

City of Semmes, Alabama Business License Fee Schedule

Any person, firm, association, or corporation engaged in any business outside the municipality but within the police jurisdiction hereof shall pay one-half of the amount of the license imposed for like business within the municipality.

CODE	2002 NAICS TITLES / BUSINESS LICENSE CODES	SCHEDULE
111998	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	F
112990	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	F
113110	Forestry – logging, forestry, timber track operations, timber mgt	D
114119	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	E
115114	Agriculture support – cotton gins, farm mgt, post-harvest activities	F
211111	Oil and gas extraction – natural gas liquid extraction, crude extraction	C
212299	Mining - (except for oil and gas) all related mining activities	C
213112	Mining support services – for oil and gas mining activities, oil/gas wells	C
221122	Utilities – electric power or light company	G
221210	Utilities – natural gas company	G
221310	Utilities – water, sewage treatment, steam, and other	G
236220	Contractors – general contractors, comm. bldg, residential, subdivisions, (St Brd Cert Reqd)	E
237990	Contractors – heavy construction, highway, bridge, street, water, sewer (St Brd Cert Reqd)	D
238220	Contractors – specialty trade – plumbing (St Brd Cert Reqd)	E
238220.01	Contractors – specialty trade –heating & air conditioning (St Brd Cert Reqd)	E
238320	Contractors – specialty trade – painting and wall covering	E
238210	Contractors – specialty trade – electrical contractors (St Brd Cert Reqd)	E
238140	Contractors – specialty trade – masonry and stone contractors	E
238310	Contractors – specialty trade – drywall, acoustical & insulation	E
238340	Contractors – specialty trade – tile, marble, terrazzo & mosaic	E
238350	Contractors – specialty trade – carpentry contractors	E
238330	Contractors – specialty trade – floor coverings/all types	E
238160	Contractors – specialty trade – roofing, siding & sheet metal	E
238110	Contractors – specialty trade – concrete contractors	E
237110	Contractors – specialty trade – water well drilling & irrigation	E
238120	Contractors – specialty trade – structural steel erection	E
238150	Contractors – specialty trade – glass and glazing contractors	E
238910	Contractors – specialty trade – excavation and site development	E
238910.01	Contractors – specialty trade – wrecking and demolition	E
238290	Contractors – specialty trade – building equipment & mechanical install	E
238130	Contractors – specialty trades contractors- non-general & non-heavy	D
311991	Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing	F
312212	Beverage mfg – all types of soft drinks, bottled water, breweries, ice	E
312121	Beer on/off premise – state regulated through ABC (ABC License Reqd)	H
312122	Beer off premise – state regulated through ABC (ABC License Reqd)	H
312131	Wine on/off premise state regulated through ABC (ABC License Reqd)	H

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312131.01 Wine off premise state regulated through ABC (ABC License Reqd)	H
312132 Beer & Wine – wholesale distributor (ABC License Reqd)	H
312132.01 Beer – wholesale distributor (ABC License Reqd)	H
312132.02 Wine – wholesale distributor (ABC License Reqd)	H
312141.00 Lounge Retail Liq Class I (ABC License Reqd) Must also purchase Beer on/off (312121) Wine on/off (312131) and Drinking Establishment (722410)	H
312141.01 Package Store Liq Class II (ABC License Reqd) Must also purchase Beer off (312122), Wine off (312131.01) and Package Store Retail (445310)	H
312141.02 Restaurant Retail Liquor (ABC License Reqd) Must also purchase: Beer on/off (312121) Wine on/off (312131) and Restaurant Retail License (722110)	H
312141.03 Club Liq Class II (ABC License Reqd) Must also purchase: Beer on/off (312121) Wine on/off (312131) and Drinking Establishment (722410)	H
313112 Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
314129 Other mfg – mill operations not covered in 313, rugs, linen, curtains	E
315999 Apparel mfg – women, men, children, hosiery, lingerie outerwear, accessories	D
316993 Leather and allied products mfg – shoes, luggage, handbag, related products, all footwear	D
321999 Wood mfg – sawmills, wood preservation, veneer, trusses, millwork	F
322229 Paper mfg – pulp, paper, and converted products, stationary, tubes, cores	E
323110 Printing – screen, quick, digital, books, lithographic, handbills, comm.	D
324199 Petroleum and coal mfg – asphalt, grease, roofing, paving products	C
325998 Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin	C
326291 Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
327331 Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile	C
331521 Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	C
332999 Metal fabrication – cutlery, structural, ornamental, machine shops	D
333990 Machinery mfg – office machinery, industrial, engines, farm, HVAC	C
334419 Computer & electronic mfg – audio, video, circuit boards, peripherals	C
335211 Appliance mfg – small appliance, lighting, electrical, battery, freezer	C
336112 Transportation mfg – mfg auto, truck, trailer, motor home, boat, ship and motorcycle	D
337129 Furniture mfg – cabinets, office, household, beds, kitchen	C
339999 Miscellaneous mfg – Misc. Manufacturing, medical, dental, jewelry	C

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sporting goods, toys, signs, all other.	B
421990 Wholesale trade – durable, vehicle, machinery, equipment, furniture	E
422720 Wholesale trade – non-durable, wholesale gasoline distributor	F
4224990 Wholesale trade –non-durable, paper, apparel, grocery, beverages, dairy	E
441310 Motor vehicle parts and accessories – auto, motorcycles, boats, parts and Accessories	C
441110 Motor vehicles - new and/or used automobiles, motorcycles, boats, etc ... – dealerships and lots	D
442110 Furniture – furniture, home furnishings, stores, floor coverings, window	C
443112 Electronic & appliance store – household, radio, television, computers	B
444130 Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	C
445120 Food & beverage stores – grocery, convenience store, markets	F
445310 Package Stores – selling beer, wine and liquor plus general mdse (ABC License Req'd) Must also purchase: Beer off (312122), Wine off (312131.01) and 312141.01 Package Store Liq Class II (312141.01)	D
446110 Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	C
447110 Gasoline Retail - selling gasoline with or without convenience stores	E
448130 Clothing & accessories – men, women, children, infant, shoe, jewelry	B
451110 Sporting goods & hobbies – toy, fish, gun, books, games	B
452990 General merchandise stores – department, warehouse clubs, superstores	C
453310 Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	F
453220 Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	B
454210 Non-store retailers – vending machine operators, direct selling, mail order	D
454391.00 Non-Store Retailer – peddlers license / local peddler	I
454391.01 Non-Store Retailer – peddlers license / local peddler daily	I
454391.02 Non-Store Retailer – peddlers license / local peddler weekly	I
454391.03 Non-Store Retailer – peddlers license / local peddler monthly	I
481111 Air transportation – airline tickets, shipping, freight, charters service	B
482110 Rail transportation – transportation, ticket offices, state regulated	11-51-124
483212 Water transportation – coastal, freight forwarders, inland, passenger	B
484110 Truck transportation – local, long-distance, freight, moving, and storage	C
484230 Truck transportation – terminal – state regulated	37-3-33
485113 Passenger transportation – charter and other vehicle transit services	B
485114 Passenger transportation – bus terminals state regulated	37-3-33
485320 Passenger transportation – buses, taxi cabs, limousine service, buggy, charters	J
485321 Passenger transportation – number of buses, taxis, cabs, limousines, or Buggys	J
487990 Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	A
492110 Couriers – couriers and local messengers, services, local delivery services	C
493110 Warehousing and storage – distribution, household, refrigerated, special	F

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511110 Publishing industries except internet – newspaper, book, periodical, databases, software	B
512131 Motion pictures – theatres, videos, recording, drive-ins, sound studios	A
515112 Broadcasting – radio and television stations	B
517310 Telecommunications – telephone local per 11-51-128	K
517320 Telecommunications – telephone long distance per 11-51-128	K
517212 Telecommunications – cellular and other wireless, paging,	K
517315 Telecommunications – resellers of service	K
519190 Information services and data processing – providing, storing, processing, access to information	A
522110 Bank Main Office – not branch location or ATM	U
522111 Bank Branch or ATM – not main office of bank	U
522120 Savings and Loans – not branch location or ATM	U
522121 S&L Branch or ATM – not main office of S&L	U
522298 Pawn Shop – whether title pawn or merchandise	A
522390 Credit services – companies and activities related to credit and mediation,	B
523999 Securities, commodity – brokerage, portfolio, investment, other financial services	A
524126 Insurance Company and/or its agents – casualty, fire, and/or marine premiums 11-51-120/123	
524128 Insurance Company and/or its agents – health, allied and all other premiums	11-51-120/123
524210 Agent Office – administration of third parties, pension funds, annuities, etc	B
525990 Funds, trusts, other financial agencies – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	A
531210 Real estate – offices, agents, brokers, management, appraisers (St Brd Cert Reqd)	B
532310 Rental and leasing – auto, truck, trailer, RV, all tangible property	C
532230 Rental and leasing – movie and video rental	D
541110 Attorney/Lawyers – (St Brd Cert Reqd)	A
541211 Accountant/CPAs – (St Brd Cert Reqd)	A
541211.01 Tax Preparation Service	A
541310 Architect – (St Brd Cert Reqd)	A
541111 Physician – (St Brd Cert Reqd)	A
541210 Dentist – (St Brd Cert Reqd)	A
541311 Chiropractor – (St Brd Cert Reqd)	A
541320 Optometrist – (St Brd Cert Reqd)	A
541330 Engineer – (St Brd Cert Reqd)	A
541360 Surveyor – (St Brd Cert Reqd)	A
541511 Computer Programmer – individual and/or professional firm license	A
541921 Photographer – studios, portrait, commercial, services	A
541940 Veterinarian – (St Brd Cert Reqd)	A
541990 Professional Services Not Elsewhere Classified – scientific, technical	A
551990 Management companies – offices, enterprises, regional, corporate	B
561710 Exterminating services – (St Brd Cert Reqd)	E
561720 Janitorial firm – janitorial cleaning services – individual or firm	F
561730 Landscaping Services	F

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561499 Administrative services – answering, employment, office, sec., travel	C
562998 Waste management – companies, trucks, septic tanks, landfill, services	F
611699 Educational services – technical, computer, sports, services, business	D
621491 HMO – medical centers and services	B
621498 Outpatient Care Centers – all other types of services	C
621910 Ambulance – ambulance company and/or services	D
622110 Hospitals – surgical, substance abuse, psychiatric, general care, special	C
623110 Nursing care – residential care facility, day care, assisted living	C
623312 Nursing Home – care for elderly and continuing care facilities	D
624110 Social assistance – shelters, vocational, abuse, emergency	E
624110.01 Social assistance –child care (DHR License Maybe Reqd)	E
711310 Arts and sports – dance, musical, teams, tracks, promoters, agents	B
711310.01 Special Events – promoter or activity – see schedule for rates	L
712110 Museums – museums and historical sites, zoos, botanical gardens, parks	C
713110.02 Amusement – arcades, golf clubs, marinas, fitness, bowling centers	B
721110 Accommodations – hotels, motels and similar facilities	C
721191 Accommodations – bed and breakfast inns and services	D
721214 Accommodations – trailer parks, RV parks, and travel parks	E
721310 Accommodations – rooming houses and boarding houses	E
722110 Restaurant – full service restaurant facility (St Hlth Permit Reqd)	D
722211 Restaurant – limited facility or service (St Hlth Permit Reqd)	D
722320 Caterers – and/or mobile food services (St Hlth Permit Reqd)	C
722410 Drinking Establishment – club, lounge, bar or other (ABC License Reqd)	B
Must also purchase: Appropriate liquor license, either Lounge	
Retail Liq Class I (312141.00) or 312141.03 Club Liq Class II and Beer on/off (312121)	
Wine on/off (312131)	
811118 Repairs and maintenance – auto, paint/body, carwash, other vehicular	C
811219 Repairs and maintenance – all electronic equipment	B
811412 Repairs and maintenance – all appliances, home & garden equipment	D
812199 Personal Services – hair, skin, diet, nail, tanning	B
812199.01 Personal Services –barber	B
812199.02 Personal Services –beautician (St Brd Cert Reqd)	B
812199.03 Personal Services – funerals (St Hlth Permit Reqd)	B
812990 Fortune Teller or Clairvoyant – individual reader license	M
910001 Category for number of – vending machines for all types vending	N
910002 Category for number of – pool tables	O
910003 Category for number of – amusement devices and/or games	P
920005 Category for number of – employees as a basis for calculating license	R
930006 Category for number of – square feet used for calculating license amount	S
999111 Unclassified miscellaneous business services not elsewhere classified	C
999222 Unclassified miscellaneous personal services not elsewhere classified	B
999999 Delivery License	V

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Schedule "A" – If gross receipts are:

More Than	But Less Than	Fee
0	49,999	50
50,000	99,999	100
100,000	999,999	150
1,000,000	1,999,999	200
2,000,000	2,999,999	300
3,000,000	4,999,999	500
5,000,000	Plus	1,000

Schedule "B" – If Gross receipts are:

More Than	But Less Than	Fee
0	49,999	50
50,000	99,999	100
100,000	999,999	150
1,000,000	1,999,999	200
2,000,000	2,999,999	300
3,000,000	4,999,999	500
5,000,000	Plus	1,000

Schedule "C" – If Gross receipts are:

More Than	But Less Than	Fee
0	49,999	50
50,000	99,999	100
100,000	999,999	150
1,000,000	1,999,999	200
2,000,000	2,999,999	500
3,000,000	4,999,999	1,000
5,000,000	Plus	1,500

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Schedule "D" – If Gross receipts are:

More Than	But Less Than	Fee
0	49,999	50
50,000	99,999	100
100,000	999,999	150
1,000,000	1,999,999	200
2,000,000	2,999,999	500
3,000,000	4,999,999	1,000
5,000,000	5,999,999	1,500
6,000,000	Plus	2,500

Schedule "E" – If Gross receipts are:

More Than	But Less Than	Fee
0	49,999	50
50,000	99,999	100
100,000	999,999	200
1,000,000	1,999,999	300
2,000,000	3,999,999	500
4,000,000	4,999,999	1,000
5,000,000	5,999,999	1,500
6,000,000	Plus	2,500

Schedule "F" – If Gross receipts are:

More Than	But Less Than	Fee
0	49,999	50
50,000	99,999	100
100,000	999,999	200
1,000,000	1,999,999	250
2,000,000	3,999,999	400
4,000,000	4,999,999	750
5,000,000	5,999,999	1,000
6,000,000	Plus	1,500

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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

State of Alabama Code	Classification	Amount	Licensing Notes
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)	312131.01	75.00	
010 (Lounge Retail Liquor Class I)	312121	75.00	All three codes are part of the package plus the business license code.
	312141.00	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.
	312141.01	650.00	
	312131.01	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part of the package plus the business license code.
	312141.02	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.
	312141.03	650.00	
	313131	75.00	
110 (Wholesale Table Wine & Beer)	312132	375.00	Distributors
110 (Wholesale Beer)	312132.01	275.00	Distributors
110 (Wholesale Table Wine)	312132.02	275.00	Distributors

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Schedule "I" - Peddlers

Daily Rate issued for single day sales activity \$ 25.00
Weekly Rate issued for week long sales activity \$ 50.00
Monthly Rate issued for month long sales activity \$ 100.00
Yearly Rate issued for annual sales activity \$ 250.00

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

For profit or business special events must obtain a limited use license for a fee of \$ 5.00 per day, and must obtain such license no fewer than 10 business days prior to the event.

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

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
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:

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

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 \$ 25.00 per decal
All machines over 10 \$ 10.00 per decal

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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

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Schedule "V" - Delivery License

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

SECTION 21. Delivery License.

(a) 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:

- (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
- (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
- (3) 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;
- (4) 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;
- (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
- (6) 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.

(b) 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.

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

(d) 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 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.