Town of Trafford (9348)
Business License
Fee Schedule

including General Information/FAQs

Thank you for doing business in the Town of Trafford

All businesses operating in the city limits or police jurisdiction of the Town of Trafford must purchase an annual business license prior to the commencement of business.

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

The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable. Those businesses located in this area may receive, but are not limited to, police, fire, safety, water, sewer, public health, safety, and protection from the municipality.

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.		Classification/Business Description including Certification information	For Calculation Information See Schedule
721	01	**Accommodations**: - bed and breakfast inns and services	1/10 of 1% on gross annual rents in excess of $3000.00 for the year next preceding with a minimum license of $50.00
721	00	**Accommodations**: - hotels, motels and smilar facilities	1/10 of 1% on gross annual rents in excess of $3000.00 for the year next preceding with a minimum license of $50.00
721	03	**Accommodations**: - rooming houses and boarding houses	1/10 of 1% on gross annual rents in excess of $3000.00 for the year next preceding with a minimum license of $50.00
721	02	**Accommodations**: - trailer parks, RV parks, and travel parks	1/10 of 1% on gross annual rents in excess of $3000.00 for the year next preceding with a minimum license of $50.00
541	01	**Accountant/CPA** - individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	2/5 of 1% of the first $100,000.00 gross annual receipts, plus 1/5 of 1% of the next $100,000.00 of gross annual receipts for the year next preceding with a minimum license of $75.00 a maximum license of $300
561	03	**Administrative & support services** - answering, employment, office, sec., travel	$ 50.00
115114	00	**Agriculture Support** - cotton gins, farm management, post-harvest activities	$ 75.00
481	00	**Air transportation-** airline tickets, shipping, freight, charters service	$ 50.00
312141	00	**Alcohol** - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	$ 50.00
621	02	**Ambulance** - ambulance company and/or service Must Provide Board Certification: Alabama EMSP Licensure	$ 50.00
713	00	**Amusements** - arcades, golf clubs, marinas, fitness, bowling centers	$0 to $50,000.00…………...$75.00 $50,000.01 $100,00.00…….$100.00 plus .001 percent of all sales exceeding $100,000.00
112990	00	**Animal Production** - dairy, cattle, ranching, sheep, chickens, poultry	$ 50.00
315	00	**Apparel Manufacturing**. - women, men, children, hosiery, lingerie, outerwear, accessories	$ 50.00
541	02	**Architect** - individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	2/5 of 1% of the first $100,000.00 gross annual receipts, plus 1/5 of 1% of the next $100,000.00 of gross annual receipts for the year next preceding with a minimum license of $75.00 a maximum license of $300
711	00	**Arts and sports** - dance, musical, teams, tracks, promoters, agents	$ 50.00
541	00	**Attorneys/Lawyers** - individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	2/5 of 1% of the first $100,000.00 gross annual receipts, plus 1/5 of 1% of the next $100,000.00 of gross annual receipts for the year next preceding with a minimum license of $75.00 a maximum license of $300
812	02	**Bail Bondsman**	$ 50.00
522	01	**Bank Branch or ATM** - not main office of bank	$ 50.00

522	00	**Bank Main Office -** not branch location or ATM	$ 75.00
312121	00	**Beer - off premise -** state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	$ 75.00
312122	00	**Beer - on/off premise -** state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	$ 75.00
312132	00	**Beer & Wine -** wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	$ 375.00
312132	01	**Beer Wholesale Distributor** Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	$ 275.00
312212	00	**Beverage manufacturing -** all types of soft drinks, bottled water, breweries, ice	$ 50.00
515	00	**Broadcasting (except internet) -** radio and television stations	$ 50.00
444	00	**Building materials and gardening equipment dealers -** hardware, paint	$0 to $49,999.99 ………………..$75.00 $50,000.00 to $100,000.00…… $100.00 $100,000.01……………………..……$125.00 plus .001 percent on all sales exceeding $100,000.00
910	00	**Category for number of pool tables**	Not exceeding 4 tables $200.00, each additional table $100.00
722	02	**Caterers -** and/or mobile food services Must Provide Board Certification: Department of Health Permit	$ 50.00
325	00	**Chemical manufacturing**. - fertilizer, wood, pesticide, paint, soap and resin	$ 50.00
541	05	**Chiropractor -** individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	2/5 of 1% of the first $100,000.00 gross annual receipts, plus 1/5 of 1% of the next $100,000.00 of gross annual receipts for the year next preceding with a minimum license of $75.00 a maximum license of $300
448	00	**Clothing & accessories-** men, women, children, infant, shoe, jewelry	$0 to $49,999.99 ………………..$75.00 $50,000.00 to $100,000.00…… $100.00 $100,000.01……………………..……$125.00 plus .001 percent on all sales exceeding $100,000.00
334	00	**Computer & electronic manufacturing.** - audio, video, circuit boards, peripherals	$ 50.00
541	09	**Computer programmer -** individual and/or firm professional license	2/5 of 1% of the first $100,000.00 gross annual receipts, plus 1/5 of 1% of the next $100,000.00 of gross annual receipts for the year next preceding with a minimum license of $75.00 a maximum license of $300
236220	00	**Contractors -** general contractors - commercial bldg, residential, sub-divisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	$0.00 to $99,999.99………………..$100.00 $100,000.00 to $149,999.99……….$200.00 $150,000.00 to $200,000.00……….$250.00 $200,000.01 or higher………………$300.00

236221	00	**Contractors** - general contractors- itinerant (individual) not local Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	$0.00 to $99,999.99.....................$100.00 $100,000.00 to $149,999.99..........$200.00 $150,000.00 to $200,000.00..........$250.00 $200,000.01 or higher..................$300.00
237991	00	**Contractors** - heavy construction - itinerant not local Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	$0.00 to $99,999.99.....................$100.00 $100,000.00 to $149,999.99..........$200.00 $150,000.00 to $200,000.00..........$250.00 $200,000.01 or higher..................$300.00
237990	00	**Contractors** - heavy construction- highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	$0.00 to $99,999.99.....................$100.00 $100,000.00 to $149,999.99..........$200.00 $150,000.00 to $200,000.00..........$250.00 $200,000.01 or higher..................$300.00
237990	01	**Contractors** - specialty trade - building equipment & mechanical install	$ 50.00
238340	00	**Contractors** - specialty trade - carpentry, contractors	$ 50.00
238110	00	**Contractors** - specialty trade - concrete contractors	$ 50.00
238310	00	**Contractors** - specialty trade - drywall, acoustical & insulation	$ 50.00
238910	00	**Contractors** - specialty trade - excavation and site development	$ 50.00
238330	00	**Contractors** - specialty trade - floor coverings all types	$ 50.00
238150	00	**Contractors** - specialty trade - glass and glazing contractors	$ 50.00
238320	02	**Contractors** - specialty trade - heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	$ 50.00
238221	00	**Contractors** - specialty trade - itinerant (individual) not local	$ 50.00
238140	00	**Contractors** - specialty trade - masonry and stone contractors	$ 50.00
238130	00	**Contractors** - specialty trade - non-general and non-heavy	$ 50.00
238320	01	**Contractors** - specialty trade - painting and wall covering	$ 50.00
238320	00	**Contractors** - specialty trade - plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	$ 50.00
238160	00	**Contractors** - specialty trade - roofing, siding & sheet metal	$ 50.00
238120	00	**Contractors** - specialty trade - structural steel erection	$ 50.00
238430	00	**Contractors** - specialty trade - tile, marble, terrazzo & mosiac	$ 50.00
238115	00	**Contractors** - specialty trade - water well drilling & irrigation	$ 50.00
238910	01	**Contractors** - specialty trade - wrecking and demolition	$ 50.00
238210	00	**Contractors** - specialty trade -electrical Must Provide Board Certification: Alabama Electrical Contractors Board	$ 50.00
492	00	**Couriers** - couriers and local messengers, services, local delivery services	$ 50.00

522	05	**Credit Services -** companies and activities related to credit and mediation	$ 50.00
441	01	**Dealerships and lots -** new/or used automobiles, motorcyle, boats, etc. Must Provide Board Certification: Revenue Department-License Section	$100 plus .001 percent of all sales exceeding $100,000.00
999	00	**Delivery**	**See Section 21 Below**
541	04	**Dentist -** individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	2/5 of 1% of the first $100,000.00 gross annual receipts, plus 1/5 of 1% of the next $100,000.00 of gross annual receipts for the year next preceding with a minimum license of $75.00 a maximum license of $300
722	03	**Drinking Establishment -** club, lounge, bar or other Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	$ 500.00
611	00	**Educational services -** technical, computer, sports, services, business	$ 50.00
335	00	**Electrical Equipment, Appliance and Component manufacturing**. - small appliance, lighting, Electrical, battery, freezer	$ 50.00
443	00	**Electronic & appliance store-** household, radio, television, computers	$0 to $49,999.99 ………………..$75.00 $50,000.00 to $100,000.00…… $100.00 $100,000.01……………….……$125.00 plus .001 percent on all sales exceeding $100,000.00
541	07	**Engineer -** individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	2/5 of 1% of the first $100,000.00 gross annual receipts, plus 1/5 of 1% of the next $100,000.00 of gross annual receipts for the year next preceding with a minimum license of $75.00 a maximum license of $300
561	00	**Exterminating services -** exterminating company and its service Must Provide Board Certification: Department of Agriculture and Industries	$ 50.00
111998	00	**Farming and Crop Production -** agriculture, crop production, nursery, growers, fruit	$ 50.00
114119	00	**Fishing & Hunting -** hunting and trapping, finfish, shellfish, supplies	$ 50.00
445	00	**Food & beverage stores -** grocery, convenience store, markets	$0 to $49,999.99 ………………..$75.00 $50,000.00 to $100,000.00…… $100.00 $100,000.01……………….……$125.00 plus .001 percent on all sales exceeding $100,000.00
311991	00	**Food manufacturing -** meat, seafood, grain, fruit, dairy, animal, poultry processing	$ 50.00
113110	00	**Forestry -** logging, forestry, timber track operations, timber mgmt plus bond	$ 250.00
812	01	**Fortune teller or Clairvoyant -** individual reader license	$ 2,500.00
525	00	**Funds, trust, other financial agencies -** funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	$ 75.00

337	00	**Furniture & related products manufacturing.** - cabinets, office, household, beds, kitchen	$ 50.00
442	00	**Furniture ,** home furnishings, stores, floor coverings, window	$0 to $49,999.99 ………………..$75.00 $50,000.00 to $100,000.00…… $100.00 $100,000.01……………….……$125.00 plus .001 percent on all sales exceeding $100,000.00
454	04	**Game machines -** per machine - **must also purchase code 454.07.**	$500.00 per machine
454	07	**Games machines - must also purchase per machine code 454.04**	3% of gross receipts
447	00	**Gasoline Retail** - selling gasoline with or without convenience stores	$0 to $49,999.99 ………………..$75.00 $50,000.00 to $100,000.00…… $100.00 $100,000.01……………….……$125.00 plus .001 percent on all sales exceeding $100,000.00
452	00	**General merchandise stores -** department, warehouse clubs, superstores	$0 to $49,999.99 ………………..$75.00 $50,000.00 to $100,000.00…… $100.00 $100,000.01……………….……$125.00 plus .001 percent on all sales exceeding $100,000.00
446	00	**Health and personal care stores -** drugs, pharmacy, cosmetic, optical	$0 to $49,999.99 ………………..$75.00 $50,000.00 to $100,000.00…… $100.00 $100,000.01……………….……$125.00 plus .001 percent on all sales exceeding $100,000.00
621	00	**HMO -** medical centers and other HMO owned outpatient care services	$ 50.00
622	00	**Hospitals -** surgical, subtance abuse, psychiatric, general care, special	$ 50.00
519	00	**Information services and data processing -** providing, storing, processing access to information	$ 50.00
524	03	**Insurance agencies and brokerages -** administration of third parties, pension funds, annuities, etc.	$ 75.00
524	00	**Insurance company -** fire and/or marine	4% of gross premiums, less return premiums, received by such company
524	02	**Insurance company** -other	$10.00 plus one dollar ($1.00) for each $100.00, and major fraction thereof, of the gross premiums received during the preceding year on policies issued in said year on citizen living in the city
561	01	**Janitorial firm -** janitorial cleaning services - individual or firm	$ 50.00
561	02	**Landscape services -** nursery	$ 50.00
561	04	**Lawn Care -** including but not limited to grass cutting	$ 50.00
316	00	**Leather and allied products manufacturing.** - shoes, luggage, handbag, related	$ 50.00
312141	03	**Lounges & Clubs** (discretion of Mayor and council) Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	**Must be approved by the city and the city will determine the fee.**
333	00	**Machinery manufacturing.** - office machinery, industrial, engines, farm, HVAC	$ 50.00

551	00	**Management companies -** offices, enterprises, regional, corporate	$ 75.00
332	00	**Metal fabrication -** cutlery, structural, ornamental, machine shops	$ 50.00
212299	00	**Mining -** (except for oil & gas) all related mining activities **discretion of Mayor & Council	$ 50.00
213112	00	**Mining Support Service**s **-** for oil and gas mining activities, oil/gas wells	$ 50.00
339	00	**Miscellaneous manufacturing**. - medical, dental, jewelry, sporting goods, Toys, signs, all other	$ 50.00
453	01	**Miscellaneous retailers-** florist, gift, novelty, pet, art, and tobacco	$0 to $49,999.99 ………………..$75.00 $50,000.00 to $100,000.00…… $100.00 $100,000.01……………….……$125.00 plus .001 percent on all sales exceeding $100,000.00
512	00	**Motion pictures -** theaters, video, recording drive-ins, sound studios	$ 50.00
441	00	**Motor vehicle parts and accessories -** auto, motorcycles, boats, parts and accessories	$ 100.00
712	00	**Museums -** museums and historical sites, zoos, botanical gardens, parks	$ 50.00
327	00	**Non-metal manufacturing**. - clay, glass, cement, lime pottery, ceramic, brick, tile	$ 50.00
454	00	**Non-store retailers - vending machines -** One cent machines - per machine	$2.00 per machine
454	03	**Non-store retailers - vending machines -** Other - per machine	$12.50 per machine
454	01	**Non-store retailers - vending machines -** Five cent machines - per machine	$5.00 per machine
454	02	**Non-store retailers - vending machines -** Ten cent machines - per machine	$10.00 per machine
454	06	**Non-Store retailers-** peddlers license/local peddler, canvassers, vacuum cleaners, magazines	$ 50.00
623	00	**Nursing care -** residential care facility, day care, assisted living	$ 50.00
623	01	**Nursing Home -** care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	$ 50.00
211111	00	**Oil and Gas Extractions -** natural gas liquid extraction, crude extraction	$ 75.00
541	06	**Optometrist -** individual and/or firm professional license Must Provide Board Certification: Optometry Board	2/5 of 1% of the first $100,000.00 gross annual receipts, plus 1/5 of 1% of the next $100,000.00 of gross annual receipts for the year next preceding with a minimum license of $75.00 a maximum license of $300
454	05	**Other direct selling establishments**	$ 50.00
314	00	**Other Manufacturing**. - mill operations not covered in 313, rugs, linen, curtains	$ 50.00
621	01	**Oupatient care centers -** all other types of service	$ 50.00

322	00	**Paper manufacturing.** - pulp, paper and converted products, stationary, tubes, cores	$ 50.00
485	01	**Passenger transportation -** bus terminals state regulated maximum amount allowed under Section 37-3-33 of the Code of Alabama 1975	$25.00 per code of AL
485	02	**Passenger transportation -** buses, taxi cabs, limousine service, buggy, charters -	$50.00 for the first vehicle and $25.00 for each additional vehicle over 1
485	00	**Passenger transportation -** charter and other vehicle transit services	$ 50.00
522	04	**Pawn Shop-**whether title pawn or merchandise	$0 to $49,999.99 ……………....$50.00 $50,000.00 to $100,000.00…… $75.00
812	11	**Personal Services -** funerals Must Provide Board Certification: Board of Funeral Services	$ 50.00
812	10	**Personal Services -** hair, barber, beautician Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	$ 50.00
812	00	**Personal Services -** skin, nail, other	$ 50.00
324	00	**Petroleum and coal manufacturing**. - asphalt, grease, roofing, paving products	$ 50.00
541	10	**Photographer -** studios, portrait, commercial, services	2/5 of 1% of the first $100,000.00 gross annual receipts, plus 1/5 of 1% of the next $100,000.00 of gross annual receipts for the year next preceding with a minimum license of $75.00 a maximum license of $300
541	03	**Physician -** individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	2/5 of 1% of the first $100,000.00 gross annual receipts, plus 1/5 of 1% of the next $100,000.00 of gross annual receipts for the year next preceding with a minimum license of $75.00 a maximum license of $300
326	00	**Plastic & rubber manufacturing.** - tires, pipe, hoses, belts, bottles, sheet, wrarp, film	$ 50.00
331	00	**Primary metal manufacturing**. - iron, steel, aluminum, wire, copper, foundries	$ 50.00
323	00	**Printing -** screen, quick, digital, books, lithographic, handbills, comm.	$ 50.00
541	12	**Professional services not elsewhere classified -** scientific, technical	2/5 of 1% of the first $100,000.00 gross annual receipts, plus 1/5 of 1% of the next $100,000.00 of gross annual receipts for the year next preceding with a minimum license of $75.00 a maximum license of $300
511	00	**Publishing industries except internet -** newspaper, book, periodical databases, software	$ 50.00
482	00	**Rail transportation -** transportation, ticket offices, state regulated Maximum amount allowed under Section 11-51-124 of the Code of Alabama 1975	$20.00 per code of AL
531	03	**Real Estate -** apartments	More than 5 units $100.00 plus 1/10 of 1% on gross annual rents in excess of $3000.00 for the year next preceding
531	01	**Real Estate -** apartments 1-5 units	$ 75.00

531	02	**Real Estate -** Building, land, shopping centers, etc	$50.00 plus 1/10 of 1% on gross annual rents in excess of $3000.00 for the year next preceding
531	00	**Real Estate -** offices, agents, brokers, management, appraisers Must Provide Board Certification: Alabama Real Estate Appraisers Board	$ 75.00
532	00	**Rental and leasing -** auto, truck, trailer, RV, all tangible property	$ 75.00
532	01	**Rental and leasing -** movie and video rental	$0 to $49,999.99 ……………..….$50.00 $50,000.00 to $100,000.00…… $75.00 $100,000.01 or more ……..……$100.00
811	03	**Repair -** Auto Mechanic	$50.00
811	02	**Repairs & maintenance -** all appliances, home & garden equipment	$ 50.00
811	01	**Repairs & maintenance -** all electronic equipment	$ 65.00
811	00	**Repairs & maintenance -** paint/body, carwash, other vehicular	$ 75.00
722	00	**Restaurants -** full service restaurant facility Must Provide Board Certification: Department of Health Permit	$0 to $49,999.99……………..….$50.00 $50,000.00 to $100,000.00……$75.00 $100,000.01……………...……..$100.00 plus .001 percent on all sales exceeding $100,000.00
722	01	**Restaurants** - limited facility or service Must Provide Board Certification: Department of Health Permit	$0 to $49,999.99……………..….$50.00 $50,000.00 to $100,000.00……$75.00 $100,000.01……………...……..$100.00 plus .001 percent on all sales exceeding $100,000.00
522	03	**S & L Branch or ATM -** not branch office of S & L	$ 50.00
522	02	**Savings and Loan -** not branch location or ATM	$ 75.00
523	00	**Securities, commodity -** brokerage, portfolio, investment, other financial services Must Provide Board Certification: Alabama Securities Commission	$ 75.00
487	00	**Sightseeing transportation -** scenic and sightseeing, land, air, water, special transportation	$ 50.00
624	00	**Social assistance -** shelters, vocational, child care, abuse, emergency	$ 50.00
711	01	**Special Events -** promoter or activity	$ 50.00
484	02	**Specialized Freight - Trucking, Local -** except used goods, includes mobile home towing services, local	$ 100.00
451	00	**Sporting good & hobbies -** toy, fish, gun, books, games	$0 to $49,999.99 ………………..$75.00 $50,000.00 to $100,000.00…… $100.00 $100,000.01……………….……$125.00 plus .001 percent on all sales exceeding $100,000.00
541	08	**Surveyor** - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	2/5 of 1% of the first $100,000.00 gross annual receipts, plus 1/5 of 1% of the next $100,000.00 of gross annual receipts for the year next preceding with a minimum license of $75.00 a maximum license of $300

517	02	**Telecommunications -** cellular and other wireless, paging	$0 to $49,999.99 ……………...….$50.00 $50,000.00 to $100,000.00…… $75.00 $100,000.01…………………..……$100.00 plus .001 percent on all sales exceeding $100,000.00
517	03	**Telecommunications -** resellers of service	$0 to $49,999.99 …………...….$50.00 $50,000.00 to $100,000.00…… $75.00 $100,000.01…………………..……$100.00 plus .001 percent on all sales exceeding $100,000.00
517	00	**Telecommunications -** telephone local per Code of AL 11-51-128	$30.00 per code of AL
517	01	**Telecommunications -** telephone long distance per Code of AL 11-51-128	$8.00 per the code of AL
313	00	**Textile Manufacturing**. - fabric, yarn, carpet, canvas, rope, twine, fabric mills	$ 50.00
488	00	Towing	$ 50.00
336	00	**Transportation Equip. manufacturing**. - manufacturing. auto, truck, trailer, motor homes, boat, ship and Motorcycle	$ 50.00
484	00	**Truck transportation** - local, long distance, freight, moving and storage	$ 50.00
484	01	**Truck transportation** - terminal - state regulated - maximum amount allowed under Section 37-3-33 of the code of Alabama 1975	$25.00 per code of AL
453	00	**Used Merchandise stores -** books, misc., consignment, flea market	$0 to $49,999.99 ………………..$75.00 $50,000.00 to $100,000.00…… $100.00 $100,000.01…………………..……$125.00 plus .001 percent on all sales exceeding $100,000.00
221122	00	**Utilities -** electric power or light company	3% or three cents of the gross receipts for preceding year for business transacted in the city
221122	01	**Utilities -** natural gas company	3% or three cents of the gross receipts for preceding year for business transacted in the city
221122	02	**Utilities -** water, sewage treatment, steam and etc.	3% or three cents of the gross receipts for preceding year for business transacted in the city
541	11	**Veterinarian -** individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	2/5 of 1% of the first $100,000.00 gross annual receipts, plus 1/5 of 1% of the next $100,000.00 of gross annual receipts for the year next preceding with a minimum license of $75.00 a maximum license of $300
493	00	**Warehousing and storage -** distribution, household, refrigerated, special	$ 50.00
562	00	**Waste Management -** companies, trucks, septic tanks, landfill, services	$ 50.00
483	00	**Water transportation-** coastal, freight forwarders, inland, passenger	$ 50.00
421	00	**Wholesale trade -** durable vechicle, machinery, equipment, furniture	$ 100.00
424	01	**Wholesale trade -** non-durable, paper, apparel, grocery, beverages, dairy	$ 100.00

424	00	**Wholesale trade -** non-durable, wholesale gasoline distributor	$	100.00
312131	00	**Wine -** state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	$	75.00
312132	02	**Wine Wholesale Distributor** Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	$	275.00
321	00	**Wood manufacturing**. - sawmills, wood preservation, veneer, trusses, millwork	$	50.00

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).