

Annual Business Privilege/License Tax Fiscal Year Report

March 30, 2026

Instructions:

Locality Name - Use the dropdown box in Column B to select and enter your locality name.

Fiscal Year - Enter the fiscal year being reported. For example: January 1, 2025 - December 31, 2025 or October 1, 2024 - September 30, 2025.

Classifications - Enter the NAICS Code(s) used by your local government to categorize businesses for license fees purposes.

Business License Fee Schedules – Enter the specific license schedule and fees based upon each classification for the fiscal year being reported.

Note: Any municipality or county that has levied a business privilege tax or business license tax and that fails to comply with the provisions of Act 2025-408 shall escrow subsequent business license taxes and business privilege taxes until the municipality or county achieves compliance.

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

VINA
2025

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

Classifications	Business License Fee Schedules	Place an "X" in the box if the classifications or fee schedules changed during the reporting year or will change during the next reporting year?
Farming & Crop Production	\$30.00	
Animal Production	\$30.00	
Forestry	\$30.00	
Fishing & hunting	\$30.00	
Agriculture support	\$30.00	

Oil & gas extraction		\$30.00	
Mining (except for oil/gas)		\$30.00	
Mining support services		\$30.00	
Utilities, Electric power or light	State Regulated		
Utilities, natural gas company	State Regulated		
Utilities, water, sewage			
Contractors, general		\$30.00	
Contractors, heavy construction		\$30.00	
Contractors, speciality, plumbing, heating		\$30.00	
Contractors, painting		\$30.00	
Contractors, electrical		\$30.00	
Contractors, masonry, stone		\$30.00	
Contractors, any other speciality trade		\$30.00	
Food Mfg.	Manufacturer rates		
Beverage mfg.	Manufacturer rates		
Textile Mfg.	Manufacturer rates		
Other Mfg.	Manufacturer rates		
Apparel Mfg., any/ leather	Manufacturer rates		\$100.00
Wood Mfg., sawmills, trusses, millwork	Manufacturer rates	less than \$40,000	\$150.00
Paper Mfg., Pulp, paper	Manufacturer rates	\$40,000 - 80,000.00	\$200.00
Printing, screen, digital, books, etc.	Manufacturer rates	\$80,000 - 100,000.00	\$240.00
Petroleum and coal mfg.	Manufacturer rates	\$100,000 - 120,000.00	\$280.00
Chemical Mfg.	Manufacturer rates	\$120,000 - 140,000.00	\$320.00
Plastic & Rubber mfg.	Manufacturer rates	\$140,000 - \$160,000.00	\$360.00
Nonmetallic Mfg., glass, clay, brick, cement	Manufacturer rates	\$160,000 - \$180,000.00	\$400.00
Primary metal mfg.	Manufacturer rates	\$180,000 - 200,000.00	\$500.00
Metal fabrication	Manufacturer rates	\$200,000 - 250,000.00	\$600.00
Machinery mfg. industrial, engines, farm	Manufacturer rates	\$250,000 - \$1,000,000.00	\$1,000.00
Computer & electronic mfg.	Manufacturer rates	\$1,000,000.00 - \$4,000,000.00	\$2,000.00
Appliance Mfg, small appliance, freezer	Manufacturer rates	\$4,000,000.00 - \$7,000,000.00	\$2,300.00
Transportation mfg. auto, truck, trailer	Manufacturer rates	\$7,000,000.00 - \$10,000,000.00	\$3,000.00
Furniture Mfg. cabinets, beds, kitchen	Manufacturer rates	\$10,000,000.00	

All manufacturing Rates are based on gross receipts.

If Receipts are:

- less than \$40,000
- \$40,000 - 80,000.00
- \$80,000 - 100,000.00
- \$100,000 - 120,000.00
- \$120,000 - 140,000.00
- \$140,000 - \$160,000.00
- \$160,000 - \$180,000.00
- \$180,000 - 200,000.00
- \$200,000 - 250,000.00
- \$250,000 - \$1,000,000.00
- \$1,000,000.00 - \$4,000,000.00
- \$4,000,000.00 - \$7,000,000.00
- \$7,000,000.00 - \$10,000,000.00
- \$10,000,000.00

Wholesale trade, durable, any type	\$30.00
Wholesale trade, non-durable, gasoline	\$30.00
Wholesale trade-non-durable	\$30.00
Motor Vehicle parts/accessories	\$30.00
Motor vehicles, new/used-dealer	\$30.00
Furniture-home furnishings	\$30.00
Electronic/appliance store	\$30.00
Building materials dealers	\$30.00
Food/Beverage Stores, grocery	\$30.00
Health/Personal care Store	\$30.00
Gasoline Retail	\$30.00
Clothing Retail	\$30.00
Sporting Goods-Any	\$30.00
General Merchandise store	\$30.00
Used Merchandise store	\$30.00
Miscellaneous retailers	\$30.00
Non-Store retail, vending, mail order	\$30.00
Non-Store Retail, peddlers,	\$30.00
Air Transportation, shipping, tickets, charter	\$30.00
Rail Transportation, tickets, state regulated	\$30.00
Water Transportation, coastal, inland, passe	\$30.00
Truck Transportation, local, long distance, fr	\$30.00
Passenger Transportation, charter	\$30.00
Sightseeing, transportation	\$30.00
Couriers-local messengers, delivery	\$30.00
Warehouse,storage, distrib, refrigerated, sp	\$30.00
Publishing Industries	\$30.00
Motion Pictures	\$30.00
Boardcasting, radio and television	\$30.00
Telecommunications, telephone	\$30.00
Telecommunications, wireless, cellular	\$30.00

Telecommunications, resellers	\$30.00
Information Services, data processing	\$30.00
Bank Main Office	\$30.00
Bank Branch, ATM	\$30.00
Savings & Loan	\$30.00
Pawn Shop	\$30.00
Credit Services, companies	\$30.00
Securities, commodity, brokerage	\$30.00
Insurance Company and agents, any & all	11-51-22
Agent Office, pension funds, annuities,etc	\$30.00
Funds, Trust, Financial agencies	\$30.00
Real Estate-offices, agents, brokers, apprais	\$30.00
Rental and leasing-all tangible property, aut	\$30.00
Rental & Leasing-movie and video	\$30.00
Attorney/Lawyers	\$30.00
Accountant/CPA	\$30.00
Architect	\$30.00
Physician	\$30.00
Dentist	\$30.00
Chiropractor	\$30.00
Optometrist	\$30.00
Engineer-individual/firm	\$30.00
Surveyor-individual/firm	\$30.00
Computer Programmer-indv./firm	\$30.00
Photographer	\$30.00
Veterinarian, indivd/firm	\$30.00
Professional Services, not classified	\$30.00
Management companies	\$30.00
Exterminating services, company/individ.	\$30.00
Janitorial firm-individ/firm	\$30.00
Landscaping Services, any type	\$30.00

Administrative Serv-employment, travel	\$30.00
Waste Management-trucks, sept tanks	\$30.00
Educational Services-technical, computer	\$30.00
HMO-medical centers and services	\$30.00
Outpatient Care Centers-all types	\$30.00
Ambulance-company and/or services	\$30.00
Hospitals-surgical, general care, special, sub	\$30.00
Nursing Care-residential care, assist. living	\$30.00
Nursing Home- elderly care facilities	\$30.00
Social Assistance-shelters, abuse, child care	\$30.00
Arts & Sports-dance, musical, track, agents	\$30.00
Special Events-promotor	\$30.00
Museums-any type	\$30.00
Amusement-arcades, golf, bowling, fitness	\$30.00
Accommodations-hotels, motels, AirBB	\$30.00
Accommodations-bed & breakfast, inns, etc	\$30.00
Accommodations-trailer parks, RV parks, et	\$30.00
Accommodations-rooming/boarding house:	\$30.00
Restaurant-full service	\$30.00
Restaurant-limited facility/service	\$30.00
Caterers-and/or mobile food services	\$30.00
Repairs/Maintenance-all types	\$30.00
Repairs/Maintenance-electronic equipment	\$30.00
Repairs/Maintenance-auto, paint, body, car	\$30.00
Personal Service-hair, skin, barber, diet, nail	\$30.00
Fortune Teller-clairvoyant, individual reader	\$30.00
Othe Personal Serv-including bail bondsma	\$30.00
Category for number of-vending machines,	\$30.00
Category for number of-pool tables	\$30.00
Category for number of-amusement device,	\$30.00
Delivery, any type	\$50.00

Administration-Human Resource	\$30.00
Administration-Environmental programs	\$30.00
Administration of Housing, urban, etc.	\$30.00
Admin. of Economic Programs	\$30.00
Space, Reserach, and Technology	\$30.00
National Security, International Affairs	\$30.00

SECTION 23: Manufacturing Rates:

- - **If gross receipts are:**

On less than \$40,000.00.....	\$100.00
\$40,000.00--\$80,000.00.....	\$150.00
\$80,000.00--\$100,000.00.....	\$200.00
\$100,000.00--\$120,000.00.....	\$240.00
\$120,000.00--\$140,000.00.....	\$280.00
\$140,000.00--\$160,000.00.....	\$320.00
\$160,000.00--\$180,000.00.....	\$360.00
\$180,000.00--\$200,000.00.....	\$400.00
\$200,000.00--\$250,000.00.....	\$500.00
\$250,000.00--\$1,000,000.00.....	\$600.00
\$1,000,000.00--\$4,000,000.00.....	\$1,000.00
\$4,000,000.00--\$7,000,000.00.....	\$2,000.00
\$7,000,000.00--\$10,000,000.00.....	\$2,300.00
\$10,000,000.00.....	\$3,000.00

- Utilities

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year

SECTION 24. Exchange of information.

- (a) (a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing