



## Real Estate Developers

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Proper Business License: 237210 (Contractor, Land Subdivision)

\*Note: May have been previously licensed as 238290 (Contractor, Other Contractors)

### License Requirement:

Anyone who conducts business in the City of Tuscaloosa's city limits or police jurisdiction is required to obtain a City of Tuscaloosa business license. Developing and improving real estate with a business or commercial intent qualifies as conducting business. This would include submitting land developments permits, petitioning to have subdivisions and planned unit developments approved, and requesting to have parcels rezoned. All real estate developers should be properly licensed before petitioning the City Council, the Historic Preservation Commission, the Planning and Zoning Commission, and the Zoning Board of Adjustment. A business license application has been included with this packet for your convenience. Land development permits and certificate of occupancies will not be issued until a business license is obtained if required.

### Gross Receipts:

If the real estate developer develops the real estate property for sale then the gross receipts for the business license will be the sales proceeds with an allowable deduction for any "qualified subcontractor" costs. If the developer develops the real estate property for rent, then the license will be flat rate. The developer will then remit rental license tax once the units are tenant occupied.

*Qualified subcontractors:* Those individuals/entities holding a current City of Tuscaloosa business license listing contractor as the license category not to include the exclusions listed below.

*Exclusions:* Those individuals/entities whose primary business is not that of a contractor and/or those who hold a contractor's license for the sole purpose of the construction/maintenance of their own property.

### Accounting and Finance Department

#### Revenue Division

P.O. Box 2089, Tuscaloosa, AL 35403

Phone: 205-248-5200 Fax: 205-248-5793

Email: [revenueoffice@tuscaloosa.com](mailto:revenueoffice@tuscaloosa.com)



## ACCOUNTING & FINANCE

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