

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 – <u>general contractors</u> , comm. bldg, residential, subdivisions,	E
237990	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer,	D
238220	Contractors – <u>specialty trade</u> – plumbing, heating & air conditioning	E
238320	Contractors – <u>specialty trade</u> – painting and wall covering	E
238210	Contractors – <u>specialty trade</u> – electrical contractors	E
238140	Contractors – <u>specialty trade</u> – masonry and stone contractors	E
238310	Contractors – <u>specialty trade</u> – drywall, acoustical & insulation	E
238340	Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	E
238350	Contractors – <u>specialty trade</u> – carpentry contractors	E
238330	Contractors – <u>specialty trade</u> – floor coverings/all types	E
238160	Contractors – <u>specialty trade</u> – roofing, siding & sheet metal	E
238110	Contractors – <u>specialty trade</u> – concrete contractors	E
237110	Contractors – <u>specialty trade</u> – water well drilling & irrigation	E
238120	Contractors – <u>specialty trade</u> – structural steel erection	E
238150	Contractors – <u>specialty trade</u> – glass and glazing contractors	E
238910	Contractors – <u>specialty trade</u> – excavation and site development	E
238910	Contractors – <u>specialty trade</u> – wrecking and demolition	E
238290	Contractors – <u>specialty trade</u> – building equipment & mechanical install	E
238130	Contractors – <u>specialty trades contractors</u> - 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 – off premise – state regulated through ABC	H
312122	Beer – on premise – state regulated through ABC	H
312131	Wine – state regulated through ABC	H
312132	Beer & Wine – wholesale distributor	H
312141	Alcohol – state regulated through ABC	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

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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, sporting goods, toys, signs, all other.	B
421990	Wholesale trade – <u>durable</u> , vehicle, machinery, equipment, furniture,	E
422720	Wholesale trade – <u>non-durable</u> , wholesale gasoline distributor	F
4224990	Wholesale trade – <u>non-durable</u> , 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	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	Non-Store Retailer – peddlers license / local peddler	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

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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 Buggies	J
487990	Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	A
488410	Motor Vehicle Towing – Emergency Road Service, Wrecker Services Tow Trucks, Towing Services	A
492110	Couriers – couriers and local messengers, services, local delivery services,	C
493110	Warehousing and storage – distribution, household, refrigerated, special,	F
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,	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 – individual and/or firm professional license	A
541211	Accountant/CPAs – individual and/or firm professional license	A
541310	Architect – individual and/or firm professional license	A

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541111	Physician – individual and/or firm professional license	A
541210	Dentist – individual and/or firm professional license	A
541311	Chiropractor – individual and/or firm professional license	A
541320	Optometrist – individual and/or firm professional license	A
541330	Engineer – individual and/or firm professional license	A
541360	Surveyor – individual and/or firm professional license	A
541511	Computer Programmer – individual and/or professional firm license	A
541921	Photographer – studios, portrait, commercial, services	A
541940	Veterinarian – individual and/or firm professional license	A
541990	Professional Services Not Elsewhere Classified – scientific, technical,	A
551990	Management companies – offices, enterprises, regional, corporate,	B
561621	Security Systems Services - Alarm System Sales, Installation, Monitoring, Repair	A
561710	Exterminating services – exterminating company and its services	E
561720	Janitorial firm – janitorial cleaning services – individual or firm	F
561730	Landscaping Services – Lawn, garden and plant maintenance, mowing services	F
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, child care, abuse, emergency,	E
711310	Arts and sports – dance, musical, teams, tracks, promoters, agents,	B
711310	Special Events – promoter or activity – see schedule for rates	L
712110	Museums – museums and historical sites, zoos, botanical gardens, parks,	C
713110	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	D
722211	Restaurant – limited facility or service	D
722320	Caterers – and/or mobile food services	C
722410	Drinking Establishment – club, lounge, bar or other	B
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, barber, beautician, diet, nail, tanning, funerals	B

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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

Schedules "A" through "F" If gross receipts are:

At Least	But Less Than	Fee
0	100,000	\$100
100,000	200,000	\$200
200,000	300,000	\$300
300,000	400,000	\$400
400,000	500,000	\$500
500,000	600,000	\$600
600,000	700,000	\$700
700,000	800,000	\$800
800,000	900,000	\$900
900,000	1,000,000	\$1,000
1,000,000	2,000,000	\$2,000
2,000,000	5,000,000	\$3,500
5,000,000	10,000,000	\$5,000
10,000,000	15,000,000	\$6,500
15,000,000	20,000,000	\$8,000
20,000,000	and above	\$8,000 plus \$.25 per \$1,000 above \$20,000,000

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

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Schedule "H" - Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
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	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	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	650.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	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	650.00	
	313131	75.00	
110 (Wholesale Table Wine & Beer)	312132	375.00	Distributors License

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

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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 \$ 50.00 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

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

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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.