

## **See attached License Fee Schedule (Section 23)**

### **SECTION 23. License Fee Schedules.**

#### **Schedule "A":**

Motion Pictures, Theaters, Sightseeing Companies, Information Services, Pawn Shops, Securities/Commodities, Funds, Trusts, Attorneys, Accountants, CPA's, Architects, Engineers, Surveyors, Computer Programmers, Photographer, Veterinarian, Professional Services, Physicians, Dentists, Chiropractors, Optometrist.

#### **If Gross Receipts are:**

More Than but	Less than or Equal to:	Fee
\$ 0	\$7,499	\$20.00
7,500	11,499	25.00
12,500	17,499	35.00
17,500	25,000	45.00

And also, calculate at .0005 of 1% on amount of gross annual receipts of \$25,000 and above.

#### **Schedule "B"**

Misc. Manufacturing, Electronic/appliance store, Clothing Store, Sporting Goods store, Misc. Retailers, Air transport, Water transportation, Passenger transportation, Publishing, Broadcasting, Credit services, Agent Office, Real Estate offices, -Agents, Brokerage or Appraisers, Management companies, HMO's, Amusement, Drinking establishment, Repair and Manufacture of Electronic equipment, Personal services.

#### **If Gross Receipts are:**

More Than but	Less than or Equal to:	Fee
\$0	24,999	\$20.00
25,000	49,999	30.00
50,000	74,999	40.00
75,000	99,999	50.00
100,000	199,999	60.00
200,000	299,999	70.00
300,000	399,999	80.00
400,000	500,000	90.00

And also, calculate at .0005 of 1% on all gross annual receipts above \$500,000.

### **Schedule "C"**

Oil & Gas Extraction, Mining, Mining Support, Petroleum & Coal Manufacturing, Chemical Manufacturing, Non Metallic or non-Metallic Manufacturing, Primary Metal Manufacturing, Machinery, Computer, or Electronic manufacturing, Furniture Manufacturing, Motor Vehicles & Parts, Retail/Wholesale Furniture, Building Materials, Health Care Stores (Pharmacies, Health Food, etc), General Merchandise Stores, Couriers, Truck Transportation, (Local, Long Distance, Freight, etc.), Rental & Leasing (Auto, Truck, Trailers, RV's, etc.), Administrative Services, Outpatient Care Centers, Hospitals, Nursing Care Facilities/Services, Museums, Accommodations (Hotels, Motels, etc.), Caterers, Repairs & Maintenance, Unclassified Business.

#### **If Gross Receipts are:**

More Than but	Less than or Equal to:	Fee
\$ 0	24,999	\$20.00
25,000	49,999	30.00
50,000	74,999	40.00
75,000	99,999	50.00
100,000	199,999	60.00
200,000	299,999	70.00
300,000	399,999	80.00
400,000	500,000	90.00

And also, calculate at .0005 of 1% on all gross annual receipts above \$500,000.

### **Schedule "D"**

Forestry, Heavy Construction (Roads, bridges, streets, water, Sewer, etc.), Specialty Contractors (Non-Heavy), Apparel or leather Manufacturing, Printing, Plastic or Rubber Manufacturing, Metal Fabrication, Transportation Manufacturing (Autos, trucks, trailers, etc.), Motor Vehicles, Package Stores, Non Store Retailers, Video and/or Movie Rentals, Educational Services (Computer, Technical, etc.), Ambulance, Nursing Homes, Accommodations (Bed & Breakfast Inns, and Services), Restaurants (Full or Limited), Repair & Maintenance-Appliance.

#### **If Gross Receipts are:**

More Than but	Less than or Equal to:	Fee
\$0	24,999	\$20.00
25,000	49,999	30.00
50,000	74,999	40.00
75,000	99,999	50.00
100,000	199,999	60.00
200,000	299,999	70.00
300,000	399,999	80.00
400,000	500,000	90.00

And also, calculate at .0005 of 1% on all gross annual receipts above \$500,000.

### **Schedule "E"**

Fishing & Hunting, General Contractors, (Commercial, Residential, Subdivisions, etc.), Specialty Trades (plumbing, Electrical, Masonry, Stone, Floor, Concrete, Water, HVAC, Painting, Excavation, Equipment Installation, Wells.), Beverage Manufacturing, Textile Manufacturing, Other Manufacturing, Paper Manufacturing, Wholesale Trade-Durable or Non Durable, Gasoline Retail, Exterminating Services, Social Assistance-Shelters-Day Care, etc., Accommodations (Trailer parks, RV Parks, Travel Trailers, etc.), Boarding Houses.

#### **If Gross Receipts are:**

More Than but	Less than or Equal to:	Fee
\$0	9,999	\$25.00
10,000	19,999	35.00
20,000	29,999	45.00
30,000	39,999	50.00
40,000	49,999	60.00
50,000	74,999	70.00
75,000	99,999	80.00
100,000	200,000	100.00

On \$200,000 or more, calculate at .0005 of 1% of contract price for the total cost for such license. Said sum shall be paid prior to the commencement of work on any such project and it shall be illegal to do or perform any such work within the town without first paying said sum.

All mobile home park owners leasing or renting one or more spaces to individual trailer owners are required to purchase a \$500 decal per trailer.

### **Schedule "F"**

Farming, Animals, Agriculture, Food Manufacturing, (Meat-Seafood-Grain or Fruit- Dairy Processing), Wood/Lumber manufacturing (Sawmills, Preservation, Veneers, Trusses, Millwork, etc.), Wholesale Gasoline Distribution, Food & Beverage Store (Grocery, Convenience Store, Markets, Stands, etc.), Used Merchandise, Warehousing, Storage Facilities (Distribution, Household, refrigeration, etc.), Janitorial Services, waste Management (Trucks, Septic Tanks, Landfill Services.), Tobacco Sales

#### **If Gross Receipts are:**

More Than but	Less than or Equal to:	Fee
\$0	24,999	\$20.00
25,000	49,999	30.00
50,000	74,999	40.00
75,000	99,999	50.00
100,000	199,999	60.00
200,000	299,999	70.00
300,000	399,999	80.00
400,000	500,000	90.00

And also, calculate at .0005 of 1% on all gross annual receipts above \$500,000.

**Schedule "U" - Banks / Savings & Loans**

Bank ATM Location	\$50.00
Bank Branch Location	\$125.00
Bank Main Office Facility	\$200.00
Savings & Loan ATM Location	\$50.00
Savings & Loan Branch Location	\$25.00
Savings & Loan Mail Office Facility	\$200.00

**Schedule "V" - Delivery License**

The rate for the delivery license is established in Section 21 and is seventy-five dollars (\$75.00).

**SECTION 24. Exchange of information.**

- (a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.
- (b) Any such exchange shall be for one or more of the following purposes:
  - (1) Collecting taxes due.
  - (2) Ascertaining the amount of taxes due from any person.



### Schedule "L" - Special Events Licenses

Parades, Concerts, Fairs, Circuses, Races, or any other Special Event must obtain a limited use license for a fee of one hundred dollars (\$100) per day, and obtain such not less than fifteen (15) days prior to the event.

### Schedule "M" - Fortune Tellers

Annual license rate is three hundred dollars (\$300.00) and rate is reduced by twenty-five dollars (\$25.00) each year until such time as the annual rate reaches two hundred dollars (\$200.00) and that becomes the minimum rate thereafter.

### Schedule "N" - Vending Machines

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

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

### Schedule "O" - Billiard and/or Pool Tables

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

For 1 to 2 billiard or pool tables	\$ 50.00 per decal
All billiard or pool tables over 2	\$ 25.00 per decal

**Schedule "G" – Utilities(Public, Municipal, or Private)**

For selling or distributing Electrical Current, Natural gas, Water, or Sewer an amount equal to three (3) percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution from any point within or into the municipality.

**Schedule "I" – Peddlers (Non Store Retail Businesses)**

Daily Rate	Issued for single day sales activity	\$20.00
Weekly Rate	Issued for week-long sales activity	\$35.00
Monthly Rate	Issued for month long sales activity	\$50.00
Yearly Rate	Issued for annual sales activity	\$100.00

**Schedule "J" - Taxi Cabs & Limousines**

In addition to the license thereto, there shall be a decal affixed to each taxicab 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**

Code of Alabama 11-51-128 for telephone service, and other rates and/or schedules for various other telecommunications businesses.

### Schedule "P" - Amusement Devices

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

For the first 10 machines	\$500.00 per decal
All machines over 10	\$100.00 per 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 <del>3</del> 3 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 - Intentionally deleted

### Schedule "S" - Square Feet - Intentionally Deleted

### Schedule "T" - Itinerants

Itinerant businesses operating within the jurisdiction but located outside the jurisdiction shall pay the itinerant rate for a business license and that rate shall be one hundred dollars (\$100.00).