



City of Creola (9737) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the City of Creola

All businesses operating in the city limits or police jurisdiction of the City of Creola must purchase an annual business license prior to the commencement of business.

How to file:

- **Preferred Method:** To remit payment online: Go to <https://rds.bizlicenseonline.com>. Complete a simple registration, file and pay online. Any required certifications can be emailed to businesslicensesupport@avenuinsights.com.
- To remit payment by form: Complete the Business License Application located at www.avenuinsights.com. For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

Make your check payable to **Tax Trust Account** and mail to:

Avenu Business License Department,
P.O. Box 830900,
Birmingham, AL 35283-0900.

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

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. For a list of types of licenses that require board certification, www.avenuinsights.com. Please provide a copy of your certification/permit along with your application (if applicable).

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

Gross Receipts, Definition of

If the business is physically located in the incorporated city limits or police jurisdiction, the business must report ALL gross receipts for the business conducted in the State of Alabama. They can deduct out- of- state sales. If the business is a service-based business and not physically located in the incorporated city limits or police jurisdiction then they must report the gross receipts for that jurisdiction only.

The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, is 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 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 the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- 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 the 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 the municipality.
- D. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, 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 should be directed to Avenu.

Website: www.avenuinsights.com

Email: businesslicensesupport@avenuinsights.com

Phone: 800.556.7274

Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
721.00	Gross	Accommodations – Accommodations, hotel, travel, bed-and-breakfast, rooming houses, motel	A
926.00	Gross	Administration of Economic programs	A
924.00	Gross	Administration of Environmental Quality Programs	A
925.00	Gross	Administration of housing, urban, communication,etc	A
923.00	Gross	Administration of human resource programs	A
561.00	Gross	Administrative and Support Services – Administrative and support	A
511.05	Gross	Advertising	T
481.00	Flat	Air Transportation – Air Transportation, airline tickets, shipping, freight, charters (Where Not State Regulated)	\$200.00
621.17	Flat	Ambulance service (must follow all required regulations)	\$150.00
621.00	Gross	Ambulatory Health Care Services – Health care services, mental, outpatient HMO, diagnostic, blood, dialysis, other	A
713.00	Flat	Amusement, Arcades, golf clubs, marinas, fitness, bowling centers, skating rink	\$300.00
112.00	Gross	Animal Production – Animal, dairy, cattle, ranching, sheep, chicken	A
315.00	Gross	Apparel Manufacturing – Apparel manufacturing, hosiery, men, women, children, lingerie	O
541.01	Gross	Attorney Must Provide Board Certification: Alabama State Bar	A
451.26	Flat	Auctioneers- selling of real estate or merchandise	\$150.00
541.03	Gross	Auditor	A
532.34	Flat	Auto and truck rental w/o driver	\$100.00
722.39	Gross	Bakery Health Permit Required	B
522.01	State Law	Banks , Savings, Loans,	L
522.02	State Law	Banks , Savings, Loans-ATMs or Branches	L
812.45	Flat	Barber Shops Must Provide Board Certification: AL Board of Cosmetology & Barbers	\$75.00
420.47	Gross	Basket, box, carton, crate factory \$50,000 or less \$50,000 or more	\$200.00 \$550.00
312.01	Flat	Beer retailer for off premise ABC Board Permit Required	N
312.00	Flat	Beer retailers license for on and off premise ABC Board Permit Required	N
312.08	Gross	Beverage and Tobacco Products Manufacturing – Beverage manufacturing, soft drink, bottled water, breweries, ice (Where Not State Regulated)	O
521.55	Flat	Bondsmen- amount plus each addition person \$50.00	\$300.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
515.00	Gross	Broadcasting (except internet) – Broadcasting and radio, television (Where Not State Regulated) \$300.00 PLUS SCHEDULE B	\$300/B
444.00	Gross	Building Materials and Gardening Equipment Dealers – Building materials	B
236.00	Gross	Building, Developing and General Contracting – Construction, building, general, residential, subdivisions Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	F
485.70	Flat	Bus Companies - Fares in excess of 25 cent per pass.	\$500.00
485.71	Flat	Bus Companies - For transport of children	\$25.00
485.69	Flat	Bus Companies-Fares less that 25 cent per passenger	\$125.00
722.73	Gross	Cafeteria Health Permit Required	B
910.00	Units	Category for: Vending machines, pool tables, amusement devices, etc.-must also purchase code 454.00 on schedule B	J
485.79	Flat	Chauffeurs and drivers	\$50.00
325.00	Gross	Chemical Manufacturing – Chemical Manufacturing, wood, fertilizer, pesticide, paint, soap, other	O
541.07	Gross	Chiropracist Board Certification Required	A
453.83	Flat	Christmas trees	\$50.00
448.00	Gross	Clothing and Accessories Stores – Clothing stores, men’s, women’s, children, infants, shoe, jewelry, luggage	B
334.00	Gross	Computer and Electronic Product Manufacturing – Computers and electronics, peripherals, audio, video, circuit boards	O
541.14	Gross	Computer programmer	A
446.93	Flat	Cosmetics sales	\$50.00
492.00	Gross	Couriers and Messengers – Couriers and messengers, services, delivery	M
522.00	Gross	Credit Intermediation and Related Activities – Credit companies and activities related to credit and mediation of credit (Where Not State Regulated)	A or L
111.00	Gross	Crop Production – agriculture, farming, nursery, fruit, growers	A
722.94	Flat	Dance Hall or Night Club	\$250.00
999999.00	Gross	Delivery Inside City Limits	V
999999.01	Gross	Delivery Outside City Limits	V
541.05	Gross	Dentist Must Provide Board Certification: Board of Dental Examiners of AL	A
541.08	Gross	Detectives	A
541.04	Gross	Doctor Must Provide Board Certification: Medical Examiners Board	A

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
611.00	Gross	Educational Services – Educational Services, business, secretarial, computer, technical, sports, other (Where Not State Regulated)	A
335.00	Flat	Electrical Equipment Appliance Component Manufacturing – Electric equipment, lighting, small appliance, battery, other	\$100.00
443.00	Gross	Electronics and Appliance Stores – Electronic and appliance store, household, radio, television, computers	A
541.09	Gross	Employment agency	A
541.10	Gross	Engineer Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
561.11	Flat	Exterminating services Must Provide Board Certification: Department of Agriculture and Industries	\$150.00
332.00	Gross	Fabricated Metal Product Manufacturing – Fabricated metal, cutlery, structural, ornamental, wire, machine shops	O
541.11	Gross	Film Developing	B
421.11	Flat	Fireworks-Retailer	U
421.12	Flat	Fireworks-Wholesale	U
114.00	Gross	Fishing, Hunting and Trapping – fishing, hunting, supplies and equipment	B
453.12	Flat	Flea Markets	\$150.00
445.00	Gross	Food & Beverage Stores – Food and beverage stores, grocery, convenience, markets, liquor, beer (Where Not State Regulated)	B
311.00	Gross	Food Manufacturing – Food Manufacturing, animal, grain, fruit, dairy, meat, seafood	A
722.00	Gross	Food Services and Drinking Places – Food service and drinking places, restaurant, caterers, bar, lounge, club Health Permit Required	A
113.00	Flat	Forestry and Logging – Forestry, logging, timber	\$75.00
484.27	Flat	Freight Depot- trucks load and unload	\$600.00
525.00	Gross	Funds, Trusts, Other Financial Vehicles – Funds, plans, and/or programs	R
442.00	Gross	Furniture and Home Furnishing Stores – Furniture stores, home, floor, furnishings, window, special products	A
337.00	Flat	Furniture and Related Products Manufacturing – Furniture manufacturing	\$150.00
562.12	Flat	Garbage Disposal service	\$250.00
447.13	Gross	Gasoline Stations – Gasoline stations, filling stations (with or without convenience stores)	Q
447.14	Gross	Gasoline-Wholesale	Q
452.00	Gross	General Merchandise – General Merchandise stores, department, warehouse clubs, superstores	C
541.13	Flat	Guard service	\$75.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
484.13	Gross	Hauling Heavy Equipment	B
446.00	Gross	Health and Personal Care Stores – Health and beverage stores, drug, health food	B
237.00	Gross	Heavy Construction – Construction, heavy construction, highway, bridge, street Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	F
622.00	Gross	Hospitals – Hospitals, surgical, substance abuse, psychiatric, special care	A
484.14	Flat	House Movers (amount plus permit fee and escort fee.)	\$125.00
519.00	Gross	Information Services and Data Processing – Providing, storing, processing, and providing access to information	A
524.01	State Law	Insurance Carriers Fire and Marine (State Regulated)	R
524.00	State Law	Insurance Carriers Other than fire and marine and Related Activities – Insurance Companies, fire, marine, and fire casualty (State Regulated)	R
561.14	Flat	Janitorial firm or house cleaning	\$75.00
561.15	Flat	Landscaping service	\$75.00
812.58	Flat	Launderettes amount plus \$10.00 per machine	\$100.00 plus units
812.56	Flat	Laundries and Dry Cleaning For main plant inside City	\$200.00
812.57	Flat	Laundries and Dry Cleaning For branch, w/ plant situated For branch, w/ plant not situated in City	125.00 150.00
316.00	Gross	Leather and Allied product Manufacturing – Leather manufacturing, shoes, luggage, handbag, related products	O
812.62	Flat	Locksmith	\$75.00
333.00	Gross	Machinery Manufacturing – Machinery manufacturing, farm, HVAC, office, industrial, engine, other	P
551.00	Gross	Management of Companies and Enterprises – Management of Companies	B
812.64	Flat	Manicurists not to apply with beauty salon	\$50.00
812.66	Flat	Massage Treatment	\$75.00
452.18	Gross	Merchandising establishments, retail	B
452.17	Gross	Merchants, wholesale- whole sale tangible property	C
212.00	Gross	Mining - (except oil and gas) mining activities (Where Not State Regulated)	A
339.00	Gross	Miscellaneous Manufacturing – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	B
453.17	Gross	Miscellaneous Store Retailers – Miscellaneous store retailers, florist, gift, novelty, used, pets, art	B
444.17	Flat	Model Homes	\$150.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
512.00	Gross	Motion Picture and Sound Recording Industry – Motion pictures and videos theatres, recording, studios, drive-in	A
441.00	Gross	Motor Vehicle and Parts Dealer – Motor vehicles, automobiles, motorcycles, boats, parts, accessories	B
532.02	Flat	Movie and video rental	\$100.00
712.00	Gross	Museums, Historical Sites and Similar – Museums, historical sites, zoos	A
928.00	Gross	National Security and International Affairs	A
327.00	Flat	Nonmetallic Mineral Product Manufacturing – Nonmetallic manufacturing, clay, glass, cement, lime, gypsum, other	\$75.00
454.00	Gross	Non-store Retailers – Non-store retailers, electronic shopping, mail order, vending, direct selling (includes itinerant merchants)- if vending machine or other machine type operator must also purchase code 910.00 subject to schedule J	B
623.00	Gross	Nursing and Residential Care Facilities – Nursing and residential care	A
211.00	State Law	Oil and gas extraction – Oil, gas extraction, natural gas, crude (State Regulated) 40-20-2(c)	State Regulated
446.19	Gross	Optical Goods	D
541.19	Flat	Packing and slaughter house	\$200.00
322.00	Gross	Paper Manufacturing – Paper Manufacturing, pulp, paper, converted products	O
520.19	Flat	Pawn brokers –must be bonded	\$900.00
454.20	Flat	Peddlers Ice Cream, Fish, Fruit, Vegetables peddlers Health Certificate Required	\$50.00
454.01	Flat	Peddlers Meat, Seafood, Fruit, Vegetables from a vehicle Health Certificate Required	\$75.00
711.00	Flat	Performing Arts and Spectator Sports – Arts and sports, dance, musical, spectator, teams, tracks, promoters, agents	\$125.00
812.00	Gross	Personal and Laundry Services – Personal care services, hair, nail, skin, beauty, diet, nail, tanning	A
324.00	Gross	Petroleum and Coal Products Manufacturing – Petroleum manufacturing	O
541.20	Gross	Photographer \$5,000 or less----- \$5,000 to \$10,000----- \$10,000 to \$15,000---- \$15,000 to \$20,000---- \$20,000 to \$25,000---- \$25,000 to \$30,00 ----	\$60.00 \$70.00 \$80.00 \$130.00 \$160.00 \$190.00
541.23	Flat	Piano tuners	\$75.00
326.00	Gross	Plastic & Rubber Product Manufacturing – Plastic and tire manufacture, pipe, hoses, belts, bottle, sheet, foam	O
541.22	Flat	Plumber (must have current state master plumber cert)	\$75.00
331.00	Gross	Primary Metal Manufacturing – Metal manufacturing, iron, steel, aluminum, copper, other nonferrous	O

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
323.00	Gross	Printing and Related Support Activities – Printing, lithographic, screen, quick, digital, books, handbills	B
541.00	Gross	Professions, Scientific, Technical Services other	A
541.21	Gross	Protective systems and devices	B
511.18	Flat	Publishing Industries (except internet) – Publishing, newspapers, periodicals	\$50.00
482.21	Flat	Rail Transportation – Rail transportation, ticket offices, short line, freight (State Regulated) 11-51-124	MAX. STATE LAW
531.00	Gross	Real Estate – Real estate, offices, agents, brokers, developers (Where Not State Regulated) Less than \$5,000 for preceding year \$5,000 and up	\$150.00 \$200.00
531.21	Flat	Real estate mortgage loan service	\$350.00
532.01	Flat	Rental and Leasing Services – Rental and leasing, auto, truck, tangible property (Not including residential or commercial property: Individuals or businesses that are renting residential and or commercial property should contact the city for assistance.)	\$125.00
532.00	Gross	Rental and Leasing Services-equipment	E
531.01	Unit	Rental – Residential	\$100.00
531.02	Unit	Rental – Commercial	\$125.00
811.00	Flat	Repair and Maintenance – Repair and maintenance, automotive, electronic	\$150.00
453.22	Flat	Rolling stores	\$250.00
487.00	Gross	Scenic and Sightseeing Transportation – Scenic and sightseeing, land, water, air, special	A
523.00	Gross	Securities, Commodity Other Financial Vehicles-Insurance Companies, life, health, accident, and all other (Where Not State Regulated)	R
562.23	Flat	Septic tank and drain field builder and installer	\$150.00
561.24	Flat	Septic tank cleaners (only)	\$150.00
811.01	Gross	Sign Repair	T
722.41	Flat	Social and Private Club	\$600.00
624.00	Flat	Social Assistance – Social assistance, childcare/daycare centers, shelters, vocational, emergency (Where Not State Regulated)	\$150.00
927.00	Gross	Space, research, and technology	A
238.00	Flat	Special Trade Contractors – Construction, all special trades	\$150.00
238.03	Flat	Special Trade Contractors – Electrical Must Provide Board Certification: Electrical Contractors Board	\$150.00
238.01	Flat	Special Trade Contractors – Heating and Air Must Provide Board Certification: Heating & Air Conditioning Contractors Board	\$150.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
238.02	Flat	Special Trade Contractors - Plumbing Must Provide Board Certification: Plumbers & Gas Fitters Examining Board	\$150.00
451.00	Gross	Sporting Goods, Hobby, Book, Music – Sporting goods stores, hobby, toy, fish, gun, music, books	B
541.24	Flat	Spraying shrubbery or trees	\$75.00
483.25	Flat	Stevedores- loading and unloading vessels	\$350.00
493.25	Flat	Storage building amount plus \$15.00 per build. Over 10	\$75.00
115.00	Gross	Support for Agriculture and Forestry – cotton ginning, farm management, post-harvest activities	A
213.00	Flat	Support for Mining Activities – Support activities for oil and gas wells (Where Not State Regulated)	\$300.00
541.12	Gross	Surveyor Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
812.01	Gross	Tattoo Parlor Must Provide Board Certification: Department of Health Permit	A
541.02	Gross	Tax Preparation Services	A
517.00	State Law	Telecommunications – Providing, access to facilities for voice, data, text, local, long- distance, cellular	I
313.00	Gross	Textile Mills – Mills, textile, fabric, yarn, carpet, canvas, rope, twine	B
314.00	Gross	Textile Product Mills – Other mill operations not covered in 313	O
532.25	Gross	Tool and equipment Leasing	E
721.26	Unit	Trailer parks, RV parks,	S
485.25	Flat	Transit and Ground Passenger Transportation – Ground Transportation, bus, taxi, limousine, charter, buggy (Where Not State Regulated)	\$75.00
336.00	Gross	Transportation Equipment Manufacturing – Transportation manufacturing, auto, truck, trailer, motor home, ship, boat, motorcycle	O
484.26	Flat	Truck depots or office operated with dispatch of trucks	\$750.00
484.12	Gross	Truck Transportation – Truck transportation, terminal, local, long-distance, freight (Where Not State Regulated)	C
999.00	Gross	Unclassified General Category Establishments (Where Not State Regulated)	B
541.26	Flat	Undertakers Must Provide Board Certification: Board of Funeral Services	\$600.00
221.00	Gross	Utilities – Utilities, gas, electric, water, sewage, steam (State Regulated) 11-51-129	G
541.06	Gross	Veterinarian Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	A
493.00	Flat	Warehousing and Storage – Warehouse and Storage, household, refrigerated, distribution, special, parking lots	\$150.00
562.00	Gross	Waste Management and Remediation Services – Waste Management	O

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
483.24	Gross	Water Transportation – Water Transportation, coastal, freight, inland, passenger, forwarders (Where Not State Regulated)	B
421.00	Gross	Wholesale Trade, Durable Goods – Wholesale trade-durable, motor vehicle, home furniture, machinery, equipment	C
422.00	Gross	Wholesale Trade, Non-Durable Goods – Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverages	C
312.02	Flat	Wine retailer license ABC Board Permit Required	N
321.00	Gross	Wood Products Manufacturing – Wood products, sawmills, wood, preservation, veneer, trusses, millwork	O
239.00	Unit	Wrecker – For each truck or automotive vehicle used for the purpose of carrying, towing or hauling wrecked, damaged, or disabled automobiles or trucks or other vehicles within the City of Creola. This license shall not apply to garages or similar places of Business having a fixed place of business within the City of Creola or the jurisdiction thereof and holding a proper business license issued by the City of Creola.	\$150.00 per vehicle

Calculation Information

Schedule "A" – If gross receipts are:

Less than	\$5,000-----	\$60.00
\$5,000	\$10,000-----	\$75.00
\$10,000	\$15,000-----	\$90.00
\$15,000	\$30,000-----	\$105.00
\$30,000	\$50,000-----	\$110.00

On gross receipts of \$50,000 and over a license shall be paid in the amount of \$120 plus ¼ of 1% on all gross receipts in excess of \$50,000.

Schedule "B" – If gross receipts are:

Less than	\$1,000-----	\$25.00
\$1,000	\$2,000-----	\$40.00
\$2,000	\$3,000-----	\$55.00
\$3,000	\$10,000-----	\$60.00

And in addition thereto 1/8 of one percent on all gross annual business in excess of \$10,000; the above licenses are not to include any business for which license is specifically required by other subsection of this schedule, and shall apply to consigned and warehouse stocks when sold or distributed from local warehouse, as well as purchased stock. This license shall be based on gross receipts for the year just precede

Schedule "C" – If gross receipts are:

Less than \$50,000-----	\$110.00
\$50,000 - \$75,000-----	\$140.00
\$75,000 - \$100,000-----	\$190.00
\$100,000 - \$150,000-----	\$270.00
\$150,000 - \$250,000-----	\$335.00
\$250,000 - \$275,000-----	\$410.00
\$275,000 - \$350,000-----	\$490.00
\$350,000 - \$425,000-----	\$520.00
\$425,000 - \$500,000-----	\$560.00
\$500,000 - \$575,000-----	\$600.00
\$575,000 - \$650,000-----	\$635.00
\$650,000 - \$725,000-----	\$675.00
\$725,000 - \$800,000-----	\$710.00
\$800,000 - \$900,000-----	\$750.00
\$900,000 - \$1,000,000-----	\$790.00

And in addition, 1/10th of 1% on gross business in excess of \$1,000,000 and not more than \$2,000,001 and 1/20th of 1% on gross business in excess of \$2,000,000.

Schedule "D" – If gross receipts are:

Less than	\$3000.00-----	\$690.0
\$3,000	\$3,500-----	\$810.00
\$3,500	\$4,000-----	\$930.00
\$4,000	\$4,500-----	\$1,050.00
\$4,500	\$5,000-----	\$1,120.00
\$5,000	and over-----	\$1,410.00

Schedule "E" – If gross receipts are:

Less than \$20,000	-----	\$90.00
\$20,000 \$100,000	-----	\$150.00
\$100,000 \$500,000	-----	\$290.00
\$500,000 \$1,000,000	-----	\$510.00
\$1,000,000 and over	-----	\$750.00

Schedule "F" - Contractors, Sub-Contractors, Builders, etc.

Less than \$10,000	\$150.00
\$10,000- \$40,000	\$200.00
\$40,000- \$60,000	\$250.00
\$60,000 and above	\$400.00

and in addition thereto, \$1.00 on each \$1,000 or fraction thereto of the contract price or total cost to such license, a building permit required for each project and should be obtained before commencement of work as required by law. This levied in addition to any permit or inspection fees otherwise required by Ordinance. (Bonded)

SUBCONTRACTORS- except building contractors and building subcontractors- \$150.00. Each job limited to \$10,000.

Schedule "G" - Electric Company ,Gas Company and Water Dealer

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For selling or distributing electrical current or natural gas, and/or water, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

Schedule "H" – Peddlers

. Where not otherwise provided for (a) residents of City of Creola per week	\$10.00
(b) non –residents of city per week	\$30.00
Ice Cream, Fish, Fruit, Vegetables peddlers	\$50.00
Meat, Seafood, Fruit, Vegetables from a vehicle	\$75.00

Schedule "I" - Telephones & Telecommunications

For telephones, apply Code of Alabama 11-51-128. For various other telecommunications businesses, each shall pay a license tax as set forth in the individual agreements with the City and subsequent amendments thereto.

Schedule "J" - Vending Machines, Pool Tables, Video Games, Amusement Machines, Pinball Machines, Juke Boxes, Karaoke Machines, etc.

In addition to the license thereto, there shall be a charge of \$50.00 for each and every coin operated machine located in or at the place of business.

Schedule "K" – Itinerants

Itinerant persons- (1) each knife and scissors grinder, grind organ Sewing machine repairer and like work, per year \$100.00 per year \$25 per day. (2) Novelties- per day \$5.00. (3) Traders patented. articles, or merchandise, or advertising, demonstrating or selling the same, per year- \$100.00 per day- \$25.00 (4) Itinerant persons not especially mentioned, engaged in any gainful occupation or trade or business, per day \$25.00.

Photographers, operating from a temporary location less than week, school photographs, weddings
\$75.00

Schedule "L" - Banks / Savings & Loans

Maximum allowable under state law

Schedule "N" - Beer, Wine & Liquor (28-3A-21)

The following annual license fees are levied and prescribed for licenses issued and renewed:

(1) Beer Manufacturer license	\$600.00
(2) Beer importer license	\$550.00
(3) Liquor wholesale license	\$650.00
(4) Wine manufacturer license	\$500.00
(5) Wine Importer license	\$500.00
(6) Beer wholesaler's license	\$275.00
(7) Wine wholesalers license	\$275.00
Beer and Wine Wholesaler	\$375.00
(8) Warehouse license	\$300.00
(9) Lounge retail liquor license	\$650.00
(10) Restaurant retail liquor license	\$650.00
(11) Club liquor license	\$650.00
(12) Wine retailer license	\$75.00
(13) Beer retailers license for on and off premise	\$75.00
(14) Beer retailer for off premise consumption	\$75.00
(15) Liquor retail off premise consumption	\$500.00 plus Schedule

Any person, firm corporation or individual desiring to sell beer, malt liquor, table wines or liquors, must procure a separate license therefore as hereinafter provided. Persons, firms, corporations or individuals who sell beer or other intoxicating liquors or beverages in addition to other articles of merchandise, and who buy a license based on their gross sales of beer, liquors and table wines, respectively and the payment of license based on gross sales, or any other license or fee prescribed by the city of Creola shall not excuse any such person, firm, corporation or individual from the necessity of purchasing a license hereinafter provided for the sale of beer or other intoxicating liquors and beverages.

No license for the retail sale of alcoholic beverages will be issued without the approval of the City Council, and such license shall be non-transferable. The City Council shall investigate each application for any such license and shall grant its approval only after determining the following:

- (1) That the applicant seeking such licenses has good morals and is of good reputation and shall not have been convicted of any offense involving moral turpitude, and if the applicant be a corporation, that each officer and employee who shall be engaged in said business within the City of Creola shall have good morals and a good reputation and shall not have been convicted of any offense involving moral turpitude.
- (2) That the proposed business is not situated within a zone where the conduct of same has been prohibited by City Ordinance;
- (3) All proper state and county licenses shall have been purchased;
- (4) All other ordinances of the City of Creola shall be complied with, including space and parking requirements.

Tobacco –same as merchant

(retail merchant-schedule B)

(Wholesale merchant-schedule C)

Schedule "O" – Manufacturers

Less than \$50,000 – License Fee is \$200.00

\$50,000 or more – License Fee is \$350.00 \$5.00 for each \$1,000.00 over \$75,000

Schedule "P" – HVAC

Less than \$10,000-	\$150.00
\$10,000-\$40,000	\$200.00
\$40,000- \$60,000	\$250.00
\$60,000- above	\$400.00

Schedule "Q" – Gasoline

Gasoline- (a) Retail dealers in, and agent for, the sales of gasoline
Each pump, outlet or container \$30.00
In addition, retail merchants schedule shall apply to all sales except
Gasoline, grease and oil.

Gasoline, whole-

Sales up to \$400,000 gal.	\$200.00
\$400,000- \$750,000 gal	\$250.00
\$750,000 and up	\$300.00

Schedule "R" – Brokers and Insurance

Brokers, Insurance	\$150.00
Brokers, Merchandise- A merchandise broker who buys or sells goods for commission and negotiates between buyer and seller without necessity to have custody of property; where gross receipts are:	
Less than \$5,000	\$40.00
\$5,000- \$10,000	\$70.00
\$10,000- \$20,000	\$100.00
\$20,000- \$40,000	\$130.00
\$40,000- \$60,000	\$160.00
\$60,000- 80,000	\$200.00
\$80,000- \$100,000	\$240.00
over \$100,000	\$300.00
Brokers- Not other wise specified above-	\$300.00
Insurance Adjusters- Persons adjusting insurance claims, other than attorneys at law who have purchased a license	\$100.00
Insurance Agents- other than life insurance	\$75.00
Insurance Companies- (a) Fire and Marine Insurance, State Regulated (b) Other: State Regulated	

Schedule "S" – trailer parks, RV parks

2-10 Trailers	\$110.00
11-20 Trailers	\$175.00
21-30 Trailers	\$225.00
31-40 Trailers	\$280.00
41-50 Trailers	\$350.00
51-60 Trailers	\$400.00
61-70 Trailers	\$460.00
71-80 Trailers	\$525.00
81-90 Trailers	\$650.00
91-100 Trailers	\$700.00
OVER 100 Trailers	\$1250.00

Schedule "T" – Advertising

\$ 5,000 or less- \$40.00

Over \$5,000 and not more than \$10,000 \$153.00

Over \$10,000 and not more than \$20,000 - \$204.00

For repairing, removing for repairs of any kind, painting, assembling, erecting, maintaining, selling, offering to sell, leasing or subleasing to others, neon or electrical

Signs-- \$60.00 and in addition thereto, the ordinary and customary building permit fee of ¼ of one 1% of the amount of the job, plus \$3.00 per \$1,000 or fraction thereof.

Advertising in or on buses or other public conveyances-

By signs, placards, cards or otherwise—1/8 of 1% on gross annual business, or \$120.00, whichever is greater. It shall be unlawful for any bus company, taxi cab company or the person, firm or corporation operating a public conveyance owned or controlled by such company, person or firm corporation until the license herein required is paid and obtained, and any person placing or handing advertising in or on any such vehicle not license as required above shall be guilty of violating the provisions of the license code.

Advertising, commercial- Soliciting for, contracting for, preparing accepting compensation for, advertising matter by persons, firms or corporations- 1/8 of 1% on gross annual business or \$90.00, whichever is greater

Advertising on streets, not otherwise specified

\$75.00 per year

\$40.00 per week

\$10.00 a day

(For political signs see Ordinance 20)

Schedule " U" – Fireworks

(a) Wholesale- to engage in the business of the wholesale sale of those fireworks regulated and permitted. By 58-17-210-8-17-226, Code of Alabama 1975, \$350.00

(b) Retailer- to engage in the business of the wholesale sale of those fireworks regulated and permitted. By 58-17-210-8-17-226, Code of Alabama 1975, \$200.00

Provided that before issuing a municipal fireworks license, the city clerk shall require that the applicant exhibit a permit or furnish other definite and satisfactory evidence that a proper permit has been issued to the applicant by the State Fire Marshall and that said permit is current and valid. In addition to the foregoing license fee, each retailer shall collect the municipal sales tax on all sales and comply fully with the City's sales tax ordinance.

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).