Town of Wilsonville (9370)
Business License
Fee Schedule

including General Information/FAQs

Previously Avenu Insights & Analytics

Thank you for doing business in the Town of Wilsonville

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

How to file:

- **Preferred Method:** To remit payment online: Go to www.bizlicenseonline.com. Complete a simple registration, file and pay online. Any required certifications can be uploaded via our Support Portal http://supportportal.neumo.com/tax.

- To remit payment by form: Complete the Business License Application located at www.neumo.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:

  Neumo 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 a Neumo Associate:

- **Neumo Portal:** http://supportportal.neumo.com/tax.

  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.neumo.com. Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license by Neumo 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

If the business is physically located in the incorporated city limits or police jurisdiction, the business must report ALL gross receipts for the business conducted in the State of Alabama. They can deduct out- of- state sales. If the business is a service-based business and not physically located in the incorporated city limits or police jurisdiction then they must report the gross receipts for that jurisdiction only.

The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, is 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 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 the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.

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 the 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 the municipality.

D. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, 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 Neumo.

Website: www.neumo.com
Support Portal: http://supportportal.neumo.com/tax
Phone: 800.556.7274

Free, Easy Online Filing available at www.bizlicenseonline.com.

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
221	Utilities - electric power or light company	1
221.01	Utilities - natural gas company	1
221.02	Utilities - water, sewage treatment, steam, and other	1
236	Contractors - general contractors, comm. bldg, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	4
237	Contractors - heavy construction, highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	3
237.01	Contractors - specialty trade - building equipment & mechanical install	3
238.99	Contractor – non-residential building construction	3
238	Contractors - specialty trade – plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	2
238.01	Contractors - specialty trade - painting and wall covering	2
238.02	Contractors - specialty trade - electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	2
238.03	Contractors - specialty trade - masonry and stone contractors	2
238.04	Contractors - specialty trade - drywall, acoustical & insulation	2
238.05	Contractors - specialty trade - tile, marble, terrazzo & mosaic	2
238.06	Contractors - specialty trade - carpentry contractors	2
238.07	Contractors - specialty trade - floor coverings/all types	2
238.08	Contractors - specialty trade - roofing, siding & sheet metal	2
238.09	Contractors - specialty trade - concrete contractors	2
238.1	Contractors - specialty trade - water well drilling & irrigation	2
238.11	Contractors - specialty trade - structural steel erection	2
238.12	Contractors - specialty trade - glass and glazing contractors	2
238.13	Contractors - specialty trade - excavation and site development	2
238.14	Contractors - specialty trade - wrecking and demolition	2
238.15	Contractors - specialty trades contractors- non-general & non-heavy	2
238.99	Contractors - specialty trade - heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	2
311	Food manufacturing - meat, seafood, grain, fruit, dairy, animal, poultry processing	5
312	Beverage manufacturing - all types of soft drinks, bottled water, breweries, ice	5
445.50	Beer - off premise - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
722.40	Beer – on/off premise - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
722.40	Wine on premise- state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
445.60	Wine off premise- state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
4221.10	Beer & Wine - wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
445.11	Alcohol/Liquor/Package Store off premise- state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
722.20	Alcohol/Liquor Restaurant on premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
722.10	Alcohol/Liquor Lounge Retail Class I Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
722.32	Alcohol/Liquor Club Liquor Class II Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
722.00	Alcohol Special Event Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
4221.11	Wine Wholesale Distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
4221.12	Beer Wholesale Distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
313	Textile manufacturing - fabric, yarn, carpet, canvas, rope, twine, fabric mills	5
315	Apparel manufacturing - women, men, children, hosiery, lingerie outerwear, accessories	5
316	Leather and allied products manufacturing - shoes, luggage, handbag, related products, all footwear	5
321	Wood manufacturing - sawmills, wood preservation, veneer, trusses, millwork	5
322	Paper manufacturing - pulp, paper, and converted products, stationary, tubes, cores	5
323	Printing - screen, quick, digital, books, lithographic, handbills, comm.	5
324	Petroleum and coal manufacturing - asphalt, grease, roofing, paving products	5
325	Chemical manufacturing - of fertilizer, wood, pesticide, paint, soap, and resin	5
326	Plastic & rubber manufacturing - tires, pipe, hoses, belts, bottles, sheet, wrap, film	5
327	Nonmetallic manufacturing - clay, glass, cement, lime, pottery, ceramic, brick, tile	5
331	Primary metal manufacturing - iron, steel, aluminum, wire, copper, foundries	5
332	Metal fabrication - cutlery, structural, ornamental, machine shops	5
333	Machinery manufacturing - office machinery, industrial, engines, farm, HVAC	5
334	Computer & electronic manufacturing - audio, video, circuit boards, peripherals	5
335	Appliance manufacturing - small appliance, lighting, electrical, battery, freezer	5
336	Transportation manufacturing - manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle	5
337	Furniture manufacturing - cabinets, office, household, beds, kitchen	5

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
339	Misc. manufacturing - Misc. manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	5
421	Wholesale trade - durable, vehicle, machinery, equipment, furniture	2
422.01	Wholesale trade -non-durable, paper, apparel, grocery, beverages, dairy	2
422.02	Wholesale trade – Gasoline Distributor	4
424	Wholesale trade – meats	2
441	Motor vehicle parts and accessories - auto, motorcycles, boats, parts & accessories	2
441.01	Motor vehicles - new and/or used - dealerships and lots	2
442	Furniture - furniture, home furnishings, stores, floor coverings, window	2
443	Electronic & appliance store - household, radio, television, computers	2
444	Bldg materials & gardening equip.dlrs - hardware, paint, home center, etc.	2
445	Food & beverage stores - grocery, convenience store, markets	2
445.01	Package Stores - selling beer, wine and liquor plus general mdse-must also purchase code 312.01, 312.03 and 312.05 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
446	Health and personal care stores - drug, pharmacy, cosmetic, optical, health food	2
447	Gasoline Retail - selling gasoline with or without convenience stores	2
448	Clothing & accessories - men, women, children, infant, shoe, jewelry	2
451	Sporting goods & hobbies - toy, fish, gun, books, games	2
452	General merchandise stores - department, warehouse clubs, superstores	2
453	Miscellaneous retailers - florist, gift, novelty, pet, art, and tobacco	2
453.01	Miscellaneous retailers -Fireworks	13
454	Non-store retailers - vending machine operators, direct selling, mail order Also Schedule 910 for vending machines	2
454.01	Non-Store Retailer - peddlers license / local peddler	2
454.02	Non-Store Retailers – Yard Sale Permit	12
481	Air transportation - airline tickets, shipping, freight, charters service	2
482	Rail transportation - transportation, ticket offices, state regulated 11-51-124	$25.00
483	Water transportation - coastal, freight forwarders, inland, passenger	2
484	Truck transportation - local, long-distance, freight, moving, and storage	4
484.01	Truck transportation - terminal - state regulated 37-3-33	$25.00
485	Passenger transportation - charter and other vehicle transit services	2
485.01	Passenger transportation - bus terminals state regulated 37-3-33	$25.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
485.02	Passenger transportation - buses, taxi cabs, limousine service, buggy, charters	9
487	Sightseeing transportation - scenic and sightseeing, land, air, water, special trans	2
492	Couriers - couriers and local messengers, services, local delivery services	2
493	Warehousing and storage - distribution, household, refrigerated, special	4
511	Publishing ind. except internet - news, book, periodical, databases, software	2
512	Motion pictures - theatres, videos, recording, drive-ins, sound studios	2
515	Broadcasting - radio and television stations	2
517	Telecommunications - telephone local per 11-51-128	10
517.01	Telecommunications - telephone long distance per 11-51-128	10
517.02	Telecommunications - cellular and other wireless, paging	2
517.03	Telecommunications - resellers of service	2
517.04	Satellite Telecommunications – provide point-to-point telecommunications via satellites	2
517.05	Cable & other distribution – third party distribution systems for cable, local TV, radio	2
517.06	Other telecommunications – satellite tracking, telemetry, radar station, rec'v/transmit	2
519	Internet services & data processing - providing, storing, processing, web hosting, email, web design	2
522	Bank Main Office - not branch location or ATM	6
522.01	Bank Branch or ATM - not main office of bank	6
522.02	Savings and Loans - not branch location or ATM	6
522.03	S&L Branch or ATM - not main office of S&L	6
522.04	Pawn Shop - whether title pawn or merchandise	2
522.05	Credit services - companies and activities related to credit and mediation,	2
523	Securities, commodity - brokerage, portfolio, investment, other financial services	2
524	Insurance Company and/or its agents - casualty, fire, and/or marine premiums 11-51-120/123	11-51-120/123
524.01	Insurance Company and/or its agents - health, allied and all other premiums 11-51-120/123	11-51-120/123
524.02	Agent Office - administration of third parties, pension funds, annuities, etc	2
525	Funds, trusts, other financial agencies - Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	2
531.01	Real estate, lessors of each residential unit	$50.00
531.02	Real estate, lessors of each non-residential unit	$100.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
531.03	Real estate, lessors of each self-storage unit	$5.00
531	Real estate - offices, agents, brokers, management, appraisers	2
532	Rental and leasing - auto, truck, trailer, RV	2
532.01	Rental and leasing consumer, electronics, appliances - movie and video rental, formal wear, medical equipment, consumer goods	2
532.03	Rental and leasing – rental centers, all tangible property	2
532.04	Rental and leasing – equipment, machinery	2
532.05	Rental of uniforms	2
541	Attorney/Lawyers - individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	14
541.01	Accountant/CPAs - individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	14
541.02	Architect - individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	14
541.03	Physician - individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	14
541.04	Dentist - individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	14
541.05	Chiropractor - individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	14
541.06	Optometrist - individual and/or firm professional license Must Provide Board Certification: Optometry Board	14
541.07	Engineer - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	14
541.08	Surveyor - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	14
541.09	Computer Programmer - individual and/or professional firm license	14
541.1	Photographer - studios, portrait, commercial, services	14
541.11	Veterinarian - individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	14
541.12	Professional Services Not Elsewhere Classified - scientific, technical	14
541.13	Management, scientific, technical consulting – HR, marketing, environmental	14
541.14	Direct mail advertising – advertising materials, billboards, media buying agencies, each individual advertising media	5
541.15	Pharmacist	14
541.16	Design services – interior, graphic, industrial & other	14
551	Management companies - offices, enterprises, regional, corporate	14
561	Exterminating services - exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	2

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
561.01	Janitorial firm - janitorial cleaning services - individual or firm	2
561.02	Landscaping Services -	2
561.03	Administrative services - answering, employment, office, sec., travel	2
561.04	Investigation/security services – investigation, security, armored car, locksmiths	2
561.05	Travel agencies – travel agencies, tour operators	2
562	Waste management - companies, trucks, and other	2
562.01	Waste management - landfill, sewer treatment plants	2
562.02	Waste management - septic tanks installation and servicing, portable toilets	2
611	Educational services - technical, computer, sports, services, business schools, professional development, fine arts	2
621	HMO - medical centers and services	2
621.01	Outpatient Care Centers - all other types of services	2
621.02	Ambulance - ambulance company and/or services Must Provide Board Certification: Alabama EMSP Licensure	5
622	Hospitals - surgical, substance abuse, psychiatric, general care, special	2
623	Nursing care - residential care facility, day care, assisted living	5
623.01	Nursing Home - care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	5
623.02	Residential care facility – child group home, halfway house, boot camp	4
624	Social assistance - shelters, vocational, abuse, emergency	2
624.02	Social assistance – food, housing, emergency services	2
624.03	Social assistance – vocational, rehabilitation services	2
624.04	Social assistance – in-home day care services	2
624.01	Social assistance - child care, day care services Must Provide Board Certification: Department of Human Resources	4
711	Arts and sports - dance, musical, teams, tracks, promoters, agents	2
711.01	Special Events - promoter or activity - see schedule for rates	11
712	Museums - museums and historical sites, zoos, botanical gardens, parks	2
713	Amusement – arcades See schedule 910	$50.00
713.01	Amusement – Amusement and theme parks	2
713.02	Amusement - golf clubs, marinas, fitness, bowling centers	2
713.03	Amusement – fireworks displays	13
721	Accommodations - hotels, motels, and similar facilities	5

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
721.01	Accommodations - bed and breakfast inns and services	3
721.02	Accommodations - trailer parks, RV parks, and travel parks	16
721.03	Accommodations - rooming houses and boarding houses	2
722	Restaurant - full service restaurant facility Must Provide Board Certification: Department of Health Permit	2
722.01	Restaurant - limited facility or service Must Provide Board Certification: Department of Health Permit	2
722.02	Caterers - and/or mobile food services	2
722.03	Drinking Establishment - club, lounge, bar or other-must also purchase code 312.02 and code 312.03 and 312.05 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
811	Repairs and maintenance - auto, paint/body, carwash, other vehicular	3
811.01	Repairs and maintenance - all electronic equipment, computer, phone	2
811.02	Repairs and maintenance - all appliances, home & garden equipment, servicemen, medical equipment, footwear	2
811.03	Repairs and maintenance – commercial & industrial machinery	2
812	Personal Services -skin, diet, nail, tanning	2
812.01	Fortune Teller or Clairvoyant - individual reader license	$500.00
812.02	Personal Services - hair, barber, beautician plus $20.00 each additional operator Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	2
812.03	Personal Services- Funeral homes/ services, cemeteries Must Provide Board Certification: Board of Funeral Services	2
812.04	Dry cleaning and laundry – dry cleaning & laundry (except coin-operated)	2
812.05	Laundry – coin operated	3
812.06	Linen- towel service – pick-up, delivery – linen or diaper service	3
812.07	Other personal services – pet care except vets, photofinishing, parking lots	3
910	Category for number of - vending machines for all types vending and independently owned ATM machines	$25.00
910.01	Category for number of - pool tables	$50.00
910.02	Category for number of - amusement devices and/or games	$50.00
910.03	Category for number of tow trucks/wreckers	7
999	Unclassified miscellaneous business services not elsewhere classified	2
999.01	Unclassified miscellaneous personal services not elsewhere classified	2
999.02	Delivery – business located inside city limits	V
999.03	Delivery – business located outside city limits	V

Calculation Information

Schedule "1" - 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 and one and a half percent (1.5%) of the gross receipts of the business transacted in the police jurisdiction of the municipality for the previous year.

Schedule "2"

Flat Rate of $100.00

Schedule "3"

Flat Rate of $150.00

Schedule "4

Flat Rate of $200.00

Schedule "5"

Flat Rate of $250.00

Schedule "6" – Banks, Savings & Loan Associations, etc

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

Schedule "7" – Tow Trucks, Wreckers

Vehicle up to 1 Ton (GVW)	$50.00 each
Vehicle over 1 Ton (GVW)	$100.00 each

Schedule "8" – Beer, Wine & Liquor

State of Alabama Code	Classification	Amount	Licensing Notes
722. 040 (Beer On/Off Premise)	312121	$75.00	
445. 050 (Beer off Premise Only)	312122	$50.00	
722. 040 (Table Wine On/Off Premise)	312131	$75.00	
445. 060 (Table Wine off Premise Only)	312131	$75.00	
722. 010 (Lounge Retail Liquor Class I)	312121	$75.00	All three codes are part
	312141	$500.00	of the package plus the
	312131	$75.00	business license code.
445. 011 (Package Store Liquor Class II)	312122	$50.00	All three codes are part
	312141	$500.00	of the package plus the
	312131	$75.00	business license code.
722. 020 (Restaurant Retail Liquor)	312121	$75.00	All three codes are part
	312141	$500.00	of the package plus the
	312131	$75.00	business license code.
722. 032 (Club Liquor Class II)	312121	$75.00	All three codes are part
	312141	$650.00	of the package plus the
	313131	$75.00	business license code.
422 110(Wholesale Table Wine & Beer)	312132	$375.00	Distributors License
422 Wholesale Wine Distributor Only		$275.00	Distributors License
422 Wholesale Beer Distributor Only		$275.00	Distributors License
722. Alcohol Special Event – first day		$150.00	
Each additional day		$100.00	

Schedule "9" –Taxi Cabs & Limousines

Taxi cab or limousine, per vehicle	$75.00
Taxi cab or limousine, per driver	$20.00

Taxi cab requirements: Background checks, liability insurance($1M)

Schedule "10" – Telephones & Telecommunications

Licensed as prescribed by state law. Code of Alabama 11-51-128

Schedule "11" – Special Events Licenses

Liquor, special events retail license	$150.00
Street Fairs – per week	$1,000.00
Or per ride/machine	$50.00
Circus	$200.00
Wrestling/Boxing Matches	$200.00

Schedule "12" – Yard Sales

Two sales per calendar year	$10.00 – Must be purchased at Town Hall

Schedule “13” – Fireworks

Retail	$250.00
Wholesale	$250.00

Requirements: All provisions of Title 8, Section 17, 210 through 226 of the 1975 Code of Alabama must be complied with; and all necessary permits must be exhibited to the Town Clerk prior to obtaining license.

Schedule “14” – Professionals

Flat Rate of $200.00 per each Firm

Schedule “16” – Trailer Parks

Parks with 1 to 10 lots, each lot	$20.00
Parks with 11 to 20 lots, each lot	$17.50
Parks with 21 to 30 lots, each lot	$15.00
Parks with 31 or more lots, each lot	$12.50

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)

(a) (1) Each municipality shall allow 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 therein. The amount of the delivery license shall not exceed one hundred dollars ($100). Nothing herein 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 such 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 shall mean 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 hereunder.

(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).