

2009 WESTOVER BUSINESS LICENSE FEE SCHEDULE

*Police Jurisdiction: 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.

CODE	DESCRIPTION	FEE CLASS
111.00	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers,	
112.00	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	
113.00	Forestry – logging, forestry, timber track operations, timber mgt,	
114.00	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies,	\$100.00
115.00	Agriculture support – cotton gins, farm mgt, post-harvest activities, feed/ seed/grain	\$25.00
211.00	Oil and gas extraction – natural gas liquid extraction, crude extraction,	
212.00	Mining - (except for oil and gas) all related mining activities,	
213.00	Mining support services – for oil and gas mining activities, oil/gas wells,	
221.00	Utilities – electric power or light company	U
221.01	Utilities – natural gas company	U
221.02	Utilities – water, sewage treatment, steam, & others not otherwise licensed	U
236.00	Construction – general contractors, developers, builders –non residential	\$300.00
236.01	Construction – general contractors, developers, builders – residential	\$200.00
236.02	Contractors – general contractors, home remodeling & improvement	\$100.00
237.00	Contractors – heavy construction, highway, bridge, street, water, sewer	H
238.00	Contractors – specialty trade – plumbing,	\$100.00
238.17	Contractors – specialty trade - heating & air conditioning	\$100.00
238.01	Contractors – specialty trade – painting and wall covering	\$100.00
238.02	Contractors – specialty trade – electrical contractors	\$100.00
238.03	Contractors – specialty trade – masonry and stone contractors	\$100.00
238.04	Contractors – specialty trade – drywall, plaster, acoustical & insulation	\$100.00

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238.05	Contractors – specialty trade – tile, marble, terrazzo & mosaic	\$100.00
238.06	Contractors – specialty trade – carpentry & framing	\$100.00
238.07	Contractors – specialty trade – floor coverings/all types	\$100.00
238.08	Contractors – specialty trade – roofing, siding & sheet metal	\$100.00
238.09	Contractors – specialty trade – concrete & paving	\$100.00
238.10	Contractors – specialty trade – water well drilling & irrigation	\$100.00
238.11	Contractors – specialty trade – structural steel erection	\$100.00
238.12	Contractors – specialty trade – glass and glazing contractors	\$100.00
238.13	Contractors – specialty trade – excavation and site development, hauling	\$100.00
238.14	Contractors – specialty trade – wrecking and demolition	25.00
238.15	Contractors – specialty trade – building equipment & mechanical install, elevator install	\$150.00
238.16	Contractors – specialty trades contractors- other non-general & non-heavy	\$100.00
238.18	Construction – subcontractors, non-residential	\$150.00
311.00	Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing	P
312.00	Beverage & tobacco mfg – soft drinks, bottled water, ice, tobacco	P
312.01	Beverage & tobacco mfg – alcoholic beverages	P
312040.00	Beer-on/off premise	\$75.00
312050.00	Beer-off premise	\$50.00
312060.00	Wine-on/off premise	\$75.00
312070.00	Wine-off premise only	\$50.00
312011.00	Package Stores – must also purchase beer off premise, wine off premise and applicable license under code 445.02	\$500.00

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312020.00	Restaurant Retail Liquor - must also purchase beer on/off premise, wine on/off premise, and applicable restaurant license 722.00	\$500.00
312032.00	Club Liquor Class I non-profit must also purchase beer on/off premise, wine on/off premise, and applicable drinking establishment license 722.04	\$500.00
312032.01	Club Liquor Class II for Profit - must also purchase beer on/off premise, wine on/off premise, and applicable drinking establishment license 722.04	\$500.00
312032.02	Lounge retail Liquor Class I - must also purchase beer on/off premise, wine on/off premise, and applicable drinking establishment license 722.04	\$500.00
312032.03	Lounge Retail Liquor Class II - must also purchase beer off premise, wine off premise, and applicable drinking establishment license 722.04	\$500.00
312110.00	Beer, Wine &/or Liquor Wholesaler	\$200.00
312111.00	Beer, Wine &/or Liquor Warehouse	\$200.00
312112.00	Beer, Wine &/or Liquor Special Events – must also purchase beer on/off premise, wine on/off premise limit for 7 days	A
312113.00	Beer, Wine &/or Liquor Mfg or Importer	\$200.00
313.00	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills	P
314.00	Textile products mfg – mill operations not covered in 313	P
315.00	Apparel mfg – women, men, children, hosiery, lingerie outerwear, accessories	P
316.00	Leather and allied products mfg – shoes, luggage, handbag, related products, all footwear	P
321.00	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork	P
322.00	Paper mfg – pulp, paper, and converted products, stationary, tubes, cores	P
323.00	Printing – screen, quick, digital, books, lithographic, handbills, comm	P

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324.00	Petroleum and coal mfg – asphalt, grease, roofing, paving products	P
325.00	Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin	P
326.00	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film	P
327.00	Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile	P
331.00	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	P
332.00	Metal fabrication – cutlery, structural, ornamental, machine shops	P
332.01	Metal fabrication – welding shops	P
333.00	Machinery mfg – office machinery, industrial, engines, farm, HVAC	P
334.00	Computer & electronic mfg – audio, video, circuit boards, peripherals	P
335.00	Appliance mfg – small appliance, lighting, electrical, battery, freezer	P
336.00	Transportation mfg – mfg auto, truck, trailer, motor home, boat, ship and motorcycle	P
337.00	Furniture mfg – office, household, beds, kitchen	P
337.01	Furniture mfg – cabinets, woodworking	P
339.00	Miscellaneous mfg – medical, dental, jewelry, sporting goods, toys, signs, all other	P
421.00	Wholesale trade – durable, machinery, equipment, furniture, other	\$100.00
421.01	Wholesale trade – durable, vehicle	\$100.00
422.00	Wholesale trade – non-durable, wholesale gasoline & oil distributor	\$200.00
422.01	Wholesale trade – non-durable, produce sale & delivery, tobacco products	\$100.00
422.02	Wholesale trade – non-durable, paper, apparel, grocery, beverages, dairy, beauty/barber shop supplies, other	\$100.00
422.03	Wholesale trade – non-durable, fireworks,	\$250.00
441.00	Motor vehicle parts and accessories – tires (other than service station), parts, accessories	R

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441.01	Motor vehicles - new – automobiles, motorcycles, etc. – dealerships and lots	R
441.02	Motor vehicles - used – automobiles, motorcycles, etc. – dealerships and lots	R
441.03	Motor vehicles - boats and accessories, camper trailers	R
441.04	Motorized equipment - heavy equipment, tractors, accessories	R
441.05	Mobile home/manufactured housing - sales & service	R
442.00	Furniture store – furniture, home furnishings	R
443.00	Electronic & appliance store – household, radio, stereo, television	R
443.01	Electronic & appliance store – computers	R
444.00	Building materials and gardening equipment dealers – hardware, paint, wallpaper, carpet, flooring, rugs, windows, curtains & blinds sales& installation, plant nursery, plumbing or gas supply	R
444.01	Building materials and gardening equipment dealers – home center, nursery, lumber, ready-mixed concrete, brick, tile, concrete blocks, other	R
445.00	Food & beverage stores – grocery, convenience store, markets, bakery for alcoholic beverages, see schedule A	R
445.01	Food & beverage stores – produce sales & delivery	R
445.02	Package Stores – package & liquor store, selling beer, wine and/or liquor for off-premises consumption, for alcoholic beverages, see schedule A Must also purchase 312050, 312070, 312011	R
446.00	Health and personal care stores – drug, pharmacy, cosmetic, health food, \$75	R
446.01	Health and personal care stores – optical lens & frame sales & supplies, nursing/medical supplies	R

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447.00	Gasoline Retail - service station, retail dealer selling gasoline & oil with or without convenience stores	G
448.00	Clothing & accessories – men, women, children, infant, shoe, jewelry, fabric & sewing notions	R
451.00	Sporting goods & hobbies – toy, fish, gun, books, games, bicycles & parts, musical instruments	R
452.00	General merchandise stores – department, warehouse clubs, superstores	R
453.00	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt, antiques, other	R
453.01	Miscellaneous retailers – propane/butane/methane sales & tank rentals	R
453.02	Miscellaneous retailers – steel & metal products, pipes & tubing,	R
453.03	Miscellaneous retailers – fireworks, after State approval	\$250.00
453.04	Miscellaneous retailers – adult book or novelty	R
453.05	Miscellaneous retailers – salvage yard/junk yard See § 24 for special requirements	R
453.06	Miscellaneous retailers – video sales	R
453.07	Miscellaneous retailers – florist, card, gift, novelty, pets, art, tobacco, business machines and equipment, ceramics, pottery, baskets, dairy sales & delivery, cleaning products & insecticides, electrical, meat, millinery, photographic supplies/developing and cameras, sewing machine, swimming pools & spas, telephones, other	R
454.00	Non-store retailers – vending machine operators, direct selling, mail order For vending machines, See 910	\$100.00
454.01	Non-store retailers – peddlers, sales of candy/ice cream/sandwiches/ donuts/ etc. from basket, handcart or vehicle; cosmetic sales in private homes	\$50.00
454.02	Non-store retailers – firewood	\$10.00

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454.03	Non-store retailers – roadside produce stand, home grown,	Exempt
454.04	Non-store retailers – roadside produce stand, non-permanent structures	\$15.00
454.05	Non-store retailers – roadside produce stand, permanent structures	\$25.00
454.06	Non-store retailers – special events	S
481.00	Air transportation – airline tickets, shipping, freight, charters service,	R
482.00	Rail transportation – transportation, ticket offices, state regulated	11-51-124
483.00	Water transportation – coastal, freight forwarders, inland, passenger	R
484.00	Truck transportation – moving & storage, residential or commercial	\$200.00
484.01	Truck transportation – local, long-distance, freight, other than express companies	\$200.00
484.02	Truck transportation – express companies, state regulated 11-51-126	\$15.00
484.03	Truck transportation – terminal – state regulated	37-3-33 \$25.00
484.04	Transportation – other support activity, packing & crating	\$200.00
485.00	Passenger transportation – charter and other vehicle transit services	\$100.00
485.01	Passenger transportation – bus terminals state regulated	37-3-33 \$25.00
485.02	Passenger transportation – buses, limousine service, buggy, charters See 24 for special requirements	\$75.00 per vehicle plus \$20.00 per driver
485.03	Passenger transportation – taxi service, See 24 for special requirements	\$75.00 per cab plus \$20.00 per driver
487.00	Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	\$100.00
492.00	Couriers – couriers and local messenger services, local delivery services	\$100.00
493.00	Warehousing and storage – personal property	\$200.00
493.01	Warehousing and storage – automobile, truck, other vehicle, when not connected with licensed	\$200.00

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	body shop, garage, or wrecker service	
493.02	Warehousing and storage – distribution, household, refrigerated, special, up to 10,000 sq. ft. of floor space	\$200.00
493.03	Warehousing and storage – distribution, household, refrigerated, special, over 10,000 sq. ft. of floor space	\$200.00
493.04	Warehousing and storage – alcoholic beverages	\$200.00
511.00	Publishing industries except internet – newspaper, book, periodical, databases, software, (carriers exempt)	R
512.00	Motion pictures – theaters, videos, recording, drive-ins, sound studios	R
515.00	Broadcasting – radio and television stations	R
516.00	Internet publishing & broadcasting	
517.00	Telecommunications – telephone local	T
517.01	Telecommunications – telephone long distance	T
517.02	Telecommunications – cellular and other wireless, paging	R
517.03	Telecommunications – cable television sales or distribution	C
517.04	Telecommunications – resellers of service	R
517.05	Satellite Telecommunications – provide point to point telecommunications via satellites	R
517.06	Other telecommunications – satellite tracking, telemetry, radar station, rec'v/transmit	R
519.00	Information services and data processing – providing, storing, processing, access to information, directories	R
519.01	Internet service providers – internet service providers, web hosting, email, web design	R
522.00	Bank Main Office – not branch location or ATM	B
522.01	Bank Branch or ATM – not main office of bank	B
522.02	Savings and Loans – not branch location or ATM	B

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522.03	S&L Branch or ATM – not main office of S&L	B
522.04	Nondepository credit – finance or mortgage loan company	\$100.00
522.05	Pawn broker or shop – title or merchandise pawn See 24 for special requirements	R
522.06	Check cashing services	\$100.00
522.07	Credit services – companies and activities related to credit and mediation	\$100.00
523.00	Securities, commodity – brokerage, portfolio, investment, stocks, bonds, commodities, other financial services	\$100.00
523.01	Bonding company or agent – appearance or appeal bonds	\$75.00
523.02	Bonding company or agent – surety or fidelity bonds	\$50.00
524.00	Insurance company – fire and marine	I
524.01	Insurance company – health, allied and all other	I
524.02	Insurance adjuster	I
525.00	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	\$100.00
531.00	Real estate – offices, agents, brokers, management, developers, state regulated, § 34-27-30.1	\$100.00
531.01	Real estate, lessors of – each residential unit	\$50.00 each rental unit
531.02	Real estate, lessors of – each non-residential unit	\$100.00 each rental unit
531.03	Real estate, lessors of – each mobile home lot	\$5.00 each lot
532.00	Rental and leasing – auto, truck, RV	\$100.00
532.01	Rental and leasing – camper trailer	\$100.00
532.02	Rental and leasing – utility truck, trailer	\$100.00
532.03	Rental and leasing – rental center, equipment, awnings & tents, linens, all tangible property	R
532.04	Rental and leasing – movie and video rental	R
541.00	Accountant/CPAs – individual and/or firm professional license	\$200.00

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541.01	Appraisers – individual and/or firm prof license	\$200.00
541.02	Architect – individual and/or firm professional license	\$200.00
541.03	Attorney/Lawyers – individual and/or firm professional license	\$200.00
541.04	Auditors – individual and/or firm professional license	\$200.00
541.05	Dentist – individual and/or firm professional license	\$200.00
541.06	Chiropractor – individual and/or firm professional license	\$200.00
541.07	Chiropodist – individual and/or firm professional license	\$200.00
541.08	Computer Programmer – individual and/or professional firm license	\$100.00
541.09	Engineer – individual and/or firm professional license	\$200.00
541.10	Optometrist/optician/ophthalmologist – individual and/or firm professional license	\$200.00
541.11	Osteopath – individual and/or firm professional license	\$200.00
541.12	Photographer – studios, portrait, commercial, services- Special event	\$100.00 S
541.13	Physician – individual and/or firm professional license	\$200.00
541.14	Psychiatrist/psychologist – individual and/or firm professional license	\$200.00
541.15	Surgeon – individual and/or firm professional license	\$200.00
541.16	Surveyor – individual and/or firm professional license	\$200.00
541.17	Veterinarian – individual and/or firm professional license	\$200.00
541.18	Professional Services Not Elsewhere Classified – scientific, technical	\$100.00
541.19	Billboards – using, leasing, or supplying billboards for advertising	O
551.00	Management companies – offices, enterprises, regional, corporate	\$100.00

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561.00	Exterminating services – exterminating company and its services	\$100.00
561.01	Janitorial firm – janitorial cleaning services – individual or firm, carpet/rug/mattress cleaning, chimney service, maid, smoke	\$100.00
561.02	Construction Services - new construction clean up	\$100.00
561.03	Landscaping Services - gardener, lawn service, fertilization & care, tree surgeon	\$100.00
561.04	Landscaping Services - general yard work, grass cutting & trim only	15.00
561.05	Landscaping Services - general yard work - full-time students and retirees maintaining three or fewer yards per week with no employees	Exempt
561.06	Administrative services – answering, employment, office, secretarial, travel, accounting/bookkeeping, tax services, coffee & tea delivery, drafting (with no registered engineer)	\$100.00
561.07	Administrative services – advertising agencies, direct advertising using vehicle on public street	\$250.00
561.08	Administrative services – collection, detective & investigation, security alarm, security guard & patrol	\$100.00
562.00	Waste management – solid waste companies, trucks, landfill, services	\$100.00
562.01	Waste management – septic tanks cleaning & installation	\$100.00
611.00	Educational services – technical or trade, computer, business	\$100.00
611.01	Educational services – sports, dancing, gymnastics, baton, martial arts	\$100.00
611.02	Educational services – services, cosmetology, flight, fine arts, other	\$100.00
611.03	Educational services – private schools, kindergarten through high school	\$100.00
621.00	HMO – medical centers and services	R
621.01	Outpatient Care Centers – all other types of	R

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	services	
621.04	Medical/diagnostic – medical labs, diagnostic imaging	\$100.00
621.02	Massage therapy – licenses massage therapist, in conjunction with licensed exercise facility or with a medical referral	\$75.00
621.03	Ambulance – ambulance company and/or services	\$100.00
622.00	Hospitals – surgical, substance abuse, psychiatric, general care, special,	R
623.00	Nursing care – residential care facility, day care, assisted living, group home or domiciliary	\$100.00
623.01	Nursing home – care for elderly and continuing care facilities	\$350.00
623.02	Residential care facilities – child group homes, halfway house, boot camp,	\$350.00
624.00	Social assistance – shelters, vocational, child day care & nursery	\$25.00
711.00	Arts and spectator sports – dance, musical, teams, tracks, promoters, agents	R
711.01	Special Events – promoter or activity, carnival, circus – see schedule for rates for alcoholic beverages, see schedule A. See 24 for special requirements	S
712.00	Museums – museums and historical sites, zoos, botanical gardens, parks	R
713.00	Amusement – amusement centers, game centers, arcades, For pool halls and amusement devices, See 910	\$100.00
713.02	Amusement – ice skating or roller skating rinks, golf course/driving range, fitness, gym, bowling, other	R
713.03	Amusement – theme parks, activity centers	R
721.00	Accommodations – hotels, motels and similar facilities must also purchase 721.05	M
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721.01	Accommodations – bed and breakfast inns and services	\$300.00
721.02	Accommodations – trailer parks, RV parks, and travel parks,	\$100 plus \$10/space over 5
721.03	Accommodations – rooming houses and boarding houses	\$50.00
721.04	Accommodations – public parking garages & parking lots	\$25.00
722.00	Restaurant – full service restaurant facility, cafeteria for alcoholic beverages, see schedule A	R
722.01	Restaurant – limited facility or service for alcoholic beverages, see schedule A	R
722.02	Caterers – and/or mobile food services for special event, see schedule S	\$100.00
722.04	Drinking Establishment – club, lounge, bar or other for alcoholic beverages, see schedule A	R
811.00	Repairs and maintenance – motor vehicle custom engine building, body shop, custom paint/body, seat covers, other vehicular, boats	\$100.00
811.01	Repairs and maintenance – tire recapping or retreading	\$100.00
811.02	Repairs and maintenance – motor vehicle wrecker or towing	\$100.00
811.03	Repairs and maintenance – motor vehicle clean up, car wash other than at service station	\$100.00
811.04	Repairs and maintenance – car wash in conjunction with service station	\$100.00
811.05	Repairs and maintenance – motor vehicle greasing and/or oiling, mechanical repair	\$100.00
811.06	Repairs and maintenance – saw sharpening, tool grinding	\$100.00
811.07	Repairs and maintenance – all electronic equipment, telephone, computer repair & services	\$100.00
811.08	Repairs and maintenance – electric motor, all appliances, home & garden equipment, bicycles, furniture and upholstery, jewelry & watch, locksmith	\$100.00
811.09	Repairs and maintenance – clothing	\$100.00

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	alterations, shoe repair	
812.00	Personal Services – barber, beautician, (includes 1 station)	\$100.00 plus \$10.00 each additional station
812.01	Personal Services – tanning salon,	\$100.00 plus \$10 each bed
812.02	Personal Services – tanning bed not in tanning salon	\$10.00 each bed
812.03	Personal Services – body piercing, massage parlor, tattoo parlor	\$100.00
812.04	Personal Services – electrolysis	\$100.00
812.05	Personal Services – nail salon, manicurist	\$100.00 plus \$10.00 each station
812.06	Personal Services – diaper, dry cleaning & pressing, laundry/linen collection and delivery	R
812.07	Personal Services – laundry coin operated	\$100.00
812.08	Personal Services – undertakers, funeral homes, burial items	R
812.09	Personal Services – commercial cemeteries	\$100.00
812.10	Personal Services – pet care, kennel	\$100.00
812.11	Fortune Teller or Clairvoyant – palm reader, adviser, psychic, individual reader license	\$500.00
910.00	Category for number of – vending machines for all types vending	N
910.01	Category for number of – pool tables,	\$50.00 each table
910.02	Category for number of – amusement devices and/or games	\$50.00 each device
920.00	Category for number of – employees as a basis for calculating license	
930.00	Category for number of – square feet used for calculating license amount	
999.00	Unclassified miscellaneous business services not elsewhere classified	R
999.01	Unclassified miscellaneous personal services not elsewhere classified	R
999.99	Delivery	See Section 21
923.00	Administration of human resource programs	
924.00	Administration of Environmental Quality Programs	
925.00	Administration of housing, urban, comm..	

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926.00	Administration of Economic programs	
927.00	Space, research, and technology	
928.00	National Security and International Affairs	

Schedule "A" - Beer, Wine & Liquor

State of Alabama Code	Amount	Licensing Notes
040 (Beer On/Off Premise)	75.00	
050 (Beer off Premise Only)	50.00	
060 (Table Wine On/Off Premise)	75.00	
070 (Table Wine off Premise Only)	50.00	
010 (Lounge Retail Liquor Class I) Plus 040 & 060 and 722--- Drinking Establishment	500.00	
(Lounge Retail Liquor Class II) Plus 050 & 070 and 722--- Drinking Establishment	500.00	
011 (Package Store) Plus 040 & 060 and 445--- Package Stores	500.00	
020 (Restaurant Retail Liquor) Plus 040 or 060 as applicable and 722-Restaurant	500.00	
(Club Liquor Class I non-profit) Plus 040 & 060 and 722--- Drinking Establishment	500.00	
032 (Club Liquor Class II for profit) Plus 040 & 060 and 722--- Drinking Establishment	500.00	
110 (Wholesale Distributor)	200.00	Beer and wine
(Wholesale Distributor)	200.00	Liquor
(Warehouse)	200.00	
(Special Events)	50.00	
Plus 040 or 060 as applicable-Limit 7 days		
(Manufacturer)	200.00	
(Importer)	200.00	

Refer to 28-3-1 et seq., Code of Alabama 1975, as amended.

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Schedule "B" - Banks / Savings & Loans

When (1) capital, surplus, and undivided profits of a bank combined, or (2) amounts paid in on nonwithdrawable shares, reserves and undivided profits of a savings and loan association combined are:

\$50,000 or less	\$10.00
More than \$50,000 and not over \$100,000	\$20.00
More than \$100,000 and not over \$150,000	\$30.00
More than \$150,000 and not over \$200,000	\$40.00
More than \$200,000 and not over \$250,000	\$50.00
More than \$250,000 and not over \$300,000	\$60.00
More than \$300,000 and not over \$350,000	\$70.00
More than \$350,000 and not over \$400,000	\$80.00
More than \$400,000 and not over \$450,000	\$90.00
More than \$450,000 and not over \$500,000	\$100.00
More than \$500,000 and not over \$600,000	\$110.00
More than \$600,000	\$125.00

and on each branch \$10.00

See 11-51-130 and -131, Code of Alabama 1975.

Schedule "C" - Cable Television

Selling and/or distributing cable television services

5% of the gross receipts of the business transacted by the person or company in the town during the preceding year

See 11-51-129, Code of Alabama 1975.

Schedule "G" - Gasoline & Oil Retail

Retail sales with or without convenience store: for the business of selling gasoline, lubricating oil, or illuminating or fuel oil, or substitute therefore, at retail: \$25.00 plus ¼ of 1 cent (\$.0025) per gallon of gasoline or motor fuel sold within the town to be paid monthly, not later than the 20th day of each month following such sales, payable to Town of Westover – Road Fund.

2009 WESTOVER BUSINESS LICENSE FEE SCHEDULE

*Police Jurisdiction: 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.

In addition to the above, for each octane grade offered, \$5.00 per nozzle.

Service station: for the business of selling gasoline or diesel motor fuel at retail, or from the sale of automobile tires and accessories and from the lubricating, washing, and repairing of automobiles, which are to be included as a measure of the tax: \$25.00 plus ¼ of 1 cent (\$.0025) per gallon of gasoline or motor fuel sold within the town to be paid monthly, not later than the 20th day of each month following such sales, payable to Town of Westover – Road Fund.

In addition to the above, for each octane grade offered \$5.00 per nozzle.

Schedule "H" - Contractors – Heavy Construction

\$300.00+ 0.4% gross receipts over \$25,000

Schedule "I" - Insurance Companies, Agencies, & Adjusters

Each person or company engaged in the business of acting as an insurance **adjuster** shall pay a license fee based on gross fees for such services rendered within the town during the preceding calendar year as follows:

Less than \$5,000 \$15.00
\$5,000 and over but less than \$10,000 \$25.00
\$10,000 and over but less than \$15,000 \$50.00
\$15,000 and over but less than \$20,000 \$75.00
\$20,000 and over \$100.00

Each **fire & marine** insurance company shall pay a license fee of \$4.00 for each \$100.00 and major fraction thereof of gross premiums, including renewal premiums when the renewed policy insures additional property or persons, less return premiums, received on policies issued during the preceding year on property located within the town; provided that new companies shall pay a flat minimum license fee of \$25.00 on which there shall be an adjustment on the above basis at the end of the year. See § 11-51-120, Code of Alabama. Each insurance company, **other than fire & marine insurance companies and fraternal benefit societies**, shall pay a license fee of \$10.00 plus \$1.00 for each \$100.00 and major fraction thereof of gross premiums, including renewal premiums when the renewed policy insures additional property or persons, less return premiums, received on policies issued during the preceding year to citizens of the town; provided that new companies shall pay a flat minimum license fee of \$25.00 on which there shall be an adjustment on the above basis at the end of the year. See § 11-51-121, Code of Alabama.

2009 WESTOVER BUSINESS LICENSE FEE SCHEDULE

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Schedule "M" - Motels & Hotels

Including tourist camps and retreats

\$4.00 per room plus 3% of the amounts charged to persons for occupying a room or other quarter in said place of business

Schedule "N" - Vending Machines

\$25.00 per machine operated by \$.50 or more

No license is required from local companies for vending machines if:

(1) Company includes receipts from machine in total gross receipts, or machine is employee owned or company-owned and no profit is derived from sale of product.

(2) License is required from vending machine companies who own and operate machines for a profit, or companies who own and operate full service machines, or local companies whose machines do not meet the requirements of (1) above.

Schedule "O" - Outdoor Advertising

5% of gross receipts

Schedule "P" - Manufacturing

Manufacturers: Manufacturers of a product within said Town shall pay a license based on their gross receipts at the following rates:

Annual gross receipts of \$100,000 or less	\$250
Annual gross receipts in excess of \$100,000	\$250 + 0.05% gross receipts over \$100,000 to a maximum \$3,000,000 gross receipts

Schedule "R" - Gross Receipts

Less than \$100,000 gross receipts	\$100
At least \$100,000 but less than \$150,000	\$150
At least \$150,000 but less than \$200,000	\$200
At least \$200,000 but less than \$1,000,000	\$250
At least \$1,000,000 but less than \$2,000,000	\$300
At least \$2,000,000 but less than \$5,000,000	\$500

2009 WESTOVER BUSINESS LICENSE FEE SCHEDULE

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At least \$5,000,000 but less than \$10,000,000	\$1,000
Over \$10,000,000	\$1000, plus 1/100 of 1% of Gross receipts in excess of 10,000,000

Schedule "S" - Special Events Licenses

Carnival show \$25.00 per week
Catering \$10.00 per event
Photographers \$15.00 per event
Retail \$10.00 1 day
\$25.00 2 to 5 days

Schedule "T" - Telephones & Telecommunications

Telephone – local \$30.00
Telephone – long distance \$8.00
See § 11-51-128, Code of Alabama.

Schedule "U" - Utilities

3% of the gross receipts of the business transacted by the utility in the town during the preceding year
See § 11-51-129, Code of Alabama 1975.

SECTION 21. Delivery license.

(A) In lieu of any other type of license, a taxpayer may at its option purchase for \$100.00 plus the issuance fee a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:

- (i) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
- (ii) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
- (iii) Such delivery, set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
- (iv) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
- (v) Any set-up or installation shall relate only to (a) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (b) the merchandise so delivered.

2009 WESTOVER BUSINESS LICENSE FEE SCHEDULE

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If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.

(B) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.

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

(D) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(E) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama 1975 as amended or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

2009 WESTOVER BUSINESS LICENSE FEE SCHEDULE

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