



Town of Shorter (9702) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the Town of Shorter

All businesses operating in the city limits or police jurisdiction of the Town of Shorter must purchase an annual business license prior to the commencement of business. A Macon County license must also be purchased either online or by form using the below instructions.

How to file:

- **Preferred Method:** To remit payment online: Go to <https://rds.bizlicenseonline.com>. Complete a simple registration, file and pay online. Any required certifications can be emailed to businesslicensesupport@avenuinsights.com.
- To remit payment by form: Complete the Business License Application located at www.avenuinsights.com. For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

Make your check payable to **Tax Trust Account** and mail to:

Avenu Business License Department,
P.O. Box 830900,
Birmingham, AL 35283-0900.

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

- **License Due Date:** Renew annually on January 1st.
- **License Delinquent Date:** Licenses are considered delinquent after January 31st.
- **License Expiration:** All licenses (except temporary licenses) expire December 31st.

To prevent a delay in the issuance of a license, please note the following:

- Gross-based schedules must report gross receipts for the previous year.
- Unit-based schedules must provide the number of units. Units may refer to number of employees, square footage, vehicles, days, agents, etc. See fee schedule for details for each business type.
- Schedules that indicate certification is required must have a copy of the certification submitted with the application.

General Information/FAQs

Certification Requirements

All municipalities are required to obtain a copy of each individual/entity's board certifications and/or permits prior to issuance of a municipal business license. For a list of types of licenses that require board certification, www.avenuinsights.com. Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license by Avenu does not permit business operation unless the business is properly zoned and/or in compliance with all applicable laws/rules and meet all required certifications.

Gross Receipts. Definition of

AL Code § 11-51-90.1 (2016)

(6) GROSS RECEIPTS. A measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

a. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer, and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local, or federal, including utility gross receipts taxes levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state, or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

b. A different basis for calculating the business license may be used by a municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90.2.

c. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within a municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by a municipality.

d. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowings, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

Location Specific, Definition

The up-to-date physical location must be provided on all renewals in order to prevent delays in the issuance of the license.

a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

(i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.

(ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.

(iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

(iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.

(v) All business claimed by a branch office or offices must be conducted by and through said office or offices.

(vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

New Business Information

Every person who commences business on or after July 1st may pay one-half (1/2) the annual license for such business for that calendar year.

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

Police Jurisdiction (PJ), Definition and Rate of

Not applicable in Shorter.

Penalty and Interest, Rate of

Failure to purchase a license can be punishable by a fine not to exceed the sum of five hundred dollars (\$500.00).

All licenses not paid within thirty (30) days from the date they fall due (January 1st) will increase by a 15% penalty due February 1st plus interest at the current state interest rate. An additional 15% penalty will be due March 2nd plus interest at the current state interest rate per month thereafter.

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

Posting of License

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

Transfer of License information

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

Type of License

Gross-based licenses require the gross receipts to be provided. See Gross Receipts definition for more information. Unit-based licenses require the number of units (employees, vehicles, rooms, agents, days, etc.) to be provided. Flat-based fees have the rates indicated. Failure to provide the required information will delay the issuance of the license.

Zoning

If a business intends to maintain a physical location within the municipality, there are normally zoning and building code approvals required prior to the issuance of a license. In certain instances, a business may simply be required to register with the municipality to create a mechanism for the reporting and payment of any tax liabilities. Contact the municipality for any zoning, building code and/or tax liability requirements. The completion and submission of the form does not guarantee the approval or subsequent issuance of a license to do business. Any prerequisites for a particular type and location of the business must be satisfied prior to licensing.

Questions?

All questions regarding the business license renewal process should be directed to Avenu.

Website: www.avenuinsights.com
Email: businesslicensesupport@avenuinsights.com
Phone: 800.556.7274

Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
7211.91	Gross	Accommodations - bed and breakfast inns and services	D
7211.10	Gross	Accommodations - hotels, motels and similar facilities	C
7213.10	Gross	Accommodations - rooming houses and boarding houses	E
7212.14	Gross	Accommodations - trailer parks, RV parks, and travel parks	E
5412.11	Gross	Accountant/CPAs - individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	A
5614.39	Gross	Administrative services - answering, employment, office, secretarial, travel	C
5242.92	Gross	Agent Office - administration of third parties, pension funds, annuities, etc.	B
1151.14	Gross	Agriculture support - cotton gins, farm management, post-harvest activities	F
4811.11	Gross	Air transportation - airline tickets, shipping, freight, charters service	B
3121.41	Flat	Alcohol - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
6219.10	Gross	Ambulance - ambulance company and/or services	D
7139.90	Gross	Amusement - arcades, golf clubs, marinas, fitness, bowling centers	B
1129.90	Gross	Animals - dairy, cattle, ranching, sheep, raising chickens, poultry	F
3159.99	Gross	Apparel manufacturing - women, men, children, hosiery, outerwear, accessories	D
3352.11	Gross	Appliance manufacturing - small appliance, lighting, electrical, battery, freezer	C
5413.10	Gross	Architect - individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	A
7112.19	Gross	Arts and sports - dance, musical, teams, tracks, promoters, agents	B
5411.10	Gross	Attorney/Lawyers - individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	A
5211.11	State Law	Bank Branch or ATM - not main office of bank	U
5211.10	State Law	Bank Main Office - not branch location or ATM	U
3121.22	Flat	Beer - off premise - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
3121.21	Flat	Beer – on/off premise - state regulated through ABC	H

		Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	
3121.32	Flat	Beer & Wine - wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
3121.00	Gross	Beverage manufacturing - all types of soft drinks, bottled water, breweries, ice	E
5131.00	Gross	Broadcasting - radio and television stations	B
4441.30	Gross	Building materials - hardware, paint, home center, wallpaper, nursery	C
9100.03	Units	Category for number of - amusement devices and/or games Must provide number of devices/games	P
9100.04	Units	Category for number of - buses, taxis, trucks, or other equipment Must provide number of vehicles	Q
9100.05	Units	Category for number of - employees as a basis for calculating license Must provide number of employees	R
9100.02	Units	Category for number of - pool tables Must provide number of pool tables	O
9100.06	Units	Category for number of - square feet used for calculating license amount Must provide amount of square feet	S
9100.01	Units	Category for number of - vending machines for all types vending Must provide number of vending machines	N
7223.20	Gross	Caterers - and/or mobile food services Must Provide Board Certification: Department of Health Permit	C
3259.98	Gross	Chemical manufacturing - of fertilizer, wood, pesticide, paint, soap, resin, plastic	C
6213.10	Gross	Chiropractor - individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	A
4481.90	Gross	Clothing & accessories - men, women, children, infant, shoe, jewelry	B
3344.19	Gross	Computer & electronic manufacturing - audio, video, circuit boards, peripherals	C
5415.11	Gross	Computer Programmer - individual and/or professional firm license	A
2333.21	Flat	Contractors - general contractors - itinerant not local Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	T
2333.20	Gross	Contractors - general contractors, commercial building, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E

2349.91	Flat	Contractors - heavy construction - itinerant not local Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	T
2349.90	Gross	Contractors - heavy construction, highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	D
2359.50	Gross	Contractors - building equipment & mechanical install	E
2355.10	Gross	Contractors - carpentry contractors	E
2357.10	Gross	Contractors - concrete contractors	E
2354.20	Gross	Contractors - drywall, acoustical & insulation	E
2353.10	Gross	Contractors - electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	E
2359.30	Gross	Contractors - excavation and site development	E
2355.20	Gross	Contractors - floor coverings/all types	E
2359.20	Gross	Contractors - glass and glazing contractors	E
2354.10	Gross	Contractors - masonry and stone contractors	E
2352.10	Gross	Contractors - painting and wall covering	E
2351.10	Gross	Contractors - plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	E
2351.11	Gross	Contractor – heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	
2356.10	Gross	Contractors - roofing, siding & sheet metal	E
2359.10	Gross	Contractors - structural steel erection	E
2354.30	Gross	Contractors - tile, marble, terrazzo & mosaic	E
2358.10	Gross	Contractors - water well drilling & irrigation	E
2359.40	Gross	Contractors - wrecking and demolition	E
2359.90	Gross	Contractors - non-general & non-heavy	D
2359.91	Gross	Contractors-Itinerant, not local	T
4922.10	Gross	Couriers - couriers and local messengers, services, local delivery services	C
5223.90	Gross	Credit services - companies and activities related to credit and mediation	B
9999.99	Gross	Delivery Inside City Limits	Section 21
9999.98	Gross	Delivery Outside City Limits	Section 21

6212.00	Gross	Dentist - individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	A
7224.10	Gross	Drinking Establishment - club, lounge, bar or other Must also purchase 312121, 312131, 312141 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	B
6116.99	Gross	Educational services - technical, computer, sports, services, business	D
4431.12	Gross	Electronic & appliance store - household, radio, television, computers	B
5413.30	Gross	Engineer - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
5617.10	Gross	Exterminating services - exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	E
1119.98	Gross	Farming - agriculture, crop production, nursery, fruit, growers	F
1141.19	Gross	Fishing & hunting - hunting and trapping, finfish, shellfish, supplies	E
4451.20	Gross	Food & beverage stores - grocery, convenience store, markets	F
3119.91	Gross	Food manufacturing - meat, seafood, grain, fruit, dairy, animal, poultry processing	F
1131.10	Gross	Forestry - logging, forestry, timber track operations, timber management	D
8129.90	Flat	Fortune Teller or Clairvoyant - individual reader license	M
5259.90	Gross	Funds, trusts, other financial agencies - agents, agencies, investments	A
4422.90	Gross	Furniture - furniture, home furnishings, stores, floor coverings, window	C
3371.29	Gross	Furniture manufacturing - cabinets, office, household, beds, medical, kitchen	C
4471.10	Gross	Gasoline Retail - selling gasoline with or without convenience stores	E
4521.10	Gross	General merchandise stores - department, warehouse clubs, superstores	C
4461.99	Gross	Health care stores - drug, pharmacy, cosmetic, optical, health food	C
6214.91	Gross	HMO - medical centers and services	B
6221.10	Gross	Hospitals - surgical, substance abuse, psychiatric, general care, special	C
5141.90	Gross	Information services - all types of information services	A
5241.26	State Law	Insurance Company - casualty, fire, and/or marine premiums	11-51-120/123
5241.28	State Law	Insurance Company - health, allied and all other premiums	11-51-120/123

5617.20	Gross	Janitorial firm - janitorial cleaning services - individual or firm	F
3169.93	Gross	Leather manufacturing - shoes, luggage, handbag, related products, all footwear	D
3339.90	Gross	Machinery manufacturing - office machinery, industrial, engines, farm, HVAC	C
5511.10	Gross	Management companies - offices, enterprises, regional, corporate	B
3329.99	Gross	Metal fabrication - cutlery, structural, ornamental, machine shops	D
2122.99	Gross	Mining - (except for oil and gas) all related mining activities	C
2131.12	Gross	Mining support services - for oil and gas mining activities, oil/gas wells	C
3399.99	Gross	Miscellaneous manufacturing - specialty manufacturing not defined in separate categories	B
4539.98	Gross	Miscellaneous retailers - florist, gift, novelty, pet, art, tobacco, used merchandise	B
5121.31	Gross	Motion pictures - theatres, videos, recording, drive-ins, sound studios,	A
4413.10	Gross	Motor vehicle parts - auto, motorcycles, boats, parts, accessories	C
4413.11	Gross	Motor vehicles - new and/or used - dealerships and lots Must Provide Board Certification: Revenue Department - Regulatory License	D
7121.90	Gross	Museums - museums and historical sites, zoos, botanical gardens, parks	C
3273.31	Gross	Nonmetallic manufacturing - glass, cement, lime, pottery, ceramic, brick, tile	C
4543.92	Flat	Non-Store Retailer - peddlers license / itinerant peddler	T
4543.91	Flat	Non-Store Retailer - peddlers license / local peddler	I
4543.90	Gross	Non-store retailers - vending machine operators, direct selling, mail order	D
6231.10	Gross	Nursing care - residential care facility, day care, assisted living	C
6233.12	Gross	Nursing Home - care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	D
2111.11	Gross	Oil and gas extraction - natural gas liquid extraction, crude extraction	C
6213.20	Gross	Optometrist - individual and/or firm professional license Must Provide Board Certification: Optometry Board	A
3141.29	Gross	Other manufacturing - mill operations not covered in 313, rugs, linen, curtains	E
6214.98	Gross	Outpatient Care Centers - all other types of services	C
4453.10	Gross	Package Stores - selling beer, wine and liquor plus general merchandise Must also purchase 312122, 312131, 312141	D

		Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	
3222.29	Gross	Paper manufacturing - pulp, paper, and converted products, stationary, tubes, cores	E
4851.14	State Law	Passenger transportation - bus terminals state regulated	37-3-33
4851.13	Gross	Passenger transportation - charter and other vehicle transit services	B
4853.21	Units	Passenger transportation - number of taxis, cabs, limousines, or buggies Must provide number of vehicles	J
4853.20	Units	Passenger transportation - taxi cabs, limousine service, buggy, charters Must provide number of vehicles	J
5222.98	Gross	Pawn Shop - whether title pawn or merchandise	A
8121.99	Gross	Personal Services - hair, skin, diet, other	B
8121.00	Gross	Personal Services -barber, beautician Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	B
8121.01	Gross	Personal Services - nail	B
8121.02	Gross	Personal Services - tanning	B
3241.99	Gross	Petroleum and coal manufacturing - asphalt, grease, roofing, paving products	C
5419.21	Gross	Photographer - studios, portrait, commercial, services	A
6211.11	Gross	Physician - individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	A
3262.91	Gross	Plastic & rubber manufacturing - tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
3315.28	Gross	Primary metal manufacturing - iron, steel, aluminum, wire, copper, foundries	C
3231.12	Gross	Printing - screen, quick, digital, books, lithographic, handbills, commercial	D
5419.90	Gross	Professional Services Not Elsewhere Classified - scientific, technical	A
5111.99	Gross	Publishing industries - newspaper, book, periodical, databases, software	B
4821.10	State Law	Rail transportation - transportation, ticket offices, state regulated	11-51-124
5313.90	Gross	Real estate - offices, agents, brokers, management, appraisers	B
5324.90	Gross	Rental and leasing - auto, truck, trailer, RV, all tangible property	C
5322.30	Gross	Rental and leasing - movie and video rental	D
8114.12	Gross	Repairs and maintenance - all appliances, home & garden equipment	D

8112.19	Gross	Repairs and maintenance - all electronic equipment	B
8111.18	Gross	Repairs and maintenance - auto, paint/body, carwash, other vehicular repairs	C
7221.10	Gross	Restaurant - full service restaurant facility Must Provide Board Certification: Department of Health Permit	D
7222.11	Gross	Restaurant - limited facility or service Must Provide Board Certification: Department of Health Permit	D
5221.21	State Law	Saving and Loans Branch or ATM - not main office of Saving and Loans	U
5221.20	State Law	Savings and Loans Main - not branch location or ATM	U
5239.99	Gross	Securities, commodity - brokerage, portfolio, investment, other Must Provide Board Certification: Alabama Electronic Security Board of Licensure	A
4879.90	Gross	Sightseeing - scenic and sightseeing, land, air, water, special transportation	A
6242.29	Gross	Social assistance - shelters, vocational, child care, abuse, emergency	E
7113.10	Flat	Special Events - promoter or activity - see schedule for rates	L
4511.20	Gross	Sporting goods & hobbies - toy, fish, gun, books, games	B
5413.60	Gross	Surveyor - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
5133.22	Gross	Telecommunications - cellular and other wireless, paging	K
5133.30	Gross	Telecommunications - resellers of service	K
5133.10	State Law	Telecommunications - telephone local per 11-51-128	\$30 (K)
5133.20	State Law	Telecommunications - telephone long distance per 11-51-128	\$8 (K)
3131.12	Gross	Textile manufacturing - fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
3361.12	Gross	Transportation manufacturing - manufacturing auto, truck, trailer, motor home, boat, ship	D
4841.22	Gross	Truck transportation - local, long-distance, freight, moving, and storage	C
4842.30	State Law	Truck transportation - terminal - state regulated	37-3-33
9991.11	Gross	Unclassified miscellaneous business services not elsewhere classified	C
9992.22	Gross	Unclassified miscellaneous personal services not elsewhere classified	B
4533.10	Gross	Used Merchandise Stores - books, miscellaneous, consignment, flea market	F

2211.22	State Law	Utilities - electric power or light company - state regulated	G
2212.10	State Law	Utilities - natural gas company - state regulated	G
2213.10	State Law	Utilities - water, sewage treatment, steam, and other	G
5419.40	Gross	Veterinarian - individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	A
4931.10	Gross	Warehousing and storage - distribution, household, refrigerated, special	F
5629.98	Gross	Waste management - companies, trucks, septic tanks, landfill, services,	F
4832.12	Gross	Water transportation - coastal, freight forwarders, inland, passenger	B
4219.90	Gross	Wholesale trade - durable, vehicle, machinery, equipment, furniture	E
4227.20	Gross	Wholesale trade - wholesale gasoline distributor	F
4229.90	Gross	Wholesale trade -non-durable, paper, apparel, grocery, beverages, dairy	E
3121.31	Flat	Wine - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
3219.99	Gross	Wood manufacturing - sawmills, wood preservation, veneer, trusses, millwork	F

Schedule "A"

Gross Receipts Range	FEE:
\$0 - \$99,999.99	\$110
\$100,000 - \$199,999.99	\$346 + \$2.72 per M in excess of \$100,000
\$200,000 - \$299,999.99	\$618 + \$2.35 per M in excess of \$200,000
\$300,000 - \$399,999.99	\$853 + \$2.21 per M in excess of \$300,000
\$400,000 - \$499,999.99	\$1,074 + \$2.16 per M in excess of \$400,000
\$500,000 - \$599,999.99	\$1,290 + \$2.11 per M in excess of \$500,000
\$600,000 - \$699,999.99	\$1,501 + \$2.05 per M in excess of \$600,000
\$700,000 - \$799,999.99	\$1,706 + \$2 per M in excess of \$700,000
\$800,000 - \$899,999.99	\$1,906 + \$1.95 per M in excess of \$800,000
\$900,000 - \$999,999.99	\$2,101 + \$1.89 per M in excess of \$900,000
\$1,000,000 - \$1,099,999.99	\$2,290 + \$1.84 per M in excess of \$1,000,000
\$1,100,000 - \$1,199,999.99	\$2,274 + \$1.79 per M in excess of \$1,100,000
\$1,200,000 - \$1,299,999.99	\$2,653 + \$1.73 per M in excess of \$1,200,000
\$1,300,000 - \$1,399,999.99	\$2,826 + \$1.68 per M in excess of \$1,300,000
\$1,400,000 - \$1,499,999.99	\$2,994 + \$1.63 per M in excess of \$1,400,000
\$1,500,000 - \$1,999,999.99	\$3,157 + \$1.60 per M in excess of \$1,500,000
\$2,000,000 - \$2,499,999.99	\$3,957 + \$1.57 per M in excess of \$2,000,000
\$2,500,000 - \$2,999,999.99	\$4,742 + \$1.55 per M in excess of \$2,500,000
\$3,000,000 - \$3,499,999.99	\$5,517 + \$1.49 per M in excess of \$3,000,000
\$3,500,000 - \$3,999,999.99	\$6,262 + \$1.44 per M in excess of \$3,500,000
\$4,000,000 - \$4,999,999.99	\$6,982 + \$1.39 per M in excess of \$4,000,000
\$5,000,000 - \$5,999,999.99	\$8,372 + \$1.33 per M in excess of \$5,000,000
\$6,000,000 - \$7,999,999.99	\$9,702 + \$1.28 per M in excess of \$6,000,000
\$8,000,000 - \$10,999,999.99	\$12,262 + \$1.23 per M in excess of \$8,000,000
\$11,000,000 - \$13,999,999.99	\$15,952 + \$1.17 per M in excess of \$11,000,000
\$14,000,000 - \$57,999,999.99	\$19,462 + \$1.12 per M in excess of \$14,000,000
\$58,000,000 - \$91,999,999.99	\$68,742 + \$1.01 per M in excess of \$58,000,000
\$92,000,000 - \$.....	\$102,080 + \$0.80 per M in excess of \$92,000,000

Schedule "B"

Gross Receipts Range	FEE:
\$0 - \$99,999.99	\$110
\$100,000 - \$199,999.99	\$300 + \$2.41 per M in excess of \$100,000
\$200,000 - \$299,999.99	\$541 + \$2.05 per M in excess of \$200,000
\$300,000 - \$399,999.99	\$746 + \$1.94 per M in excess of \$300,000
\$400,000 - \$499,999.99	\$940 + \$1.89 per M in excess of \$400,000
\$500,000 - \$599,999.99	\$1,129 + \$1.84 per M in excess of \$500,000
\$600,000 - \$699,999.99	\$1,313 + \$1.80 per M in excess of \$600,000
\$700,000 - \$799,999.99	\$1,492 + \$1.75 per M in excess of \$700,000
\$800,000 - \$899,999.99	\$1,668 + \$1.70 per M in excess of \$800,000
\$900,000 - \$999,999.99	\$1,838 + \$1.66 per M in excess of \$900,000
\$1,000,000 - \$1,099,999.99	\$2,004 + \$1.61 per M in excess of \$1,000,000
\$1,100,000 - \$1,199,999.99	\$2,165 + \$1.56 per M in excess of \$1,100,000
\$1,200,000 - \$1,299,999.99	\$2,321 + \$1.52 per M in excess of \$1,200,000
\$1,300,000 - \$1,399,999.99	\$2,473 + \$1.47 per M in excess of \$1,300,000
\$1,400,000 - \$1,499,999.99	\$2,620 + \$1.42 per M in excess of \$1,400,000
\$1,500,000 - \$1,999,999.99	\$2,762 + \$1.40 per M in excess of \$1,500,000
\$2,000,000 - \$2,499,999.99	\$3,462 + \$1.38 per M in excess of \$2,000,000
\$2,500,000 - \$2,999,999.99	\$4,152 + \$1.35 per M in excess of \$2,500,000
\$3,000,000 - \$3,499,999.99	\$4,827 + \$1.31 per M in excess of \$3,000,000
\$3,500,000 - \$3,999,999.99	\$5,482 + \$1.26 per M in excess of \$3,500,000
\$4,000,000 - \$4,999,999.99	\$6,112 + \$1.21 per M in excess of \$4,000,000
\$5,000,000 - \$5,999,999.99	\$7,322 + \$1.17 per M in excess of \$5,000,000
\$6,000,000 - \$7,999,999.99	\$8,492 + \$1.12 per M in excess of \$6,000,000
\$8,000,000 - \$10,999,999.99	\$10,732 + \$1.07 per M in excess of \$8,000,000
\$11,000,000 - \$13,999,999.99	\$13,942 + \$1.03 per M in excess of \$11,000,000
\$14,000,000 - \$57,999,999.99	\$17,032 + \$0.98 per M in excess of \$14,000,000
\$58,000,000 - \$91,999,999.99	\$60,152 + \$0.89 per M in excess of \$58,000,000
\$92,000,000 - \$.....	\$90,412 + \$0.70 per M in excess of \$92,000,000

SCHEDULE “C”

Gross Receipts Range	FEE:
\$0 - \$99,999.99	\$110
\$100,000 - \$199,999.99	\$259 + \$2.05 per M in excess of \$100,000
\$200,000 - \$299,999.99	\$464 + \$1.76 per M in excess of \$200,000
\$300,000 - \$399,999.99	\$640 + \$1.66 per M in excess of \$300,000
\$400,000 - \$499,999.99	\$806 + \$1.62 per M in excess of \$400,000
\$500,000 - \$599,999.99	\$968 + \$1.58 per M in excess of \$500,000
\$600,000 - \$699,999.99	\$1126 + \$1.54 per M in excess of \$600,000
\$700,000 - \$799,999.99	\$1280 + \$1.50 per M in excess of \$700,000
\$800,000 - \$899,999.99	\$1,430 + \$1.46 per M in excess of \$800,000
\$900,000 - \$999,999.99	\$1,576 + \$1.42 per M in excess of \$900,000
\$1,000,000 - \$1,099,999.99	\$1,718 + \$1.38 per M in excess of \$1,000,000
\$1,100,000 - \$1,199,999.99	\$1,856 + \$1.34 per M in excess of \$1,100,000
\$1,200,000 - \$1,299,999.99	\$1,990 + \$1.30 per M in excess of \$1,200,000
\$1,300,000 - \$1,399,999.99	\$2,120 + \$1.26 per M in excess of \$1,300,000
\$1,400,000 - \$1,499,999.99	\$2,246 + \$1.22 per M in excess of \$1,400,000
\$1,500,000 - \$1,999,999.99	\$2,368 + \$1.20 per M in excess of \$1,500,000
\$2,000,000 - \$2,499,999.99	\$2,968 + \$1.18 per M in excess of \$2,000,000
\$2,500,000 - \$2,999,999.99	\$3,358 + \$1.16 per M in excess of \$2,500,000
\$3,000,000 - \$3,499,999.99	\$4,138 + \$1.12 per M in excess of \$3,000,000
\$3,500,000 - \$3,999,999.99	\$4,698 + \$1.08 per M in excess of \$3,500,000
\$4,000,000 - \$4,999,999.99	\$5,238 + \$1.04 per M in excess of \$4,000,000
\$5,000,000 - \$5,999,999.99	\$6,278 + \$1 per M in excess of \$5,000,000
\$6,000,000 - \$7,999,999.99	\$7,278 + \$0.96 per M in excess of \$6,000,000
\$8,000,000 - \$10,999,999.99	\$9,198 + \$0.92 per M in excess of \$8,000,000
\$11,000,000 - \$13,999,999.99	\$11,958 + \$0.88 per M in excess of \$11,000,000
\$14,000,000 - \$57,999,999.99	\$14,598 + \$0.84 per M in excess of \$14,000,000
\$58,000,000 - \$91,999,999.99	\$51,398 + \$0.76 per M in excess of \$58,000,000
\$92,000,000 - \$.....	\$77,398 + \$0.60 per M in excess of \$92,000,000

SCHEDULE “D”

Gross Receipts Range	FEE:
\$0 - \$99,999.99	\$110
\$100,000 - \$199,999.99	\$211 + \$1.72 per M in excess of \$100,000
\$200,000 - \$299,999.99	\$383 + \$1.47 per M in excess of \$200,000
\$300,000 - \$399,999.99	\$530 + \$1.38 per M in excess of \$300,000
\$400,000 - \$499,999.99	\$668 + \$1.35 per M in excess of \$400,000
\$500,000 - \$599,999.99	\$803 + \$1.32 per M in excess of \$500,000
\$600,000 - \$699,999.99	\$935 + \$1.28 per M in excess of \$600,000
\$700,000 - \$799,999.99	\$1,063 + \$1.25 per M in excess of \$700,000
\$800,000 - \$899,999.99	\$1,188 + \$1.22 per M in excess of \$800,000
\$900,000 - \$999,999.99	\$1,310 + \$1.18 per M in excess of \$900,000
\$1,000,000 - \$1,099,999.99	\$1,428 + \$1.15 per M in excess of \$1,000,000
\$1,100,000 - \$1,199,999.99	\$1,543 + \$1.12 per M in excess of \$1,100,000
\$1,200,000 - \$1,299,999.99	\$1,655 + \$1.08 per M in excess of \$1,200,000
\$1,300,000 - \$1,399,999.99	\$1,763 + \$1.05 per M in excess of \$1,300,000
\$1,400,000 - \$1,499,999.99	\$1,868 + \$1.02 per M in excess of \$1,400,000
\$1,500,000 - \$1,999,999.99	\$1,970 + \$1 per M in excess of \$1,500,000
\$2,000,000 - \$2,499,999.99	\$2,470 + \$0.98 per M in excess of \$2,000,000
\$2,500,000 - \$2,999,999.99	\$2,960 + \$0.97 per M in excess of \$2,500,000
\$3,000,000 - \$3,499,999.99	\$3,445 + \$0.93 per M in excess of \$3,000,000
\$3,500,000 - \$3,999,999.99	\$3,910 + \$0.90 per M in excess of \$3,500,000
\$4,000,000 - \$4,999,999.99	\$4,360 + \$0.87 per M in excess of \$4,000,000
\$5,000,000 - \$5,999,999.99	\$5,230 + \$0.83 per M in excess of \$5,000,000
\$6,000,000 - \$7,999,999.99	\$6,060 + \$0.80 per M in excess of \$6,000,000
\$8,000,000 - \$10,999,999.99	\$7,660 + \$0.77 per M in excess of \$8,000,000
\$11,000,000 - \$13,999,999.99	\$9,970 + \$0.73 per M in excess of \$11,000,000
\$14,000,000 - \$57,999,999.99	\$12,160 + \$0.70 per M in excess of \$14,000,000
\$58,000,000 - \$91,999,999.99	\$42,960 + \$0.63 per M in excess of \$58,000,000
\$92,000,000 - \$.....	\$64,380 + \$0.50 per M in excess of \$92,000,000

SCHEDULE “E”

Gross Receipts Range	FEE:
\$0 - \$99,999.99	\$110
\$100,000 - \$199,999.99	\$170 + \$1.33 per M in excess of \$100,000
\$200,000 - \$299,999.99	\$303 + \$1.17 per M in excess of \$200,000
\$300,000 - \$399,999.99	\$420 + \$1.11 per M in excess of \$300,000
\$400,000 - \$499,999.99	\$531 + \$1.08 per M in excess of \$400,000
\$500,000 - \$599,999.99	\$639 + \$1.05 per M in excess of \$500,000
\$600,000 - \$699,999.99	\$744 + \$1.03 per M in excess of \$600,000
\$700,000 - \$799,999.99	\$847 + \$1 per M in excess of \$700,000
\$800,000 - \$899,999.99	\$947 + \$0.97 per M in excess of \$800,000
\$900,000 - \$999,999.99	\$1,044 + \$0.95 per M in excess of \$900,000
\$1,000,000 - \$1,099,999.99	\$1,139 + \$0.92 per M in excess of \$1,000,000
\$1,100,000 - \$1,199,999.99	\$1,231 + \$0.89 per M in excess of \$1,100,000
\$1,200,000 - \$1,299,999.99	\$1,320 + \$0.87 per M in excess of \$1,200,000
\$1,300,000 - \$1,399,999.99	\$1,407 + \$0.84 per M in excess of \$1,300,000
\$1,400,000 - \$1,499,999.99	\$1,491 + \$0.81 per M in excess of \$1,400,000
\$1,500,000 - \$1,999,999.99	\$1,572 + \$0.80 per M in excess of \$1,500,000
\$2,000,000 - \$2,499,999.99	\$1,972 + \$0.79 per M in excess of \$2,000,000
\$2,500,000 - \$2,999,999.99	\$2,367 + \$0.77 per M in excess of \$2,500,000
\$3,000,000 - \$3,499,999.99	\$2,302 + \$0.75 per M in excess of \$3,000,000
\$3,500,000 - \$3,999,999.99	\$3,127 + \$0.72 per M in excess of \$3,500,000
\$4,000,000 - \$4,999,999.99	\$3,487 + \$0.69 per M in excess of \$4,000,000
\$5,000,000 - \$5,999,999.99	\$4,177 + \$0.67 per M in excess of \$5,000,000
\$6,000,000 - \$7,999,999.99	\$4,847 + \$0.64 per M in excess of \$6,000,000
\$8,000,000 - \$10,999,999.99	\$6,127 + \$0.61 per M in excess of \$8,000,000
\$11,000,000 - \$13,999,999.99	\$7,957 + \$0.59 per M in excess of \$11,000,000
\$14,000,000 - \$57,999,999.99	\$9,727 + \$0.56 per M in excess of \$14,000,000
\$58,000,000 - \$91,999,999.99	\$34,367 + \$0.51 per M in excess of \$58,000,000
\$92,000,000 - \$.....	\$51,707 + \$0.40 per M in excess of \$92,000,000

SCHEDULE “F”

Gross Receipts Range	FEE:
\$0 - \$99,999.99	\$110
\$100,000 - \$199,999.99	\$129 + \$1.03 per M in excess of \$100,000
\$200,000 - \$299,999.99	\$232 + \$0.88 per M in excess of \$200,000
\$300,000 - \$399,999.99	\$320 + \$0.83 per M in excess of \$300,000
\$400,000 - \$499,999.99	\$403 + \$0.81 per M in excess of \$400,000
\$500,000 - \$599,999.99	\$484 + \$0.79 per M in excess of \$500,000
\$600,000 - \$699,999.99	\$563 + \$0.77 per M in excess of \$600,000
\$700,000 - \$799,999.99	\$640 + \$0.75 per M in excess of \$700,000
\$800,000 - \$899,999.99	\$715 + \$0.73 per M in excess of \$800,000
\$900,000 - \$999,999.99	\$788 + \$0.71 per M in excess of \$900,000
\$1,000,000 - \$1,099,999.99	\$859 + \$0.69 per M in excess of \$1,000,000
\$1,100,000 - \$1,199,999.99	\$938 + \$0.67 per M in excess of \$1,100,000
\$1,200,000 - \$1,299,999.99	\$995 + \$0.65 per M in excess of \$1,200,000
\$1,300,000 - \$1,399,999.99	\$1,060 + \$0.63 per M in excess of \$1,300,000
\$1,400,000 - \$1,499,999.99	\$1,123 + \$0.61 per M in excess of \$1,400,000
\$1,500,000 - \$1,999,999.99	\$1,184 + \$0.60 per M in excess of \$1,500,000
\$2,000,000 - \$2,499,999.99	\$1,484 + \$0.59 per M in excess of \$2,000,000
\$2,500,000 - \$2,999,999.99	\$1,779 + \$0.58 per M in excess of \$2,500,000
\$3,000,000 - \$3,499,999.99	\$2,069 + \$0.56 per M in excess of \$3,000,000
\$3,500,000 - \$3,999,999.99	\$2,349 + \$0.54 per M in excess of \$3,500,000
\$4,000,000 - \$4,999,999.99	\$2,619 + \$0.52 per M in excess of \$4,000,000
\$5,000,000 - \$5,999,999.99	\$3,139 + \$0.50 per M in excess of \$5,000,000
\$6,000,000 - \$7,999,999.99	\$3,639 + \$0.48 per M in excess of \$6,000,000
\$8,000,000 - \$10,999,999.99	\$4,599 + \$0.46 per M in excess of \$8,000,000
\$11,000,000 - \$13,999,999.99	\$5,979 + \$0.44 per M in excess of \$11,000,000
\$14,000,000 - \$57,999,999.99	\$7,299 + \$0.42 per M in excess of \$14,000,000
\$58,000,000 - \$91,999,999.99	\$25,779 + \$0.38 per M in excess of \$58,000,000
\$92,000,000 - \$.....	\$38,699 + \$0.30 per M in excess of \$92,000,000

Schedule "G" - Electric Company and Gas Company

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

Schedule "H" - Beer, Wine & Liquor

State of Alabama Code	Classification	Amount	Licensing Notes
040 (Beer On/Off Premise)	312121	\$75.00	
050 (Beer Off Premise Only)	312122	\$50.00	
060 (Table Wine On/Off Premise)	312131	\$75.00	
070 (Table Wine Off Premise Only)	312131	\$75.00	
010 (Lounge Retail Liquor Class I)	312121 312141 312131	\$75.00 \$650.00 \$75.00	All three codes are part of the package plus the business license code.
011 (Package Store Liquor Class II)	312122 312141 312131	\$75.00 \$650.00 \$75.00	All three codes are part of the package plus the business license code.
020 (Restaurant Retail Liquor)	312121 312141 312131	\$75.00 \$650.00 \$75.00	All three codes are part of the package plus the business license code.
032 (Club Liquor Class II)	312121 312141 313131	\$75.00 \$650.00 75.00	All three codes are part of the package plus the business license code.
110 (Wholesale Table Wine & Beer)	312132	\$375.00	Distributors License
Wholesale Beer Only	312	\$275.00	Distributors License
Wholesale Wine Only	312	\$275.00	Distributors License

Schedule "I" – Peddlers

Daily Rate	issued for single day sales activity	\$ 50.00
Weekly Rate	issued for week long sales activity	\$ 100.00
Monthly Rate	issued for month long sales activity	\$ 200.00
Yearly Rate	issued for annual sales activity	\$ 1,000.00

Schedule "J" - Taxi Cabs & Limousines

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine and the cost of said decals shall be according to the following table:

1 taxi cab or limousine	\$ 50.00 per decal
All taxi cabs or limousines over 1	\$ 25.00 per decal

Schedule "K" - Telephones & Telecommunications

The privilege or license tax for operating telephone and telecommunications within the limits of the municipality, whether such persons are incorporated under the laws of the State of Alabama or any other state, is fixed as follows:

Exchange License	\$30.00
Long Distance License	\$ 8.00
Cellular and other wireless, paging	1.5% of gross receipts
Resellers of service	1.5% of gross receipts

Schedule "L" - Special Events Licenses

Parades (not Town sponsored)	\$1,000.00
Festivals	\$1,000.00
All other special events	\$5,000.00

Schedule "M" - 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 "N" - Vending Machines

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

1 to 5 machines vending any type merchandise or product	\$ 20.00 per decal
6 to 10 machines vending any type merchandise or product	\$ 10.00 per decal
All over 10 machines vending any type merchandise or product	\$ 5.00 per decal

Schedule "O" - Billiard and/or Pool Tables

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For 1 to 2 billiard or pool tables	\$ 100.00 per decal
All billiard or pool tables over 2	\$ 40.00 per decal

Schedule "P" - Amusement Devices

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For each machine	\$50.00 per machine
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Schedule "Q" - Buses, Trucks & Other Equipment

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following table:

From 1 to 2 buses, trucks or other equipment	\$ 50.00 per decal
From 3 to 5 buses, trucks or other equipment	\$ 25.00 per decal
Over 6 buses, trucks or other equipment	\$ 10.00 per decal

Schedule "R" - Number of Employees

R-1	Where personnel are from 1 to 2 people	\$100.00
R-2	Where personnel are from 3 to 5 people	\$250.00
R-3	Where personnel are from 6 to 10 people	\$400.00
R-4	Where personnel are from 11 to 20 people	\$550.00
R-5	Where personnel are from 21 to 50 people	\$700.00
R-6	Where personnel are from 51 to 75 people	\$850.00
R-7	Where personnel are from 76 to 100 people	\$1,000.00
R-8	Personnel over 100 to be \$1,000.00 + \$50.00 per person over 100.	

Schedule "S" - Square Feet

S-1	From zero	to	5,000 Square Feet	\$100.00
S-2	From 5,000.01	to	10,000 Square Feet	\$200.00
S-3	From 10,000.01	to	20,000 Square Feet	\$300.00
S-4	From 20,000.01	to	30,000 Square Feet	\$400.00
S-5	From 30,000.01	to	40,000 Square Feet	\$500.00
S-6	From 40,000.01	to	50,000 Square Feet	\$600.00
S-7	From 50,000.01	to	60,000 Square Feet	\$700.00
S-8	From 60,000.01	to	70,000 Square Feet	\$800.00
S-9	From 70,000.01	to	80,000 Square Feet	\$900.00
S-10	From 80,000.01	to	90,000 Square Feet	\$1,000.00
S-11	From 90,000.01	to	100,000 Square Feet	\$1,200.00
S-16	From 100,000.01	up -	\$1,200.00 plus \$.01 per square foot over 100,000	

Schedule "T" – Itinerants

Itinerant businesses operating within the corporate limits shall pay the itinerant rate for a business license and that rate shall be \$700.00 Itinerant businesses operating with the police jurisdiction but outside the corporate limits shall pay the itinerant fee for a business license and that rate shall be \$350.00.

Schedule "U" - Banks / Savings & Loans

Bank ATM Location	\$10.00
Bank Branch Location	\$10.00
Bank Main Office Facility	\$125.00
Savings & Loan ATM Location	\$10.00
Savings & Loan Branch Location	\$10.00
Savings & Loan Mail Office Facility	\$125.00
Non-Bank ATM Location	\$25.00

Schedule "V" - Delivery License-See Qualifications in Section 21 Below

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

Section 21. Delivery License per §11-51-194 Modified by 2017-415 (SB316) and SB 321.

(a) (1) Each municipality may require the purchase of a delivery license by any business that has no other physical presence within the municipality or its police jurisdiction for the privilege of delivering its merchandise, whether for rental or final sale, therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing in this subsection shall prohibit a municipality from requiring by ordinance the purchase of a decal by the taxpayer for each delivery vehicle making deliveries within the municipality or its police jurisdiction. The charge for the decal shall not exceed the municipality's actual cost of the decal.

(2) Notwithstanding any other provision of law, a municipality may charge a taxpayer an issuance fee for a business delivery license not to exceed ten dollars (\$10).

(b) As used in this section, a delivery license means 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 employees or agents, of the taxpayer's own merchandise in that municipality, by means of delivery vehicles owned, leased, or contracted by the taxpayer; provided that the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered into the municipality shall not exceed seventy-five thousand dollars (\$75,000) during the license year, and any set-up or installation shall relate only to

(1) That required by the contract between the taxpayer and the customer or as may be required by state or local law; and

(2) the merchandise so delivered.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax or a delivery license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand dollar (\$75,000) limitation described in the preceding sentence if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier. Provided that the dollar limitation prescribed above shall be increased, but not decreased, every five years under the standards prescribed by Section 11-51-90 with respect to the uniform license issuance fee and may be increased by a municipality at any time, up to one hundred fifty thousand dollars (\$150,000), by adoption of an ordinance. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.

(c) A taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to subsections (a) and (b) is not required to purchase a delivery license or a regular business license if the following criteria apply:

1) The taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars (\$10,000) during the year; and

(2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year.

Any other taxpayer that meets the criteria for the purchase of a delivery license, as provided in subsections (a) and (b), and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.

(d) Notwithstanding Section 11-51-90.2, the delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(e) The purchase of a delivery license or the exemption from the purchase of a delivery license pursuant to subsection (c) shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 or other provisions of this title, nor does the purchase of a delivery license, in and of itself, establish that nexus does not exist between the taxpayer and the municipality.

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).