

**12-45. License Fee Schedules**

NAICS		Title	License Rate
541100	1.0	Abstract of title companies (title abstract offices)	0.005710
541200	2.0	Abstract of title (title insurance)	0.002861
541250	3.0	Accountants, per individual accountant- IF CPA MUST PROVIDE A BOARD CERTIFICATION-PUBLIC ACCOUNTANCY BOARD	0.002896
541600	6.0	Advertising (advertising agencies)	0.001798
541130	12	Advertising not otherwise specified	0.002368
524130	6.0	Agent, Dealer, Manufacturer's, Representative.	0.003288
524185		Agents, money orders and/or utility bills, etc.: A license shall be required for each location where an agent, person, firm, association or corporation engaged in the issuance of money orders and/or accepting payments on account for utility companies, and/or performing related services. Provided, however, where gross receipts of such agent, person, firm, association or corporation so engaged are \$2,500.00 or less, (1) If such agent, person, firm, association or corporation has a retail merchant's license from the city, a separate license will not be required and such gross receipts shall be considered as gross receipts from the retail business of such retail merchants, and (2) if such agent, person, firm, association or corporation does not have a retail merchant's license from the city, a separate license will be required and will be issued upon payment of \$50.00.	0.003911
238200	20.	Air conditioning and heating (sales, service and installation) requires state heating and A/C certificate before license can be issued. MUST PROVIDE ABALAMA BOARD OF HEATING AND AIR CONDITIONING CERTIFICATION	0.002436

NAICS		Title	License Rate
333210	21.0	Air products—Manufacturer	0.001928
621240	24.0	Ambulance service. Must file proof of liability insurance, () and must obtain permit from the chief of police. MUST PROVIDE BOARD CERTIFICATION -AL EMSP LICENSURE	0.003370
713250	25.0	Amusement devices—Nickel or more in slot (does not apply to pool tables;. Each machine shall also have affixed a city decal as follows:	0.003383
	25.0A	For first 10 machines	\$15.00 each
	25.00B	All over 10 machines	\$10.00 each
713260	26.0	Amusement and recreation services not elsewhere classified	0.003658
453280	28.0	Antique, oriental goods, wares or merchandise	0.002881
531281	28.1	Appraisers, real estate, damage, et al. MUST PROVIDE AL REAL ESTATE APPRAISERS BOARD CERTIFICATION	0.002546
541290	29.0	Architects, per individual architect-MUST PROVIDE ARCHITECTS REGISTRATION BOARD CERTIFICATION	0.002896
561295	29.5	Armored car services	0.002464
711300	30.0A	Artists or art studios	0.002998
541320	32.0	Attorneys, per individual attorney-MUST BOARD AL STATE BAR CERTIFICATION	0.002772
561330	33.0	Auctioneers, selling real or personal property. Each individual crying the auction must be licensed: MUST PROVIDE AUCTIONEERS BOARD CERTIFICATION	
	33.0A	Auction less than 5 days	\$120.00
	33.0B	Auction 5 days or more	\$250.00

NAICS		Title	License Rate
339370		Automatic sprinklers- Manufacturer	.002154
441380	38.0R	Automobile accessories, batteries, parts, supplies and/or tires— Retail	0.002126
423380	38.0W	Automobile accessories, batteries parts, supplies and/or tires— Wholesale	0.002017
441390	39.0	Automobile, dealer (new and used) whether owned by the dealer or not, except dealers in motorcycles. MUST PROVIDE REVENUE DEPT REGULATORY LICENSE	0.000790
441391	39.0U	Automobile dealers, used only- MUST PROVIDE REVENUE DEPT REGULATORY LICENSE	0.001427
423390	39.0W	Automobile dealers, wholesale- MUST PROVIDE REVENUE DEPT REGULATORY LICENSE	0.001194
811405	40.0	Automobile Car Wash, Detailing	0.003130
485410	41.0	Automobile or other vehicle—For hire to carry passengers outside the city.	0.001022
811420	42.0	Automobile paint shops	0.002532
811430	43.0	Automobile repair shops (except body repairs)	0.002621
811441	44.0	Automobile salvage and/or wrecking	0.001736
811445	44.5	Automobile body repair shops	0.002593
811450	45.0	Automobile tire and tube repairers, retreaders or recappers	0.002449
532461	46.0	Automobile and/ or truck rental without drivers	0.002546
532462	46.0	Utility trailer and recreational vehicle rental	0.001866

NAICS		Title	License Rate
451490	49.0R	Bait—Retail	0.002519
422490	49.0W	Bait—Wholesale	0.001873
445500	50.0R	Bakery—Retail (baking and selling). Board of health permit required before license can be issued.	0.003054
422500		Bakery-Wholesale- Board of health permit required before license can be issued.	.003054
445510	51.0	Bakery—Itinerant bakery. Any firm, association, or corporation engaged in or managing the business of selling as an itinerant wholesale dealer, any bread, cakes, rolls, pies or other bakery products of whatsoever kind, nature or description from any cart, wagon, truck, automobile or other vehicle operated or propelled along or upon the public streets of the city, per annum. Board of health permit required before license can be issued.	\$500.00
522525	52.5	Bank—Where the capital, surplus and undivided profits are:	
		Less than \$50,000.00	\$ 10.00
	52.5A	\$50,000.00, not over \$100,000.00	\$20.00
	52.5B	\$100,000.00, not over \$150,000.00	\$30.00
	52.5C	\$150,000.00, not over \$200,000.00	\$40.00
	52.5D	\$200,000.00, not over \$250,000.00	\$50.00
	52.5E	\$250,000.00, not over \$300,000.00	\$60.00
	52.5F	\$300,000.00, not over \$350,000.00	\$70.00
	52.5G	\$350,000.00, not over \$400,000.00	\$80.00
	52.5H	\$400,000.00, not over \$450,000.00	\$90.00

NAICS		Title	License Rate
	52.5I	\$450,000.00, not over \$500,000.00	\$100.00
	52.5J	\$500,000.00, not over \$600,000.00	\$110.00
	52.54K	Over \$600,000.00	\$125.00
	52.5L	Any branch bank	\$10.00
611535	53.5	Barber schools	0.003514
446560	56.0	Barber and/or beauty supply house	0.002203
441580	58.0R	Batteries—Retail	0.002126
445610	61.0	Beer—Retail (on premises) state controlled. The limitation stated in Code 63.0 also applies. MUST PROVIDE ABC CERTIFICATION	\$75.00
445620	62.0	Beer—Retail (package goods only) state controlled. The limitation stated in Code 63.0 also applies. - MUST PROVIDE ABC CERTIFICATION	\$ 50.00
424630	63.0	Beer—Wholesale. State controlled. No license for the sale of beer shall be issued for a period of less than one year and no such licenses shall be transferable from one person to another. MUST PROVIDE ABC CERTIFICATION	\$250.00
451640	64.0	Bicycles and tricycles—Retail. Bicycle and bicycle parts stores and bicycle shops	0.002134
713650	65.0	Billiard or pool tables. Each machine shall also have affixed a city decal as follows:	
	65.0A	Whether coin operated or not, each table (decal required)	\$25.00
453660	66.0	Bird dealers—Retail	0.002519

NAICS		Title	License Rate
561690	69.0	Blueprints or photostats (blueprinting and photocopying services)	0.003163
721700	70.0	Boarding houses. Must meet board of health requirements. In addition, all boarding houses shall pay an additional license where meals are served to persons not residing on the premises, on the same schedule as restaurants.	0.003259
811701	70.1	Boat building and repairing	0.001970
811720	72.0	Boiler works (repair shops and related service)	0.002916
812730	73.0	Bondsmen (business services not elsewhere classified)	0.002456
451740	74.0	Book Stores—Retail	0.002298
312760	75.0	Bottled soft drinks, milk, fresh fruit juice (bottled and canned soft drinks and carbonated waters). Manufacturers of, or bottlers of, or agents or distributors of, whether bottled in the city or not. The above license is not to include any business for which a license is specifically required by any other subsection of this schedule, and shall apply to consigned and warehouse stocks, whenever sold or distributed from local warehouses, as well as purchased stock. Board of health permit required before license can be issued.	0.002333
713780	77.0	Bowling alleys	0.004343
327790	79.0	Brick makers including concrete block and brick—Manufacturing. Including those soliciting orders or having an office and who sell or deliver brick within the city	0.002010
444790	79.0	Brick and concrete block—Retail (lumber and building materials)	0.001764
524800	80.00	Brokers: Insurance	0.002539
523800	80.00C	Brokers, commodity contract brokers and dealers	0.001236
522820	82.0	Broker, money. Primary dealers in 1st and 2nd mortgages. Each person, firm, association or corporation conducting the business of	0.002710

NAICS		Title	License Rate
		factoring, or buying or selling first or second mortgages on real estate or notes secured by first or second mortgages thereon, or buying or selling bonds or stocks or conditional sales contracts or purchase money notes on automobiles, or rent notes, shall pay an annual license based on the face value of the notes, mortgages, bonds, stocks, conditional sales contracts, purchase money notes and rent notes handled during the preceding year.	
523825	82.5	Broker, stock (see security etc. under "S" (Code 351.1))	0.002285
541830	83.00	Brokers—Not otherwise specified	0.001963
236849	84.9	Builders or contractors—Itinerant MUST PROVIDE AL LICENSING BOARD FOR GENERAL CONTRACTORS/HOME BUILDERS CERTIFICATION	\$500.00
236850	85.00	Builders or contractors or subcontractors, not elsewhere classified, whether done by special contract or in connection with or incidental to building or repair work, and in addition, for all work done by contractor for which an inspection permit was not obtained from Inspection Services. MUST PROVIDE AL LICENSING BOARD FOR GENERAL CONTRACTORS/HOME BUILDERS CERTIFICATION	0.002500
		NOTE: This shall include all dealers or persons contracting or agreeing for the compensation by way of percentage or commission from the owner, whether a maximum limit of costs is or is not guaranteed or agreed upon. The amount expended upon each said license or privilege tax is as otherwise provided for other retail merchants.	
522851	85.1	Building and loan association (savings and loan) (same as banks—Code 52.5)	
444860	86.0	Building materials and supplies—Retail	0.001908
485870	87.0	Bus companies—Operating on streets of city by a private firm providing municipal bus service (local and suburban transit)	0.002539

NAICS		Title	License Rate
443890	89.0	Business machines and equipment	0.002244
211910	91.0	Butane gas dealers	0.001770
422920	92.0	Butane gas—Wholesale. In addition to this license there is a license tax of 2 cents per gallon where it is used or sold for use in powering motor vehicles on public streets or roads, to be reported and paid monthly.	0.000762
238940	94.0	Cabinet makers—Including, but not limited to, those orders delivered in the city.	0.002395
515945	94.5	Cable television companies and comparable services	0.003005
445970	97.00	Candy and confectionery dealers—Retail	0.002558
311980	98.0	Candy manufacturers	0.002176
454991	99.1	Canvas products	0.002566
238992	99.2	Carpentering	0.002323
722102	102.5	Catering service and/or tea rooms operated as a business, where no other license is paid. Board of health permit required before license can be issued.	0.003109
238103	103.0	Cement, brick or rock workers (where no other license is paid)	0.002161
327104	104.0	Cement manufacturing plant	0.001310
812105	105.0	Cemetery companies or agents	0.004226
522107	107.1	Check exchange	0.002456
325108	108.0	Chemicals (chemicals and allied products not otherwise specified) Manufacturing and/or dealing in chemicals or maintaining a sales office.	0.001846



NAICS		Title	License Rate
541109	109.0	Chemists	0.003288
541111	112.0	Chiropractor, per individual chiropractor- MUST PROVIDE AL BOARD OF MEDICAL EXAMINERS/MEDICAL LICENSURE COMMISSION CERTIFICATION	0.002784
812116	116.0	Clairvoyants, fortune tellers, etc.:	\$1000.00
		(a) There is hereby levied on each clairvoyant, fortune teller, astrologist, phrenologist, medium, crystal gazer, and on every person practicing palmistry, phrenology, clairvoyancy, or mesmerism, and on every person or device for telling fortunes, and on every spiritualist giving readings, or sittings or exhibitions, of such character, for hire, within the city limits, a license of \$1,000.00, except as otherwise provided in Item 116(b).	
		(b) Provided, however, that any person who has purchased the license described in paragraph (a) above, in the city, and held it for a period of one full year may for the next full year and each succeeding, consecutive full year thereafter (subject to the review and approval of the chief of police), be issued such annual license as follows:	
		The second full year at a rate reduced by two percent (\$25.00) and for each succeeding consecutive full year thereafter at a declining annual rate achieved by an additional cumulative \$25.00 deduction for nineteen consecutive, full years after which the license may be procured for each succeeding consecutive full year for the sum of \$500.00.	
448120	117.1A	Clothing stores/ apparel and accessory	0.002382
445120	120.0R	Coffee and tea dealers—Retail	0.002141
422120		Coffee and tea dealers-Wholesale	0.001558

NAICS		Title	License Rate
493121	121.0	Cold storage. Supplying cold storage for hire.	0.002285
561122	122.0	Collection agency. Each person, firm, or corporation, other than attorneys at law but including adjusters of commercial accounts, engaged in collecting general accounts shall pay a license at the rate prescribed herein measured by gross receipts from said business during the next preceding year.	0.002807
541122	122.1	Commercial art and graphics, with or without photography	0.002998
812122	122.5	Computer dating services	0.002786
541123	122.6	Computer programming and other software services	0.002998
443122	122.7R	Computer equipment—Retail	0.002087
238124	124.0	Concrete and/or road material plants (whether mixed in trucks or not)	0.002484
238125	125.1	Construction other than building construction (not otherwise specified)	0.002323
238940	125.1A	Sp. trd. con. cabinets/finishing	0.002323
238992	125.1B	Sp. trd. con. carpenter	0.002323
238996	125.1C	Sp. trd. con. concrete/sidewalk	0.002323
238914	125.1D	Sp. trd. con. demolition/moving	0.002323
238158	125.1E	Sp. trd. con. electrical	0.002323
238174	125.1F	Sp. trd. con. flooring or carpet	0.002323
238165	125.1G	Sp. trd. con. foundation/excavat.	0.002323

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238130	125.1H	Sp. trd. con. framer or framing	0.002323
238201	125.1I	Sp. trd. con. glass/mirror/glazing	0.002323
238313	125.1J	Sp. trd. con. insulation installer	0.002323
237112	125.1K	Sp. trd. con. irrigation/sprinkler	0.002323
561733	125.1L	Sp. trd. con. landscape/lawn care	0.002323
238998	125.1M	Sp. trd. con. misc. special trade	0.002323
238926	125.1N	Sp. trd. con. painter/signs/paint	0.002323
238301	125.1O	Sp. trd. con. paving—All types	0.002323
238321	125.1P	Sp. trd. con. plumbing or plumber	0.002323
238344	125.1Q	Sp. trd. con. roofing or roofer	0.002323
237110	125.1R	Water and sewer line and related structures construction: 237110	0.002323
238312	125.1S	Sp. trd. con. sheetrock/drywall	0.002323
332322	125.1T	Sp. trd. con. sheet metal/mechanic	0.002323
238170	125.1U	Sp. trd. con. siding installation	0.002323
238989	125.1V	Sp. trd. con. swimming pools	0.002323
238341	125.1W	Sp. trd. con. tile/stone/brick	0.002323
238353	125.1X	Sp. trd. con. windows or sunrooms	0.002323
238127	125.3	Construction—Itinerant contractors	\$500.00
446126	126.0R	Cosmetics—Retail	0.002519

NAICS		Title	License Rate
323131	131.0	Coupon books. See trading stamps	0.002456
561131	131.1	Court reporter/Legal reporter	0.002807
561132	132.0	Credit associations	0.002807
445134	134.0R	Dairy products—Retail. Board of health permit required before license can be issued.	0.002224
711135	135.0	Dance halls or night clubs	0.003060
611136	136.0	Dancing schools	0.004591
		(a) Persons, firms, or corporations engaged in the business or profession of teaching dancing.	
		(b) Where school children only are taught in private dancing schools, during those months of the year that correspond to the regular school terms, same as schools. This item shall not apply to dancing schools operated by the state, county or city public schools or any regularly organized schools or colleges where the teaching of dancing is a minor part of the curriculum.	
519136	136.2	Data processing services	0.002834
492140	140.0	Delivery companies—(local deliveries)	0.002676
339141	141.0	Dental laboratories	0.003527
422142	142.0	Dental supplies	0.002017
541143	143.0	Dentists, per individual dentist-MUST PROVIDE BOARD OF DENTAL EXAMINERS OF AL CERTIFICATION	0.002784
561144	144.0	Detective. The detective must first obtain permit from chief of police.	0.002464
323148	148.0	Directories—telephone. Soliciting ads and advertising	0.002368

NAICS		Title	License Rate
212148	148.1	Dirt pit	0.002003
621150	150.0	physician per individual practitioner)- MUST PROVIDE ALABAMA BOARD OF MEDICAL EXAMINERS/MEDICAL LICENSURE BOARD COMMISSION CERTIFICATION	0.002784
445153	153.0R	Doughnuts—Retail- MUST PROVIDE DEPARTMENT OF HEALTH PERMIT	0.003054
722153	153.1	Drinking establishments (covers merchandise sold other than alcoholic beverages which are otherwise licensed.) Must provide board certification: Alcoholic Beverage Control Board	0.003060
611153	153.2	Driving school. Each person, firm or corporation engaged in the business of teaching the operation of motor vehicles of every kind and character to others. This license shall not apply to driving schools or persons teaching driving in connection with the curriculum of any public school.	0.002834
446154	154.0R	Drugs—Retail	0.002059
422154	154.0W	Drugs—Wholesale	0.001901
722156	156.1	Eating places or establishments, not otherwise classified. Board of health permit required before license can be issued.	0.003109
611156	156.2	Educational services, not otherwise specified	0.003554
221157	157.0	Electric light companies, etc. State controlled.	0.030000
		For selling or distributing electrical current, an amount equal to three percent of the gross receipts for the business transacted in the city for the preceding year from the sale of electrical current sold or distributed from any point or points in the city	
		Additional licenses may be required for other activities, such as retail sales and service.	

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238158	158.0	Electric contractors- MUST PROVIDE ALABAMA ELECTRICAL CONTRACTORS BOARD CERTIFICATION	.002323
		NOTE: The words "electric contractors" means the doing of any work of electrical construction, installing any wiring or apparatus for electric light, heat or power, altering or changing or repairing any electric wiring or apparatus where the contractor deals with the owner, tenant or agent of the property where such work is done. Does not apply to contractor's employees. Verification of bond, required by inspection services, necessary.	
238159	159.0	Electric contractor, itinerant. Verification of bond, required by inspection services, necessary. - MUST PROVIDE ALABAMA ELECTRICAL CONTRACTORS BOARD CERTIFICATION	\$500.00
444160	160.0R	Electrical and/or gas appliances and/or supplies—Retail	0.002010
422160	160.0W	Electrical and/or gas appliances and/or supplies—Wholesale	0.001454
443160	160.1	Electronic equipment and supply	0.001908
444161	161.0	Elevators—Branches or agencies for elevator companies selling or repairing hydraulic, steam, electric, or any mode, or repairing same, including to the control box. Sales and repair- MUST PROVIDE ELEVATOR SAFETY REVIEW BOARD CERT.	0.001798
238161	161.0A	Elevator installation- MUST PROVIDE ELEVATOR SAFETY REVIEW BOARD CERT.	0.001975
561162	162.0	Employment agency or bureau	0.001826
561163	162.0A	Temporary help supply services	0.001715
541163	163.0	Engineers: Civil, constructing, consulting, design, electrical, industrial, mechanical or mining. - MUST PROVIDE ENGINEERS & LAND SURVEYORS PROFESSIONAL LICENSURE BOARD CERTIFICATION	0.002896

NAICS		Title	License Rate
332164	164.0	Engravers	0.002744
999165	165.0	Express companies. State controlled. Commercially engaged in the city and sending packages from the city to any point. See Code of Ala. § 11-51-126.	\$500.00
811166	166.0	Exterminators must hold State Department of Agriculture Exterminator's certificate before applying for license.	0.004392
811167	167.0	Exterminators, itinerant- must hold State Department of Agriculture Exterminator's certificate before applying for license.	\$500.00
333168	168.0	Farm equipment and implements	0.001262
453169	169.0R	Feed, grain, flour, seed, bag, etc.—Retail	0.002168
238169	169.1	Fence company installers not elsewhere classified (other than ornamental iron)—Retail	0.002491
444170	170.0R	Fertilizers—Retail	0.002168
999171	171.0	Fire or wreck sale of merchandise (except merchandise salvaged from fire in the city), no license to be issued for less than the full price for one year	\$500.00
238172	172.0	Fireproofing by coating material	0.002628
445174	174.0R	Fish and/or oyster dealers—Retail- MUST PROVIDE DEPARTMENT OF HEALTH PERMIT	0.001517
422174	174.0W	Fish and/or oyster dealers—Wholesale- MUST PROVIDE DEPARTMENT OF HEALTH PERMIT	0.001070
444174	174.1	Floor covering sales—Retail	0.002052
422175	174.2	Floor covering sales—Wholesale	0.001722
453177	177.0R	Florists—Retail	0.002834

NAICS		Title	License Rate
424177	177.0W	Florists—Wholesale	0.002045
722177	177.4	Food items sold from vehicle (Food Trucks) (not applicable to farm products sold by grower) -MUST PROVIDE OF DEPARTMENT OF HEALTH PERMIT	0.001517
811179	179.0	Foundry or machine shops	0.002656
541180	180.0	Freight inspection bureau	\$250.00
541181	180.1	Freight/cargo forwarding	\$125.00
	181.0	Freight trucks,	
445182	182.0R	Frozen foods—Retail. Board of health permit required before license can be issued	0.001990
422182	182.0W	Frozen Foods—Wholesale. Board of health permit required before license can be issued	0.001022
445184	184.0	Fruit—Retail	0.001675
422185	185.0	Fruit and produce dealers—Wholesale	0.001124
811187	187.0	Fumigators. Must hold state department of agriculture exterminators' certificate before city license may be applied for.	0.004392
442188	188.0R	Furniture—Retail	0.002395
421188	188.0W	Furniture—Wholesale	0.001866
442189	188.2	Furniture manufacturers	0.002148
811191	191.0	Furs, skins, pelts—Repairing or storing furs, skins and pelts and garments made of them	0.003911



NAICS		Title	License Rate
562191	191.5	Garbage disposal service (refuse system). Provided that proof of liability insurance is filed with the city clerk said liability insurance to be in the amounts required by the safety responsibility laws of the state, and said liability insurance to contain a provision that the same shall not be canceled until the City Clerk is given at least 30 days' notice of said cancellation, said liability insurance to remain and continue in full force and effect during the term of any license issued hereunder.	0.002635
562192	191.5G	Grease disposal service (septage and grease hauler) provided that proof of liability insurance is filed with the City Clerk, said liability insurance to be in the amounts required by the safety responsibility laws of the state, and said liability insurance to contain a provision that the same shall not be cancelled until the city revenue officer is given at least thirty (30) days' notice of said cancellation, said liability insurance to remain and continue in full force and effect during the term of any license issued hereunder;	0.002635
562192	191.5T	In addition, thereto, for each truck or motor vehicle used in the hauling of garbage for hire there shall be affixed a city decal	\$25.00
314192	192.0	Garment manufacturers (apparel and other finished products)	0.001859
221193	193.0	Gas companies	0.030000
		Each person, firm or corporation engaged in the business of selling or distributing natural gas in the City for any purpose whatsoever in an amount equal to three percent (3%) of the gross receipts of the business transacted for the preceding year from the sale or distribution of such gas, except that said rate shall be two percent (2%) of said gross receipts from the sale or distribution of such gas and all sales or deliveries thereof from without the City directly to industrial consumers in the City	
		Additional licenses may be required by other activities such as retails sales, etc.	

NAICS		Title	License Rate
447194	194.0	Gasoline. Retail dealers in, and agents for, the sale of gasoline. This license in addition to all other licenses required.	0.001050
	194.5	Gasoline fuel distributors or dealers	
		(a) Gasoline fuel distributors or dealers selling, supplying or delivering gasoline or other motor fuels or lubricating oils or greases to any manufacturer or remanufacturer of engines, employing at least 750 workers, where such fuels, oils or greases are used or consumed, or withdrawn from storage and used solely and exclusively for the fixed or static testing of such engines or \$120.00, (and this license shall be in addition to all other licenses required of such firms); provided,	
		(b) That any such manufacturer or remanufacturer of engines described in paragraph (a) above, which uses and/or withdraws from storage the fuels, oils or greases named above for the use or consumption specified in paragraph (a) above, may pay the privilege license tax equal to 0.003000 of the gross purchase price of such fuels, oils and greases so used and/or withdrawn from storage and used or consumed in the manner described in paragraph (a), or the \$120.00, and this license shall be in addition to all other licenses required of such firms;	
		Provided that, where the license specified in paragraph (a) or paragraph (b) on the sale, use or consumption, distribution, storage or withdrawal from storage of such fuels, oils or greases shall have been paid to the City Clerk by a distributor, or dealer, or manufacturer or remanufacturer as storer or user thereof, such payment shall be sufficient, the intent being that the license shall be paid but once.	
422195	195.0	Gasoline - Wholesale. Each person engaged in the business of selling gasoline and/or other petroleum products at wholesale and for delivering gasoline within the city shall pay an annual license on gross sales from the preceding year. In addition to this license, there is a monthly license tax of five cents per gallon charged.	0.000762

NAICS		Title	License Rate
333196	196.0M	Gas and air products—Manufacturer	0.001928
444196	196.0R	Gas and air products—Retail	0.002519
422196	196.0W	Gas and air products—Wholesale	0.002045
238197	197.0	Gas fitters. Same as plumbers. Verification of bond, required by inspection services, necessary. MUST PROVIDE A STATE OF ALABAMA PLUMBERS AND GAS FITTERS EXAMINING BOARD CERTIFICAION	0.002154
238198	198.0	Gas fitters when another license paid for any other business engaged in or by gas companies. Verification of bond, required by inspection services, necessary. - MUST PROVIDE A STATE OF ALABAMA PLUMBERS AND GAS FITTERS EXAMINING BOARD CERTIFICAION	\$120.00
442199	199.0R	Gas stoves or fixtures—Retail	0.002010
421199	199.0W	Gas stoves or fixtures—Wholesale	0.001873
452200	200.6	Miscellaneous general merchandise sales	0.002024
453201	201.0R	Gift shop—Retail	0.002690
422201	201.0W	Gift shop—Wholesale	0.002045
453205	201.7	Going-out-of-business/special sales (non-renewable). Must comply with City Ordinance.	\$120.00
448202	202.0	Gold and other itinerant buyers—City ordinances must be complied with	\$500.00
713203	203.0	Golf links	0.004330
453203	203.5	Goods stores not elsewhere classified	0.001476
445204	204.0R	Groceries—Retail	0.001270

NAICS		Title	License Rate
422205	205.0W	Groceries—Wholesale	0.000934
561205	205.1	Guard service	0.002464
327206	206.0	Gypsum plant	0.002896
444207	207.0R	Hardware—Retail	0.002126
422207	207.0W	Hardware—Wholesale	0.001970
713209	209.0	Health club, reducing salons, fitness center, gymnasium, martial arts, cheerleading, gymnastic	0.003829
621209	209.1	Health and allied services, not elsewhere classified	0.003370
621210	209.2	Health out-patient care center	0.002270
446210	210.0R	Hearing aid devices—Retail	0.002519
422215	210.0W	Hearing aid devices—Wholesale. All persons or firms engaged in accepting orders or selling hearing aid devices of any type.	0.001873
721211	211.0	Hotels This license does not include the license for restaurants and other secondary businesses operating in connection with the renting of rooms. Board of health permit required before license can be issued.	0.003883
721212	211.0A	Hotels, rooming houses, camps. Board of health permit required before license can be issued.	0.003883
561212	212.0	House cleaning	0.002566
238213	213.0	House mover—Verification of bond, required by inspection services, necessary.	0.002491
238214	214.0	House wrecker—Verification of bond, required by inspection services, necessary. Note: The term "house wrecker" as used in this	0.002052

NAICS		Title	License Rate
		section is defined as one who demolishes houses and sells old lumber and brick, etc.	
311215	215.0	Ice cream manufacturers- MUST PROVIDE A BOARD OF HEALTH PERMIT	0.002237
454216	216.0	Ice cream peddlers MUST PROVIDE A BOARD OF HEALTH PERMIT	0.002024
442217	217.0	Ice cream—Retail MUST PROVIDE A BOARD OF HEALTH PERMIT	0.002224
442218	218.0R	Ice dealer—Retail MUST PROVIDE A BOARD OF HEALTH PERMIT	0.001454
422218	218.0W	Ice dealer—Wholesale MUST PROVIDE A BOARD OF HEALTH PERMIT	0.002045
312219	219.0	Ice factories MUST PROVIDE A BOARD OF HEALTH PERMIT	0.003698
332219	219.1	Industrial machinery and equipment	0.001798
444219	219.2	Industrial supplies	0.001736
238221	221.0	Insulators—Insulating ice boxes, buildings, etc., against cold or heat, and where no other license for construction work has been obtained.	0.001975
524222	222.0	Insurance	0.040000
		(a) Fire and marine insurance companies. \$4.00 on each \$100.00 and major fraction thereof of the gross premiums on policies issued for the preceding calendar year on property located in the city, less premiums returned by cancellation provided that each person, firm, or corporation which has not done business in the city shall pay a license of \$100.00 and there shall be an adjustment at the expiration of the year of such license according to the schedule hereinabove specified.	

NAICS		Title	License Rate
		(b) Other insurance companies. Each person, firm or corporation doing any other kind of business than those specified in subdivisions (a), (c) and (e) shall pay \$50.00 and \$1.00 on each \$100.00 and major fraction thereof of gross premiums received, less the premiums returned by cancellation, received during the preceding year on policies issued during the preceding year to citizens of the city. Provided, that each person, firm or corporation which has not done business during the preceding year in the city shall pay a flat minimum license of \$50.00 for the year or less time.	
		(c) Mutual Aid Association. Same as fire and marine insurance	
		(d) Persons, firms or corporations writing own insurance shall pay same license as other agents or agencies.	
		(e) Auto, fire, theft, or collision insurance. Same rate as fire and marine insurance.	
		It is hereby provided that on the first day of January of each year or within 60 days thereafter, each insurance company or person engaged in such business shall furnish the city clerk a statement in writing duly authorized and certified by someone authorized to make the same, showing the full and true gross amount of such premiums, less return premiums, received during the year, and shall accompany such statement with the amount of the license due. Failure to furnish such statement shall constitute just cause to decline issuance of a license to such person.	
524223	223.0	Insurance adjusters	0.002539
561223	223.5	Janitorial service	0.002566
453223	223.6	Janitorial supplies	0.002203
448224	224.0R	Jewelry—Retail	0.002965
423224	224.0W	Jewelry—Wholesale	0.001812

NAICS		Title	License Rate
453227	227.0R	Junk shops and dealers—Retail	0.002519
453228	227.0W	Junk shops and dealers—Wholesale. Provided, that persons dealing in, purchasing or disposing of old castings and metals of any kind, wastepaper, rags and like materials, are hereby declared to be keepers of junk shops and subject to the requirements herein set forth.	0.001838
237228	228.0	Land, land and development or real estate companies or agents selling their own property exclusively, whether inside or outside city, maintaining an office in the city.	\$120.00
561229	229.0	Landscape gardener	0.002670
453230	229.1	Dealers in shrubbery	0.001504
561231	229.2	Lawn and garden service	0.002909
812230	230.0	Laundries and dry cleaning	0.003739
812233	231.0	Laundries—Automatic	0.004481
532233	233.0A	Lease or rental of tangible personal property not elsewhere classified.	0.003581
532234	233.0B	Lease or rental of tangible personal property with operator, not elsewhere classified.	0.003911
448233	233.0R	Leather goods—Retail	0.002698
422233	233.0W	Leather goods—Wholesale	0.001873
812234	234.0	Linen supply companies	0.002429
445235	235.0	Liquor—Retail- MUST PROVIDE ABC BOARD CERTIFICATION	\$650.00

NAICS		Title	License Rate
		No license for the sale of liquor shall be transferable from one person to another. In addition to this license, there is a license tax of five percent on all purchases of liquor, from ABC stores, charged.	
445236	235.1	Liquor—Retail, private clubs. MUST PROVIDE ABC BOARD CERTIFICATION	0.144000
		Any yachting club affiliated with the Southern Yachting Association, any veterans club affiliated with a national veterans organization, any fraternal and benevolent club affiliated with a national organization, may obtain this license for the sale of liquor at retail, and shall not be required to purchase any other license for the sale of liquor—Ten percent of the amount of all purchases of liquor and/or wines from state ABC stores during the preceding calendar year, or \$50.00, whichever sum is greater	
561236	236.0	Locksmiths	0.002916
721237	237.0	Lodging houses. Receiving transients and not known or advertised as hotels.	0.003259
321238	238.0	Log, timber or lumber merchant. Each dealer engaged in buying, receiving or otherwise handling or storing logs, timber, cross ties or paper mill wood or logs either for himself or as an agent.	0.002224
		Lumber—Manufacture	
321239	239.0M	Manufacturing, (sawmills and planning mills, general)	0.002114
		As used herein, the term "lumber manufacturing" is defined as the operation of a sawmill, concentration yard, or planning mill, either actually manufacturing lumber from logs and/or processing it for shipment in wholesale lots. The concentration of unfinished lumber for shipment in wholesale lots by carload or truckload is recognized as manufacturing and not a wholesale dealer of lumber.	
		Lumber—Wholesale	



NAICS		Title	License Rate
422239	239.0W	Wholesale dealer in lumber (lumber, plywood, millwork)	0.001248
		As used herein, the term "wholesale dealer in lumber" is defined as a person, firm or corporation who buys and sells lumber in wholesale quantities, by carload, or truckload, without making deliveries therefrom from a yard in the city, and who does not operate machinery; and such term shall include office wholesalers, brokers, commission buyers, and sellers, operating an office in the city but not include manufacturers of lumber who sell their own lumber in wholesale lots and this schedule shall not apply to concentration yards, saw mills, or planing mills, or planing mills paying a license under paragraph (a) of this schedule.	
		Lumber—Retail	
444239	239.0R	Retail lumber dealers or lumber yards (lumber, building materials)	0.001764
		As used herein, the term "retail lumber dealer" is defined as a person, firm, or corporation engaged in the business of selling lumber and lumber products in retail quantities, direct to consumers or contractors.	
444240	239.0C	Lumber dealer—Itinerant or transient \$120.00. Itinerant or transient or dealers located outside the city Each itinerant or transient person or firm or corporation or each person, firm or corporation located outside the city dealing in selling or delivering lumber, or lumber products, either wholesale or retail, within the city limits of the city, to any person, firm or corporation, except to a lumber manufacturer, a wholesale or retail lumber dealer or a retail dealer in building materials, as defined in this section who has paid a license as required by the city; and not maintaining a lumber yard, storage, sales or processing facilities within the city and any agent, salesman or deliveryman for such transient or itinerant or out-of-city dealer doing any of these acts in the city.	\$300.00
	239.0V	And in addition to the above licenses such itinerant or transient or out-of-city dealer shall pay for each horse drawn or mechanically propelled vehicle operated in connection with such itinerant or transient or out-of-city business and making deliveries of lumber or	

NAICS		Title	License Rate
		lumber products to any person, firm or corporation other than lumber manufacturers, wholesale or retail lumber dealers or retail dealers in building materials as defined in this section, in the city which does not bear on the side of each such vehicle in clearly visible letters the name and address of the owner thereof, shall pay for each such vehicle an additional license of \$50.00.	
811241	241.0	Machine shop and/or wire work	0.002656
532243	243.0A	Machinery and tools—For hire	0.003581
532244	243.0B	Machinery and tools—For hire (with operator)	0.002676
541243	243.3	Management, consulting and/or public relations service	0.002896
339245	245.0	Manufacturer not otherwise specified. The term "manufacturer" as used herein is to include each person, firm, corporation or association engaged in manufacturing, processing, extracting or refining.	0.002512
		Miscellaneous manufacturing industries	
321246	246.0	Manufacturers, mill work	0.002010
238246	246.5	Marble, terrazzo, tile and mosaic work (same as Code 174.1R)	0.002052
333247	247.0	Marine and industrial metal working plant, including repair and building of vessels, repair, building and manufacturing of machinery, machine parts and all welding and blacksmith shops, (but not including tin shops that are not required to take out contractor's license).	0.001866
483247	247.1	Marine cargo handling, including stevedoring handling	0.001558
812248	248.0	Masseurs (massage parlors). Subject to existing police code requirements. Massaging by machines and/or by hand. Provided, the word "machine" as used in this section shall include all types or kinds of massage machines, reducing machines or other apparatus	0.003911

NAICS		Title	License Rate
		used for massage or reducing except that this schedule shall not apply to such machines operated by licensed physicians.	
621248	248.1	Massage therapist.	0.003370
337249	249.0	Mattress manufacturer	0.002080
811250	250.0	Mattress renovators or repairers	0.002107
445252	252.1	Meats, fresh—Retail. Board of health permit required before license can be issued.	0.001517
422252	252.2	Meat and meat products—Wholesale. Board of health permit required before license can be issued.	0.000778
812255	255.0	Mediums (same as clairvoyants, subsection (a) Code 116)	\$1000.00
454257	257.0	Merchants, itinerants, and \$150.00 tax deposit is required.	\$500.00
453258	258.0	Merchants retail trade (see Code 341.5)	0.001590
422259	259.0	Merchants wholesale trade (see Codes 426.0A and 426.0B).	0.001736
492260	260.0	Messenger service. Carrying, receiving or delivering messages within the city, not to apply to receiving and delivering telegraph service.	0.002456
713265	265.0	Miniature golf course and driving range	0.003658
441265	265.5	Mobile homes (see Code 393) (Mobile home retail parts—see Code 341.5)	0.001366
522266	266.0	Money lenders	0.002868
	267.0	Monuments, tombstones, statuary	
453267	267.0R	Retail	0.002519

NAICS		Title	License Rate
422267	267.0W	Wholesale	0.002347
422267	267.0A	(a) Any person, firm or corporation not located within the corporate limits of the city soliciting or doing business in this line either directly or through an unauthorized or unlicensed agent, in addition to the license above required, the sum of \$300.00.	
441268	268.0R	Motorboats (engines, inboard or outboard), hulls, supplies (new or used)—Retail- MUST PROVIDE REVENUE DEPT-REGULATORY LICENSE	0.001715
422268	268.0W	Motorboats (engines, inboard or outboard), hulls, supplies (new or used)—Wholesale- MUST PROVIDE REVENUE DEPT-REGULATORY LICENSE	0.001675
441269	269.0R	Motorcycles and motor bikes, motor scooters and supplies—Retail- MUST PROVIDE REVENUE DEPT-REGULATORY LICENSE	0.001476
422269	269.0W	Motorcycles and motor bikes, motor scooters and supplies—Wholesale- MUST PROVIDE REVENUE DEPT-REGULATORY LICENSE	0.001194
512271	271.0	Moving pictures	0.003032
512272	272.0	Motion pictures or T.V. film, not elsewhere classified	0.003032
512273	273.0	Motion picture theaters—Drive-in only	0.002608
453274	274.0R	Music stores—Retail	0.002395
422274	274.0W	Music stores—Wholesale	0.001873
512275	275.0	Music studio and outlets. Music studios furnishing music to places of business by wire connections or remote control, for hire. Places receiving music so furnished and charging therefor.	0.003658
452276	276.0	Naval stores	0.002628

NAICS		Title	License Rate
511277	277.0	Newspapers	0.003464
443283	283.0R	Office equipment, fixtures—Retail	0.002368
422283	283.0W	Office equipment, fixtures—Wholesale	0.002244
453283	283.5R	Office forms and supplies—Retail	0.002340
422285	283.5W	Office and stationery supplies—Wholesale	0.002126
454284	284.0R	Oil dealers (crude or fuel oil exclusively)—Retail	0.000974
422284	284.0W	Oil dealers (crude or fuel oil exclusively)—Wholesale	0.002045
211286	286.0	Oil and gas extraction	0.002526
211287	287.0	Oils. Each person, firm or corporation selling as agent, lubricating, per truck illuminating, fuel, gasoline, butane, propane or other oil products, shall pay for the privilege of engaging in such business within the corporate limits a privilege tax at the rate of \$50.00 per annum for each truck used in said business whether said truck be owned by such agent or not. In addition to this license, there is a monthly license tax of five <del>two</del> cents per gallon of gasoline or gasoline substitutes sold.	\$50.00
454288	288.0R	Oil-grease—Retail	0.001736
422288	288.0W	Oil-grease—Wholesale	0.002045
237290	290.0	Oil refinery	0.001002
446291	291.0R	Opticians, or optical dealers—Retail- MUST PROVIDE OPTOMETRY BOARD CERTIFICATION	0.002368
422291	291.0W	Opticians, or optical dealers—Wholesale MUST PROVIDE OPTOMETRY BOARD CERTIFICATION	0.002287

NAICS		Title	License Rate
541292	291.2	Optometrists (same as Code 311: physicians, etc.) MUST PROVIDE OPTOMETRY BOARD CERTIFICATION	0.002784
	292.0	Ornamental iron, wire and brass installations, including fences, elevator enclosures, window guards, etc.	.
238292	292.0A	Contractors (ornamental metal works contractors) installing	0.001975
444292	292.0R	When sold by producers—Retail	0.001764
422292	292.0W	When sold by producers—Wholesale. See Code 169.1, Fence company installers not elsewhere classified (other than ornamental iron)	0.001668
445293	293.0R	Oysters—Retail (meat and fish (seafood) markets)-MUST PROVIDE BOARD OF HEALTH PERMIT	0.001517
424293	293.0W	Oysters—Wholesale (fish and seafood) MUST PROVIDE BOARD OF HEALTH PERMIT	0.001070
311294	294.0	Packing house companies—Wholesale meat dealers and/or packing house products	0.001085
311295	294.0A	Meat packing plants (for meat sales see Code 252.2)	0.000934
325295	295.0	Paint manufacturers	0.002038
238296	296.0	Paper hangers, interior decorators	0.002456
	297.0	Paints, wallpaper, etc.—Retail and wholesale	
444297	297.0R	Paint, glass and wallpaper stores—Retail	0.002270
422297	297.0W	Paints, varnishes and supplies—Wholesale	0.002024
322300	300.0	Paper mill	0.001414

NAICS		Title	License Rate
	301.0	Parking lots or storage garages	
812301	301.0A	Parking lots	0.002800
812302	301.0B	Parking structures	0.002800
238301	301.5	Paving contractors	0.002323
		NOTE: This shall include all persons, firms or corporations contracting, or agreeing for the paving under a stipulation for compensation by way of percentage or commission from the customer, whether a maximum limit of costs is or is not guaranteed or agreed upon. The amount expended upon each said paving contract or job by the customer or owner shall fix the amount of the license under the schedule written above. The provisions of this section shall not apply for any paving work performed by paving contractors for any government agency of the United States, State of Alabama and the City and County of Mobile, Alabama. (1-4-66)	
522302	302.0	Pawnbrokers, giving bond as per ordinance. And no person who has not taken out license and given bond as herein provided, shall offer by sign, advertisement or other publication, goods as pawned or pawnbroker goods. And this shall not include the sale of any goods other than those received as pledges.	\$500.00
454383	303.0	<p>Peddlers - annual license</p> <p>Peddlers: All persons or businesses primarily engaged in retailing merchandise via direct sale to the customer by means of a small and temporary location, such as stand, booth, tent, table, truck, wagon, trailer, or any other type of portable stall whatsoever. A peddler's license does not authorize a person or business to engage in any house-to-house activity, solicit at private residences, or to operate a food truck.</p> <p>For any peddler's license, the term "display area" includes the total aggregate square foot area occupied by any combination of a booth, tent, table, truck, wagon, trailer, or any other type of portable stall whatsoever.</p> <p>The following conditions apply:</p> <p>(1) The display area may not exceed 40 square feet.</p>	\$50.00,

NAICS		Title	License Rate
		<p>(2) (2) No activity is permitted in any one fixed location for more than 30 days for any calendar year.</p> <p>(3) Without prior written city approval, this license does not permit the placement of any stand, booth, table, display, tent, vehicle, trailer, or any other structure whatsoever on any city property or within the city's rights-of-way.</p> <p>(4) All activities must comply with all city zoning regulations as well as any other applicable city, state, and federal regulations.</p> <p>(5) No activity between the hours of 11:00 p.m. and 6:00 a.m. is authorized pursuant to this license.</p> <p>(6) Written authorization from the property owner or another person who is legally authorized to grant authorization is required prior to conducting any activity on any property not owned by the licensee. The licensee must possess and be able to produce said written authorization at all times while conducting any activity on any property not owned by the licensee.</p> <p>Exception:</p>	
454398	306.2	Peddlers, Parades. On foot, basket or cart, each	\$500.00
		NOTE: All peddlers are subject to police regulations.	
812307	307.5	Personal services—including, but not limited to, hair, nail, facial, skin, and massage (other services not herein specified)	0.003960
453308	308.0	Pet shops	0.002368
812308	308.1	Photofinishing laboratories	0.003137
541309	309.0A	Photographers, studio	0.003122
		(a) A studio photographer is hereby defined to be every person, firm or corporation maintaining a studio within the city for the purpose of taking therein, personally or through his/her or its agents,	



NAICS		Title	License Rate
		partners, or employees, photographs of persons at such studio, and every person, firm or corporation maintaining in any one established place within the city for at least one year complete equipment for the taking of photographs, including all finishing processes, whether inside or outside of such place; shall pay an annual license as provided.	
541310	309.0B	Photographers, traveling, using animal or device as prop	\$120.00
541311	309.1	Photographers—Any person, firm, or corporation, taking photographs or offering photography service for compensation, who does not qualify as a "studio photographer" defined in (a) above, and who is neither a transient, nor itinerant photographer	
	309.1A	For one day only	\$50.00
	309.1B	2 and less than 10 days, per day	\$50.00
	309.1C	10 days or more	\$500.00
541312	309.2	Photographers, transient.	\$500.00
		All other persons, firms or corporations taking photographs for compensation within the city are hereby defined to be transient photographers.	\$150.00 tax deposit.
453310	310.0R	Photographic supplies—Retail	0.001963
422310	310.0W	Photographic supplies—Wholesale	0.001729
621311	311.0	Physicians, surgeons, dentists, psychiatrists, osteopaths, chiropractors, or chiropodists, etc. Per individual practitioner-MUST PROVIDE AL BOARD OF MEDICAL EXAMINERS/MEDICAL LICENSURE COMMISSION CERTIFICATION	0.002784

NAICS		Title	License Rate
446312	312.0R	Physicians and surgeons' supplies—Retail	0.002059
424312	312.0W	Physicians and surgeons' supplies—Wholesale	0.002017
621313	313.0	Physicians, transient (see Code 254). Transient vendors of medicine, each, per month- MUST PROVIDE AL BOARD OF MEDICAL EXAMINERS/MEDICAL LICENSURE COMMISSION CERTIFICATION	\$100.00
811315	315.0	Piano tuner—Repair	0.002916
451316	316.0	Pistols—Retail (sold subject to Title 13A-11-79, Code of Alabama, 1975)	0.002134
238317	317.0	Plasterer. Each person, firm, corporation or association doing business as plasterer, stucco worker or lather.	0.001975
	318.0	Plastics, manufacture, retail, wholesale	
326318	318.0M	Plastic products, miscellaneous manufacture	0.002065
453318	318.0R	Plastics—Retail	0.002368
422318	318.0W	Plastics—Wholesale	0.001846
332319	319.0	Plating, metal or otherwise (electroplating, plating, polishing, anodizing and coloring)	0.002854
444323	323.0R	Plumbing fixtures and supplies—Retail	0.002126
422318		Plumbing fixtures and supplies-Wholesale	.0001750
713324	324.0	Pony rides	0.003658
453325	325.0R	Pottery or earthenware stores—Retail	0.001722

NAICS		Title	License Rate
445326	326.0	Poultry and eggs-Retail- MUST PROVIDE A BOARD OF HEALTH PERMIT	0.001270
	327.0	Prefabricated houses	
332327	327.0M	Manufacture	0.001592
444327	327.0R	Retail	0.001908
422327	327.0W	Wholesale	0.001873
422330	330.0W	Produce and fruit dealers—Wholesale	0.001124
445330	330.0R	Fruit stores and vegetable markets—Retail	0.001675
445335	330.0A	(a) Watermelons or cantaloupes only, per truck	\$50.00
541331	331.0	Professions not otherwise specified	0.003288
811332	332.0	Radiator repair	0.002896
515333	333.0	Radio broadcasting station	0.003005
443334	334.0R	Radio and television stores—Retail	0.002087
482336	336.0	Railroads, maximum allowed by Code of AL 1975, Section 11-51-124	\$2000.00
531337	337.0	Real estate agents, brokers	0.002621
443337	337.5	Refrigeration equipment and supplies. Same as Code 20.	0.002052
811338	338.0	Refrigeration service	0.002710
811339	339.0	Repair shops and related services, not elsewhere classified including but not limited to bicycles, guns, pistols, typewriters, automatic sprinklers and sprinkler systems, refrigerators, clothing	0.002916

NAICS		Title	License Rate
		repair and alteration, stoves, washing machines, small appliance, sharpen tools, lawn mower.	
622339	339.8	Rehabilitation and/or recovery centers	0.004466
623339	339.9	Rest, convalescent and/or nursing homes	0.002930
722340	340.0	Restaurants, cafes, lunch and soda fountains. Board of health permit required before license can be issued.- MUST PROVIDE A BOARD OF HEALTH PERMIT	0.003109
453342	341.5	Retail trade	0.001908
423810	341.6	Retail Aeronautical Equipment and Supply	0.001908
	342.0	Road, construction and mining machinery and equipment	0.001694
324344	344.0	Roofing materials, manufacturing plant	0.002388
238344	344.5	Roofing and/or sheet metal contractor. Verification of bond, required by inspection services, necessary, and must be certified under Code 34-31-18.	.002323
339345	345.0	Rubber stamps or stencils. Manufacture or dealer.	0.002154
336346	346.0	Sail maker (awnings)	0.002566
238347	347.0	Sandblasting, cleaning buildings	0.002422
453348	348.0R	Sand and gravel—Retail	0.001764
422348	348.0W	Sand and gravel—Wholesale	0.001668
212348	348.1	Sand and gravel mining	0.002003
517348	348.5	Satellite dish dealers	0.002087

NAICS		Title	License Rate
321349	349.0	Saw mills (lumber	0.002114
	350.0	School. Each person, firm or corporation conducting a school (not otherwise specified) as a business shall pay a license for the privilege of engaging in such business.	
611350	350.0A	Correspondence schools	0.003581
611351	350.0B	Data processing schools	0.003809
611352	350.0C	Business and secretarial school	0.005387
611353	350.0D	Schools and educational services not otherwise specified. This license shall not apply to schools operated by the state, county, city or to public schools, or to church operated schools.	0.003437
	351.0	Seafood	
422351	351.01	Itinerant wholesale dealers; . MUST PROVIDE A BOARD OF HEALTH PERMIT	\$500.00
445351	351.0R	Meat and fish (seafood) markets MUST PROVIDE A BOARD OF HEALTH PERMIT	0.001517
422350	351.0W	Fish and seafood—Wholesale MUST PROVIDE A BOARD OF HEALTH PERMIT	0.001070
453351	351.2	Security systems—Personnel and equipment.	0.002464
453355	351.3	Security system—Equipment sales and installation	0.002464
811352	351.4	Security systems—Personnel and monitoring	0.002464
453352	352.0R	Seeds—Retail	0.002168
422352	352.0W	Seeds—Wholesale	0.001276

NAICS		Title	License Rate
238352	352.1	Septic tanks. Building and/or installing-MUST PROVIDE AL ONSITE WATERWATER PERMIT CERTIFICATION	0.002154
562352	352.2	Septic tanks. Cleaning service. - MUST PROVIDE AL ONSITE WATERWATER PERMIT CERTIFICATION	0.002916
	353.0	Services, not otherwise specified, when not in conflict with any other section of this Code. Each person, firm or corporation operating or performing such service shall pay the license specified for whatever licensed service is most similar from a competitive standpoint.	
812353	353.1	Miscellaneous personal services	0.003911
999353	353.2	Business services not elsewhere classified	0.002676
443354	354.0R	Sewing machines—Retail	0.002546
448355	355.0R	Shoe stores—Retail	0.002464
811356	356.0	Shoes, repairers	0.003499
713358	358.0	Shooting galleries	0.003658
522359	359.0	Short loan (licensed small loan lenders)	0.002402
711360	360.0	Side shows or exhibitions of paintings, pictures, freaks, curiosities, museum of anatomy, etc.	0.003658
238361	361.0	Sidewalks contractor. No person or persons, firms, associations or corporations shall be permitted to lay any cement sidewalks or curbs in the city without first obtaining a permit from the city engineer. License must be shown to city engineer before permits are issued.	0.002323
	362.0	Sightseeing vehicle	
487362	362.0A	Airplanes	0.002491

NAICS		Title	License Rate
487363	362.0B	Boats	0.005921
487364	362.0C	Buses	0.002539
487365	362.0D	All other	0.002986
238363	363.0	Sign painting. Repairing, erecting, sign repairing and show card writing not including poster, billboard, neon or electrical sign, or decorative painting.	0.002456
713365	365.0	Skating rink	0.003658
624365	365.1	Social services	0.003019
445366	366.0	Soda fountain. Where meals served, subject to board of health.	0.003109
	367.5	Special events (one or more times). In no event shall a special event license be in effect for more than two weeks.	
713367	367.5A	Amusement and entertainment promoters license (single event)	\$500.00
		Proof of inspection of rides from a registered engineer within the prior year. Proof of \$1,000,000.00 liability insurance issued by company qualified to do business in the state and issued by a state agent with city named as loss payee.	
		Promoters of special events shall obtain a business license and post a tax bond with the city revenue department according to the following schedule. Vendors shall not be required to obtain a separate business license but shall, jointly with the promoter, be responsible for paying all taxes due from the sale of any tangible personal property.	
		Note: Promoter shall be responsible for collecting all fees listed under 367.5D and remitting them to the city prior to the special event.	

NAICS		Title	License Rate
713368	367.5B	General merchandise sales promoters license (single event)	\$250.0
		Promoters who sponsor more than one "special event" during the year. Annual business license.	0.002413
		Promoters of special events shall obtain a business license and post a tax bond with the city clerk according to the following schedule. Vendors shall not be required to obtain a separate business license but shall, jointly with the promoter, be responsible for paying all taxes due from the sale of any tangible personal property.	
713369	367.5C	Commercially promoted special events	
		Promoters of special events shall obtain a business license and post a tax bond with the City Clerk according to the following schedule. Vendors shall not be required to obtain a separate business license but shall, jointly with the promoter, be responsible for paying all taxes due from the sale of any tangible personal property.	

Promoter (Number of Vendor Booths)	License Fee	Bond
1—25	\$120.00	\$ 5,000.00
26—75	150.00	5,000.00
76—125	250.00	10,000.00
Over 125	300.00	10,000.00

		Not later than thirty days prior to each event, the promoter shall provide the revenue department such information as may be required by the department concerning the vendors that will participate in the event.	



713370	367.5E	Mall promoted special events	
		Mall license per year	\$500.00
713371	367.5F	All others (including tax deposit of \$250.00)	\$500.00
711326	367.5G	Licensed retail merchants—Temporary location for special event. (Provided, however, that regularly licensed businesses selling at a temporary location within the city, for no more than five (5) days, and no more than twice annually, may do so without payment of an additional license).	
711327	367.5H	Special events conducted by civic or charitable organizations	\$25.00
		Special events conducted not more than once a year by a civic or charitable organization which, for purposes of this license, is defined as an organization or nonprofit corporation which utilizes the proceeds of the event for a benevolent, educational, philanthropic, humanitarian, scientific, artistic, patriotic or other eleemosynary purpose.	
	368.0	Sporting goods	
451368	368.0R	(Sporting goods stores and bicycle shops, retail)	0.002134
314369	369.0	Stage scenery—Manufacturer. To include curtains, drops, drapes, floats, etc.	0.002484
453370	370.0R	Stationery—Retail	0.002340
493371	371.0	Storage of goods or merchandise	0.002814
443372	372.0R	Store fixtures—Retail	0.002340
541373	373.1	Surveying-MUST PROVIDE ENGINEERS & LAND SURVEYORS PROFESSIONAL LICENSURE BOARD CERTIFICATION	0.002737

445314	373.5	Table wine—Retail- MUST PROVIDE ABC BOARD CERTIFICATION AND APPROVAL BY CITY COUNCIL	\$75.00
		Required to apply to alcoholic beverage control board and approval of city council before license can be issued.	
422372	373.6	Table wine—Wholesale- MUST PROVIDE ABC BOARD CERTIFICATION	\$275.00
422374	373.7	Table wine and beer—Wholesale- MUST PROVIDE ABC BOARD CERTIFICATION	\$375.00
812374	374.0	Tailors	0.002382
812375	375.0	Tattooing	0.003911
541376	376.0	Tax experts or adjustment bureaus. This license applies to each person, firm, or corporation engaging in business (or who advertises) to undertake the adjustment of taxes, the making of income tax reports or giving assistance in making said income tax reports or other reports required by various governmental agencies. This license shall not apply to auditors, accountants, bookkeepers, or attorneys.	0.003288
	377.0	Taxi cabs/limousines	
485377	377.0A	Taxicab companies	0.002382
485378	377.0B	Taxicab stands, per stand per year	\$50.00
	377.0C	Each cab	\$25.00
		Taxicab drivers:	
485380	377.0D	Limousines	0.002382
	377.0E	Each limousine	\$25.00
517311	379.0	Telegraph companies, state controlled	\$750.00
	380.0	Telephone companies, state controlled	

517380	380.0A	Exchange license	\$12,000.00
517381	380.0B	Long distance license	\$3,000.00
517382	380.0C	Competitive local exchange company—CLEC	0.003465
517383	380.0D	Reseller of telecommunications services	0.004263
517384	380.0E	Commercial mobile radio services	0.003581
323381	381.0	Telephone directories, soliciting advertising	0.002368
515381	381.1	Television broadcasting stations. Provided, however, this license shall not apply to that portion of the business that may be in interstate or foreign commerce or to business done with the government of the United States.	0.003088
541383	383.0	Testing laboratories, whether laboratory is maintained in city or not.	0.003012
512384	384.0	Theatres, moving pictures	0.002710
711385	385.0	Theatrical, musical performances, athletic contests or exhibitions or entertainment not otherwise specified, (except when entire proceeds are designated for, and donated to, recognized charities, approved by the council).	0.004310
711386	385.0A	Bands, orchestras, actors, other entertainers groups	0.003592
811387	387.0	Tin shops. Persons operating tin shops and doing no contracting for tin or sheet metal work of any description, and who are not required to take out contractor's license.	0.002176
	388.0	Tobacco, retail and wholesale	
453388	388.0R	(Tobacco stores and stands)	0.002087
422388	388.0W	Retail Tobacco and tobacco products—Wholesale	0.000707
721389	389.0	Tourist courts, homes, motels. (In addition to this license, there is a license tax based on gross receipts from the rental of rooms, and this license in no way affects the liability for the purchase of that license.) This license does not include	0.003883

		the license for restaurants and other secondary businesses operated in connection with the renting of rooms. Board of health permit required before license can be issued.	
451390	390.0R	Hobby, toy and game shops, retail	0.002429
422390	390.0W	Toys, hobby goods and supplies, wholesale	0.001866
323391	391.0	Trading stamps. See Code 131, coupons	0.002456
	393.0	Trailers, automobile, house or truck	
441393	393.0A	Mobile home dealers	0.001366
441394	393.0B	Recreational and utility trailer dealers	0.001399
336393	393.0C	Mobile home, manufacture	0.000974
484394	394.0	Trailers, automobile—Luggage or freight, for hire	0.001866
721395	395.0	Trailer—Mobile home parks	0.003514
721396	395.1	Trailer parks for transients	0.004412
484396	396.0	Transfer companies—Hauling baggage only	0.002676
484397	396.1	Local trucking with storage	0.002498
484398	397.0	Transfer companies, trucking except local	0.001975
454399		Transient merchants: All persons engaged in selling goods, wares, merchandise or services to any purchaser other than registered licensed merchants dealing in that particular line of goods offered by said persons, shall be required before selling or offering to sell such articles to obtain a license in the amount of \$500.00. This license shall also apply to such persons that stop in hotels or motels or rent rooms at other places to display their goods and services and sell same to the general public by samples, or take orders for shirts, clothing or articles of similar or dissimilar character. The following conditions apply:	\$500.00

		<p>(1) Each license issued is valid only for up to seven consecutive days.</p> <p>(2) Without prior written city approval, this license does not permit the placement of any stand, booth, table, display, tent, vehicle, trailer, or any other structure whatsoever on any city property or within the city's rights-of-way.</p> <p>(3) Licensee must comply all with city zoning regulations as well as any other applicable city, state, and federal regulations.</p> <p>(4) This license does not authorize a person or business to engage in any house-to-house activity or solicitate at private residences.</p> <p>(5) Written authorization from the property owner or another person who is legally authorized to grant authorization is required prior to conducting any activity on any property not owned by the licensee. The licensee must possess and be able to produce said written authorization at all times while conducting any activity on any property not owned by the licensee.</p>	
561399	399.5	Travel agencies	0.002608
561400	400.0	Travel bureau	0.002608
561401	401.0	Tree pruning and tree surgery. Must have state license first (Code 2-28-1).	0.003102
561402	401.0A	Tree trimmer—Pruning only (no state license required first)	0.002909
	402.0	Trucks—Hauling freight	
484402	402.0A	Trucking, local—Without storage	0.002676
484403	402.0B	Trucking, except local	0.001975
484404	403.0	Truck depots. Motor propelled common carriers or motor propelled contract carriers or contract carriers maintaining depots, stations or terminal facilities in the city for the handling of freight and for which no other license is required by the ordinance of the city. For each such carrier maintaining a depot, station or terminal facility as above provided, based on the average number of motor vehicle trucks handled, serviced, kept, loaded or unloaded per day herein for each truck, \$25.00. (In view of Code of Ala. §	\$300.00

		37-3-33 no such carrier should be required to pay a license tax for any one year in excess of \$300.00.)	
484405	404.0	Trucks—For hire hauling garbage	0.002196
		Also, \$25.00 per truck, see Code 191.5.	
448405	405.0R	Trunks and/or luggage—Retail	0.002698
422405	405.0W	Trunks and/or luggage—Wholesale	0.001873
812408	408.0	Undertakers. And in addition, where caskets, shrouds, or other merchandise are sold a merchants-retail license shall also be purchased, based upon the receipts from the sale of such merchandise. - MUST PROVIDE BOARD OF FUNERAL SERVICES CERTIFICATION	0.004303
448409	409.0	United States government surplus goods (Army Navy stores) (surplus stores, retail)	0.002024
	410.0	Upholsterers, furniture and automobile	
811411	410.0A	Furniture repairing, cleaning redecorating and remodeling shops	0.003218
811412	410.0B	Upholstery repair, automobile including vinyl automobile top installation, replacement or repair	0.002896
453413	410.1	Used merchandise stores	0.002881
452410	410.2	Variety stores	0.002114
484411	411.0	Use of streets, etc. Each person, firm, corporation, association or company who uses the streets, avenues, alleys or public roads of the city for unloading, distributing, disposing of, or delivering of goods, wares, produce or merchandise of any kind which said goods, wares, produce or merchandise was transported from a point without the city to a point within the city, shall pay a license equal to, but not in excess of the license paid for like volume by local licensees engaged in the same business.	0.002676
339412	412.0	Vaults	0.002347

484413	413.0	Vehicles (same as trucks). Motor, carrying goods or merchandise and/or dirt, clay, sand, soil or other building materials for hire or reward.	0.002676
454414	414.0	Vending machines. Vending matches, gum, candy, postage stamps, cigarettes, popcorn, peanuts, or other articles, electric pianos, or for looking at pictures, soft drinks, weighing machines, soap, and other items, not otherwise specified (including vending machines vending merchandise in industrial plants or on private property for use by employees) shall pay license on overall business.	0.002024
		And in addition thereto for each machine operated that is dispensing, per annum, there shall be affixed a city decal:	
	414.V	City account with machines in city, per machine	\$10.00
454211	414.0J	Juke boxes- City account with machines in city, per machine	\$25.00
	415.0	Veneering plants, manufacture	
321415	415.0A	Hardwood veneer and plywood	0.001146
321416	415.0B	Softwood veneer and plywood	0.000692
337416	416.0M	Venetian blinds and shades, manufacture	0.002017
442416	416.0R	Drapery, curtain, upholstery, retail	0.002690
541417	417.0	Veterinarians, per individual veterinarian	0.002464
443417	417.1	Video equipment sales, service and installation	0.001908
999417	417.5	Vocations and services, not otherwise specified: Every person, and each member of a firm or partnership and each partnership, and each corporation engaged in any vocation or service shall pay a license based on his or its gross annual receipts as provided.	0.002896

	418.0	Warehouses	
493418	418.0A	Warehousing and storage general	0.002814
493419	418.0B	Warehousing and storage household	0.004124
561419	419.0	Watchman service	0.002464
454420	420.0	Water dealers. Including sale of water to vessels or watercraft. (Water, mineral—Retail)	0.002141
483421	421.0	Water transportation service, not elsewhere classified	0.002407
811422	422.0A	Welding shops, except automobiles	0.003054
811423	422.0B	Welding, automobiles	0.002896
237423	423.0	Well—Diggers	0.002965
	426.0	Wholesale sale: A sale by wholesalers to licensed businesses, retail merchants, jobbers, dealers or other wholesalers for resale; and sales to licensed industrial plants, manufacturers, contractors, and governmental bodies for use or consumption, not for resale. MAXIMUM WHOLESALE LICENSE IS \$25,000.00	
421426	426.0A	Wholesale trade—Durable goods	0.001736
422426	426.0B	Wholesale trade—Nondurable goods	0.001229
561428	428.0A	Window cleaning	0.002779
811428	428.0B	Cleaning and maintenance services to dwellings and other buildings not elsewhere classified	0.002566
444429	429.0	Wood dealers. Wood and coal dealers—Retail	0.001454
321429	429.1	Wood pallets and skids	0.002258
321430	430.0	Woodworking manufacturers	0.002410
488431	431.0	Wreckers. Wrecker companies must conform to city wrecker ordinance.	0.002834



488431	431.1	(a) Wrecker branches, or offices, where vehicles are received, delivered, or stored, regardless of whether a part of the repair work is done there or elsewhere	\$50.00
484114	411.0A	Delivery license \$75,000 gross maximum	\$100.00