

<u>SECTION</u>	<u>CODE</u>	<u>2002 NAICS TITLES / BUSINESS LICENSE</u> <u>CODES</u>	<u>CLASS</u>
111998	00	<b>Farming and Crop Production</b> – agriculture, crop production, nursery, fruit, growers	A
112990	00	<b>Animal Production</b> – dairy, cattle, ranching, sheep, chickens, poultry	A
113110	00	<b>Forestry</b> – logging, forestry, timber track operations, timber mgt,	A
114119	00	<b>Fishing &amp; hunting</b> – hunting and trapping, finfish, shellfish, supplies,	A
115114	00	<b>Agriculture support</b> – cotton gins, farm mgt, post-harvest activities,	A
211111	00	<b>Oil and gas extraction</b> – natural gas liquid extraction, crude extraction,	A
212299	00	<b>Mining</b> - (except for oil and gas) all related mining activities,	A
213112	00	<b>Mining support services</b> – for oil and gas mining activities, oil/gas wells,	A
221122	00	<b>Utilities</b> – electric power or light company	G
221210	00	<b>Utilities</b> – natural gas company	G
221310	00	<b>Utilities</b> – water, sewage treatment, steam, and other	G
236220	00	<b>Contractors</b> – <u>general contractors</u> , comm. bldg, residential, subdivisions,	C
236221	00	<b>Contractors</b> – <u>general contractors</u> – itinerant not local	C
237990	00	<b>Contractors</b> – <u>heavy construction</u> , highway, bridge, street, water, sewer,	C
237991	00	<b>Contractors</b> – <u>heavy construction</u> – itinerant not local	C
238320	00	<b>Contractors</b> – <u>specialty trade</u> – plumbing, heating & air conditioning	C
238320	01	<b>Contractors</b> – <u>specialty trade</u> – painting and wall covering	C
238210	00	<b>Contractors</b> – <u>specialty trade</u> – electrical contractors	C
238140	00	<b>Contractors</b> – <u>specialty trade</u> – masonry and stone contractors	C
238310	00	<b>Contractors</b> – <u>specialty trade</u> – drywall, acoustical & insulation	C
238430	00	<b>Contractors</b> – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	C
238340	00	<b>Contractors</b> – <u>specialty trade</u> – carpentry contractors	C



238330	00	<b>Contractors – specialty trade – floor coverings/all types</b>	C
238160	00	<b>Contractors – specialty trade – roofing, siding &amp; sheet metal</b>	C
238110	00	<b>Contractors – specialty trade – concrete contractors</b>	C
238115	00	<b>Contractors – specialty trade – water well drilling &amp; irrigation</b>	C
238120	00	<b>Contractors – specialty trade – structural steel erection</b>	C
238150	00	<b>Contractors – specialty trade – glass and glazing contractors</b>	C
238910	00	<b>Contractors – specialty trade – excavation and site development</b>	C
238910	01	<b>Contractors – specialty trade – wrecking and demolition</b>	C
237990	01	<b>Contractors – specialty trade – building equipment &amp; mechanical install</b>	C
238130	00	<b>Contractors – specialty trades contractors- non-general &amp; non-heavy,</b>	C
238221	00	<b>Contractors – specialty trades contractors – itinerant not local</b>	C
311991	00	<b>Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing,</b>	D
312212	00	<b>Beverage mfg – all types of soft drinks, bottled water, breweries, ice,</b>	D
313112	00	<b>Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills,</b>	D
314129	00	<b>Other mfg – mill operations not covered in 313, rugs, linen, curtains</b>	D
315999	00	<b>Apparel mfg – women, men, children, hosiery, lingerie outerwear, accessories,</b>	D
316993	00	<b>Leather and allied products mfg – shoes, luggage, handbag, related products, all footwear</b>	D
321999	00	<b>Wood mfg – sawmills, wood preservation, veneer, trusses, millwork,</b>	D
322229	00	<b>Paper mfg – pulp, paper, and converted products, stationary, tubes, cores,</b>	D
323110	00	<b>Printing – screen, quick, digital, books, lithographic, handbills, comm.</b>	D
324199	00	<b>Petroleum and coal mfg – asphalt, grease, roofing, paving products,</b>	D
325998	00	<b>Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin</b>	D



326291	00	<b>Plastic &amp; rubber mfg</b> – tires, pipe, hoses, belts, bottles, sheet, wrap, film,	D
327331	00	<b>Nonmetallic mfg</b> – clay, glass, cement, lime, pottery, ceramic, brick, tile,	D
331521	00	<b>Primary metal mfg</b> – iron, steel, aluminum, wire, copper, foundries	D
332999	00	<b>Metal fabrication</b> – cutlery, structural, ornamental, machine shops,	D
333990	00	<b>Machinery mfg</b> – office machinery, industrial, engines, farm, HVAC,	D
334419	00	<b>Computer &amp; electronic mfg</b> – audio, video, circuit boards, peripherals,	D
335211	00	<b>Appliance mfg</b> – small appliance, lighting, electrical, battery, freezer,	D
336112	00	<b>Transportation mfg</b> – mfg auto, truck, trailer, motor home, boat, ship and motorcycle	D
337129	00	<b>Furniture mfg</b> – cabinets, office, household, beds, kitchen,	D
339999	00	<b>Miscellaneous mfg</b> – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	D
421990	00	<b>Wholesale trade</b> – <u>durable</u> , vehicle, machinery, equipment, furniture,	B
422720	00	<b>Wholesale trade</b> – <u>non-durable</u> , wholesale gasoline distributor	B
424990	00	<b>Wholesale trade</b> – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy,	B
441310	00	<b>Motor vehicle parts and accessories</b> – auto, motorcycles, boats, parts and accessories	A
441110	00	<b>Motor vehicles</b> - new and/or used automobiles, motorcycles, boats, etc – dealerships and lots	E
442110	00	<b>Furniture</b> – furniture, home furnishings, stores, floor coverings, window,	A
443112	00	<b>Electronic &amp; appliance store</b> – household, radio, television, computers,	A
444130	00	<b>Building materials and gardening equipment dealers</b> – hardware, paint, home center, wallpaper, nursery	A
445120	00	<b>Food &amp; beverage stores</b> – grocery, convenience store, markets,	A
446110	00	<b>Health and personal care stores</b> – drug, pharmacy, cosmetic, optical, health food	A
447110	00	<b>Gasoline Retail</b> - selling gasoline with or without convenience stores	A



448130	00	<b>Clothing &amp; accessories</b> – men, women, children, infant, shoe, jewelry,	A
451110	00	<b>Sporting goods &amp; hobbies</b> – toy, fish, gun, books, games	A
452990	00	<b>General merchandise stores</b> – department, warehouse clubs, superstores,	A
453212	00	<b>Used Merchandise Stores</b> – books, miscellaneous, consignment, flea mkt	A
453220	00	<b>Miscellaneous retailers</b> – florist, gift, novelty, pet, art, and tobacco	A
454210	00	<b>Non-store retailers</b> – vending machine operators, direct selling, mail order	A
454391	00	<b>Non-Store Retailer</b> – peddlers license / local peddler	I
454392	00	<b>Non-Store Retailer</b> – peddlers license / itinerant peddler	I
482110	00	<b>Rail transportation</b> – transportation, ticket offices, state regulated	11-51-124
484110	00	<b>Truck transportation</b> – local, long-distance, freight, moving, and storage	H
484230	00	<b>Truck transportation</b> – terminal – state regulated	37-3-33
492110	00	<b>Couriers</b> – couriers and local messengers, services, local delivery services,	A
493110	00	<b>Warehousing and storage</b> – distribution, household, refrigerated, special,	A
511110	00	<b>Publishing industries except internet</b> – newspaper, book, periodical, databases, software	A
512131	00	<b>Motion pictures</b> – theatres, videos, recording, drive-ins, sound studios,	A
515112	00	<b>Broadcasting</b> – radio and television stations	A
517310	00	<b>Telecommunications</b> – telephone local per 11-51-128	K
517320	00	<b>Telecommunications</b> – telephone long distance per 11-51-128	K
517322	00	<b>Telecommunications</b> – cellular and other wireless, paging,	K
517315	00	<b>Telecommunications</b> – resellers of service	K
519190	00	<b>Information services and data processing</b> – providing, storing, processing, access to information	A
522110	00	<b>Bank Main Office</b> – not branch location or ATM	P
522111	00	<b>Bank Branch or ATM</b> – not main office of bank	P
522120	00	<b>Savings and Loans</b> – not branch location or ATM	P
522121	00	<b>S&amp;L Branch or ATM</b> – not main office of S&L	P
522298	00	<b>Pawn Shop</b> – whether title pawn or merchandise	A



522390	00	<b>Credit services</b> – companies and activities related to credit and mediation,	A
523999	00	<b>Securities, commodity</b> – brokerage, portfolio, investment, other financial services	A
524126	00	<b>Insurance Company and/or its agents</b> – casualty, fire, and/or marine premiums	11-51-120/123
524128	00	<b>Insurance Company and/or its agents</b> – health, allied and all other premiums	11-51-120/123
524210	00	<b>Agent Office</b> – administration of third parties, pension funds, annuities, etc	A
525990	00	<b>Funds, trusts, other financial agencies</b> – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	A
531210	00	<b>Real estate</b> – offices, agents, brokers, management, appraisers,	A
532310	00	<b>Rental and leasing</b> – auto, truck, trailer, RV, all tangible property,	A
532230	00	<b>Rental and leasing</b> – movie and video rental	A
541110	00	<b>Attorney/Lawyers</b> – individual and/or firm professional license	J
541211	00	<b>Accountant/CPAs</b> – individual and/or firm professional license	J
541310	00	<b>Architect</b> – individual and/or firm professional license	J
541111	00	<b>Physician</b> – individual and/or firm professional license	J
541210	00	<b>Dentist</b> – individual and/or firm professional license	J
541320	00	<b>Optometrist</b> – individual and/or firm professional license	J
541330	00	<b>Engineer</b> – individual and/or firm professional license	J
541360	00	<b>Surveyor</b> – individual and/or firm professional license	J
541511	00	<b>Computer Programmer</b> – individual and/or professional firm license	J
541921	00	<b>Photographer</b> – studios, portrait, commercial, services	J
541940	00	<b>Veterinarian</b> – individual and/or firm professional license	J
541990	00	<b>Professional Services Not Elsewhere Classified</b> – scientific, technical,	J
551990	00	<b>Management companies</b> – offices, enterprises, regional, corporate,	J



561499	00	<b>Administrative services</b> – answering, employment, office, sec., travel,	J
562998	00	<b>Waste management</b> – companies, trucks, septic tanks, landfill, services,	A
611699	00	<b>Educational services</b> – technical, computer, sports, services, business,	A
621491	00	<b>HMO</b> – medical centers and services	J
621498	00	<b>Outpatient Care Centers</b> – all other types of services	J
621910	00	<b>Ambulance</b> – ambulance company and/or services	A
622110	00	<b>Hospitals</b> – surgical, substance abuse, psychiatric, general care, special,	J
623110	00	<b>Nursing care</b> – residential care facility, day care, assisted living	J
623312	00	<b>Nursing Home</b> – care for elderly and continuing care facilities	J
624110	00	<b>Social assistance</b> – shelters, vocational, child care, abuse, emergency,	J
711310	00	<b>Arts and sports</b> – dance, musical, teams, tracks, promoters, agents,	A
711310	01	<b>Special Events</b> – promoter or activity – see schedule for rates	A
712110	00	<b>Museums</b> – museums and historical sites, zoos, botanical gardens, parks,	A
713110	00	<b>Amusement</b> – arcades, golf clubs, marinas, fitness, bowling centers,	A
721110	00	<b>Accommodations</b> – hotels, motels and similar facilities	L
721191	00	<b>Accommodations</b> – bed and breakfast inns and services	L
721214	00	<b>Accommodations</b> – trailer parks, RV parks, and travel parks	L
721310	00	<b>Accommodations</b> – rooming houses and boarding houses	L
722212	00	<b>Restaurant</b> – full service restaurant facility	A
722211	00	<b>Restaurant</b> – limited facility or service	A
722410	00	<b>Caterers</b> – and/or mobile food services	A
811118	00	<b>Repairs and maintenance</b> – auto, paint/body, carwash, other vehicular,	A
811219	00	<b>Repairs and maintenance</b> – all electronic equipment	A
811412	00	<b>Repairs and maintenance</b> – all appliances, home & garden equipment	A
811710	00	<b>Exterminating services</b> – exterminating company and its services	A



811720	00	<b>Janitorial firm</b> – janitorial cleaning services – individual or firm	A
812199	00	<b>Personal Services</b> – hair, skin, beautician, diet, nail, tanning, funerals – certification required	A
812199	02	<b>Barber</b>	A
812199	03	<b>Personal Services - other</b>	A
812199	01	<b>Fortune Teller or Clairvoyant</b> – individual reader license	M
910002	00	<b>Category for number of</b> – pool tables/ vending machines	N
999999	00	<b>Delivery</b>	H

**Schedule "A" – If gross receipts are:**

More Than	but	Less than	
0		5,000	40.00
5,000		20,000	55.00
20,000		30,000	80.00
30,000		40,000	95.00
40,000		50,000	110.00
50,000		60,000	125.00
60,000		70,000	135.00
70,000		80,000	150.00
80,000		90,000	160.00
90,000		100,000	175.00
100,000		500,000	225.00
500,000	1,000,000		255.00

PLUS 1/20 OF 1 PER CENT ALL ABOVE \$1,000,000

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

More Than	but	Less than
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0	40,000	55.00
40,000	60,000	80.00
60,000	80,000	85.00
80,000	100,000	95.00
100,000	120,000	110.00
120,000	140,000	125.00
140,000	160,000	145.00
160,000	180,000	165.00
180,000	200,000	180.00

PLUS 1/20 OF 1 PER CENT ALL ABOVE \$200,000

**Schedule "C" - If gross receipt are:**

More Than	but	Less than	
0		5,000	40.00
5,000		20,000	55.00
20,000		40,000	80.00
40,000		60,000	105.00
60,000		100,000	160.00
100,000		250,000	260.00
250,000		500,000	360.00
500,000		OVER	505.00

IN ADDITION THERETO, each itinerant contractor or subcontractor shall pay \$0.60 on each \$1,000.00 or fraction thereof of the contract price or the total cost of each project for which a building permit is required by law.

**Schedule "D" - If gross receipts are:**

More Than	but	Less than
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0	40,000	55.00
40,000	80,000	105.00
80,000	100,000	130.00
100,000	120,000	155.00
120,000	140,000	180.00
140,000	160,000	205.00
160,000	180,000	230.00
180,000	500,000	255.00
500,000	1,000,000	355.00
1,000,000	and over	505.00

**Schedule "E" - If gross receipts are:**

More Than	but	Less than	
0		400,000	275.00
400,000		1,000,000	385.00
1,000,000		2,000,000	440.00
2,000,000		3,000,000	495.00
3,000,000		GREATER	550.00

Each dealer in used motor vehicles, tractors or trailer, NOT paying a license tax as a dealer in NEW VEHICLES, TRAILERS, OR TRACTORS -- \$200.00 for the first 400,000.00 or less and 1/20 of 1 per cent on total annual gross receipts in excess of 400,000.00

**Schedule "F" - Gasoline Filling Station:**

Each Single Hose Pump	20.00
Each Double Hose Pump	35.00



This license does not include the sale of other merchandise such as tires, batteries, accessories, oil and the like, for which a merchant retail license must be paid. Gross receipts from sales of gasoline should not be included in the computation of any other license required.

Schedule "G" - Electric Company and Gas Company

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

Schedule "H" - Delivery License

The rate for the delivery license is established in Section 21 and is: \$100.00

In lieu of any other type of license, a taxpayer may at its option purchase for \$ 100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:

Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;

The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;

Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;

The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;



the customer or as may be required by state or local law, and (ii) the merchandise so delivered;

If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business 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 (\$75,000) limitation described in the preceding section 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.

A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.

The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

The purchase of a delivery license 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 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

Schedule "I" - Peddlers

Yearly Rate - issued for January 1<sup>st</sup> through December 31<sup>st</sup>                      \$ 150.00



Schedule "J" - Professional

Each person engaging in a business, calling or profession and/or selling goods for which the professional rates apply shall pay a license tax based on his gross annual receipts as follows:

Professional Rates:

0	TO	5,000	40.00
5,000	TO	7,500	55.00
7,500	TO	12,500	80.00
12,500	TO	17,500	105.00
17,500	TO	22,500	155.00
22,500	AND GREATER		255.00

Schedule "K" - Telephones & Telecommunications

(1) Operating telephone exchange	270.00
(2) Long distance	68.00

Schedule "L" - Hotel or Motel:

Not exceeding 10 beds for guests	80.00
10 to 25 beds for guests	155.00
Over 25 beds for guests	230.00

Schedule "M" - Fortune Tellers

Annual license rate is \$ 1,000.00 and rate is reduced by \$ 25.00 each year until such time as the annual rate reaches \$ 500.00 and that becomes the minimum rate thereafter.



Schedule "N" – Vending Machines/Pool Tables:

Pool Tables	First table	\$500.00
	Each additional table	\$150.00
Video Games	First machine	\$275.00
	Each additional machine	\$ 55.00

Schedule "O" - 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 \$300.00 per week or \$500.00 per year.

Schedule "P" – 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