



City of Vestavia Hills (9333)

Business License Fee Schedule

[General Information/FAQs](#)

All businesses operating in the city limits of the City of Vestavia Hills must purchase an annual business license prior to the commencement of business.

- To remit payment by form: Complete the Business License Application located at vhal.org. For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

Make your check payable to [City of Vestavia Hills](#) and mail to:

City of Vestavia Hills
Attn: Finance Department
1032 Montgomery Hwy
Vestavia Hills, AL 35216

Be sure to enclose a current copy of any required certifications with your payment.

For assistance:

Please contact Cortez Rice, Senior Revenue Examiner:

Email:
crice@vhal.org

Phone: (205)978-0157

Important facts to know when completing your business license:

- **License Due Date:** Renew annually on January 1st.
- **License Delinquent Date:** Licenses are considered delinquent after January 31st.
- **License Expiration:** All licenses (except temporary licenses) expire December 31st.

To prevent a delay in the issuance of a license, please note the following:

- Gross-based schedules must report gross receipts for the previous year.
- Unit-based schedules must provide the number of units. Units may refer to number of employees, square footage, vehicles, days, agents, etc. See fee schedule for details for each business type.
- Schedules that indicate certification is required must have a copy of the certification submitted with the application.

General Information/FAQs

Certification Requirements

All municipalities are required to obtain a copy of each individual/entity's board certifications and/or permits prior to issuance of a municipal business license. Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license is not permissible unless the business is properly zoned and/or in compliance with all applicable laws/rules and meet all required certifications.

Gross Receipts, Definition of

AL Code § 11-51-90.1 (2016)

(6) GROSS RECEIPTS. A measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

a. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer, and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local, or federal, including utility gross receipts taxes levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state, or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

b. A different basis for calculating the business license may be used by a municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90.2.

c. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within a municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by a municipality.

d. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowings, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

Location Specific, Definition

The up-to-date physical location must be provided on all renewals in order to prevent delays in the issuance of the license.

a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

(i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.

(ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.

(iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

(iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.

(v) All business claimed by a branch office or offices must be conducted by and through said office or offices.

(vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

New Business Information

Every person who commences business on or after July 1st may pay one-half (1/2) the annual license for such business for that calendar year.

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

Police Jurisdiction (PJ), Definition and Rate of

The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable. Those businesses located in this area may receive, but are not limited to, police, fire, safety, water, sewer, public health, safety, and protection from the municipality.

Penalty and Interest, Rate of

Failure to purchase a license can be punishable by a fine not to exceed the sum of five hundred dollars (\$500.00).

All licenses not paid within thirty (30) days from the date they fall due (January 1st) will increase by a 15% penalty due February 1st plus interest at the current state interest rate. An additional 15% penalty will be due March 2nd plus interest at the current state interest rate per month thereafter.

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

Posting of License

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

Transfer of License information

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

Type of License

Gross-based licenses require the gross receipts to be provided. See Gross Receipts definition for more information. Unit-based licenses require the number of units (employees, vehicles, rooms, agents, days, etc.) to be provided. Flat-based fees have the rates indicated. Failure to provide the required information will delay the issuance of the license.

Zoning

If a business intends to maintain a physical location within the municipality, there are normally zoning and building code approvals required prior to the issuance of a license. In certain instances, a business may simply be required to register with the municipality to create a mechanism for the reporting and payment of any tax liabilities. Contact the municipality for any zoning, building code and/or tax liability requirements. The completion and submission of the form does not guarantee the approval or subsequent issuance of a license to do business. Any prerequisites for a particular type and location of the business must be satisfied prior to licensing.

Questions?

All questions regarding the business license renewal process can be directed to the Senior Revenue Examiner.!

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
455121, 455141 & 455131	010 Lounge Retail Liquor Class I – state regulated through ABC. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1
455122, 455141 & 455131	011 Package Store Liquor Class II – state regulated through ABC. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1
455121, 455141 & 455131	020 Restaurant Retail Liquor – state regulated through ABC. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1
455121, 455141 & 455131	032 (Club Liquor Class II) – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1
455121	040 Beer – on/off premise – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1
455122	050 Beer – off premise – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1
455131	060 Table Wine on/off premise – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1
455131.01	070 Table Wine off premise only – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1
455132	110 Wholesale Table Wine & Beer – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1
721110	Accommodations – hotels, motels and similar facilities	7d
541211	Accountant/CPAs – individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	6
926110	Administration of Economic programs	5a
924110	Administration of Environmental Quality Programs	5a
925110	Administration of housing, urban, comm.	5a
923110	Administration of human resource programs	5a
561110	Administrative services – answering, employment, office, sec., travel	8a
541810	Advertising – agency, posters, pamphlets	6
541850	Advertising – billboard display advertising services	9
541850	Advertising – billboard display advertising services	9
115114	Agriculture support – cotton gins, farm mgt, post-harvest activities	5a
481110	Air transportation – airline tickets, shipping, freight, charters service	8a
811490	Alterations, tailoring	8a
621910	Ambulance – ambulance company and/or services	8a
713120	Amusement – arcades, golf clubs, marinas, fitness/gymnasium facilities, health club, bowling centers	8a
112990	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	5a

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
315999	Apparel Manufacturing – women, men, children, hosiery, lingerie outerwear, accessories	5a
335112	Appliance Manufacturing – small appliance, lighting, electrical, battery, freezer	5a
541310	Architect – individual and/or firm professional license except landscape architect Must Provide Board Certification: Architects Registration Board	6
541320	Architect, Landscape – individual and/or firm professional license	6
711110	Arts and sports – dance, musical, teams, tracks, promoters, agents	8a
623311	Assisted Living facilities with or without on-site nursing facilities	11
541110	Attorney/Lawyers – individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	6
812990.00	Bail bonding services – individual license	8a
522210	Bank Branch or ATM – not main office of bank	3a
522110	Bank Main Office – not branch location or ATM	3a
812112.01	Barber / Beautician Must Provide Board Certification: AL Board of Cosmetology & Barbers	8a
312212	Beverage Manufacturing – all types of soft drinks, bottled water, breweries, ice	5a
515112	Broadcasting – radio and television stations	8a
444190	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	5a
910310	Category for number of – amusement devices and/or games	8a
920110	Category for number of – employees as a basis for calculating license	5i
910210	Category for number of – pool tables	8a
910110.02	Category for number of – vending machines-operated by 1.00 or more	5F
910110	Category for number of – vending machines-operated by 25cents or less	5f
910110.01	Category for number of – vending machines-operated by 26-50 cents	5F
910110.02	Category for number of – vending machines-operated by 51 cents to 1.00	5F
722320	Caterers – and/or mobile food services Must Provide Board Certification: Department of Health	8a
325998	Chemical Manufacturing – of fertilizer, wood, pesticide, paint, soap, and resin	5a
621310	Chiropractor – individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	6
448140	Clothing & accessories – men, women, children, infant, shoe, jewelry	5a
561440	Collection Agency	8a
334419	Computer & electronic Manufacturing – audio, video, circuit boards, peripherals	5a
541511	Computer Programmer – individual and/or professional firm license	6

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
236220	Contractors – <u>general contractors</u> , comm. bldg, residential, subdivisions <i>Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board</i> Must be purchased through Building Safety Dept.	2a-
237990	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer <i>Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board</i> Must be purchased through Building Safety Dept.	2a-
238210	Contractors – <u>specialty trade</u> – electrical contractors <i>Must Provide Board Certification: Electrical Contractors Board</i> Must be purchased through Building Safety Dept.	2b
238221	Contractors – <u>specialty trade</u> – heating & air conditioning; mechanical <i>Must Provide Board Certification: Heating & Air Conditioning & Refrigeration Contractors Board</i> Must be purchased through Building Safety Dept.	2b
238111	Contractors – <u>specialty trade</u> – not otherwise classified in this table! Must be purchased through Building Safety Dept.	2b
238220	Contractors – <u>specialty trade</u> – plumbing <i>Must Provide Board Certification: Plumbers & Gas Fitters Examining Board</i> Must be purchased through Building Safety Dept.	2b
238211	Contractors – <u>specialty trade</u> – security systems Must be purchased through Building Safety Dept.	2b
238110	Contractors – <u>specialty trade</u> – water well drilling & irrigation Must be purchased through Building Safety Dept.	2b
492110	Couriers – couriers and local messengers	8a
522320	Credit services – companies and activities related to credit and mediation	8a
492120.00	Delivery Business Located Inside City Limits	<i>See Section 21 of this ordinance</i>
999999.00	Delivery Business Located Inside City Limits	<i>See Section 21 of this ordinance</i>
492120.01	Delivery Business Located Outside City Limits	<i>See Section 21 of this ordinance</i>
999999.01	Delivery Business Located Outside City Limits	<i>See Section 21 of this ordinance</i>
621210	Dentist – individual and/or firm professional license <i>Must Provide Board Certification: Board of Dental Examiners of AL</i>	6
561611	Detective Agency, Detective, Private Investigator – police check required	8a
237210	Developers, Subdividers – except cemeteries	7e
722410	Drinking Establishment – club, lounge, bar or other <i>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</i>	1
812310	Dry Cleaning/Laundry – coin operated and self-service	5f
812320	Dry Cleaning/Laundry – full service, pickup and delivery	8a
611710	Educational services – technical, computer, sports, services, business, home tutoring	8b
443111	Electronic & appliance store – household, radio, television, computers	5a

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
561310	Employment Agency	8a
541330	Engineer – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	6
561710	Exterminating services – exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	8a
111998	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	5a
114119	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	5a
445110	Food & beverage stores – grocery, convenience store, markets	5a
311813	Food Manufacturing – Bakeries, baking on premises and retail sale not for immediate consumption	5a
311991	Food Manufacturing – meat, seafood, grain, fruit, dairy, animal, poultry processing	5a
113110	Forestry – logging, forestry, timber track operations, timber mgt	5a
812990.01	Fortune Teller or Clairvoyant – individual reader license	8a
525110	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	3c
812112.02	Funeral Services Must Provide Board Certification: Board of Funeral Services	8a
442110	Furniture – furniture, home furnishings, stores, floor coverings, window	5a
337129	Furniture Manufacturing – cabinets, office, household, beds, kitchen	5a
447110	Gasoline Retail - selling gasoline with or without convenience stores	5c
452990	General merchandise stores – department, warehouse clubs, superstores	5a
452991	General merchandise stores – private, membership	5b
446110	Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	5a
621491	HMO – medical centers and services	11
622110	Hospitals – surgical, substance abuse, psychiatric, general care, special	11
519512	Information services and data processing – providing, storing, processing, access to information	8a
524210	Insurance Company and/or its agents – casualty, fire, and/or marine premiums	4
524220	Insurance Company and/or its agents – health, allied and all other premiums	4
541410	Interior Decorator – Interior decorating services, interior design consultation	6
561720	Janitorial firm – janitorial cleaning services – individual or firm	8a
561730	Landscaping Services – including landscape installation, maintenance, lawn! maintenance, etc. Must Submit Annual Landscaper Affidavit	2b
316993	Leather and allied products Manufacturing – shoes, luggage, handbag, related products, all footwear	5a

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
333990	Machinery Manufacturing – office machinery, industrial, engines, farm, HVAC	5a
551110	Management companies – offices, enterprises, regional, corporate	5i
332999	Metal fabrication – cutlery, structural, ornamental, machine shops	5a
212299	Mining - (except for oil and gas) all related mining activities	5a
213112	Mining support services – for oil and gas mining activities, oil/gas wells	5a
339999	Miscellaneous Manufacturing – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	5a
453220	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	5a
722330	Mobile Food Unit Operators Must Provide Board Certification: Department of Health Permit	5a
522292	Mortgage Company	3b
512131	Motion pictures – theatres, videos, recording, drive-ins, sound studios	8a
441140	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	5a
441110	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc, dealerships and lots Must Provide Board Certification: Rev Dept - Regulatory License	5a
712110	Museums – museums and historical sites, zoos, botanical gardens, parks	5a
928110	National Security and International Affairs	5a
327331	Nonmetallic Manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile	5a
454120	Non-Store Retailer – day vendor license, organized daily event	5m
454110	Non-Store Retailer – peddlers license, solicitor, canvasser	5d
454212	Non-store retailers – magazines and/or newspapers for circulation and distribution daily and weekly in the City (carriers excepted)	8a
454113	Non-store retailers – vending machine operators, mail order, not magazines and/or newspapers	8a
621610	Nursing care –health, home health or day care	8a
623110	Nursing Home – continuing care facilities	11
211111	Oil and gas extraction – natural gas liquid extraction, crude extraction	5a
621320	Optometrist – individual and/or firm professional license Must Provide Board Certification: Optometry Board	6
314129	Other Manufacturing – mill operations not covered in 313, rugs, linen, curtains	5a
621420	Outpatient Care Centers – all other types of services	11
445310	Package Stores – selling beer, wine and liquor plus general mdse Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	5a
322129	Paper Manufacturing – pulp, paper, and converted products, stationary, tubes, cores	5a

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
485113	Passenger transportation – bus terminals state regulated (subject to all applicable ordinances)	10e
485510	Passenger transportation – charter and other vehicle transit services (subject to all applicable ordinances)	8a
485320	Passenger transportation – taxi cabs, limousine service, buggy charters (subject to all applicable ordinances)	8a
522298	Pawn Shop – whether title pawn or merchandise	5a
812112	Personal Services –skin, diet, nail, tanning	8a
324199	Petroleum and coal Manufacturing – asphalt, grease, roofing, paving products	5a
541922	Photographer – studios, portrait, commercial, services	6
621110	Physician/Doctor – individual and/or firm professional license Must Provide Board Certification: Medical Examiners Board	6
326291	Plastic & rubber Manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film	5a
621391	Podiatrist – individual and/or firm professional license Must Provide Board Certification: Medical Examiners Board	6
331521	Primary metal Manufacturing – iron, steel, aluminum, wire, copper, foundries	5a
323117	Printing – screen, quick, digital, books, lithographic, handbills, comm.	5a
541920	Professional Associations	5k
541001	Professional Services Not Elsewhere Classified – scientific, technical	6
511120	Publishing industries except internet – newspaper, book, periodical, databases, software	5a
482110	Rail transportation – transportation, ticket offices, state regulated	11-51-124
531211	Real estate – agents	7c
531110	Real estate – apartment rental/leasing;	7a (1)
531210	Real estate – brokers, management, appraisers	6
531120	Real estate – non-residential (including commercial, office, retail, agricultural) leasing/rental (except mini-warehouses)	7b
531111	Real estate – single family residential rental/leasing	7a (2)
532299	Rental and leasing – auto, truck, trailer, RV, all tangible property	8a
532230	Rental and leasing – movie and video rental	8a
811412	Repairs and maintenance – all appliances, home & garden equipment	8a
811211	Repairs and maintenance – all electronic equipment	8a
811111	Repairs and maintenance – auto, paint/body, carwash, other vehicular	8a
722110	Restaurant – full/limited service restaurant facility, café, deli, cafeteria Must Provide Board Certification: Department of Health	5a
522220	S&L Branch or ATM – not main office of S&L	3a

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
522120	Savings and Loans – not branch location or ATM	3a
523120	Securities, commodity – brokerage, portfolio, investment, bonds, stocks, other financial services	3c
561621	Security Alarm Services Must Provide Board Certification: Alabama Electronic Security Board of Licensure	8a
561001	Services not otherwise classified in this table including non-profits	8a
487110	Sightseeing transportation – scenic and sightseeing, land, air, water, special trans (subject to all applicable ordinances)	8a
624130	Social assistance – shelters, vocational, child care, abuse, emergency	11
927110	Space, research, and technology	5a
711120	Special Events – promoter or activity	8a
451110	Sporting goods & hobbies – toy, fish, gun, books, games	5a
541370	Surveyor – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	6
517212	Telecommunications – cellular and other wireless, paging	10a
517310	Telecommunications – resellers of service	10a
517110	Telecommunications – telephone local per 11-51-128	10a
517110	Telecommunications – telephone long distance per 11-51-128	10a
313112	Textile Manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills	5a
336112	Transportation Manufacturing – Manufacturing auto, truck, trailer, motor home, boat, ship, and motorcycle	5a
561510	Travel Agencies/Travel Agents	8a
484121	Truck transportation – local, long-distance, freight, moving, and storage	8a
484490	Truck transportation – terminal – state regulated	37-3-33
999110	Unclassified miscellaneous business services not elsewhere classified	5a
999210	Unclassified miscellaneous personal services not elsewhere classified	8a
453310	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt, antiques	5a
221122	Utilities – electric power or light company	10c
221210	Utilities – natural gas company	10b
221310	Utilities – water, sewage treatment, steam, and other	10d
541940	Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	6
531130	Warehousing – self-storage, mini-warehouses	8a
493190	Warehousing and storage – distribution, household, refrigerated, special	5a

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
562119	Waste management – companies, trucks, septic tanks, landfill, services	8a
483110	Water transportation – coastal, freight forwarders, inland, passenger	5a
421990	Wholesale trade – <u> durable</u> , vehicle, machinery, equipment, furniture	5h
422990	Wholesale trade – <u> non-durable</u> , paper, apparel, grocery, beverages, dairy	5a
422720	Wholesale trade – <u> non-durable</u> , wholesale gasoline distributor	5a
321999	Wood Manufacturing – sawmills, wood preservation, veneer, trusses, millwork	5a
453390	Yard Sale/Garage Sale	5g

Calculation Information

1. Beer, Wine, Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	455121	75.00	
050 (Beer Off Premise Only)	455122	50.00	
060 (Table Wine On/Off Premise)	455131	75.00	
070 (Table Wine Off Premise Only)	455131	75.00	
010 (Lounge Retail Liquor Class I)	455121	75.00	All three codes are part of the package plus the business license code, PLUS an amount based upon gross receipts as indicated below *1(A).
	455141	425.00*	
	455131	75.00	
011 (Package Store Liquor Class II)	455122	75.00	All three codes are part of the package plus the business license code, PLUS an amount based upon gross receipts as indicated below *1(A).
	455141	425.00*	
	455131	75.00	
020 (Restaurant Retail Liquor)	455121	75.00	All three codes are part of the package plus the business license code, PLUS an amount based upon gross receipts as indicated below *1(A).
	455141	425.00*	
	455131	75.00	
032 (Club Liquor Class II)	455121	75.00	All three codes are part of the package plus the business license code, PLUS an amount based upon gross receipts as indicated below *1(A).
	455141	425.00*	
	455131	75.00	
110 (Wholesale Table Wine & Beer)	455132	375.00	Distributors License

*1(A). Each person licensed by the Board to operate and sell retail liquor under NAICS code 455141 for on-premise or off-premise shall pay an annual license fee of \$425.00 PLUS an amount equal 3% of gross receipts in excess of \$50,000, where the gross receipts are derived from the sale of alcoholic beverages other than beer and wine. This tax shall be due and payable monthly, on or before the 15th day of each month for the sale of the beverages noted above made in the immediately preceding month.

2. Contractors-- **Must be purchased at city hall.**

- 2A. General Contractors including Commercial, Homebuilders and Remodelers
Contact Vestavia Hills for the purchase of this license. (205) 978-0125
 License fee - \$300.00.

- 2B. Contractors – Specialty Trade: Air conditioning and heating, asphalt, paving, cabinet maker, electrical, excavating, fencing, flooring, furnace installation, insulation, painting, plumbing, roofing, septic tank installation, sheet metal, swimming pool, tree surgeon or pruning and sub-contractor and/or specialty trade contractors not previously listed. License fee - \$150.00.
Contact Vestavia Hills for the purchase of this license. (205) 978-0125

3. Financial Services

- 3A. \$10.00 Each branch office.
- 3B. \$150.00 PLUS an amount equal to 3/20th of 1% of all gross fees and commissions in excess of \$50,000, received during the preceding year..
- 3C. \$150.00 PLUS each person selling stocks, bonds, or other securities shall pay a license fee of 3/20th of 1% of the gross commissions or fees in excess \$50,000 received during the preceding year.

4. Insurance

Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama, 1975*, which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.

5. Merchants & Business Retail & Wholesale, Manufacturing, Etc.

- 5A. \$150.00 Plus an amount equal to 3/20 of 1% of gross receipts in excess of \$50,000.00 during the preceding year.
- 5B. \$150.00 Plus an amount equal to 3/20 of 1% of gross receipts (to include membership fees) in excess of \$50,000.00 during the preceding year.
- 5C. \$150.00 Plus an amount equal to 1/20 of 1% of gross receipts in excess of \$50,000.00 during the preceding year.
- 5D. \$150.00 Each person peddling products including, but not limited to, ice cream, peanuts, sandwiches, donuts, books, magazines, et cetera, delivered by basket, handcart or truck, etc., or solicitor or canvasser.
- 5F. \$10.00 For each machine operated by one cent and not more than twenty-five cents.
- \$25.00 For each machine operated by twenty-six cents and not more than fifty cents.
- \$50.00 For each machine operated by fifty-one cents and not more than one dollar.
- \$100.00 For each machine operated by more than one dollar and one cent.

- 5G. \$5.00 Sales will not be a disguise for doing business from residential areas. Said sales shall not be conducted for a period of more than two consecutive days nor shall more than one sale be allowed in any six month period from the same location.
- 5H. \$150.00 PLUS an amount equal to 3/20th of 1% of gross receipts in excess of \$150,000 collected during the preceding year.
- 5I. \$150.00 Any person or corporation maintaining an office in the City for the support of the person or corporation shall pay a license determined by the gross annual payroll of the office during the preceding year. A corporation which is a subsidiary of another corporation may not obtain a license under this subsection even if the purpose or function of the office is to provide support for the parent corporation. The license tax shall be \$150.00 PLUS an amount equal to 3/20th of 1% of the gross annual payroll in excess of \$100,000 during the preceding year. The payroll is to include all salaries, fees, commissions, bonuses and compensation of any type of all personnel who routinely visit or maintain office space at that location. No person shall be licensed under this sub-section to avoid buying a license based on gross receipts of sales or services required in other sections of this ordinance.
- 5K. \$100.00
- 5M. Any person, firm, partnership, corporation or other entity engaged in an organized, licensed "Trade Day" event or city licensed equivalent, shall pay a license fee of \$10.00 per day. Every vendor participating in said event shall, in addition to the payment of the business license fee, collect all state, county and city sales taxes on sales of all antiques and related items and remit the same in accordance with applicable laws. Said license fee and completed license form shall be submitted by the vendor to the organizer of said event complete with payment. The organizer shall, in turn, provide the City of Vestavia Hills with a complete listing of vendors for each "Trade Days" event along with payment for the license for said vendor."

6. Professions & Vocations

Each person and each member of a firm or partnership engaged in any practice, profession, or vocation, including, but not limited to, accountants, architects, attorneys, auditors, dentists, chiropractors, physicians, real estate brokers, real estate appraisers, et cetera shall purchase a business license based upon the annual gross receipts from such business during the preceding year as follows.

\$150.00 Plus an amount equal to 3/20 of 1% of fees in excess of \$50,000.00 for the preceding year.

7. Real Estate

- 7A. \$150.00 Every person, firm, company, corporation, partnership or other legal entity engaged in the business of the rental of multi-family residential apartments shall purchase annually a license to do business at a cost of \$150.00 plus one percent (1%) of gross rents in excess of \$50,000.00 collected during the preceding year.
- 7A(2). \$150.00 Every person, firm, company, corporation, partnership or other legal entity engaged in the business of the rental of single-family residences shall purchase annually a license to do business at a cost of \$150.00. NOTE: If rental income is received from no more than one (1) single-family residence, the terms of this license shall not apply.

- 7B. Every person, firm, company, corporation, partnership or other legal entity engaged in the business of the rental and/or leasing of non-residential property, units, buildings, tenant space, etc., (except mini-warehouses) shall purchase annually a license to do business at a cost of \$150.00 if gross receipts from said rentals is less than or equal to \$250,000 for the previous calendar year. If gross receipts from said rentals exceed \$250,000 for the previous calendar year, the cost of a license shall be \$500.00. NOTE: Each person, firm, company, corporation, partnership or other legal entity who rents or leases to no more than one (1) tenant or who collects no more than \$5,000 in rent or lease payments per calendar year on all rented or leased property within the City, shall be exempt from this license.
- 7C. \$50.00 for each agent whose office is located within the corporate municipal limits of the City.
- 7D. \$4.00 per room plus 3% of room lodging gross receipts, paid monthly no later than the 20th of the month immediately following the period covered.”
- 7E. \$200.00 Development of property.

8. Services

- 8A. \$150.00 PLUS an amount equal to 3/20 of 1% of gross receipts in excess of \$50,000.00 during the preceding year.
- 8B. \$25.00 PLUS an amount equal to 3/20 of 1% of gross receipts in excess of \$75,000.00 during the preceding year.

9. Billboard Advertising Display Services

Each person, firm, company or corporation operating under this section shall purchase a license fee of \$150.00 PLUS an amount equal to 3/20 of 1% of gross receipts for such billboard advertising services within the corporate limits during the preceding year. Billboards shall be off-premise advertising as determined in the Vestavia Hills Sign Code

10. Utilities & Franchises

- 10A. Each person, firm, company or corporation operating a telephone exchange in the City shall pay a license tax on a per capita basis as set forth in Section 11-51-128, *Code of Alabama, 1975*, recompiled. Each person, firm, company or corporation operating a long distance telephone service in the City shall pay a license tax on a per capita basis as set forth in Section 11-51-128, *Code of Alabama, 1975*, recompiled. Each person, firm, company or corporation engaged in the business of transmitting television signals by wire or cable in the City, or installing wires or cables for the purpose of transmission of such signals shall pay a license tax as set forth in City Ordinance No. 144 and subsequent amendments thereto.

- 10B. Each person, firm, company or corporation engaged in the business of selling or distribution of natural gas in the City shall pay an amount equal to 3% of the gross receipts of the business transacted by such person, firm, company or corporation in the City during the preceding calendar year from the sale of gas sold or distributed within the City.
- 10C. Each person, firm, company or corporation engaged in the business of selling or distribution of electric current power shall pay an amount equal to 3% of the gross receipts of the business transacted by such person, firm, company, or corporation in the City during the preceding year from the sale of such electric current power sold or distributed within the City.
- 10D. Each person, firm, company or corporation engaged in business of supplying water for public domestic use in the City shall pay an amount equal to 3% of the gross receipts of the business transacted by such person, firm, company or corporation in the City for the preceding calendar year from supplying water from any point or points in the City for any purpose.
- 10E. Each person, firm, company or corporation operating passenger buses in the City shall pay an amount equal to 3% of the aggregate gross receipts from such operation of business routes within the City, to be determined by prorating the basis of the route miles operated within the City to the total number of route miles of said route.

11. Retirement Homes, Nursing Homes, Hospitals, Clinics & Infirmaries

Each person, firm, company or corporation operating under this section shall purchase a license fee of \$150.00 plus an amount equal to 1/10th of 1% of the gross annual receipts collected during the preceding year. Receipts from professions licensed elsewhere may be deducted from the gross annual receipts to determine the license fee due. Gross receipts from all businesses operated within the complex shall be included when determining total fees due, no other licenses shall be required. All businesses operated by other firms within the complex shall be licensed separately.

Schedule "V" - Delivery License-See Qualifications in Section 21 Below

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

Section 21. Delivery License per §11-51-194 Modified by 2017-415 (SB316)

(a) (1) Each municipality shall allow the purchase of a delivery license by any business that has no other physical presence within the municipality or its police jurisdiction for the privilege of delivering its merchandise therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing herein shall prohibit a municipality from requiring by ordinance the purchase of a decal by the taxpayer for each delivery vehicle making deliveries within the municipality or its police jurisdiction. The charge for such decal shall not exceed the municipality's actual cost of the decal.

(2) Notwithstanding any other provision of law, a municipality may charge a taxpayer an issuance fee for a business delivery license not to exceed ten dollars (\$10).

(b) As used in this section, a delivery license shall mean a fixed rate business license issued by a municipality for the limited privilege of delivering and requisite set-up and installation, by the taxpayer's employees or agents, of the taxpayer's own merchandise in that municipality, by means of delivery vehicles owned, leased, or contracted by the taxpayer; provided that the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered into the municipality shall not exceed seventy-five thousand dollars (\$75,000) during the license year, and any set-up or installation shall relate only to

(1) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and

(2) the merchandise so delivered.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax or a delivery 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 dollar (\$75,000) limitation described in the preceding sentence 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. Provided that the dollar limitation prescribed above shall be increased, but not decreased, every five years under the standards prescribed by Section 11-51-90 with respect to the uniform license issuance fee and may be increased by a municipality at any time, up to one hundred fifty thousand dollars (\$150,000), by adoption of an ordinance. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license hereunder.

(c) A taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to subsections (a) and (b) is not required to purchase a delivery license or a regular business license if the following criteria apply:

1) The taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars (\$10,000) during the year; and

(2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year.

Any other taxpayer that meets the criteria for the purchase of a delivery license, as provided in subsections (a) and (b), and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.

(d) Notwithstanding Section 11-51-90.2, 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 or the exemption from the purchase of a delivery license pursuant to subsection (c) 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 or other provisions of this title, nor does the purchase of a delivery license, in and of itself, establish that nexus does not exist between the taxpayer and the municipality.

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).