

**City of Morris (9373)  
Business License  
Fee Schedule**

including General Information/FAQs



## Thank you for doing business in the City of Morris

All businesses operating in the city limits or police jurisdiction of the City of Morris 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](mailto:businesslicensesupport@avenuinsights.com).
- To remit payment by form: Complete the Business License Application located at [www.avenuinsights.com](http://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.

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### For assistance:

Please contact an Avenu Associate:

**Email:**  
[businesslicensesupport@avenuinsights.com](mailto: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 1<sup>st</sup>.
- **License Delinquent Date:** Licenses are considered delinquent after January 31<sup>st</sup>.
- **License Expiration:** All licenses (except temporary licenses) expire December 31<sup>st</sup>.

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### 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](http://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 1<sup>st</sup>) 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](http://www.avenuinsights.com)  
Email: [businesslicensesupport@avenuinsights.com](mailto: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 |
|--------------|--|--|
| 924110       | Admin of Air & Water Resource  | A  |
| 541810       | Advertising Firm   | B  |
| 511120       | Advertising Media  | B  |
| 339999       | All Other Misc Manufacturing   | B  |
| 621910       | Ambulance Company or Ambulance Service<br><b>Must Provide Board Certification: Alabama EMSP Licensure</b>  | D  |
| 713120       | Amusement Devices (Adult number of) each <b>must also purchase 713110</b>  | \$2500.00 each                           |
| 910003       | Amusement Devices (All Other number of) each   | \$25.00 each                             |
| 713110       | Amusement Firm or Company <b>must also purchase 713120</b>   | B  |
| 811412       | Appliance Repair and Maintenance   | D  |
| 443112       | Appliance Store  | B  |
| 541310       | Architect – Firm or Individual<br><b>Must Provide Board Certification: Architects Registration Board</b>   | A  |
| 541110       | Attorney – Firm or Individual<br><b>Must Provide Board Certification: Alabama State Bar</b>  | A  |
| 441110       | Automobile Dealer NEW<br><b>Must Provide Board Certification: Revenue Department - Regulatory License</b>  | D  |
| 411120       | Automobile Dealer USED<br><b>Must Provide Board Certification: Revenue Department - Regulatory License</b>   | D  |
| 811118       | Automobile Painting  | C  |
| 441310       | Automobile Parts Dealers   | C  |
| 532310       | Automobile Rental or Lease   | C  |
| 441320       | Automobile Tire Dealer   | C  |
| 812990       | Bail Bonding Services  | B  |
| 422490       | Bakery Goods (Wholesale)   | E  |
| 522.00       | Bank Branch or ATM   | U  |
| 812111       | Barber Shops <b>must also purchase code 812113</b><br><b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>  | B  |
| 812113       | Barber/Beautician (per chair) <b>must also purchase code 812111 or 812112 whichever applies</b><br><b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b> | \$30.00 per chair                        |

| Internal no. | Classification/Business Description including Certification information   | For Calculation Information See Schedule |
|--------------|---|--|
| 812112       | Beauty Salons and or Beautician <b>must also purchase code 812113</b><br>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering   | B  |
| 312132       | Beer & Wine Wholesalers<br>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)   | H  |
| 312122       | Beer Off Premises<br>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)   | H  |
| 312121       | Beer On/Off Premises<br>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)  | H  |
| 424990       | Beverage Wholesaler<br>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)   | E  |
| 115210       | Boarding Horses   | \$120.00                                 |
| 999111       | Building Material Delivery  | V  |
| 444130       | Building Material Retail  | C  |
| 337129       | Cabinet Manufacturing   | C  |
| 515210       | Cable Companies   | K  |
| 238991       | Cable Installation  | K  |
| 811192       | Car Washes  | C  |
| 561740       | Carpet & Upholstery Cleaning  | F  |
| 327331       | Cement and/or Cement Block Plant  | C  |
| 621310       | Chiropractor – Firm or Individual<br>Must Provide Board Certification: Chiropractic Examiners Board   | A  |
| 711190       | Circus (per day)  | B  |
| 812199       | Clairvoyant/Fortune Teller  | \$2500.00                                |
| 448130       | Clothing Store – Children & Infants   | B  |
| 448110       | Clothing Store – Men  | B  |
| 448210       | Clothing Store – Shoes  | B  |
| 448120       | Clothing Store – Women  | B  |
| 312141.03    | Club Liquor Class II <b>must also purchase code 312121 and 312131</b><br>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | H  |
| 324120       | Coal Mines or Strip Pits (over 500 tons/day)  | C  |
| 324121       | Coal Mines or Strip Pits (under 500 tons/day)   | C  |

| <b>Internal no.</b> | <b>Classification/Business Description including Certification information</b>  | <b>For Calculation Information See Schedule</b> |
|---------------------|---|---|
| 451212              | Consignment Store   | F   |
| 532490              | Construction Equipment – Renting/Leasing  | C   |
| 238340              | Contractor – Brick Mason  | E   |
| 238321              | Contractor – Closet Design  | E   |
| 236220              | Contractor – Commercial<br>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board                                      | E   |
| 238120              | Contractor – Commercial Steel Erection  | E   |
| 238310              | Contractor – Drywall or Acoustical  | E   |
| 238210              | Contractor – Electrical<br>Must Provide Board Certification: Alabama Electrical Contractors Board   | E   |
| 238911              | Contractor – Excavation   | E   |
| 238350              | Contractor – Finish Carpentry   | E   |
| 238221              | Contractor – Fireplace Installation   | E   |
| 238330              | Contractor – Flooring   | E   |
| 238130              | Contractor – Framing  | E   |
| 238150              | Contractor – Glass  | E   |
| 238993              | Contractor – Gutters Installation   | E   |
| 238220              | Contractor – Heating & Air<br>Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors   | E   |
| 238320              | Contractor – House Painter  | E   |
| 238311              | Contractor – Insulation   | E   |
| 237110              | Contractor – Irrigation   | E   |
| 238992              | Contractor – Landscaping  | E   |
| 238341              | Contractor – Marble, Granite and Slate  | E   |
| 238140              | Contractor – Masonry  | E   |
| 236117              | Contractor – On Site – Stick Built Homes<br>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board                     | E   |
| 236115              | Contractor – On Site Assembly of Modular or Pre-Manufactured<br>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board | E   |
| 238190              | Contractor – Ornamental Iron  | E   |



| <b>Internal no.</b> | <b>Classification/Business Description including Certification information</b>  | <b>For Calculation Information See Schedule</b> |
|---------------------|---|---|
| 238990              | Contractor – Paving   | E   |
| 238211              | Contractor – Plumbing<br><b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>                                 | E   |
| 238110              | Contractor – Poured Concrete Foundation & Structure   | E   |
| 236118              | Contractor – Residential Remodels<br><b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b> | E   |
| 238121              | Contractor – Residential Steel Erection   | E   |
| 238160              | Contractor – Roofing  | E   |
| 238161              | Contractor – Sheet Metal  | E   |
| 238162              | Contractor – Siding   | E   |
| 238912              | Contractor – Site Development   | E   |
| 238390              | Contractor – Waterproofing  | E   |
| 237111              | Contractor – Well Drilling  | E   |
| 238910              | Contractor- Demolition  | E   |
| 445120              | Convenience Store   | F   |
| 492110              | Courier Service   | C   |
| 492210              | Courier Service – Messenger or Local Delivery   | C   |
| 424430              | Dairy Wholesaler  | E   |
| 711120              | Dance School/Dance Center/Dance Hall  | B   |
| 999112              | Delivery License - General  | V   |
| 621210              | Dentist – Firm and/or individual<br><b>Must Provide Board Certification: Board of Dental Examiners of Alabama</b>   | A   |
| 452111              | Department Store  | C   |
| 621111              | Doctor – Firm and/or individual<br><b>Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama</b>      | A   |
| 446110              | Drug Store or Apothecary<br><b>Must Provide Board Certification: Pharmacy Board</b>   | C   |
| 812320              | Drycleaners   | B   |
| 484220              | Dump Trucking (e.g., gravel, sand, topsoil)   | C   |
| 561710              | Exterminating Company<br><b>Must Provide Board Certification: Department of Agriculture and Industries</b>  | E   |

| Internal no. | Classification/Business Description including Certification information              | For Calculation Information See Schedule |
|--------------|--|--|
| 111998       | Feed Store   | F  |
| 114119       | Fishing Supplies   | E  |
| 451213       | Flea Market (Antique Store)  | \$170.00                                 |
| 453110       | Florist (Sales and Delivery)   | B  |
| 812210       | Funeral Parlor<br><b>Must Provide Board Certification: Board of Funeral Services</b> | B  |
| 442111       | Furniture (Delivery, located outside limits)   | V  |
| 442110       | Furniture Store  | C  |
| 221310       | Gas (Butane & Propane)   | G  |
| 999311       | Gas (Propane, Butane Office Only)  | \$120.00                                 |
| 447110       | Gasoline Filling Station   | E  |
| 447111       | Gasoline Filling Station (per pump)  | \$30.00                                  |
| 424720       | Gasoline Wholesaler or other Motor Fuels   | F  |
| 811111       | General Automotive Repair  | C  |
| 452990       | General Merchandise Sales  | C  |
| 445110       | Grocery Store or Super Market  | F  |
| 424490       | Grocery Wholesaler   | E  |
| 444131       | Hardware Store   | C  |
| 442113       | Home Furnishings   | C  |
| 721111       | Hotels and Motels (per room) <b>must also purchase code 721110</b>                   | \$20.00 per room                         |
| 721110       | Hotels or Motels <b>must also purchase code 721111</b>                               | C  |
| 561720       | House Cleaning )External & Maid Services)  | F  |
| 236221       | House Moving and Wreaking (Requires Bond for Mover)                                  | E  |
| 493110       | Household Storage Facility   | F  |
| 114120       | Hunting Supplies   | E  |
| 312124       | Ice Dealers  | E  |
| 524210       | Insurance Agent Office Location  | R  |
| 524128       | Insurance All Other  | 1%                                       |
| 524126       | Insurance Fire & Marine  | 4%                                       |
| 541410       | Interior Decorator   | A  |
| 561721       | Janitorial Services and/or Firm  | F  |

| Internal no. | Classification/Business Description including Certification information  | For Calculation Information See Schedule |
|--------------|--|--|
| 448310       | Jewelry Store  | B  |
| 451214       | Junk Stores or Sales   | \$1000.00                                |
| 561730       | Landscaping Services   | F  |
| 812331       | Laundry – Linen Supply   | B  |
| 561731       | Lawn and Yard Mowing   | F  |
| 811411       | Lawn Mower Repair  | D  |
| 561499       | Locksmith  | C  |
| 113110       | Logging  | D  |
| 722410       | Lounge <b>must also purchase code 312141.00, 312121 and 312131</b><br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>                    | B  |
| 312141.00    | Lounge Retail Liquor Class 1 <b>must also purchase code 312121, 312131 and 722410</b><br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b> | H  |
| 541990       | Lumber Manufacturing and Sales   | B  |
| 332111       | Machine Shop   | D  |
| 452991       | Merchandise Delivery   | V  |
| 453930       | Mobile Home Dealers  | B  |
| 441221       | Motorcycle Parts Store   | C  |
| 532230       | Movie Rental   | D  |
| 512131       | Movie Theater  | A  |
| 484210       | Moving and Transportation Vans   | C  |
| 711130       | Music Service  | B  |
| 511110       | Newspaper (Sales and Delivery)   | B  |
| 111999       | Nursery & Garden Supply  | F  |
| 623110       | Nursery or Day Care Facility<br><b>Must Provide Board Certification: Department of Human Resources</b>   | C  |
| 324191       | Oil, Wholesale   | C  |
| 339115       | Ophthalmic Goods Manufacturing   | B  |
| 332999       | Ornamental Iron Shop   | D  |
| 332321       | Overhead Door – Manufacturing/Installation   | D  |

| Internal no. | Classification/Business Description including Certification information  | For Calculation Information See Schedule |
|--------------|--|--|
| 312141.01    | Package Store Liquor Class II <b>must also purchase code 312122, 312123 and 445310</b><br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>                  | H  |
| 445310       | Package Store <b>must also purchase code 312122, 312123 and 312141.01</b>  | D  |
| 812200       | Palm Rader   | \$2500.00                                |
| 522298       | Pawn Shop (Approval of the Mayor & Council)  | (Approval of the Mayor & Council)        |
| 454391       | Peddlers   | I  |
| 453910       | Pet Grooming   | C  |
| 453911       | Pet Store  | B  |
| 541921       | Photographer Service   | A  |
| 541922       | Photographer Studio  | A  |
| 910002       | Pool Hall – Individual Table Fee <b>must also purchase 713990</b>  | \$1500.00 each table                     |
| 713990       | Pool Hall <b>must also purchase 910002</b>   | B  |
| 561790       | Pressure Washing – Brick, Decks, & Driveways   | F  |
| 454390       | Produce/Curb Market – Temporary  | I  |
| 541991       | Professional Services Not Elsewhere Classified   | A  |
| 811119       | Radiator Repair  | C  |
| 531210       | Real Estate Office   | B  |
| 236222       | Refrigeration Service Co   | E  |
| 532312       | Rent or Lease Tangible Property  | C  |
| 532311       | Rental or Lease RV's   | C  |
| 722110       | Restaurant <b>if selling alcohol, beer and wine you must also purchase the following codes 312142, 312121 and 312131</b><br><b>Must Provide Board Certification: Department of Health Permit</b> | C  |
| 312142       | Restaurant Liquor must also purchase code <b>312121 and 312131 and 722110</b><br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>                           | H  |
| 711311       | Rodeo – (with facilities)  | \$60.00                                  |
| 711320       | Rodeo –(without facilities)  | \$60.00                                  |
| 517410       | Satellite Dish Dealers   | A  |
| 561121       | Security Systems Services (except locksmiths)<br><b>Must Provide Board Certification: Alabama Security Regulatory Board</b>  | C  |

| Internal no. | Classification/Business Description including Certification information                                      | For Calculation Information See Schedule |
|--------------|--|--|
| 562991       | Septic Tank and Related Services<br><b>Must Provide Board Certification: Alabama Onsite Waterwaste Board</b> | F  |
| 811430       | Shoe Repair  | D  |
| 312212       | Soft Drink Distributor   | E  |
| 924110.01    | Solid Waste Management Programs  | A  |
| 711310       | Special Events – Approval of Mayor & Council   | Approval of Mayor & Council (L)          |
| 451110       | Sporting Goods Store   | B  |
| 493111       | Storage Facility (Commercial)  | F  |
| 493112       | Storage Facility (Per Unit)  | \$2.00 per unit                          |
| 561732       | Swimming Pool Services (Cleaning & Maintenance)  | C  |
| 812202       | Tanning Salon (each bed) <b>must also purchase code 812201</b>   | \$35.00 each bed                         |
| 812201       | Tanning Salon <b>must also purchase code 812202</b>  | B  |
| 513320       | Telephone Service (Long Distance)  | K  |
| 517910       | Telephone Services (Local)   | K  |
| 517212       | Telephone, Cellular, Paging and/or Wireless  | K  |
| 811219       | Television Repair  | B  |
| 531313       | Trailer Park (per lot) <b>must also purchase code 721214</b>   | \$2.00 per lot                           |
| 721214       | Trailer Park, <b>must also pay per lot under code 531313</b>   | \$150.00                                 |
| 562998       | Trash Collection   | F  |
| 561733       | Tree Surgery Service   | F  |
| 484211       | Trucking and/or Transfers  | C  |
| 321999       | Truss Manufacturing  | F  |
| 221122       | Utilities – Electric Companies   | G  |
| 221210       | Utilities – Gas & Water Companies  | G  |
| 454210       | Vending Machine Sales  | D  |
| 910001       | Vending Machines   | D  |
| 541940       | Veterinarian<br><b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>          | A  |
| 237113       | Water & Sewer Line Related Structures Construction   | E  |
| 421730       | Wholesaler – HVAC  | E  |

| Internal no. | Classification/Business Description including Certification information                                | For Calculation Information See Schedule |
|--------------|--|--|
| 312123       | Wine Off Premises<br>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)    | H  |
| 312131       | Wine On/Off Premises<br>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | H  |

## Calculation Information

### Schedule A – If gross receipts are:

| More Than                | Less Than     | Base Fee | Plus Additional Fee's              |
|--------------------------|---------------|----------|------------------------------------|
| 0                        | 99,999.99     | 120      |                                    |
| 100,000.00               | 199,999.99    | 346      | 2.72 per m in excess of 150,000    |
| 200,000.00               | 299,999.99    | 618      | 2.35 per m in excess of 250,000    |
| 300,000.00               | 399,999.99    | 853      | 2.12 per m in excess of 350,000    |
| 400,000.00               | 499,999.99    | 1,074    | 2.16 per m in excess of 450,000    |
| 500,000.00               | 599,999.99    | 1,290    | 2.11 per m in excess of 550,000    |
| 600,000.00               | 699,999.99    | 1,501    | 2.05 per m in excess of 650,000    |
| 700,000.00               | 799,999.99    | 1,706    | 2.00 per m in excess of 750,000    |
| 800,000.00               | 899,999.99    | 1,906    | 1.95 per m in excess of 850,000    |
| 900,000.00               | 999,999.99    | 2,101    | 1.89 per m in excess of 950,000    |
| 1,000,000.00             | 1,099,999.99  | 2,290    | 1.84 per m in excess of 1,050,000  |
| 1,100,000.00             | 1,199,999.99  | 2,274    | 1.79 per m in excess of 1,150,000  |
| 1,200,000.00             | 1,299,999.99  | 2,653    | 1.73 per m in excess of 1,250,000  |
| 1,300,000.00             | 1,399,999.99  | 2,826    | 1.68 per m in excess of 1,350,000  |
| 1,400,000.00             | 1,499,999.99  | 2,994    | 1.63 per m in excess of 1,450,000  |
| 1,500,000.00             | 1,999,999.99  | 3,157    | 1.60 per m in excess of 1,750,000  |
| 2,000,000.00             | 2,499,999.99  | 3,957    | 1.57 per m in excess of 2,050,000  |
| 2,500,000.00             | 2,999,999.99  | 4,742    | 1.55 per m in excess of 2,550,000  |
| 3,000,000.00             | 3,499,999.99  | 5,517    | 1.49 per m in excess of 3,050,000  |
| 3,500,000.00             | 3,999,999.99  | 6,262    | 1.44 per m in excess of 3,550,000  |
| 4,000,000.00             | 4,999,999.99  | 6,982    | 1.39 per m in excess of 4,050,000  |
| 5,000,000.00             | 5,999,999.99  | 8,372    | 1.33 per m in excess of 5,050,000  |
| 6,000,000.00             | 7,999,999.99  | 9,702    | 1.28 per m in excess of 6 050,000  |
| 8,000,000.00             | 10,999,999.99 | 12,262   | 1.23 per m in excess of 8,500,000  |
| 11,000,000.00            | 21,999,999.99 | 14,822   | Capped                             |
| 22,000,000.00            | 31,999,999.99 | 17,382   | Capped                             |
| 32,000,000.00            | 41,999,999.99 | 19,942   | Capped                             |
| 42,000,000.00            | 51,999,999.99 | 22,502   | Capped                             |
| 52,000,000.00            | Over 92 mm    | 25,062   | 1.23 per m in excess of 52,000,000 |
| M=Thousand<br>MM=Million |               |          |                                    |

**Schedule B – If gross receipts are:**

| More Than                | Less Than     | Base Fee | Plus Additional Fee's              |
|--------------------------|---------------|----------|------------------------------------|
| 0                        | 99,999.99     | 120      |                                    |
| 100,000.00               | 199,999.99    | 300      | 2.41 per m in excess of 150,000    |
| 200,000.00               | 299,999.99    | 541      | 2.05 per m in excess of 250,000    |
| 300,000.00               | 399,999.99    | 746      | 1.94 per m in excess of 350,000    |
| 400,000.00               | 499,999.99    | 940      | 1.89 per m in excess of 450,000    |
| 500,000.00               | 599,999.99    | 1,129    | 1.84 per m in excess of 550,000    |
| 600,000.00               | 699,999.99    | 1,313    | 1.80 per m in excess of 650,000    |
| 700,000.00               | 799,999.99    | 1,492    | 1.75 per m in excess of 750,000    |
| 800,000.00               | 899,999.99    | 1,668    | 1.70 per m in excess of 850,000    |
| 900,000.00               | 999,999.99    | 1,838    | 1.66 per m in excess of 950,000    |
| 1,000,000.00             | 1,099,999.99  | 2,004    | 1.61 per m in excess of 1,050,000  |
| 1,100,000.00             | 1,199,999.99  | 2,165    | 1.56 per m in excess of 1,150,000  |
| 1,200,000.00             | 1,299,999.99  | 2,321    | 1.52 per m in excess of 1,250,000  |
| 1,300,000.00             | 1,399,999.99  | 2,473    | 1.47 per m in excess of 1,350,000  |
| 1,400,000.00             | 1,499,999.99  | 2,620    | 1.42 per m in excess of 1,450,000  |
| 1,500,000.00             | 1,999,999.99  | 2,762    | 1.40 per m in excess of 1,750,000  |
| 2,000,000.00             | 2,499,999.99  | 3,462    | 1.38 per m in excess of 2,050,000  |
| 2,500,000.00             | 2,999,999.99  | 4,152    | 1.35 per m in excess of 2,550,000  |
| 3,000,000.00             | 3,499,999.99  | 4,827    | 1.31 per m in excess of 3,050,000  |
| 3,500,000.00             | 3,999,999.99  | 5,482    | 1.26 per m in excess of 3,550,000  |
| 4,000,000.00             | 4,999,999.99  | 6,112    | 1.21 per m in excess of 4,050,000  |
| 5,000,000.00             | 5,999,999.99  | 7,322    | 1.17 per m in excess of 5,050,000  |
| 6,000,000.00             | 7,999,999.99  | 8,492    | 1.12 per m in excess of 6 050,000  |
| 8,000,000.00             | 10,999,999.99 | 10,732   | 1.07 per m in excess of 8,500,000  |
| 11,000,000.00            | 21,999,999.99 | 13,942   | Capped                             |
| 22,000,000.00            | 31,999,999.99 | 17,152   | Capped                             |
| 32,000,000.00            | 41,999,999.99 | 20,362   | Capped                             |
| 42,000,000.00            | 51,999,999.99 | 23,572   | Capped                             |
| 52,000,000.00            | Over 92 mm    | 26,782   | 1.07 per m in excess of 52,000,000 |
| M=Thousand<br>MM=Million |               |          |                                    |



**Schedule C – If gross receipts are:**

| More Than                | Less Than     | Base Fee | Plus Additional Fee's              |
|--------------------------|---------------|----------|------------------------------------|
| 0                        | 99,999.99     | 120      |                                    |
| 100,000.00               | 199,999.99    | 256      | 2.05 per m in excess of 150,000    |
| 200,000.00               | 299,999.99    | 464      | 1.76 per m in excess of 250,000    |
| 300,000.00               | 399,999.99    | 640      | 1.66 per m in excess of 350,000    |
| 400,000.00               | 499,999.99    | 806      | 1.62 per m in excess of 450,000    |
| 500,000.00               | 599,999.99    | 968      | 1.58 per m in excess of 550,000    |
| 600,000.00               | 699,999.99    | 1,126    | 1.54 per m in excess of 650,000    |
| 700,000.00               | 799,999.99    | 1,280    | 1.50 per m in excess of 750,000    |
| 800,000.00               | 899,999.99    | 1,430    | 1.46 per m in excess of 850,000    |
| 900,000.00               | 999,999.99    | 1,576    | 1.42 per m in excess of 950,000    |
| 1,000,000.00             | 1,099,999.99  | 1,718    | 1.38 per m in excess of 1,050,000  |
| 1,100,000.00             | 1,199,999.99  | 1,856    | 1.34 per m in excess of 1,150,000  |
| 1,200,000.00             | 1,299,999.99  | 1,990    | 1.30 per m in excess of 1,250,000  |
| 1,300,000.00             | 1,399,999.99  | 2,120    | 1.26 per m in excess of 1,350,000  |
| 1,400,000.00             | 1,499,999.99  | 2,246    | 1.22 per m in excess of 1,450,000  |
| 1,500,000.00             | 1,999,999.99  | 2,368    | 1.20 per m in excess of 1,750,000  |
| 2,000,000.00             | 2,499,999.99  | 2,968    | 1.18 per m in excess of 2,050,000  |
| 2,500,000.00             | 2,999,999.99  | 3,358    | 1.16 per m in excess of 2,550,000  |
| 3,000,000.00             | 3,499,999.99  | 4,138    | 1.12 per m in excess of 3,050,000  |
| 3,500,000.00             | 3,999,999.99  | 4,698    | 1.08 per m in excess of 3,550,000  |
| 4,000,000.00             | 4,999,999.99  | 5,238    | 1.04 per m in excess of 4,050,000  |
| 5,000,000.00             | 5,999,999.99  | 6,278    | 1.00 per m in excess of 5,050,000  |
| 6,000,000.00             | 7,999,999.99  | 7,278    | 0.96 per m in excess of 6 050,000  |
| 8,000,000.00             | 10,999,999.99 | 9,198    | 0.92 per m in excess of 8,500,000  |
| 11,000,000.00            | 21,999,999.99 | 11,958   | Capped                             |
| 22,000,000.00            | 31,999,999.99 | 14,718   | Capped                             |
| 32,000,000.00            | 41,999,999.99 | 17,478   | Capped                             |
| 42,000,000.00            | 51,999,999.99 | 20,238   | Capped                             |
| 52,000,000.00            | Over 92 mm    | 22,998   | 0.92 per m in excess of 72,000,000 |
| M=Thousand<br>MM=Million |               |          |                                    |

**Schedule D– If gross receipts are:**

| More Than                | Less Than     | Base Fee | Plus Additional Fee's              |
|--------------------------|---------------|----------|------------------------------------|
| 0                        | 99,999.99     | 120      |                                    |
| 100,000.00               | 199,999.99    | 211      | 1.72 per m in excess of 150,000    |
| 200,000.00               | 299,999.99    | 383      | 1.47 per m in excess of 250,000    |
| 300,000.00               | 399,999.99    | 530      | 1.38 per m in excess of 350,000    |
| 400,000.00               | 499,999.99    | 668      | 1.35 per m in excess of 450,000    |
| 500,000.00               | 599,999.99    | 803      | 1.32 per m in excess of 550,000    |
| 600,000.00               | 699,999.99    | 935      | 1.28 per m in excess of 650,000    |
| 700,000.00               | 799,999.99    | 1,063    | 1.25 per m in excess of 750,000    |
| 800,000.00               | 899,999.99    | 1,188    | 1.22 per m in excess of 850,000    |
| 900,000.00               | 999,999.99    | 1,310    | 1.18 per m in excess of 950,000    |
| 1,000,000.00             | 1,099,999.99  | 1,428    | 1.15 per m in excess of 1,050,000  |
| 1,100,000.00             | 1,199,999.99  | 1,543    | 1.12 per m in excess of 1,150,000  |
| 1,200,000.00             | 1,299,999.99  | 1,655    | 1.08 per m in excess of 1,250,000  |
| 1,300,000.00             | 1,399,999.99  | 1,763    | 1.05 per m in excess of 1,350,000  |
| 1,400,000.00             | 1,499,999.99  | 1,868    | 1.02 per m in excess of 1,450,000  |
| 1,500,000.00             | 1,999,999.99  | 1,970    | 1.00 per m in excess of 1,750,000  |
| 2,000,000.00             | 2,499,999.99  | 2,470    | 0.98 per m in excess of 2,050,000  |
| 2,500,000.00             | 2,999,999.99  | 2,960    | 0.97 per m in excess of 2,550,000  |
| 3,000,000.00             | 3,499,999.99  | 3,445    | 0.93 per m in excess of 3,050,000  |
| 3,500,000.00             | 3,999,999.99  | 3,910    | 0.90 per m in excess of 3,550,000  |
| 4,000,000.00             | 4,999,999.99  | 4,360    | 0.87 per m in excess of 4,050,000  |
| 5,000,000.00             | 5,999,999.99  | 5,230    | 0.83 per m in excess of 5,050,000  |
| 6,000,000.00             | 7,999,999.99  | 5,560    | 0.80 per m in excess of 6 050,000  |
| 8,000,000.00             | 10,999,999.99 | 6,000    | 0.77 per m in excess of 8,500,000  |
| 11,000,000.00            | 21,999,999.99 | 6,500    | Capped                             |
| 22,000,000.00            | 31,999,999.99 | 7,500    | Capped                             |
| 32,000,000.00            | 41,999,999.99 | 8,300    | Capped                             |
| 42,000,000.00            | 51,999,999.99 | 8,700    | Capped                             |
| 52,000,000.00            | Over 92 mm    | 9,000    | 0.77 per m in excess of 72,000,000 |
| M=Thousand<br>MM=Million |               |          |                                    |

## **Schedule E– If gross receipts are:**

| More Than                | Less Than     | Base Fee | Plus Additional Fee's              |
|--------------------------|---------------|----------|------------------------------------|
| 0                        | 99,999.99     | 120      |                                    |
| 100,000.00               | 199,999.99    | 170      | 1.33 per m in excess of 150,000    |
| 200,000.00               | 299,999.99    | 303      | 1.17 per m in excess of 250,000    |
| 300,000.00               | 399,999.99    | 420      | 1.11 per m in excess of 350,000    |
| 400,000.00               | 499,999.99    | 531      | 1.08 per m in excess of 450,000    |
| 500,000.00               | 599,999.99    | 639      | 1.05 per m in excess of 550,000    |
| 600,000.00               | 699,999.99    | 744      | 1.03 per m in excess of 650,000    |
| 700,000.00               | 799,999.99    | 847      | 1.00 per m in excess of 750,000    |
| 800,000.00               | 899,999.99    | 947      | 0.97 per m in excess of 850,000    |
| 900,000.00               | 999,999.99    | 1,044    | 0.95 per m in excess of 950,000    |
| 1,000,000.00             | 1,099,999.99  | 1,139    | 0.92 per m in excess of 1,050,000  |
| 1,100,000.00             | 1,199,999.99  | 1,231    | 0.89 per m in excess of 1,150,000  |
| 1,200,000.00             | 1,299,999.99  | 1,320    | 0.87 per m in excess of 1,250,000  |
| 1,300,000.00             | 1,399,999.99  | 1,407    | 0.84 per m in excess of 1,350,000  |
| 1,400,000.00             | 1,499,999.99  | 1,491    | 0.81 per m in excess of 1,450,000  |
| 1,500,000.00             | 1,999,999.99  | 1,572    | 0.80 per m in excess of 1,750,000  |
| 2,000,000.00             | 2,499,999.99  | 1,972    | 0.79 per m in excess of 2,050,000  |
| 2,500,000.00             | 2,999,999.99  | 2,367    | 0.77 per m in excess of 2,550,000  |
| 3,000,000.00             | 3,499,999.99  | 2,752    | 0.75 per m in excess of 3,050,000  |
| 3,500,000.00             | 3,999,999.99  | 3,127    | 0.72 per m in excess of 3,550,000  |
| 4,000,000.00             | 4,999,999.99  | 3,487    | 0.69 per m in excess of 4,050,000  |
| 5,000,000.00             | 5,999,999.99  | 4,177    | 0.67 per m in excess of 5,050,000  |
| 6,000,000.00             | 7,999,999.99  | 4,847    | 0.64 per m in excess of 6 050,000  |
| 8,000,000.00             | 10,999,999.99 | 6,127    | 0.61 per m in excess of 8,500,000  |
| 11,000,000.00            | 21,999,999.99 | 7,957    | Capped                             |
| 22,000,000.00            | 31,999,999.99 | 9,727    | Capped                             |
| 32,000,000.00            | 41,999,999.99 | 11,497   | Capped                             |
| 42,000,000.00            | 51,999,999.99 | 13,267   | Capped                             |
| 52,000,000.00            | Over 92 mm    | 15,037   | 0.61 per m in excess of 72,000,000 |
| M=Thousand<br>MM=Million |               |          |                                    |

## **Schedule F– If gross receipts are:**

| More Than                | Less Than     | Base Fee | Plus Additional Fee's              |
|--------------------------|---------------|----------|------------------------------------|
| 0                        | 99,999.99     | 120      |                                    |
| 100,000.00               | 199,999.99    | 149      | 1.03 per m in excess of 150,000    |
| 200,000.00               | 299,999.99    | 252      | 0.88 per m in excess of 250,000    |
| 300,000.00               | 399,999.99    | 340      | 0.83 per m in excess of 350,000    |
| 400,000.00               | 499,999.99    | 423      | 0.81 per m in excess of 450,000    |
| 500,000.00               | 599,999.99    | 504      | 0.79 per m in excess of 550,000    |
| 600,000.00               | 699,999.99    | 583      | 0.77 per m in excess of 650,000    |
| 700,000.00               | 799,999.99    | 660      | 0.75 per m in excess of 750,000    |
| 800,000.00               | 899,999.99    | 735      | 0.73 per m in excess of 850,000    |
| 900,000.00               | 999,999.99    | 808      | 0.71 per m in excess of 950,000    |
| 1,000,000.00             | 1,099,999.99  | 879      | 0.69 per m in excess of 1,050,000  |
| 1,100,000.00             | 1,199,999.99  | 958      | 0.67 per m in excess of 1,150,000  |
| 1,200,000.00             | 1,299,999.99  | 1,015    | 0.65 per m in excess of 1,250,000  |
| 1,300,000.00             | 1,399,999.99  | 1,080    | 0.63 per m in excess of 1,350,000  |
| 1,400,000.00             | 1,499,999.99  | 1,143    | 0.61 per m in excess of 1,450,000  |
| 1,500,000.00             | 1,999,999.99  | 1,204    | 0.60 per m in excess of 1,750,000  |
| 2,000,000.00             | 2,499,999.99  | 1,504    | 0.59 per m in excess of 2,050,000  |
| 2,500,000.00             | 2,999,999.99  | 1,799    | 0.58 per m in excess of 2,550,000  |
| 3,000,000.00             | 3,499,999.99  | 2,089    | 0.56 per m in excess of 3,050,000  |
| 3,500,000.00             | 3,999,999.99  | 2,369    | 0.54 per m in excess of 3,550,000  |
| 4,000,000.00             | 4,999,999.99  | 2,639    | 0.52 per m in excess of 4,050,000  |
| 5,000,000.00             | 5,999,999.99  | 3,159    | 0.50 per m in excess of 5,050,000  |
| 6,000,000.00             | 7,999,999.99  | 3,659    | 0.48 per m in excess of 6 050,000  |
| 8,000,000.00             | 10,999,999.99 | 4,619    | 0.46 per m in excess of 8,500,000  |
| 11,000,000.00            | 21,999,999.99 | 5,999    | Capped                             |
| 22,000,000.00            | 31,999,999.99 | 7,319    | Capped                             |
| 32,000,000.00            | 41,999,999.99 | 8,639    | Capped                             |
| 42,000,000.00            | 51,999,999.99 | 9,959    | Capped                             |
| 52,000,000.00            | Over 92 mm    | 11,279   | 0.46 per m in excess of 72,000,000 |
| M=Thousand<br>MM=Million |               |          |                                    |

## **Schedule "G" – 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

## **Schedule "H" - Beer, Wine & Liquor**

| <u>State of Alabama Code</u>        | <u>Classification</u> | <u>Amount</u> | <u>Licensing Notes</u>  |
|-------------------------------------|-----------------------|---------------|---|
| 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)   | 312123                | 75.00         |   |
| 010 (Lounge Retail Liquor Class I)  | 312121                | 75.00         | All three codes are part of the package plus the business license code. |
|                                     | 312141                | 650.00        |   |
|                                     | 312131                | 75.00         |   |
| 011 (Package Store Liquor Class II) | 312122                | 75.00         | All three codes are part of the package plus the business license code. |
|                                     | 312141                | 650.00        |   |
|                                     | 312131                | 75.00         |   |
| 020 (Restaurant Retail Liquor)      | 312121                | 75.00         | All three codes are part of the package plus the business license code. |
|                                     | 312142                | 650.00        |   |
|                                     | 312131                | 75.00         |   |
| 032 (Club Liquor Class II)          | 312121                | 75.00         | All three codes are part of the package plus the business license code. |
|                                     | 312141                | 650.00        |   |
|                                     | 313131                | 75.00         |   |
| 110 (Wholesale Table Wine & Beer)   | 312132                | 375.00        | Distributors License  |

## **Schedule "I" – Peddlers**

|              |                                      |           |
|--------------|--------------------------------------|-----------|
| Daily Rate   | issued for single day sales activity | \$ 15.00  |
| Weekly Rate  | issued for week long sales activity  | \$ 35.00  |
| Monthly Rate | issued for month long sales activity | \$ 70.00  |
| Yearly Rate  | issued for annual sales activity     | \$ 120.00 |

## **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**

[each city or town must apply Code of Alabama 11-51-128 for telephones and establish other rates and/or schedules for various other telecommunications businesses]

## **Schedule "L" - Special Events Licenses**

[each city or town has to insert their own schedule for handling special events and all those activities that fall under the category of special events, functions or activities]

## **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      | \$ 25.00 per decal |
| 5 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:

|                         |                    |
|-------------------------|--------------------|
| Pool Hall – Pool Tables | \$1,500 each decal |
| Lounge – Pool Tables    | now \$25.00        |

## **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:

Adult Amusement Devices \$2,500 each decal

## **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 2 to 5 buses, trucks or other equipment | \$ 25.00 per decal |
| Over 5 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 is 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   | to | 10,000 Square Feet.....                                | 200.00   |
| S-3  | From 10,000  | to | 20,000 Square Feet.....                                | 300.00   |
| S-4  | From 20,000  | to | 30,000 Square Feet.....                                | 400.00   |
| S-5  | From 30,000  | to | 40,000 Square Feet.....                                | 500.00   |
| S-6  | From 40,000  | to | 50,000 Square Feet.....                                | 600.00   |
| S-7  | From 50,000  | to | 60,000 Square Feet.....                                | 700.00   |
| S-8  | From 60,000  | to | 70,000 Square Feet.....                                | 800.00   |
| S-9  | From 70,000  | to | 80,000 Square Feet.....                                | 900.00   |
| S-10 | From 80,000  | to | 90,000 Square Feet.....                                | 1,000.00 |
| S-11 | From 90,000  | to | 100,000 Square Feet.....                               | 1,200.00 |
| S-16 | From 100,000 |    | up - 1,200.00 plus \$ .01 per square foot over 100,000 |          |

## **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 |

## **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).