,000	\$250
541037	Architect	\$200,000 and above	\$300
541047	Doctors		
541057	Dentists		
541067	Chiropractor		
541077	Optician		
541087	Engineer		
541097	Surveyor		
541107	Computer Programmer		
541117	Photographer		
541127	Veterinarian		
541137	Professional Services Not Classified		
621027	Outpatient Care Center		
551027	Management Companies	less than \$100,000	\$150
561017	Exterminating Services	\$100,000 to \$250,000	\$200
561027	Janitorial Firm	and 1/20 of 1% on all gross receipts above \$250,000	
561047	Administrative Services		
562017	Waste Management		
611017	Educational Services		
611027	Schools		
621037	Ambulance Service	First Ambulance	\$175
		each additional	\$15
621047	Air Ambulance	Flat Rate per unit	\$400
622017	Hospitals	25 Beds or less	\$300
		each additional bed	\$10
623017	Nursing Care	less than \$100,000	\$150
624017	Social Assistance	\$100,000 to \$250,000	\$200
624027	Day Care-Children & Infants	and 1/20 of 1% on all gross receipts above \$250,000	

623027	Nursing Homes	5 Beds or less	\$200
		each additional bed	\$5
711017	Circuses/Carnivals	Flat Rate per week	\$350
711027	Special Events	Flat Rate	\$150
712017	Museums	Flat Rate	\$150
713017	Amusements-Billiards	1 to 4 tables	\$300
		each additional table	\$75
713027	Amusements-Bowling Alley	First alley	\$200
		each additional alley	\$20
713037	Amusements-Misc	Flat Rate	\$150
713047	Fitness Center	Flat Rate	\$150
721017	Accomodations-Hotels, Motels, Similar Facilities	15 rooms or less	\$200
		each additional room	\$10
721027	Accomodations-Trailer, Travel, RV Parks	First 4 trailer spaces	\$250
		each additional space	\$15
722017	Restaurant-Full Service	less than \$100,000	\$150
722027	Restaurant-Limited	\$100,000 to \$250,000	\$200
722037	Caterers	\$250,000 and above	\$250
		and 1/30 of 1% on all gross receipts above \$500,000	
811017	Repair & Maintenance-Motor Vehicles	less than \$100,000	\$150
811027	Repair & Maintenance-Electronic & Appliance	\$100,000 to \$250,000	\$200
811037	Repair & Maintenance-Commercial Equipment	and 1/20 of 1% on all gross receipts above \$250,000	
811490	Gunsmith	less than \$50,000	\$150
		\$50,000 to \$100,000	\$200
812017	Personal Services	First operator	\$100
		each additional operator	\$15
812047	Laundry-Coin Operated	less than \$50,000	\$150
		\$50,000 to \$150,000	\$200
		\$150,000 to \$250,000	\$250
		and 1/20 of 1% on all gross receipts above \$250,000	
812057	Dry Cleaners	less than \$100,000	\$150
999017	Business Services Not Classified	\$100,000 to \$250,000	\$200
999027	Personal Services Not Classified	and 1/20 of 1% on all gross receipts above \$250,000	
812067	Pet Care Services(Except Veterinary)	less than \$50,000	\$150
812220	Pet Crematory	\$50,000 to \$100,000	\$250
812077	Funeral Home Services	and 1/20 of 1% on all gross receipts above \$250,000	

