

THE FOLLOWING LICENSE CLASSIFICATIONS SCHEDULE, SECTION 31, AND RATE SCHEDULES, SECTION 32, SHALL BE APPLICABLE.

Section 31 - License Classifications.

North American Industrial Classification System (NAICS) identification (sector/sub-sector) numbers are required as a part of the periodic reporting requirements for every business. For municipal business license purposes, each taxpayer must be minimally classified as required by Code of AL of 1975, §11-51-90B. The descriptions listed beside each NAICS code incorporate examples of each category; however, these examples are not all inclusive. A business is classified and licensed based upon the business activity or activities and shall pay a license tax based upon the corresponding schedule assigned to its description unless otherwise specified. The city may assign additional digits of each NAICS code for reporting purposes and proper administration of this Article.

NAICS BUSINESS DESCRIPTION AND SCHEDULES		
	Business Description	Schedule
111998	Farming - Farming and Crop Production Code of AL 1975, § 11-51-105	EXEMPT
112990	Animals - Dairy, Cattle, Ranching, Sheep, Poultry Code of AL 1975, § 11-51-105	EXEMPT
113110	Forestry - Logging, Forestry, Timber Track Operations, Timber Management	EXEMPT
114119	Fishing and Hunting - Hunting and Trapping	E
115114	Agriculture Support - Cotton Gins, Farm Management, Post-Harvest Activities	E
212319	Mining and Quarrying - Crushed & Broken Stone	E
221122	Utilities - Electric Power Code of AL, 1975, § 11-51-129	U
221210	Utilities - Natural Gas Code of AL, 1975, § 11-51-129	U
236115	Contractor - Residential Alabama Home Builders Licensure Board Required	C
236220	Contractor - General Alabama Licensing Board for General Contractors Required	C

236223	Contractor - Swimming Pool General Contractors Board License Required	C
236224	Contractor - Pool Service & Cleaning	C
237110	Contractor - Water Well Drilling	C
237990	Contractor - Heavy & Civil Engineer Construction - Highway, Bridge Street, Water, Sewer	C
238110	Contractor - Concrete & Foundations	C
238120	Contractor - Structural Steel and Precast Concrete	C
238131	Contractor - Framing Alabama Home Builders Licensure Board Required or Proof of working under a licensed HBLB	C
238133	Contractor - Siding & Gutters	C
238140	Contractor - Brick & Masonry	C
238150	Contractor - Glass and Glazing Contractors	C
238160	Contractor - Roofing Alabama Home Builders Licensure Board License Required	C
238210	Contractor - Electrical Alabama Electrical Contractors Board Required	C
238211	Contractor - Electronic Sales & Installation	C
238220	Contractor - Plumbing Alabama Plumbers and Gas Fitters Examining Board License Required	C
238221	Contractor - HVAC Alabama Board of Heating, Air Conditioning and Refrigeration License Required	C
238223	Contractor - Refrigeration Alabama Board of Heating, Air Conditioning and Refrigeration License Required	C
238224	Contractor - Fire Alarms and Fire Sprinklers Alabama State Fire Marshal Permit Required	C
238290	Contractor - Other Contractors (Not State Certified or Handyman)	C

238291	Contractor - Elevator Alabama Department of Labor, Elevator Safety Review Board License Required	C
238310	Contractor - Drywall & Insulation	C
238319	Contractor - Gas Fitter Alabama Plumbers and Gas Fitters Examining Board License Required	C
238320	Contractor - Painting & Wall Covering	C
238330	Contractor - Flooring	C
238350	Contractor - Finish Carpentry & Cabinetry	C
238910	Contractor - Site Preparation & Excavation	C
238911	Contractor - Septic Systems Alabama Onsite Wastewater Board License Required	C
238990	Contractor - All Other Specialty Trade	C
311811	Manufacturing - Retail Bakeries	R
311911	Manufacturing - Peanut Butter Manufacturing	M
311613	Manufacturing - Animal Processing	M
311812	Manufacturing - Bakery	M
311991	Perishable Prepared Food Manufacturing	M
312111	Manufacturing - Soft Drink	M
312112	Manufacturing - Bottled Water	M
312120	Manufacturing - Brewpub Alabama Alcoholic Beverage Control Board License Required	A
312121	Manufacturer - ABC Alabama Alcoholic Beverage Control Board License Required	A
314999	Manufacturing - Screening & Cloth	M
315999	Manufacturing - Apparel	M
321999	Manufacturing - Wood & Wood Products	M
323110	Manufacturing - Commercial Printing	M
324120	Manufacturing - Asphalt, Paving & Shingles	M
325998	Manufacturing - Misc. Chemical Product & Preparation	M

326291	Manufacturing - Rubber Product Manufacturing	M
327331	Manufacturing - Brick, Block, Concrete	M
331110	Manufacturing - Iron & Steel Mills	M
332312	Manufacturing - Metal Fabricating	M
332710	Manufacturing - Machine Shop	M
336390	Manufacturing - Motor Vehicle Parts	M
339116	Manufacturing - Dental Lab	M
339900	Manufacturing - All Other	M
420000	Wholesale - Merchant Wholesalers	R
424720	Wholesale - Gasoline, Propane	R
424810	Wholesale - Alcohol, Beer Alabama Alcoholic Beverage Control Board License Required	A
424820	Wholesale - Alcohol, Liquor Alabama Alcoholic Beverage Control Board License Required	A
424821	Wholesale - Alcohol, Wine Alabama Alcoholic Beverage Control Board License Required	A
424822	Wholesale - Combined Beer & Wine Alabama Alcoholic Beverage Control Board License Required	A
425120	Wholesale - Merchandise Agents & Brokers	R
441110	Retail - New, Used Automobile, Motorcycles, etc. Dealer Alabama Department of Revenue Regulatory License Required	R(a)
441210	Retail - Recreational Vehicles Alabama Department of Revenue Regulatory License Required	R(a)
441310	Retail - Automobile Parts & Accessories	R
442110	Retail - Furniture	R
443112	Retail - Household Appliances	R
444130	Retail - Building Material & Home Centers	R
444220	Retail - Nurseries	R
443142	Retail - Electronic Stores	R
445120	Retail - Supermarket, Grocery, Convenience	R

445310	Retail - Alcohol - Package Store Alabama Alcoholic Beverage Control Board License Required	A
446110	Retail - Pharmacies & Personal Care	R
447110	Retail - Gasoline Stations with Convenience Stores	R
448130	Retail - Clothing, Shoes & Accessories	R
448310	Retail - Jewelry Stores	R
451110	Retail - Sporting Goods	R
451111	Retail - Pistols, Guns & Revolvers US Dept. of Justice Federal Firearm License Required	R
451120	Retail - Hobby, Toy, Games & Music	R
451211	Retail - Bookstores, New & Used	R
452990	Retail - Department Stores & Supercenters	R
452999	Retail - Going Out of Business Sale	R
453110	Retail - Florist	R
453212	Retail - Office Supplies	R
453310	Retail - Used Merchandise	R
453930	Retail - Manufactured Homes	R
453998	Retail - All Other	R
454210	Retail - Vending	R
454311	Retail - Propane & Butane Alabama Liquified Petroleum Gas Board Permit Required	R
454390	Retail - Transient Merchant	R
454393	Solicitor - Solicitor/Door-to-Door Sales (Reference Section 28)	V
484110	Transportation - Freight Trucking, Local & Long Distance	D
484230	Transportation - Truck Terminal - Code of AL 1975, § 37-3-33	D
485210	Transportation - Bus Station - Code of AL 1975, § 37-3-33	D
485321	Transportation - Auto for Hire (Taxis, Limousines & Medical Transports) Reference Section 26	D
488110	Transportation - Airport Operations	D
488410	Transportation - Motor Vehicle Towing - Ord. No. 6-18-96A	D

492110	Transportation - Express Company - Code of AL 1975, § 11-51-126	D
493110	Warehouse - Warehouse and Storage	D
493190	Alcohol - Warehouse License Alabama Alcoholic Beverage Control Board License Required	A
511110	Information - Newspaper, Periodical, Book	N
512131	Information - Motion Picture Theatres	N
512210	Information - Sound Recording Industries	N
515112	Broadcasting - Radio Station	N
517212	Telecommunications - Cellular & Other Wireless	N
517310	Telecommunications - Local Service - Code of AL1975, § 11-51-128	N
517320	Telecommunications - Long Distance - Code of AL 1975, § 11-51-128	N
517510	Telecommunications - Cable TV & Video Programming	N
517911	Telecommunications - Resellers	N
518210	Information - Web Hosting & Related Services	N
522110	Financial - Bank, Main - Code of AL 1975, § 11-51-130	B
522111	Financial - Bank, Branch, ATM - Code of AL 1975, § 11-51-130	B
522298	Financial - Pawnshop State of Alabama State Banking Dept. License Required	F
522310	Financial - Mortgage and Nonmortgage Loans	F
522320	Financial - Financial Transaction Processing	F
522391	Financial - Other Activities Related to Credit Intermediation	F
523120	Financial - Stocks, Bonds & Investments	F
524126	Insurance - Fire and Marine Code of AL 1975, §§ 11-51-120 through 11-51-123	F
524128	Insurance - Other than Fire and Marine Code of AL 1975, §§ 11-51-120 through 11-51-123	F
531110	Lessors of Residential Buildings and Dwellings	G
531120	Lessors of Non-Residential Buildings (except Mini-warehouses)	G
531130	Real Estate - Mini Warehouses & Self Storage	G

531190	Real Estate - Mobile Home Park	G
531210	Real Estate - Offices of Agents and Brokers Alabama Real Estate Commission License Required	G
531211	Real Estate - Management	G
531313	Real Estate - Short-term Rentals (Property Manager)	G
531320	Real Estate - Real Estate Appraisal Alabama Real Estate Appraisers Board License Required	G
532112	Rental & Leasing - Automobile	G
532230	Rental & Leasing - Video and Disc	G
532299	Rental & Leasing - All Other	G
532310	Rental & Leasing - General Rental Centers	G
532420	Rental & Leasing - Office Equipment	G
541110	Professional - Attorney Alabama State Bar Membership Required	P
541191	Professional - Title & Settlement	P
541211	Professional - Accounting Alabama State Board of Public Accountancy Certification Required	P
541213	Professional Services - Bookkeeping and Tax Preparation	P
541310	Professional - Architect Alabama Board for Registration of Architects License Required	P
541330	Professional - Engineer Alabama State Board of Licensure for Professional Engineers & Land Surveyors License Required	P
541350	Professional - Home Inspections AL Dept. of Finance, Real Property Mgmt. Div. of Construction Mgmt. Certification Required	P
541370	Professional - Surveyor Alabama State Board of Licensure for Professional Engineers & Land Surveyors License Required	P
541410	Professional - Interior Design	P(a)
541430	Professional - Graphic Design	P(a)
541611	Professional - Administrative Mgmt. & General Mgmt. Consulting Services	P(a)
541810	Professional - Advertising Agent & Agency	P

541850	Professional - Outdoor Advertising	P(a)
541921	Professional - Photography & Portrait	P(a)
541940	Professional - Veterinary AL State Board of Veterinary Medical Examiners License Required	P
541990	Professional - All Other	P
551114	Management of Companies and Enterprises	I
561310	Services - Employment Placement Agency	E
561410	Services - Document Preparation	E
561439	Services - Business Service Centers	E
561440	Services - Collection Agency	E
561499	Services - Office with No Gross Receipts	E
561510	Services - Travel Agency	E
561611	Services - Investigation & Detective Alabama Security Regulatory Board or Alabama Private Investigation Board License Required	E
561612	Services - Security Guard and Patrol Alabama Securities Commission License Required	E
561613	Services - Armored Car	E
561621	Services - Security Systems Alabama Electronic Security Board of Licensure License Required Ord. No. 4-15-97	E
561622	Services - Locksmith Alabama Electronic Security Board of Licensure License Required	E
561710	Services - Exterminating Alabama Department of Agriculture and Industries Certification Required	E
561711	Services - Termite Control Service Alabama Department of Agriculture and Industries Certification Required	E
561720	Services - Janitorial & Cleaning	E
561730	Services - Landscaping AL Department of Agriculture and Industries Certification Required	E
561731	Services - Lawn Maintenance	E
561732	Services - Tree Removal Only Ord. No. 8-21-90 & Section 29	E

561733	Services - Tree Removal with Stump Grinding Ord. No. 8-21-90 & Section 29	E
561734	Services - Stump Grinding Only Ord. No. 8-21-90 & Section 29	E
561790	Services - Pressure Washing & Sandblasting	E
561990	Services - All Other Support Services	E
562111	Waste Collection - Commercial Waste Collection Companies These businesses are also required to remit Franchise Fees under Resolution 12-2-97	E
562999	Waste Collection - Septic Tank Cleaning Services	E
611620	Schools – Sports, Recreation & Fitness Instruction	L
611699	Schools - Education & Training	J
621111	Health Care Services - Offices of Physicians Alabama Board of Medical Examiners and Medical Licensure Commission of Alabama License Required	H
621112	Health Care Services - Offices of Physicians, Mental Health Alabama Board of Examiners Board in Psychology or Other State Board Certification/License Required	H
621210	Health Care Services - Dentist or Orthodontists Board of Dental Examiners of Alabama License Required	H
621310	Health Care Services - Chiropractor Alabama State Board of Chiropractic Examiners License Required	H
621320	Health Care Services - Optometrists Alabama Board of Optometry License Required	H
621340	Health Care Services - Physical, Occupational, Speech Therapists & Audiologist - Alabama Board of Physical Therapy, Occupational Therapy or Examiners for Speech Language Pathology and Audiology License Required	H
621391	Health Care Services - Offices of Podiatrists State of Alabama Board of Podiatry Required	H
621399	Health Care Services - All Other	H
621491	Health Care Services - Medical Clinic	H
621910	Health Care Services - Ambulance or Air Medical Transport	H
622110	Health Care Services - General Medical and Surgical Hospitals	H
623110	Nursing & Residential Care Nursing Home (State Licensed)	H

623311	Nursing & Residential Care - Assisted Living (State Certified)	H
623312	Nursing & Residential Care - Retirement Facility (Without Nursing Care)	H
624120	Social Assistance - Services for the Elderly or Persons with Disability	S
624190	Social Assistance - Other Individual and Family Services	S
624410	Social Assistance - Child or Infant Day Care, Sitting Service	S
711190	Recreation - Carnival, Circus, Rodeo	L
711310	Recreation - Promoters	L
711311	Recreation - Farmer's Market	L
711312	Recreation - Special Event Vendor (Reference Section 27)	L
713940	Recreation - Fitness Center	L
713950	Recreation - Bowling Centers	L
713990	Recreation - All Other Amusement and Recreation Industries	L
713991	Recreation - All other Amusements & Recreation Machines	L
721110	Accommodations - Hotels & Motels Alabama Department of Public Health Hotel Permit and/or Food Permit (if serving food) Required	K
721199	Accommodations – All Other Traveler Accommodation	K
722110	Food Service - Restaurant, Full Service Food Permit from the Alabama Department of Public Health	K
722211	Food Service - Restaurant, Limited Service Food Permit from the Alabama Department of Public Health	K
722320	Food Service - Mobile Food Service Food Permit from the Alabama Department of Public Health	K
722330	Food Service - Caterer Food Permit from the Alabama Department of Public Health	K
722400	Alcohol Service - Lounge Retail Liquor Alabama Alcoholic Beverage Control Board License Required	A
722401	Alcohol Service - Club Retail Liquor Alabama Alcoholic Beverage Control Board License Required	A
722402	Alcohol Service - Restaurant Retail Liquor Alabama Alcoholic Beverage Control Board License Required	A

722403	Alcohol Service - Retail Table Wine (On or Off Premises Consumption) Alabama Alcoholic Beverage Control Board License Required	A
722404	Alcohol Service - Retail Beer (On or Off Premises Consumption) Alabama Alcoholic Beverage Control Board License Required	A
722405	Alcohol Service - Retail Table Wine (Off Premises) Alabama Alcoholic Beverage Control Board License Required	A
722406	Alcohol Service - Retail Beer (Off Premises) Alabama Alcoholic Beverage Control Board License Required	A
722407	Alcohol Service - Special Events Liquor Limit 7 Days Alabama Alcoholic Beverage Control Board License Required	A
722408	Alcohol Service - Special Retail Less Than 30 Days Alabama Alcoholic Beverage Control Board License Required	A
722409	Alcohol Service - Special Retail More Than 30 Days Alabama Alcoholic Beverage Control Board License Required	A
811118	Repair - Automobile	O
811119	Repair - Automobile Detailing & Cleaning	O
811211	Repair - Consumer Electronics Repair & Maintenance	O
811412	Repair - Home & Garden Equipment and Maintenance	O
811420	Repair - Furniture & Reupholstery	O
811490	Repair - Other Personal and Household Goods Repair & Maintenance	O
812111	Personal Services - Barber Shop	O
812112	Personal Services - Beauty Salon & Services Alabama Board of Cosmetology License Required	O
812113	Personal Services - Nail Salon Alabama Board of Cosmetology License Required	O
812196	Personal Services - Other Personal Care Services	O
812197	Personal Services - Massage Therapist Alabama Board of Massage Therapy License Required Ord. No. 01-20-98 & Ord. No.05-19-20	O
812199	Personal Services - Electrolysis & Tattoo Alabama Dept of Public Health License Required	O
812210	Personal Services - Funeral Home Alabama Board of Funeral Service License Required	O

812200	Personal Services - Cemetery	O
812332	Personal Services - Dry-cleaning & Laundry	O
812910	Personal Services - Pet Grooming & Boarding	O
812990	Personal Services - Bail Bonding Alabama Professional Bail Bonding License Required Board	O
812991	Personal Services - Event Planning	O
813410	Civic and Social Organizations (Must have exemption application on file)	EXEMPT Ref. Sec. 6
998000	Delivery - Delivery less than \$75,000.00 Annually Reference Sec. 30	\$100.00
999000	Unclassified - Business not Otherwise Licensed	O

Section 32 - License Schedule.

SCHEDULE A - BEER, WINE, AND LIQUOR
State regulated under Alcoholic Beverage Licensing Code
Code of AL 1975, §§ 28-3A-1 through 28-3A-26.

NAICS	DESCRIPTION	LICENSE TAX	LICENSING NOTES
312120	Manufacturing - Brewpub	\$1,000.00	Monthly tax of 1/10 of 1% due by 20 th day
312121	Manufacturer	\$500.00	Monthly tax of 1/10 of 1% due by 20 th day
424810	Wholesale - Beer	\$250.00	
424820	Wholesale - Liquor	\$400.00	Monthly tax of 1/10 of 1% due by 20 th day
424821	Wholesale - Wine	\$275.00	
424822	Wholesale - Combined Beer & Wine	\$375.00	
445310	Lounge Retail - Class II (Package Store)	\$600.00	Monthly tax of 1/10 of 1% due by 20 th day
493190	Warehouse	\$100.00	
722400	Lounge Retail Liquor	\$600.00	Monthly tax of 1/10 of 1% due by 20 th day

722401	Club Liquor Class I	\$1,000.00	Monthly tax of 1/10 of 1% due by 20 th day
	Club Liquor - Class II	\$1,250.00	
722402	Restaurant Retail Liquor	\$600.00	Monthly tax of 1/10 of 1% due by 20 th day
722403	Retail Table Wine (On or Off Premises)	\$75.00	
722404	Retail Beer (On or Off Premises)	\$75.00	
722405	Retail Wine (Off Premises)	\$75.00	
722406	Retail Beer (Off Premises)	\$75.00	
722407	Special Events Liquor - Limit 7 Days	\$150.00	Monthly tax of 1/10 of 1% due by 20 th day
722408	Special Retail Liquor < 30 Days	\$100.00	Monthly tax of 1/10 of 1% due by 20 th day
722409	Special Retail Liquor > 30 Days	\$250.00	Monthly tax of 1/10 of 1% due by 20 th day

SCHEDULE B - DEPOSITORY INSTITUTIONS
(Code of AL 1975, §§ 11-51-130 - §11-51-131)

Capital, surplus and undivided profits (or non-withdrawable shares, reserves and undivided profits of a savings and loan association)

Less than \$50,000.00	\$10.00
\$50,000.00 to \$99,999.99	\$20.00
\$100,000.00 to \$149,999.99	\$30.00
\$150,000.00 to \$199,999.99	\$40.00
\$200,000.00 to \$249,999.99	\$50.00
\$250,000.00 to \$299,999.99	\$60.00
\$300,000.00 to \$349,999.99	\$70.00
\$350,000.00 to \$399,999.99	\$80.00
\$400,000.00 to \$449,999.99	\$90.00
\$450,000.00 to \$499,999.99	\$100.00
\$500,000.00 to \$600,000.00	\$110.00
Over \$600,000.00	\$125.00
Plus any branch bank or automated teller machine	\$10.00

SCHEDULE C - CONSTRUCTION

Local

\$100.00 for first \$50,000.00 of gross receipts
plus 1/20 of 1% in excess of \$50,000.00 .0005

Minimum License Fee	\$100.00
Maximum License Fee	\$500.00

Itinerant

\$200.00 for first \$50,000.00 of gross receipts plus 1/20 of 1% in excess of \$50,000.00	.0005
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Minimum License Fee	\$200.00
Maximum License Fee	\$750.00

SCHEDULE D - TRANSPORTATION AND WAREHOUSING

\$150.00 for first \$10,000.00 of gross receipts plus 1/20 of 1% in excess of \$10,000.00	.0005
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Minimum License Fee	\$150.00
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State Regulated and/or Flat Fees - Transportation and Warehousing:

General Freight Trucking Terminals (Code of AL 1975, § 37-3-33)	\$200.00
Bus and Other Transit Systems (Code of AL 1975, § 37-3-33)	\$200.00
Express Delivery (Code of AL 1975, §11-51-126)	\$250.00
Taxi or Limousine Service - Per Vehicle	\$50.00 each
Transportation Network Companies (e.g., Uber, Lyft, etc.): Provide proof of compliance with PSC 770-X-12.06, AL Act 2018-127	Exempt

Tow Truck/Wrecker Services (per vehicle):

(Ord. 6-18-96A)	
Vehicle up to 1 Ton	\$75.00 each
Vehicle 1 Ton and less than 2 Tons	\$75.00 each
Vehicle over 2 Tons and less than 5 Tons	\$75.00 each
Vehicle over 5 Tons	\$75.00 each

SCHEDULE E - ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES

1/20 of 1% of Gross Receipts	.0005
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Minimum License Fee	\$50.00
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State Regulated and/or City Regulated - Administrative and Support

Administrative Support

Five (5) employees or less	\$100.00
Six (6) employees to Ten (10) employees	\$200.00
Eleven (11) employees to Fifteen (15) employees	\$300.00

Sixteen (16) to Twenty-five (25) employees	\$500.00
Twenty-six (26) or more	\$1,000.00

Tree Cutters, Tree Service, Stump Grinders (Reference Section 29)

Tree Service Only:	Stump Grinding Only:	Tree Service with Stump Grinding:
\$75.00 up to \$50K 1/20 of 1 % Gross Receipts > \$50K	\$50.00 up to \$50K 1/20 of 1% Gross Receipts > \$50K	\$100.00 up to \$50K 1/20 of 1% Gross Receipts > \$50K
Minimum License Fee..... \$75.00	Minimum License Fee..... \$50.00	Minimum License Fee..... \$100.00

SCHEDULE F - FINANCE AND INSURANCE

State Regulated and/or Flat Fees - Finance and Insurance:

\$150.00 for first \$25,000.00 of gross receipts
plus 1/20 of 1% in excess of \$25,000.00 .0005

Minimum License Fee \$150.00

Insurance - Fire and Marine (Code of AL 1975, § 11-51-120)
4% per \$100 of gross premiums, less return premiums 4% per \$100.00

Insurance - Other than Fire and Marine (Code of AL 1975, §11-51-121)
\$20.00 and \$1.00 per \$100 of gross premiums, less return premium \$20+\$1 per \$100.00

SCHEDULE G - REAL ESTATE AND RENTAL AND LEASING

1/50 of 1% of Gross Receipts .0002

Minimum License Fee \$100.00

Any person, firm, or corporation who leases no more than three single family residential real property to another person, firm, or corporation shall be exempt from the provisions of Schedule G, OR Any person receiving less than \$20,000.00 annually from the rental of residential real estate shall not be considered as engaged in the business of renting or leasing and shall be exempt from this license tax. Further, real estate managed by property management companies/entities authorized to manage real estate are exempted as to management of others' residential real estate since said management companies purchase their own license. Further, where a business owner owns real estate (commercial or residential) and leases it from an entity owned or controlled by the business owner, no separate business license shall be owed since the business owner already pays a license fee.

SCHEDULE H - HEALTH CARE AND SOCIAL ASSISTANCE

Flat rate \$350.00

City Regulated and/or Flat Fees - Health Care and Social Assistance:

Ambulance Services (Exemption, must meet Code of AL 1975, § 32-11-2)

SCHEDULE I - MANAGEMENT OF COMPANIES AND ENTERPRISES

\$250.00 for first \$50,000.00 of gross receipts
plus 1/20 of 1% in excess of \$50,000.00 .0005

Minimum License Fee \$250.00

SCHEDULE J - EDUCATIONAL SERVICES

\$150.00 for first \$10,000.00 of gross receipts
plus 1/20 of 1% in excess of \$10,000.00 .0005

Minimum License Fee \$150.00

SCHEDULE K - FOOD SERVICES AND ACCOMMODATION SERVICES

1/20 of 1% of Gross Receipts .0005

Minimum License Fee \$100.00

Mobile Food Vendors Flat Rate Fee.....\$150.00
(Must show current health inspection, annual Fire Inspection and proof of insurance)

SCHEDULE L - ARTS, ENTERTAINMENT, AND RECREATION

1/20 of 1% of Gross Receipts .0005

Minimum License Fee \$75.00

State and City Regulated and/or Flat Fees - Arts, Entertainment, and Recreation:

Carnivals, Circuses, Rodeos \$100.00 +
\$50.00 per day

Farmer's Market Vendor \$75.00

Special Event Vendor \$75.00 annual or
\$25.00 for one (1) event

Amusement Centers & MAD (Ord. No. 03-06-01): \$250.00

Adult Game Room	\$150.00
Game Room	
Amusement Devices	
For the first 10 machines	\$25.00 each
All machines over 10	\$10.00 each
Sweepstakes Machines (Ord. No. 10-03-06A):	
Per Machine	\$5,000.00
Bowling Centers - 1 st - 2 lanes	\$50.00 per lane
Each additional bowling lane	\$10.00 per lane
Batting Cages - 1 st - 2 lanes	\$50.00 per lane
Each additional batting cage	\$10.00 per lane
Skating Rink	\$300.00
Billiard/Pool Tables (Pursuant to Code of AL 1975, § 34-6-1 through § 34-6-16 and § 34-6-30 through § 34-6-35)	
1 st two (2) tables	\$100.00
Each additional table	\$30.00 each

SCHEDULE M – MANUFACTURING

Minimum License Fee	\$300.00
Maximum License Fee	\$10,000.00
\$0.00 to \$99,999.99	\$300.00
\$100,000.00 to \$999,999.99	\$300.00 + \$1.25 for every 10,000 in excess of \$100,000.00
\$1,000,000.00 to \$1,999,999.99	\$500.00 + \$1.00 for every 10,000 in excess of \$1MM
\$2,000,000.00 to	\$1,000.00 + \$.75 for every 10,000 in excess of \$2MM
\$3,000,000.00 to \$9,999,999.99	\$1,500.00 + \$.60 for every 10,000 in excess of \$3MM
\$10,000,000.00 and ABOVE	\$2,000.00 + \$.50 for every 10,000 in excess of \$10MM

SCHEDULE N - INFORMATION

1/20 of 1% of Gross Receipts	.0005
Minimum License Fee	\$50.00

State Regulated and/or Flat Fees - Information:

Telephone per Code of AL 1975, § 11-51-128 - Based upon population:	
Telephone local (2016 Population)	\$1,410.00
Telephone long distance (2016 Population)	\$368.00
Cable and other program distribution - 5% of gross receipts	
<i>(Unless otherwise provided for in Franchise Agreement)</i>	.05

SCHEDULE O - OTHER SERVICES

1/20 of 1% of Gross Receipts	.0005
Minimum License Fee	\$100.00
<i>City Regulated and/or Flat Fees - Other Services:</i>	
Beauty Salons, Nail Salon, & Skin Care Services	
1 st Technician	\$100.00
Each Additional Technician	\$50.00
Barber Shops (No Chemicals Used)	
1 st Barber	\$50.00
Each Additional Barber	\$25.00
Massage Therapist	\$100.00
(Ord. No. 01-20-98 & 05-19-20)	
Tattoo Parlor Establishment	\$300.00
Each Tattoo Artist	\$50.00

SCHEDULE P – PROFESSIONAL

Flat Rate Fee	\$350.00
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SCHEDULE P(a) - PROFESSIONAL

\$100.00 on the first \$50,000.00	
plus an additional amount of 1/20 of 1% of gross receipts	.0005
Minimum License Fee	\$100.00

SCHEDULE R – RETAIL & WHOLESALE

1/8 of 1% of gross receipts less than \$1,000,000.00	.00125
\$750.00 plus an additional 1/20 of 1% of gross receipts of \$1,000,000.00 to \$3,000,000.00	.0005
\$1,300.00 plus an additional 1/30 of 1% of gross receipts of \$3,000,000.00 to \$5,000,000.00	.00033

\$2,000.00 plus an additional 1/50 of 1% of gross receipts greater than \$5,000,000.000	.0002
Minimum License Fee	\$300.00

Going Out of Business / Distressed Merchandise Sales .00125
 (Enterprise § 7- 9) and (Code of AL 1975, § 8 - 13) (Min.\$100.00)

Vending Machines (Ref SCH L for Mechanical Amusement Devices):
 Dispensing Merchandise, Food, or Drink. Per Machine \$15.00 each
 Dispensing Cigarettes. Per Machine \$20.00 each
 Self Car Wash or Self Laundry Per Machine \$15.00 each
 Playing Music (Juke Box). Per Machine \$15.00 each

Wholesale Gasoline Rate Per Gallon
 1,000,000 or Less \$300.00
 2,000,000 or Less \$400.00
 Over 2,000,000 \$500.00

SCHEDULE R(a) - RETAIL AUTOMOBILE DEALERS

Minimum License Fee	\$300.00
Maximum License Fee	\$2,000.00
1/10 of 1% of gross receipts less than \$1,000,000.00	.001
\$1,000.00 plus 1/100 of 1% of gross receipts of \$1,000,000.00 to \$10,000,000.00	.0001
\$1,900.00 plus 1/200 of 1% of gross receipts in excess of \$10,000,000.00	.00005

SCHEDULE S - SOCIAL ASSISTANCE

1/20 of 1% of Gross Receipts	.0005
Minimum License Fee	\$75.00
<i>In-Home Child Day Care Services (Less than 7 Children)</i>	\$75.00

**SCHEDULE U - UTILITIES
 (Code of AL 1975 § 11-51-129)**

State Regulated - Utilities (Code of AL 1975, § 11-51-129):

Franchise Agreement or if None, 3%

Note: Southeast Alabama Gas District, the Water Works Board of the City of Enterprise are exempt from any license fees as are other utility or like entities who have franchise agreements with the City.

SCHEDULE V - UNCLASSIFIED

1/20 of 1% of Gross Receipts	.0005
Minimum License Fee	\$200.00
Home Occupation - Requires City Approval	\$75.00
Less than \$200,000.00 of Gross Receipts	
Greater than \$200,000.00 of Gross Receipts	
<i>Business activity to be classified in accordance Rate schedule with NAICS Classification Schedules, Sec. 170-151. applicable to corresponding NAICS Class Ord. No. 06-05-12 & 07.17-12</i>	
Solicitor - Solicitor/Door-to-Door Sales (Reference Section 28)	\$150.00

Section 33 - Assignment of Classification.

In the event a person, firm, etc. who is required to purchase a license is engaged in any activity that does not meet a particular classification or a particular criterion of a classification, then the revenue department/license officer shall assign such person to the classification that is most similar to the activity in which the person, firm, etc. is engaged. The procedure and criteria for such assignment shall be as follows:

- (a) The proper classification for the activity in which the person, firm, etc. is engaged shall be identified.
- (b) The first three (3) digits of the NAICS Classification that best describes the activity shall be used to identify a classification that has the first three (3) NAICS digits and the person, firm, etc. shall be assigned that classification. In the event this procedure results in more than one applicable classification, and if the payment schedules for the applicable classifications are the same, the revenue/license official may use his/her discretion in making the assignment. In the event this procedure results in more than one applicable classification, and if the payment schedules for the applicable classifications are different, then the revenue/license official shall assign the person, firm, etc. to the classification with the lowest applicable payment schedule.
- (c) In the event the person, firm, etc. cannot be classified using this procedure, then the person, firm, etc. shall be assigned license classification 999000, unclassified.

Section 34 - Exchange of Information.

- (a) Except as may be otherwise provided for in this ordinance or otherwise prohibited by applicable law the license officer may exchange tax returns, information, records and other documents secured by the municipality, among the municipality or 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 of documents. Any tax returns, information, records or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and 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, firm, etc.
 - (3) Determining whether a person, firm, etc. is liable for, or whether there is probable or reasonable cause for believing a person might be liable for, the payment of any tax to a state, county or municipal entity/agency.
 - (4) Other legitimate governmental purpose.
- (c) Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter administered by the license officer. The license officer may also divulge to a purchaser, prospective purchase as defined pursuant to the regulations of the Alabama Department of Revenue or other applicable law, or successor of a business or stock of goods, the outstanding sales, use or rental tax liability of the seller for which the purchase or prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue or other applicable law, or successor may be liable pursuant to the Code of Alabama or applicable law.

Section 35 - Effective date.

This ordinance shall be effective as of January 1, 2022.