

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE AMENDING CHAPTER 16, ARTICLE III, SECTION 16-106 OF THE  
CODE OF ORDINANCES FOR THE CITY OF MONTGOMERY**

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MONTGOMERY,  
ALABAMA**, that Chapter 16, Article III, Section 16-106 of the Code of Ordinances of the City of  
Montgomery be amended to read as stated in Exhibit A, which is attached hereto and incorporated as  
if fully stated herein.

ADOPTED this the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
STEVEN L. REED, MAYOR

ATTEST:

\_\_\_\_\_  
BRENDA GALE BLALOCK, CITY CLERK

**Schedule "A"**

**Gross Receipts**

<b>More Than</b>	<b>Less Than</b>		<b>Above</b>
\$0	\$100,001	\$420 <i>(plus the current license issuance fee)</i>	
\$100,000	\$500,001	\$420 plus \$1.95 per \$1000 <i>(plus the current license issuance fee)</i>	\$100,000
\$500,000	\$1,000,001	\$1,050 plus \$1.30 per \$1000 <i>(plus the current license issuance fee)</i>	\$500,000
\$1,000,000	\$10,000,001	\$1,575 plus \$0.98 per \$1000 <i>(plus the current license issuance fee)</i>	\$1,000,000
\$10,000,000	And above	\$8,663 plus \$0.65 per \$1000 <i>(plus the current license issuance fee)</i>	\$10,000,000

**Schedule "B" (TIER I- RETAIL)**

**Gross Receipts**

<b>More Than</b>	<b>Less Than</b>		<b>Above</b>
\$0	\$51,000	\$120 <i>(plus the current license issuance fee)</i>	

**Schedule "B" (TIER II-RETAIL)**

	<b>Above</b>
<b>\$120 for the first \$50,000 plus \$3.85 per \$1000 (plus the current license issuance fee)</b>	
	<b>\$50,000</b>

**Schedule "B" (TIER III-RETAIL)**

**Gross Receipts**

<b>More Than</b>	<b>Less Than</b>	<b>Above</b>
<b>\$0</b>	<b>\$10,001</b>	<b>\$200 (plus the current license issuance fee)</b>
<b>\$10,000</b>		<b>\$200 plus \$3.85 per \$1000 (plus the current license issuance fee)</b>
		<b>\$10,000</b>

**Gross Receipts**

<b>More Than</b>	<b>Less Than</b>		<b>Above</b>
\$0	\$50,001	\$132 <i>(plus the current license issuance fee)</i>	
\$50,000	\$250,001	\$132 plus \$2.93 per \$1000 <i>(plus the current license issuance fee)</i>	\$50,000
\$250,000	\$500,001	\$604 plus \$1.84 per \$1000 <i>(plus the current license issuance fee)</i>	\$250,000
\$500,000	\$1,000,001	\$1,051 plus \$1.10 per \$1000 <i>(plus the current license issuance fee)</i>	\$500,000
\$1,000,000	\$10,000,001	\$1,589 plus \$0.95 per \$1000 <i>(plus the current license issuance fee)</i>	\$1,000,000
\$10,000,000	\$50,000,001	\$8,676 plus \$0.54 per \$1000 <i>(plus the current license issuance fee)</i>	\$10,000,000
\$50,000,000	And above	\$25,476 plus \$0.20 per \$1000 <i>(plus the current license issuance fee)</i>	\$50,000,000

**Schedule "D"**

**Gross Receipts**

<b>More Than</b>	<b>Less Than</b>		<b>Above</b>
\$0	\$100,001	\$131.25 <i>(plus the current license issuance fee)</i>	
\$100,000	\$1,000,000	\$131.25 plus \$1.30 per \$1,000 <i>(plus the current license issuance fee)</i>	\$100,000
\$1,000,000	\$2,000,001	\$1,076.25 plus \$0.65 per \$1,000 <i>(plus the current license issuance fee)</i>	\$1,000,000
\$2,000,000	And above	\$1,982.50 plus \$0.33 per \$1,000 <i>(plus the current license issuance fee)</i>	\$2,000,000

Schedule "E"

Gross Receipts			
More Than	Less Than		Above
\$0	\$25,001	\$120 (plus the current license issuance fee)	
\$25,000	\$100,001	\$120 plus \$1.95 per \$1,000 (plus the current license issuance fee)	\$25,000
\$100,000	\$500,001	\$223 plus \$1.30 per \$1,000 (plus the current license issuance fee)	\$100,000
\$500,000	And more	\$644 plus \$0.98 per \$1,000 (plus the current license issuance fee)	\$500,000

Schedule "F"

Gross Receipts			
More Than	Less Than		Above
\$0	\$20,001	\$120 (plus the current license issuance fee)	
\$20,000	\$100,001	\$120 plus \$3.90 per \$1,000 (plus the current license issuance fee)	\$20,000
\$100,000	And above	\$357 plus \$1.30 per \$1,000 (plus the current license issuance fee)	100,000

Schedule "G" (Tier I-Lessors Residential Bldgs & Dwellings)

**Gross Receipts**

More Than	Less Than		Above
\$0	\$50,001	\$160 <i>(plus the current license issuance fee)</i>	
\$50,000	\$100,001	\$160 plus \$1.30 per \$1,000 <i>(plus the current license issuance fee)</i>	\$50,000
\$100,000	\$150,001	\$260 plus \$1.45 per \$1,000 <i>(plus the current license issuance fee)</i>	\$100,000
\$150,000	And above	\$320 plus \$1.15 per \$1,000 <i>(plus the current license issuance fee)</i>	\$150,000

**\*\*NOTE: Out-of-state (of Alabama) owners will pay \$100 over the stated "flat rate" portion of each gross receipts category.**

**Schedule "G" (Tier II-Lessors of Non-Residential Bldgs)**

*Except mini warehouses*

**Gross Receipts**

More Than	Less Than		Above
\$0	\$50,001	\$180 <i>(plus the current license issuance fee)</i>	
\$50,000	\$100,001	\$180 plus \$1.30 per \$1,000 <i>(plus the current license issuance fee)</i>	\$50,000
\$100,000	\$150,001	\$240 plus \$1.45 per \$1,000 <i>(plus the current license issuance fee)</i>	\$100,000
\$150,000	And above	\$400 plus \$1.15 per \$1,000 <i>(plus the current license issuance fee)</i>	\$150,000

**\*\*NOTE: Out-of-state (of Alabama) owners will pay \$100 over the stated "flat rate" portion of each gross receipts category.**

Schedule "G" (Tier III-Lessors of Mini- Warehouses & Self Storage Units)

Gross Receipts		
More Than	Less Than	Above
\$0	\$50,001	\$160 <i>(plus the current license issuance fee)</i>
\$50,000	\$100,001	\$160 plus \$1.30 per \$1,000 <i>(plus the current license issuance fee)</i>
\$100,000	\$150,001	\$260 plus \$1.45 per \$1,000 <i>(plus the current license issuance fee)</i>
\$150,000	And above	\$320 plus \$1.15 per \$1,000 <i>(plus the current license issuance fee)</i>

**\*\*NOTE: Out-of-state (of Alabama) owners will pay \$100 over the stated "flat rate" portion of each gross receipts category.**

Schedule "G" (Tier IV-Lessors of Other Property- TPP)

Gross Receipts		
More Than	Less Than	Above
\$0	\$50,001	\$150 <i>(plus the current license issuance fee)</i>
\$50,000	\$100,001	\$150 plus \$1.30 per \$1,000 <i>(plus the current license issuance fee)</i>
\$100,000	\$150,001	\$200 plus \$1.45 per \$1,000 <i>(plus the current license issuance fee)</i>
\$150,000	And above	\$250 plus \$1.15 per \$1,000 <i>(plus the current license issuance fee)</i>

**\*\*NOTE: Out-of-state (of Alabama) owners will pay \$100 over the stated "flat rate" portion of each gross receipts category.**

Schedule "G" (Tier V-Real Property Wholesalers- Commercial/Residential)

Gross Receipts		
More Than	Less Than	Above
\$0	\$50,001	\$250 (plus the current license issuance fee)
\$50,000	\$100,001	\$250 plus \$1.30 per \$1,000 (plus the current license issuance fee)
\$100,000	\$150,001	\$350 plus \$1.45 per \$1,000 (plus the current license issuance fee)
\$150,000	And above	\$500 plus \$1.15 per \$1,000 (plus the current license issuance fee)

**\*\*NOTE: Out-of-state (of Alabama) owners will pay \$100 over the stated "flat rate" portion of each gross receipts category.**

Schedule "G"

Gross Receipts		
More Than	Less Than	Above
\$0	\$50,001	\$150 (plus the current license issuance fee)
\$50,000	\$100,001	\$150 plus \$1.30 per \$1,000 (plus the current license issuance fee)
\$100,000	\$150,001	\$260 plus \$1.45 per \$1,000 (plus the current license issuance fee)
\$150,000	And above	\$320 plus \$1.15 per \$1,000 (plus the current license issuance fee)

Schedule "H"

Gross Receipts



More Than	Less Than		Above
\$0	\$25,001	\$120 <i>(plus the current license issuance fee)</i>	
\$25,000	\$50,001	\$120 plus \$3.94 per \$1,000 <i>(plus the current license issuance fee)</i>	\$25,000
\$50,000	\$100,001	\$204 plus \$2.89 per \$1,000 <i>(plus the current license issuance fee)</i>	\$50,000
\$100,000	\$500,001	\$349 plus \$2.37 per \$1,000 <i>(plus the current license issuance fee)</i>	\$100,000
\$500,000	\$1,000,001	\$1,294 plus \$2.15 per \$1,000 <i>(plus the current license issuance fee)</i>	\$500,000
\$1,000,000	\$2,000,001	\$2,344 plus \$1.73 per \$1,000 <i>(plus the current license issuance fee)</i>	\$1,000,000
\$2,000,000	And above	\$3,919 plus \$1.43 per \$1000 <i>(plus the current license issuance fee)</i>	\$2,000,000

Schedule "I"

Gross Receipts

More Than	Less Than		Above
\$0	\$100,001	\$132 (plus the current license issuance fee)	
\$100,000	\$1,000,001	\$132 plus \$1.58 per \$1,000 (plus the current license issuance fee)	\$100,000
\$1,000,000	\$2,000,001	\$1,549 plus \$1.15 per \$1,000 (plus the current license issuance fee)	\$1,000,000
\$2,000,000	\$3,000,001	\$2,598 plus \$.53 per \$1,000 (plus the current license issuance fee)	\$2,000,000
\$3,000,000	\$10,000,001	\$3,123 plus \$.43 per \$1,000 (plus the current license issuance fee)	\$3,000,000
\$10,000,000	And above	\$6,064 plus \$.35 per \$1,000 (plus the current license issuance fee)	\$10,000,000

Schedule "J"

Gross Receipts

More Than	Less Than		Above
\$0	\$25,001	\$120 (plus the current license issuance fee)	
\$25,000	\$50,001	\$120 plus \$2.10 per \$1,000 (plus the current license issuance fee)	\$25,000
\$50,000	\$100,001	\$158 plus \$1.60 per \$1,000 (plus the current license issuance fee)	\$50,000
\$100,000	And above	\$236 plus \$1.35 per \$1000 (plus the current license issuance fee)	\$100,000

Schedule "K"

Gross Receipts

More Than	Less Than		Above
\$0	\$25,001	\$120 (plus the current license issuance fee)	
\$25,000	\$100,001	\$120 plus \$3.30 per \$1,000 (plus the current license issuance fee)	\$25,000
\$100,000	\$500,001	\$341 plus \$2.50 per \$1,000 (plus the current license issuance fee)	\$100,000
\$500,000	\$1,000,001	\$1,181 plus \$2.00 per \$1,000 (plus the current license issuance fee)	\$500,000
\$1,000,000	And above	\$1,968 plus \$1.50 per \$1,000 (plus the current license issuance fee)	\$1,000,000

Schedule "L"

Gross Receipts

More Than	Less Than		Above
\$0	\$50,001	\$120 (plus the current license issuance fee)	
\$50,000	\$100,001	\$120 plus \$3.30 per \$1,000 (plus the current license issuance fee)	\$50,000
\$100,000	\$1,000,001	\$288 plus \$3.05 per \$1,000 (plus the current license issuance fee)	\$100,000
\$1,000,000	\$2,000,001	\$2,861 plus \$2.25 per \$1,000 (plus the current license issuance fee)	\$1,000,000
\$2,000,000	And above	\$4,961 plus \$1.84 per \$1,000 (plus the current license issuance fee)	\$2,000,000

Schedule "M"

Gross Receipts		
More Than	Less Than	Above
\$0	\$10,001	\$120 (plus the current license issuance fee)
\$10,000	And above	\$120 plus \$6.50 per \$1,000 (plus the current license issuance fee)

Schedule "N" (Tier I)

Gross Receipts Category	More Than	Less Than	Amount of License
CATEGORY I	\$0	\$50,001	\$157.50 (plus the current license issuance fee)
CATEGORY II	\$50,000	\$100,001	\$236.00 (plus the current license issuance fee)
CATEGORY III	\$100,000	\$150,001	\$315.00 (plus the current license issuance fee)
CATEGORY IV	\$150,000	\$200,001	\$385.00 (plus the current license issuance fee)
CATEGORY V	\$200,000	\$250,001	\$454.00 (plus the current license issuance fee)
CATEGORY VI	\$250,000	\$300,001	\$526.00 (plus the current license issuance fee)
CATEGORY VII	\$300,000	\$350,001	\$662.00 (plus the current license issuance fee)
CATEGORY VIII	\$350,000	\$400,001	\$793.00 (plus the current license issuance fee)
CATEGORY IX	\$400,000	\$450,001	\$925.00 (plus the current license issuance fee)
CATEGORY X	\$450,000	And above	\$1,060.00 (plus the current license issuance fee)

Each locally-based professional engaged in any of the above or similar professions shall pay a license tax based on gross compensation. Amounts received as automobile allowances or other amenities shall not be included as part of gross compensation. The gross compensation (not the

license tax) of each such medical professional shall be reduced by 25 percent (25%) where such medical professional performs ten percent (10%) or more *indigent care*.

*Indigent care* is a term that defines those individuals without health insurance who live below the federal poverty level and may or may not be employed. **Indigent care does not include** health care services performed for individuals who do have health insurance of any kind (i.e. health insurance, health care plan, Medicare, or Medicaid). Even though health insurance may not pay the full amount of the charges made by the medical professional, this does not constitute indigent care. **If there is health insurance of any kind, there is no indigent care.**

Professionals shall pay a license tax following the foregoing tax categories based on the individual professional's compensation. The actual gross compensation need not be reported. The professional or one paying the license tax for the professional shall certify under oath that the compensation falls within a particular category. This may be done based on the number of professionals being licensed (e.g., four professionals in category I, three professionals in category II, five professionals in category III, etc.). The name of each professional to be licensed by a specified category shall be submitted with such certification and license tax payment.

## Schedule "N" (Tier II)

Gross Receipts Category	More Than	Less Than	Amount of License
CATEGORY I	\$0	\$50,001	\$172.50 <i>(plus the current license issuance fee)</i>
CATEGORY II	\$50,000	\$100,001	\$258.75 <i>(plus the current license issuance fee)</i>
CATEGORY III	\$100,000	\$150,001	\$345.00 <i>(plus the current license issuance fee)</i>
CATEGORY IV	\$150,000	\$200,001	\$422.00 <i>(plus the current license issuance fee)</i>
CATEGORY V	\$200,000	\$250,001	\$499.00 <i>(plus the current license issuance fee)</i>
CATEGORY VI	\$250,000	\$300,001	\$576.00 <i>(plus the current license issuance fee)</i>
CATEGORY VII	\$300,000	\$350,001	\$725.00 <i>(plus the current license issuance fee)</i>
CATEGORY VIII	\$350,000	\$400,001	\$868.00 <i>(plus the current license issuance fee)</i>
CATEGORY IX	\$400,000	\$450,001	\$1017.75 <i>(plus the current license issuance fee)</i>
CATEGORY X	\$450,000	<b>And above</b>	\$1,164.00 <i>(plus the current license issuance fee)</i>

**"Traveling"** (out of area) medical professionals shall pay a license tax based on gross compensation obtained from their services rendered within the City of Montgomery. Amounts received as automobile allowances or other amenities shall not be included as part of gross compensation. The gross compensation (minus the license tax) of each such medical professional shall be reduced by 25 percent (25%) where such medical professional performs ten percent (10%) or more *indigent care*.

*Indigent care* is a term that defines those individuals without health insurance who live below the federal poverty level and may or may not be employed. **Indigent care does not include** health care services performed for individuals who do have health insurance of any kind (i.e. health

insurance, health care plan, Medicare, or Medicaid). Even though health insurance may not pay the full amount of the charges made by the medical professional, this does not constitute indigent care. If there is health insurance of any kind, there is no indigent care.

Professionals shall pay a license tax following the foregoing tax categories based on the individual professional's compensation. The actual gross compensation need not be reported. The professional or one paying the license tax for the professional shall certify under oath that the compensation falls within a particular category. This may be done based on the number of professionals being licensed (e.g., four professionals in category I, three professionals in category II, five professionals in category III, etc.). The name of each professional to be licensed by a specified category shall be submitted with such certification and license tax payment.

**Schedule "O"—Electric Company and Gas Company**  
(Code of Ala. 1975, § 11-51-129)

For selling or distributing electrical current of natural gas, an amount equal to three percent (3%) 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 (*plus the current license issuance fee*). In addition, a separate license shall be required for the sale and servicing of merchandise or appliances (*plus the current license issuance fee*).

**Schedule "P"—Railroad Companies or Terminals:      \$2,000.00 (*plus the current license issuance fee*).**

(Code of Ala. 1975, § 11-51-124)

**Schedule "Q"—Telephone Companies (Local & Long-Distance Telephone Carrier)**  
(Code of Ala. 1975, § 11-51-128)

Local telephone exchange: \$12,000.00 (*plus the current license issuance fee*).

Long-distance services: \$3,000.00 (*plus the current license issuance fee*).

**Schedule "R"—Competitive Local Exchange Carriers (CLEC) (Competitive Local Exchange & CLEC Telecommunications)**

*Facilities or equipment-based competitive local exchange carrier:*

Each person, firm, or corporation who operates as a competitive local exchange carrier (CLEC) with facilities and equipment based in the city; using leased portions of ILEC's telecommunications network and offers or resells local telephone exchange service within the city; shall pay an annual license or privilege tax for the privilege of doing intrastate business within the city based on annual gross receipts in the sum as follows:

\$0.00 to \$9,999.00	\$1,500.00 <i>(plus the current license issuance fee)</i>
\$10,000.00 to \$359,999.00	\$1,500.00 plus three percent of gross receipts over \$10,000.00 <i>(plus the current license issuance fee)</i>
\$360,000.00 and above	\$12,000.00 <i>(plus the current license issuance fee)</i>

*Non- facilities-based competitive local exchange carrier:*

Each person, firm, or corporation who operates as a competitive local exchange carrier but has no facilities or equipment located in the city; and who offers local telephone exchange service as a pure reseller within the city; shall pay an annual license or privilege tax for the privilege of doing intrastate business within the city based on annual gross receipts in the sum as follows:

Annual Gross Receipts	Amount of License
\$0.00 to \$9,999.00	\$1,000.00 <i>(plus the current license issuance fee)</i>
\$10,000.00 to \$429,999.00	\$1,000.00 plus two and one-half percent of gross receipts over \$10,000.00 <i>(plus the current license issuance fee)</i>
\$430,000.00 and above	\$10,000.00 <i>(plus the current license issuance fee)</i>



**Schedule "S"—Ambulance Service, Alternative Transportation Vehicles**

Council resolution and inspections of vehicles are required. A license is **\$85.00** per vehicle *(plus the current license issuance fee)*.

*(See sections 11-1—11-30 of the City Code for additional requirements.)*

**Schedule "T"—Taxi Cabs and Limousines & Ridesharing**

A council resolution is required for each new cab company. Vehicle inspections are required for each cab or limousine. An **\$85.00 License plus the current license issuance fee per vehicle**. In addition to the license, there shall be a decal affixed to each taxicab or limousine See Chapter 6, article VIII of the City Code for additional requirements.

**Schedule "U"—Chauffeurs**

**\$75 per chauffeur/driver *(plus the current license issuance fee)***.

See Chapter 6, Article VIII of the City Code for additional requirements.

**Schedule "V"—Vending Machines**

Three (3) or less machines, each machine	<b>\$40.00</b> per machine <i>(plus the current license issuance fee)</i>
More than three (3) machines	Base fee of <b>\$120.00</b> plus <b>\$3.50</b> per \$1,000.00 gross receipts <i>(plus the current license issuance fee)</i>

*In addition to the license, there shall be a decal affixed to each machine.*

**Schedule "W"—Pool and Billiard Tables, Adult Vending/Adult Amusement Machines**

For each pool table, or billiard table—**\$120.00** per table *(plus the current license issuance fee)*

**\*For adult vending/adult amusement/ adult gaming machines:**

Three (3) or less machines	\$750.00 per machine or device <i>(plus the current license issuance fee)</i>
Four (4) more machines	\$750.00 plus \$5.00 per \$1,000.00 gross receipts <i>(plus the current license issuance fee)</i>

See subsection 16-107(a)(5)

**In addition to the business license, thereto, there shall be a mandatory decal affixed to each adult machine (\$3.00 per decal).**

**Schedule "X"—Distribution Centers**

Where the total floor space in said distribution center is 20,000 square feet or less, the license is \$200.00 flat rate *(plus the current license issuance fee)*.

**For footage over 20,000 square feet, a license fee of a \$200.00 flat rate, and three-tenths of one percent (.003) per square foot over 20,000 shall be paid *(plus the current license issuance fee)*.**

**Note:** A distribution center shall be a facility that generates no gross receipts and/or merchandise is transferred via inner company transfers or one in which at least 75 percent (75%) of the function of the facility generates no gross receipts. Where sales take place together with no revenue-producing transfers, each classification shall be licensed separately.

## Schedule "Y"—Square Feet

Square Footage of Facility	Cost of Business License
From zero to 5,000 square feet	\$200.00 <i>(plus the current license issuance fee)</i>
From 5,000 to 10,000 square feet	\$250.00 <i>(plus the current license issuance fee)</i>
From 10,000 to 20,000 square feet	\$350.00 <i>(plus the current license issuance fee)</i>
From 20,000 to 30,000 square feet	\$450.00 <i>(plus the current license issuance fee)</i>
From 30,000 to 40,000 square feet	\$550.00 <i>(plus the current license issuance fee)</i>
From 40,000 to 50,000 square feet	\$650.00 <i>(plus the current license issuance fee)</i>
From 50,000 to 60,000 square feet	\$750.00 <i>(plus the current license issuance fee)</i>
From 60,000 to 70,000 square feet	\$850.00 <i>(plus the current license issuance fee)</i>
From 70,000 to 80,000 square feet	\$950.00 <i>(plus the current license issuance fee)</i>
From 80,000 to 90,000 square feet	\$1,050.00 <i>(plus the current license issuance fee)</i>
From 90,000 to 100,000 square feet	\$1,250.00 <i>(plus the current license issuance fee)</i>
For over 100,000 square feet	\$1,300.00 plus one-tenth of one percent for every square foot over 100,000 <i>(plus the current license issuance fee)</i>

**Schedule "Z"—Number of Employees**

Number of Employees	Costs of Business Licenses
Where personnel are from one to two people	<b>\$120.00 (plus the current license issuance fee)</b>
Where personnel are from three to five people	<b>\$275.00 (plus the current license issuance fee)</b>
Where personnel are from six to ten people	<b>\$425.00 (plus the current license issuance fee)</b>
Where personnel are from 11 to 20 people	<b>\$650.00 (plus the current license issuance fee)</b>
Where personnel are from 21 to 50 people	<b>\$800.00 (plus the current license issuance fee)</b>
Where personnel are from 51 to 75 people	<b>\$950.00 (plus the current license issuance fee)</b>
Where personnel are from 76 to 100 people	<b>\$1,200.00 (plus the current license issuance fee)</b>
Personnel over 100	<b>\$1,200.00 plus \$55.00 per person over 100 (plus the current license issuance fee)</b>

**Schedule "AA"—Clairvoyants, Fortune Tellers, Astrologers or Like**

Per person: **\$520.00 (plus the current license issuance fee)**

See **section 6-31** of the City Code for additional requirements.

**Schedule "AB"—Banks/Savings and Loans Overall  
(Credit Unions are Excluded)**

Bank, ATM location	<b>\$20.00 (plus the current license issuance fee)</b>
Bank, branch location	<b>\$20.00 (plus the current license issuance fee)</b>
Bank, main office facility	<b>\$145.00 (plus the current license issuance fee)</b>
Savings and loan, ATM location	<b>\$20.00 (plus the current license issuance fee)</b>
Savings and loan, branch location	<b>\$20.00 (plus the current license issuance fee)</b>
Savings and loan, main office facility	<b>\$145.00 (plus the current license issuance fee)</b>
Mortgage Company	<b>\$550.00 (plus the current license issuance fee)</b>

**Schedule "AC"—Buses, Trucks, and Other Equipment**

- AN ADDITIONAL LICENSE FEE WILL BE ASSESSED TO THE AMOUNT OF THE LICENSE

On the first bus, truck, or other equipment	<b>\$85.00</b>
The next two to five buses, trucks, or other equipment	<b>\$85.00 plus \$70.00 each over the first one</b>
More than five buses, trucks, or other equipment	<b>\$300.00 plus \$35.00 each over the first five</b>

In addition to the license, there shall be a decal affixed to each piece of equipment.

**Schedule "AD"—Insurance Companies**

*Fire and marine insurance:*

**\$4.00** on each **\$100.00** or major fraction thereof of gross premiums received during the preceding year, less premiums returned by cancellation; provided that new companies shall pay a flat minimum license of **\$100.00** on which there shall be an adjustment on the above basis of the expiration of the year.

(See Code of Ala. 1975, § 11-51-120)

*All other insurance:*

All insurance companies including bonding and guarantee companies except fire and marine, **\$50.00 plus \$1.00 on each \$100.00** and major fraction thereof of gross premiums, less the premiums returned during the preceding year on policies issued during the said year to citizens or residents of the city.

All licenses of insurance companies under the ordinance shall be due and payable on the second day of March in the year in which the license is due, and the failure to pay the same when due or failure to furnish the statement required by Section 4 of Act Legislature of Alabama approved September 14, 1919, entitled "An Act to Provide for the General Revenue of the State of Alabama," shall subject any company and its agents doing such business without a license as herein provided to punishment as hereinafter provided by the Ordinance.

(See Code of Ala. 1975, § 11-51-120)

**Schedule "AE"—Delivery License: \$120.00 \$75,000 threshold (plus the current license issuance fee)**

The rate and criteria for the delivery license are established in subsection **16-107(a)(1)**.

**Schedule "AF"—Transient Vendor (not Promoter)—Local**

The daily rate for short-term Transient Vendors for no more than three (3) consecutive days is **\$50** per day (plus the current license issuance fee)

The annual rate for a Transient vendor license (Full Year): **\$120.00** (plus the current license issuance fee)

**Schedule "AG"—Temporary Transient Promoters: \*\$350.00 (plus the current license issuance fee) plus**

***For Transient Promoters (See Chapter 16, Article III, § 4 (a) through (h)***

Each transient shall produce a written letter signed by the property owner permitting said transient to park and set up on the owner's property. Property shall be in a properly zoned area and must be approved by the Departments of Planning and/or Land Use Divisions.

**For Temporary Transient Promoters without sponsoring transient vendors**

**A sales tax deposit in the amount of thirty percent (30%) for the estimated retail value of the goods will be left on deposit with the Finance Department (Revenue Division) during the time of the sale. A tax return form indicating the true amount of the sales and taxes due shall be filed within 20 days following the end of the sale.**

See Chapter 16, Article II, § 16-107(4)(a)

**Schedule "A1"---Beer, Wine, Liquor**  
*(Plus the current license issuance fee for each classification)*

<b>State of AL Code</b>		<b>Classification</b>	<b>Amount</b>
	Brewpub	312120	\$350.00
40	Beer, off-premise	445310	\$100.00
50	Beer, on-premise	445315	\$100.00
60	Table wine, on-premise	445320	\$125.00
70	Table wine, off-premise	445325	\$125.00
20	Restaurant retail liquor	722400	\$550.00
10	Lounge retail liquor class I	722410	\$550.00
11	Package store liquor class II	722412	\$550.00
32	Club liquor class II	722411	\$550.00
	Special events liquor (Retail)	722413	\$220.00
	Special retail liquor:	722414	
	30 days or less		\$200.00
	Over 30 days		\$500.00



State of AL Code	Classification	Amount
110	422811 Wholesale table wine and beer	\$375.00
	422810 Wholesale beer	\$375.00
	422812 Wholesale table wine	\$375.00
	422813 Wholesale liquor	\$550.00

Manufacturer	\$500
Food or Beverage Truck	\$250

\*A retail liquor license will **NOT** be issued without the Council's approval to operate the retail restaurant, club, lounge, event center, package store, or any other business requiring an ABC license.

- Schedule "AJ"—Rooming Houses, Boarding Houses  
(Other than Airbnb hosts)

Maximum of nine rooms: \$200.00

All applicants should be referred to the Division of Codes and Standards, Montgomery Fire Department for additional requirements.

Schedule "AK"—Miscellaneous State Regulated Fees

	Code No.	
Waste grease and animal by-products	562110	\$50.00
Truck transportation—Terminal, other	484230	\$300.00
Passenger transportation—Bus terminals	485999	\$300.00
Wired telecommunications carriers (telegraph off.)	517390	\$750.00

Schedule "AL" ---Other Miscellaneous License

	Code	
Armored car services	561613	\$200.00
Amusement parks/centers with vending machines	713120	\$150.00
Gasoline retail	447110	\$300.00
Gold and Silver Buyers	453999	\$500.00

Schedule "AM" (Contractors)

Gross Receipts

More Than	Less Than	In Excess of
\$0	\$300,001	\$300
\$300,000	And above	\$300 plus \$0.50 per \$1,000.00

**Schedule "AN"**

<b>More Than</b>	<b>Less Than</b>	<b>In Excess of</b>
	\$150,001	\$150
\$150,000	And above	\$150 plus \$0.50 per \$1,000.00

**Schedule "BA"**

<b>More Than</b>	<b>Less Than</b>	<b>In Excess of</b>
	\$100,001	\$250
\$100,000	\$150,001	\$250 plus \$2.20 per \$1000
\$250,000	\$250,001	\$580 plus \$1.70 per \$1000
\$500,000	\$1,000,001	\$1,005 plus \$0.75 per \$1000
\$1,000,000	\$2,000,001	\$1,380 plus \$0.55 per \$1000
\$2,000,000	And above	\$1,930 plus \$0.30 per \$1000

Schedule "BC"

More Than	Less Than		Above
	\$250,001	\$400	
\$250,000	\$500,001	\$400 plus \$0.50 per \$1000	\$250,000
\$500,000	\$1,000,001	\$500 plus \$0.40 per \$1000	\$500,000
\$1,000,000	\$3,000,001	\$700 plus \$0.20 per \$1000	\$1,000,000
\$3,000,000.00	And above	\$1,000 plus \$0.15 per \$1000	\$3,000,000

A dealer in lumber and building supplies that sells only at wholesale. A sale at wholesale is a sale of building supplies by the wholesaler to licensed retailers or other wholesalers for resale and does not include a sale by the wholesaler to users or consumers. Wholesale sale includes sales to schools, hospitals, nursing homes, counties, municipalities, states, and contractors for use in their businesses.

Schedule "BE"—Barbershops

Each person operating a barbershop shall pay a license tax in accordance with the number of chairs/stations in each shop as follows:

For the first chair/station (operating or not)	\$55
For each additional chair/station (operating or not) (this includes a manicurist or beautician)	\$30

A license shall be required for each chair/station whether or not such chair/station is in use. Any sale of merchandise within the shop will be licensed according to the merchant retail schedule (Schedule B).

Schedule "BF"—Beauty shops

Each person operating and/or owning a beauty parlor or other place where hairdressing, hair styling, facial treatment, waxing, threading, or manicuring is done shall pay a license tax based upon or determined by the number of persons working as operators therein as follows:

Where only one person works therein as an operator, whether such person be the proprietor or not	\$55
For each additional operator	\$30

\*\*In most cases, the beauty shop is required to have and demonstrate proof of a current regulatory license as well.

\*\*\*Any sale of merchandise within the shop will be licensed according to the merchant retail schedule (Schedule B).

(Ord. No. 87-2007, § 36, 1-2-2008; Ord. No. 55-2008, § 1, 11-4-2008; Ord. No. 10-2009, §§ 2—5, 3-17-2009; Ord. No. 63-2013, § 1, 12-17-2013; Ord. No. 22-2020, 7-21-2020; Ord. No. 36-2021, 9-21-2021)