



FEE CATEGORY CALCULATION SHEET

Category 1: Wholesalers

Annual business license fee is hereby fixed at 1/50 of 1% of the business' gross receipts (gross receipts multiplied by 0.000200), provided that the minimum business license fee shall be \$100.00.

Category 2: Vehicle Retail Sales

Annual license is hereby fixed at 5/1000 of 1% of the business' gross receipts (gross receipts multiplied by 0.000050), provided that the minimum license fee shall be \$100.00.

Category 3: Rental of Tangible Personal Property

Annual business license fee is hereby fixed at 15/100 of 1% of the business' gross receipts (gross receipts multiplied by 0.001500) up to \$1,000,000.00 in gross receipts. For any amount of gross receipts over \$1,000,000.00, the annual business license fee is fixed at 12/100 of 1% of the business' gross receipts over \$1,000,000.00 (gross receipts over \$1,000,000.00 multiplied by 0.001200), provided that the minimum business license fee shall be \$100.00.

Category 4: Rental Real Estate-Residential Property

Annual license is hereby fixed at 1.5% of the business' gross receipts (gross receipts multiplied by 0.01500); provided that the minimum license fee shall be \$100.00. Provided further that this license fee shall not apply to owner-occupied single family or two family residences nor to residential accessory buildings to an owner-occupied residence (such as a garage apartment) located on the same lot of record.

Category 5: Rental Real Estate-Commercial Property

Annual business license fee is hereby fixed at 1/40 of 1% of the business' gross receipts (gross receipts multiplied by 0.000250) provided that the minimum license fee shall be \$100.00

Category 6: Manufacturing

Annual license fee is hereby fixed at 3/1000 of 1% of the business' gross receipts (gross receipts multiplied by 0.000030), up to \$25,000,000.00 of gross receipts. For any amount of gross receipts over \$25,000,000.00, the business license fee is fixed at 1/10000 of 1% of the business' gross receipts over \$25,000,000.00 (gross receipts over \$25,000,000.00 multiplied by 0.000001), provided that the minimum license fee shall be \$100.00.

Category 7: Service Station Retail Sales

Annual business license fee is hereby fixed at 75/1000 of 1% of the business' gross receipts (gross receipts multiplied by 0.000750) up to \$1,000,000.00 in gross receipts. For any amount of gross receipts over \$1,000,000.00, the business license fee is fixed at 1/20 of 1% of the business' gross receipts over \$1,000,000.00 (gross receipts over \$1,000,000.00 multiplied by 0.00050), provided that the minimum business license fee shall be \$100.00.

Category 8: All Other Retail Sales

Annual business license fee is hereby fixed at 15/100 of 1% of the business' gross receipts (gross receipts multiplied by 0.001500) up to \$1,000,000.00 in gross receipts. For any amount of gross receipts over \$1,000,000.00, the annual business license fee is fixed at 12/100 of 1% of the business' gross receipts over \$1,000,000.00 (gross receipts over \$1,000,000.00 multiplied by 0.001200), provided that the minimum business license fee shall be \$100.00.

Category 9: All Services

Annual business license is hereby fixed at 25/100 of 1% of the business' gross receipts (gross receipts multiplied by 0.002500) provided that the minimum business license fee shall be \$100.00.

Category 10: Package Store

Annual business license fee is hereby set at a fixed rate for sales of liquor, \$1,000.00. In addition to the foregoing fixed rates, an annual business license fee is hereby set at 1% of the business' gross receipts (gross receipts multiplied by 0.0100); provided that the minimum business license fee shall be \$100.00. The sale of alcoholic beverages should not be included in the gross receipts.

Category 11: Alcoholic Beverage Sales other than Package Store

Annual business license fee is hereby based on the category of business which is the primary business activity for which a business license is required, provided that the minimum business license fee shall be \$100.00. The sales from alcoholic beverages should not be included in the gross receipts calculations.

Category 12: General Contractors and Subcontractors

Annual business license fee is hereby set at a fixed rate for contractors, \$150.00 and subcontractors, \$100.00. In addition to the foregoing fixed-rate fees, contractors and subcontractors required to purchase a business license under this Ordinance shall pay a license fee of an amount equal to 25/100 of 1% (.002500) of the total contract price or the total cost to the licensee, whichever is greater, or each project undertaken by the licensee during the current year for which a building permit is not required. Building permit fees as required by other City ordinances are not in lieu of the business license fees required by the provisions of this Ordinance.

Category 13: Utilities

Annual business license fee is hereby fixed at an amount equal to a percentage of gross receipts set at 3% (gross receipts multiplied by 0.030000), with no minimum license fee required, as provided by [Code of Alabama, 1975](#).

Category 14: Telecommunications

Annual business license fee is hereby fixed at an amount equal to a percentage of gross receipts (from all subscriber and non-subscriber sources) set at 2% (gross receipts multiplied by 0.020000) with no minimum license fee required.

Category 17: Money Lenders/Brokers, Pawn Shops and Dealers in Precious Metals

Annual business license fee is hereby set at a fixed rate of \$500.00. No business license shall be issued unless the license application or renewal application has been reviewed and approved by the Director of the City Public Safety Department and the Director of the City Planning Department.

Category 19: Waste Management

Annual business license fee is hereby fixed at 3% of the business' gross receipts (gross receipts multiplied by 0.03), provided that the minimum business license fee shall be \$100.00.