

Pay Schedules

Schedule: B

NAICS	CATEGORY DESCRIPTION	TYPE OF DESCRIPTION
339116	Manufacturing	Dental Lab
425120	Wholesale	Merchandise Agents & Brokers
485312	Transportation	Taxi Dispatcher
485320	Transportation	Limousine, Vehicles for Hire
523120	Financial	Stocks, Bonds & Investments
531210	Real Estate	Agents and Brokers
531311	Real Estate	Management
531320	Real Estate	Real Estate Appraisal – Licensing required from the Alabama Real Estate Appraisers Board
541110	Professional Services	Attorney
541191	Professional Services	Title & Settlement
541210	Professional Services	Accounting, Tax & Bookkeeping
541310	Professional Services	Architect – Registration required with the Alabama Board for Registration of Architects
541330	Professional Services	Engineering – Licensing required from the Alabama State Board of Licensure for Professional Engineers & Land Surveyors
541331	Professional Services	Drafting
541350	Professional Services	Home Inspections – Licensing required from the Alabama Building Commission
541370	Professional Services	Surveyor – Licensing required from the Alabama State Board of Licensure for Professional Engineers & Land Surveyors
541410	Professional Services	Interior Design
541512	Professional Services	Systems Consulting & Design
541810	Professional Services	Advertising Agent & Agency
541921	Professional Services	Photography & Artist
541940	Professional Services	Veterinary
541990	Professional Services	All Other
561310	Services	Employment Placement Agency
561410	Services	Document Preparation
561439	Services	Business Service Centers
561440	Services	Collection Agency
561491	Services	Repossession
561510	Services	Travel Agency
561611	Services	Investigation & Detective
561612	Services	Security Guard and Patrol
561613	Services	Armored Car
611000	Schools	Education & Training
611620	Schools	Sports & Recreation
621111	Health Care Services	Physician
621210	Health Care Services	Dentist
621310	Health Care Services	Chiropractor
621340	Health Care Services	Therapists & Audiologists
621399	Health Care Services	All Other
621493	Health Care Services	Medical Clinic

621511	Health Care Services	Medical Lab
623110	Nursing & Residential Care	Nursing Home (State Licensed)
623311	Nursing & Residential Care	Assisted Living (State Certified)
623312	Nursing & Residential Care	Retirement Facility Fees
624410	Social Assistance	Day Care, Sitting Service
721310	Accommodations	Boarding House
722110	Food or Alcohol Service	Restaurant, Full Service
722211	Food or Alcohol Service	Restaurant, Limited Service
722310	Food or Alcohol Service	Food Concession
722320	Food or Alcohol Service	Caterer
722330	Food or Alcohol Service	Mobile Food Service
812197	Personal Services	Massage Therapist (Certified)
812210	Personal Services	Funeral Home
812220	Personal Services	Cemetery
812990	Personal Services	Bail Bonding

Less than \$15,000.00 (gross receipts)\$75.00

\$ 15,000.00 and less than \$30,000.00\$140.00

\$ 30,000.00 and less than \$60,000.00\$200.00

\$ 60,000.00 and less than \$90,000.00\$260.00

\$ 90,000.00 and less than \$180,000.00\$400.00

\$ 180,000.00 up to \$300,000.00\$550.00

Over \$300,000.00\$550.00 plus an additional amount of \$2.00 per \$1,000.00 on all gross receipts over \$300,000.00

Pay Schedule C:

NAICS	CATEGORY DESCRIPTION	TYPE OF DESCRIPTION
212000	Mining	Mining and Quarrying
311610	Manufacturing	Animal Processing
311812	Manufacturing	Bakery
312140	Manufacturing	Distillery
314999	Manufacturing	Screening & Cloth
321110	Manufacturing	Wood & Wood Products
324110	Manufacturing	Petroleum Refinery
324120	Manufacturing	Asphalt, Paving & Shingles
325110	Manufacturing	Chemical & Industrial Gas
325222	Manufacturing	Elastic, Spandex, Fibers
327331	Manufacturing	Brick, Block, Concrete
331111	Manufacturing	Iron & Steel Mills
332312	Manufacturing	Metal Fabricating
332710	Manufacturing	Machine Shop
334613	Manufacturing	Magnetic & Recording Media
336300	Manufacturing	Motor Vehicle Parts
339900	Manufacturing	All Other

On the first \$100,000 (gross receipts)\$125.00

Plus an additional amount of \$1.00 per \$1,000.00 on all gross receipts over \$100,000.00 and less than \$1,000,000.00,

Plus an additional amount of \$0.75 per \$1,000.00 on all gross receipts over \$1,000,000.00 and less than \$50,000,000.00,

Plus an additional amount of \$0.50 per \$1,000.00 on all gross receipts over \$50,000,000.00 and less than \$100,000,000.00,

Plus an additional amount of \$0.25 per \$1,000.00 on all gross receipts over \$100,000,000.00.

For purposes of payment schedule C as applied to any person in the business of manufacturing, or any other payment schedule applicable to a manufacturer, the term "gross receipts" shall mean and include "the value of " goods produced or manufactured." The of goods produced or manufactured" the goods shall be measured by the gross receipt when are ultimately sold, regardless of when or where the sale occurs.

Pay Schedule D:

NAICS	CATEGORY DESCRIPTION	TYPE OF DESCRIPTION
312111	Manufacturing	Soft Drink
441210	Retail	Recreational Vehicles
441310	Retail	Automobile Parts & Accessories
442110	Retail	Furniture
443111	Retail	Household Appliances
444110	Retail	Building Material & Home Centers
446110	Retail	Pharmacies & Personal Care
447110	Retail	Gasoline
448140	Retail	Clothing & Shoe
448310	Retail	Jewelry Stores
451110	Retail	Sporting Goods
451120	Retail	Hobby, Toy, Books & Music
451211	Retail	Bookstores, New & Used
452910	Retail	Department Stores & Superctrs
453110	Retail	Florist
453210	Retail	Office Supplies
453220	Retail	Used Merchandise
453310	Retail	Used Merchandise
453998	Retail	All Other
454312	Retail	Propane & Butane
493110	Warehouse	Warehouse and Storage
515112	Broadcasting	Radio Station
515120	Broadcasting	Television Station
517212	Telecommunications	Cellular & Other Wireless
522298	Financial	Pawnshop \$125.00 plus
531130	Real Estate	Mini Storage & Self Storage
532112	Rental & Leasing	Automobile
621910	Health Care Services	Ambulance
713930	Recreation	Marina
713940	Recreation	Fitness Center
713990	Recreation	All Other
812111	Personal Services	Barber Shop
812112	Personal Services	Beauty Shop – Licensing required from the Alabama Board of Cosmetology
812113	Personal Services	Nail Salon – Licensing required from the Alabama Board of Cosmetology
812191	Personal Services	Diet & Weight Reducing Center
812198	Personal Services	Tanning
812199	Personal Services	Electrolysis & Tattoo
812910	Personal Services	Pet Grooming & Boarding
812930	Personal Services	Vehicle Parking

On less than \$10,000.00 (gross receipts)\$ 75.00
 Over \$10,000.00\$ 75.00 Plus an additional amount of \$1.25 per

Pay Schedule E:

NAICS	CATEGORY DESCRIPTION	TYPE OF DESCRIPTION
213112	Mining	Oil & Gas Operations
236115	Contractor	Residential - Licensing required from the Alabama Home Builders Licensure Board
236200	Contractor	General - Licensing required from the Alabama Licensing Board for General Contractors
237310	Contractor	Highway & Bridge Construction
238110	Contractor	Concrete & Foundations
238130	Contractor	Framing
238140	Contractor	Brick & Masonry
238160	Contractor	Roofing
238170	Contractor	Siding and Gutters
238210	Contractor	Electrical – Licensing required from the Alabama Electrical Contractors Board or Tuscaloosa City
238211	Contractor	Electronic Sales & Installation
238220	Contractor	Plumbing – Certification required from the Alabama Plumbers and Gas Fitters Examining Board
238221	Contractor	HVAC – Licensing required from the Alabama Board of Heating, Air Conditioning and Refrigeration
238222	Contractor	Gas Fitter – Certification required from the Alabama Plumbers and Gas Fitters Examining Board
238223	Contractor	Refrigeration – Licensing required from the Alabama Board of Heating, Air Condition and Refrigeration
238224	Contractor	Fire Alarms and Fire Sprinklers – Permit required from the State Fire Marshall
238290	Contractor	Other Contractors (Not State Certified or Licensed)
238291	Contractor	Elevator – Licensing required from the Alabama Department of Labor, Elevator Safety Review Board
238310	Contractor	Drywall & Insulation
238320	Contractor	Painting & Wall Covering
238330	Contractor	Flooring
238350	Contractor	Finish Carpentry & Cabinetry
238910	Contractor	Site Preparation & Excavation
238911	Contractor	Septic Systems – Licensing required from the Alabama Onsite Wastewater Board
238990	Contractor	Swimming Pool – Licensing required from the Alabama Licensing Board for General Contractors
561731	Services	Landscaping – Certification required from the Alabama Department of Agriculture and Industries
561732	Services	Tree Removal and Stump Grinding

Businesses located **in the city limits**: \$350.00 on the first \$100,000.00 in gross receipts plus \$2.75 per \$1,000.00 on all gross receipts over \$100,000.00 for work done within the city limits; \$1.375 per \$1,000.00 for work done within the police jurisdiction; \$1.25 per \$1,000.00 for work done out of the police jurisdiction (up to \$500,000.00); \$0.25 per \$1,000.00 for work done out of the police jurisdiction (in excess of \$500,000.00).

Businesses located **in the police jurisdiction**: \$350.00 on the first \$100,000.00 in gross receipts plus \$2.75 per \$1,000.00 on all gross receipts over \$100,000.00 for work done within the city limits; \$1.375 per \$1,000.00 for work done within the police jurisdiction; \$0.625 per \$1,000.00 for work done out of the police jurisdiction (up to \$500,000.00); \$0.125 per \$1,000.00 for work done out of the police jurisdiction (in excess of \$500,000.00).

Businesses located **outside the police jurisdiction**: \$350.00 on the first \$100,000.00 in gross receipts plus \$2.75 per \$1,000.00 on all gross receipts over \$100,000.00 for work done within the city limits; \$1.375 per \$1,000.00 for work done within the police jurisdiction. For businesses not physically located in the city's jurisdiction, the taxpayer shall purchase a business license in advance based on the actual contract amount for the work to be performed.

	Business Location		
	City	Police Jurisdiction	Out
City	\$2.75	\$2.75	\$2.75
Police Jurisdiction	\$1.38	\$1.38	\$1.38
	\$1.25—\$500,000.00	\$0.625—\$500,000.00	-0-
Out	\$0.25—over \$500,000.00	\$.125—over \$500,000	-0-

Pay Schedule G:

NAICS	CATEGORY DESCRIPTION	TYPE OF DESCRIPTION
445110	Retail	Supermarket & Grocery
445120	Retail	Convenience
445230	Retail	Produce Market
484110	Transportation	Freight Trucking, Local
722414	Food or Alcohol Service	Gross Receipts-Beer, Wine, Misc.

\$75.00 on the first \$10,000.00 plus an additional amount of \$1.25 per \$1,000.00 on all gross receipts of over \$10,000.00 up to \$500,000.00 plus an additional amount of \$1.50 per \$1,000.00 on all gross receipts over \$500,000.00.

Pay Schedule H:

NAICS	CATEGORY DESCRIPTION	TYPE OF DESCRIPTION
453930	Retail	Manufactured Homes
522310	Financial	Mortgage and Nonmortgage Loans
522390	Financial	Check Cashing & Title Loans
531190	Real Estate	Mobile Home Park
532220	Rental & Leasing	Apparel
532230	Rental & Leasing	Video and Disc
532299	Rental & Leasing	Furniture and All Other
532310	Rental & Leasing	General Rental Centers
532420	Rental & Leasing	Office Equipment

541850	Professional Services	Display Advertising
811192	Repair	Automobile Detailing & Cleaning
811211	Repair	Electronics
811411	Repair	Small Engine
811412	Repair	Household Appliances
811420	Repair	Furniture & Reupholstery
811490	Repair	All Other
999000	Unclassified	Business not Otherwise Licensed

\$75.00 on the first \$10,000.00 plus an additional amount of \$4.00 per \$1,000.00 on all gross receipts over \$10,000.00.

Pay Schedule I:

NAICS	CATEGORY DESCRIPTION	TYPE OF DESCRIPTION
561499	Services	Office with No Gross Receipts

1 to 3 employees\$ 75.00
More than 3, per employee\$ 25.00

Pay Schedule L:

NAICS	CATEGORY DESCRIPTION	TYPE OF DESCRIPTION
454210	Retail	Vending More than 3 machines
488410	Transportation	Motor Vehicle Towing
561621	Services	Security Systems – Licensing required from the Alabama Electronic Security Board of Licensure
561622	Services	Locksmith – Licensing required from the Alabama Electronic Security Board of Licensure
561710	Services	Exterminating – Certification required from the Alabama Department of Agriculture and Industries
561720	Services	Janitorial & Cleaning
561730	Services	Lawn Maintenance
561990	Services	All Other
811111	Repair	Automobile
812320	Personal Services	Dry-cleaning & Laundry

\$75.00 plus an additional amount of \$2.25 per \$1,000.00 of gross receipts.

Pay Schedule O:

NAICS	CATEGORY DESCRIPTION	TYPE OF DESCRIPTION
420000	Wholesale	Merchant Wholesalers
424820	Wholesale	Alcohol, Liquor
562212	Waste Collection	Landfill & Recycling
721110	Accommodations	Hotels & Motels

\$100.00 on the first \$25,000.00, plus an additional amount of \$1.25 per \$1,000.00 on all gross receipts over \$25,000.00 up to \$1,000,000.00, plus an additional Amount of \$0.75 per \$1,000.00 on all gross receipts over \$1,000,000.00.

Pay Schedule S:

NAICS	CATEGORY DESCRIPTION	TYPE OF DESCRIPTION
424720	Wholesale	Gasoline
511100	Publishing	Newspaper, Periodical, Book

\$75.00 on the first \$20,000.00 of gross receipts plus an additional amount of \$1.00 per \$1,000.00 on all gross receipts over \$20,000.00

Pay Schedule U:

NAICS	CATEGORY DESCRIPTION	TYPE OF DESCRIPTION
441110	Retail	New Car Dealer
441120	Retail	Used Car Dealer
488119	Transportation	Airport Operations

\$300.00 plus an additional amount of \$0.75 per \$1,000.00 of gross receipts.

Pay Schedule V:

NAICS	CATEGORY DESCRIPTION	TYPE OF DESCRIPTION
562199	Waste Collection	Franchise Fee

\$75.00 plus an additional amount of \$5.00 per \$1000.00 of gross receipts.

Pay Schedule W:

NAICS	CATEGORY DESCRIPTION	TYPE OF DESCRIPTION
722111	Food or Alcohol Service	Restaurant Retail Liquor
722114	Food or Alcohol Service	Club Retail Liquor
722117	Food or Alcohol Service	Retail Common Carrier
722410	Food or Alcohol Service	Lounge Retail Liquor

\$400.00 annually plus a monthly license of seven (7) per cent of the gross receipts from the sale of liquor. Notwithstanding any other provision of law, the \$400.00 payment shall be due and payable on or before the due date of the annual business licenses, and the seven (7) per cent gross receipts portion of the license shall be reported and due to be paid monthly on or before the 20th day of each month following the calendar month in which the liquor sale was made. The revenue department shall issue the license at the time of payment of the \$400 annual portion of the license; however, any license issued under Payment Schedule W shall be considered a monthly business license.

PS: FLAT RATE

NAICS	CATEGORY DESCRIPTION	TYPE OF DESCRIPTION	RATE AMOUNT
221122	Utilities	Electric Power	3%
221210	Utilities	Natural Gas	3%
311613	Manufacturing	Rendering and Meat Byproduct	\$25.00
312120	Manufacturing	Brewery	\$500.00
424810	Wholesale	Alcohol, Beer	\$275.00
424821	Wholesale	Alcohol, Wine	\$275.00
445310	Retail	Beer Off	\$50.00
445311	Retail	Package Store	\$400.00
445312	Retail	Wine Off	\$75.00
451111	Retail	Pistols & Knives	\$150.00
452999	Retail	Going Out of Business After 60 days	
		each week or portion thereof for 8 weeks	\$250.00
		Thereafter for each day sale is continued	\$50.00
454210	Retail	Vending	
		3 machines or less, per machine	\$25.00
454390	Retail	Transient Merchant	\$450.00
454391	Retail	Football Novelties	\$500.00
454393	Solicitor	Solicitor/Door-to-Door Sales	\$450.00

482111	Transportation	Railroad	\$2,000.00
484230	Transportation	Freight Carrier, Long Distance	\$300.00
485210	Transportation	Bus Station	\$300.00
485310	Transportation	Taxicab Owner	\$50.00
485311	Transportation	Taxicab Driver	\$35.00
485321	Transportation	Limousine Driver	\$35.00
488490	Transportation	Truck Terminal \$25.00 per truck up to	\$300.00
492110	Transportation	Express Company	\$500.00
517110	Telecommunications	Local Service	\$4,590.00
517111	Telecommunications	Long Distance Service	\$1,148.00
517510	Telecommunications	Cable TV & Video Programming	5%
522110	Financial	Bank, Main	\$125.00
522111	Financial	Bank, Branch, each	\$10.00
541812	Professional Services	Advertise by Phone each phone	\$75.00
711190	Recreation	Carnival, Circus, Rodeo per week	\$250.00
711310	Recreation	Fair Association per week	\$1,875.00
713290	Recreation	Ticket Reseller	\$95.00
713991	Recreation	Wrestling & Boxing	\$50.00
713992	Recreation	Concerts	\$500.00
722112	Food or Alcohol Service	Wine, Retail On	\$75.00
722113	Food or Alcohol Service	Beer, Retail On	\$75.00
722115	Food or Alcohol Service	Sidewalk Cafe with Liquor	\$250.00
722116	Food or Alcohol Service	Sidewalk Cafe w/o Liquor	\$100.00
722331	Food or Alcohol Service	Football Food Service	\$200.00
722411	Food or Alcohol Service	Special Events Liq Less Than 7 Days	\$250.00
722412	Food or Alcohol Service	Special Retail More Than 30 Days	\$500.00
722413	Food or Alcohol Service	Cabaret	\$100.00
722415	Food or Alcohol Service	Package Store	\$400.00
722416	Food or Alcohol Service	Wine, Retail Off	\$75.00
722417	Food or Alcohol Service	Beer, Retail Off	\$50.00
722418	Food or Alcohol Service	Liquor-Add-Lounge	\$10.00
812991	Personal Services	Fortuneteller, Clairvoyant	\$1,000.00
998000	Delivery	Delivery less than \$75,000.00 Annually	\$100.00