

2008 CHELSEA BUSINESS LICENSE FEE SCHEDULE

FEE SCHEDULE	CODE	DESCRIPTION	FEE OR CLASS
221	00	Utilities – gas, electric, water, sewage	B
236100	00	Construction – residential construction Developer/Builder	C
236100	01	Construction – residential construction subcontractor	C
236200	00	Construction – non-residential construction Developer/Builder	D
236200	01	Construction – non-residential construction subcontractor	D
237	00	Heavy Construction – construction, heavy const., highway, bridge, street	D
237	01	Heavy Construction - subcontractor	D
238	00	Specialty Trade Contractors – construction, all special trades	\$100
311	00	Food mfg	P
312	00	Beverage & Tobacco mfg	P
313	00	Textile Mills	P
314	00	Textile Products Mills	P
315	00	Apparel Knitting Mills	P
316	00	Leather and Hide Tanning and Finishing	P
321	00	Wood Products Manufacturing	P
322	00	Paper mfg	P
323	00	Printing	P
324	00	Petroleum and coal mfg	P
325	00	Basic Chemical mfg	P
326	00	Plastic & rubber mfg	P
327	00	Nonmetallic mineral product mfg	P
331	00	Primary metal mfg	P
332	00	Fabricated Metal Product Manufacturing	P
333	00	Industrial Machinery Manufacturing	P
334	00	Computer & electronic product mfg	P
335	00	Electrical Equip Appliance Component Manufacturing	P
336	00	Transportation Equipment Manufacturing	P
337	00	Furniture Related Product Manufacturing	P
339	00	Miscellaneous mfg	P
421	00	Wholesale trade - motor vehicle & parts & furniture, machinery, equip	\$100
422100	00	Wholesale trade – non-durable, paper, apparel grocery, dairy farm, beverages	\$100
422200	00	Wholesale trade – wholesale gasoline distributor	\$200
422300	00	Wholesale trade – wholesale beer & wine	\$200

2008 CHELSEA BUSINESS LICENSE FEE SCHEDULE

441	00	Motor vehicle tire, parts and accessories	A
441100	00	New/Used Car Dealerships	A
442	00	Furniture	A
443	00	Electronic & appliance store	A
444	00	Building materials	A
445100	00	Food & beverage stores	A
445200	00	Package Stores	G
446	00	Health and personal care stores	A
447100	00	Gasoline Retail	A
447200	00	Gasoline Pumps	Q
448	00	Clothing and accessories Stores	A
451	00	Sporting Goods & Hobbies	A
452	00	General merchandise stores	A
453100	00	Miscellaneous store retailers – florist, pet, art, MH dealer, novelty, tobacco	A
453200	00	Miscellaneous store retailers – retail fireworks	J
454100	00	Non-store retailers – vending machine operators, direct selling, mail order	\$100
454200	00	Non-Store Retailer – peddlers license / local peddler	\$50
454300	00	Non-Store Retailer – yard sale permit	\$0
481	00	Air transportation	A
482	00	Rail transportation	11-51-124
483	00	Water transportation	A
484100	00	Truck transportation – local, long-distance, freight, moving & storing	\$200
484200	00	Truck transportation – terminal - state regulated	\$25
484300	00	Transportation – other support activity, packing & crating	\$200
485100	00	Passenger transportation – charter and other vehicle transit services	\$100
485200	00	Passenger transportation – bus terminals state regulated	\$25
485300	00	Passenger transportation – taxi cabs, limousine service	K
487	00	Sightseeing	\$100
492	00	Couriers	\$100
493	00	Warehousing and storage	\$200
511100	00	Publishing industries except internet	A
511200	00	Software publishing	A
512	00	Motion pictures	A
515	00	Broadcasting	A
517100	00	Telecommunications – telephone local	L
517200	00	Telecommunications – telephone long distance	L
517300	00	Telecommunications – cellular and other wireless, paging	A
517400	00	Telecommunications – resellers of service	A

2008 CHELSEA BUSINESS LICENSE FEE SCHEDULE

517500	00	Satellite Telecommunications	A
517600	00	Cable & other distribution	A
517700	00	Other telecommunications	A
519100	00	Internet Service Providers	A
519200	00	Information Services	A
522100	00	Bank Main Office – not branch location or ATM	M
522200	00	Bank Branch or ATM – not main office of bank	M
522300	00	Savings and Loans – not branch location or ATM	M
522400	00	S&L Branch or ATM – not main office of S&L	M
522500	00	Pawn Shop	A
522600	00	Credit services	\$100
523	00	Securities, commodity	\$100
524100	00	Insurance Company and/or its agents – casualty, fire, and/or marine premiums	N
524200	00	Insurance Company and/or its agents – health, allied and all other premiums	N
524300	00	Agent Office – adm. of third parties, pension funds, annuities, etc	\$100
525	00	Funds, trusts, other financial agencies	\$100
531100	00	Real estate, lessors of – <u>each</u> residential unit	\$50
531200	00	Real estate, lessors of – <u>each</u> non-residential unit	\$100
531300	00	Real estate, lessors of – <u>each</u> self-storage units	\$5
531400	00	Real estate, lessors of – <u>each</u> mobile home lot	\$5
531500	00	Real estate – offices, agents, brokers	\$100
532100	00	Rental and leasing – auto, truck, trailer, RV, all tangible property,	\$100
532200	00	Rental consumer electronics and appliances	A
532300	00	Rental and leasing – rental centers, all tangible property	A
532400	00	Rental and leasing commercial/industrial - equipment machinery	A
532500	00	Rental of uniforms – uniform rentals	\$100
541150	00	Attorney/Lawyer Firms	H
541100	00	Accountant/CPAs	H
541200	00	Architect	H
541550	00	Physician	H
541300	00	Dentist	H
541250	00	Chiropractor	H
541500	00	Optometrist	H
541350	00	Engineer	H
541400	00	Management Companies	H
541450	00	Management, Scientific and Technical Consulting	H
541600	00	Surveyor	H

2008 CHELSEA BUSINESS LICENSE FEE SCHEDULE

541750	00	Computer Programmer	H
541850	00	Photographer	H
541650	00	Veterinarian	H
541700	00	Professional Services Not Elsewhere Classified	H
541800	00	Design Services – interior, graphic, industrial and other	H
551	00	Direct Mail Advertising	\$250
561100	00	Employment services	\$100
561200	00	Administrative services	\$100
561300	00	Travel agencies	\$100
561400	00	Investigation/security services	\$100
561500	00	Exterminating services	\$100
561600	00	Janitorial services	\$100
561700	00	Landscaping Services	\$100
562100	00	Waste management-companies, trucks, and other	\$100
562200	00	Waste Treatment	A
562300	00	Waste management – septic tanks installation and servicing, portable toilets	\$100
611	00	Educational services	\$100
621100	00	HMO	A
621200	00	Outpatient Care Centers	A
621300	00	Medical/diagnostic – medical labs, diagnostic imaging	\$100
621400	00	Ambulance	\$100
622	00	Hospitals	A
623100	00	Nursing care – residential care facility, day care, assisted living	\$100
623200	00	Nursing Home – care for elderly and continuing care facilities	\$350
623300	00	Residential Care Facilities – child group homes, halfway house, boot camp	\$350
624100	00	Social assistance-shelters, vocational, abuse, emergency	\$0
624200	00	Social assistance – food, housing, emergency services	\$0
624300	00	Social assistance – vocation, rehabilitation services	\$0
624400	00	Social assistance – day care services	\$0
624500	00	Social assistance – in-home day care	\$0
711100	00	Arts	A
711200	00	Special Events	\$150
712	00	Museums	A
713100	00	Amusement- arcades (see also schedule 910)	\$50
713200	00	Amusement – amusement & theme parks	A
713300	00	Amusement – golf courses, fitness, sports, and bowling centers	A
713400	00	Amusement – fireworks displays	J
721100	00	Accommodations – hotels, motels and similar facilities	\$500
721200	00	Accommodations – bed and breakfast inns and services	\$300

2008 CHELSEA BUSINESS LICENSE FEE SCHEDULE

721300	00	Accommodations – trailer parks, RV parks, and travel parks	\$100
721400	00	Accommodations – rooming houses and boarding houses	\$50
722100	00	Restaurant – full service restaurant facility (see also schedule G)	A
722200	00	Restaurant – limited service, cafeterias, snack bars	A
722300	00	Caterers	\$100
722400	00	Drinking Establishment – club, lounge, bar or other (see also schedule G)	A
811100	00	Repairs and maintenance-- auto, paint/body, carwash	I
811200	00	Repairs and maintenance – all electronic equipment, computer, phone	I
811300	00	Repairs and maintenance – commercial and industrial machinery	I
811400	00	Repairs and maintenance – appliances, home & garden equip't	I
812100	00	Personal Services	I
812200	00	Fortune Teller or Clairvoyant	\$500
812300	00	Death Care Services	A
812400	00	Dry cleaning and Laundry – dry cleaning and laundry (except coin-op)	A
812500	00	Laundry – (coin-operated)	\$100
812600	00	Linen-Towel Service	\$100
812700	00	Other Personal Services	\$100
910100	00	Category for number of – vending machines for all types vending	\$25 each
910200	00	Category for number of pool tables and/or billiard –	\$50 each
910300	00	Category for number of – each amusement devices and /or games	\$50 each
910400	00	Category for number of – each tow trucks, wreckers	F
999100	00	Unclassified miscellaneous business services not elsewhere classified	A
999200	00	Unclassified miscellaneous personal services not elsewhere classified	A
999999	00	Delivery	\$100
999050	00	Alcohol/Beer – off premise	\$50
999040	00	Alcohol/Beer – on premise	\$75
999060	00	Alcohol/Table Wine – off premise	\$75
999040	01	Alcohol/Table Wine – on premise	\$75
999020	00	Alcohol/Liquor/Package Store – off premise	\$250
999020	01	Alcohol/Liquor – Restaurant on premise	\$250

Rate Schedule "A"

Gross Receipts

<u>MORE THAN</u>	<u>but</u>	<u>LESS THAN</u>	<u>AMOUNT</u>
<u>0</u>		<u>\$50,000.00</u>	<u>\$ 25.00</u>
<u>50,001</u>		<u>\$100,000.00</u>	<u>\$ 50.00</u>
<u>\$100,000.01</u>		<u>\$200,000.00</u>	<u>\$100.00</u>
<u>\$200,000.01</u>		<u>\$1,000,000.00</u>	<u>\$200.00</u>
<u>\$1,000,000.01</u>		<u>\$2,000,000.00</u>	<u>\$300.00</u>

2008 CHELSEA BUSINESS LICENSE FEE SCHEDULE

<u>\$2,000,000.01</u>	<u>\$5,000,000.00</u>	<u>\$500.00</u>
<u>\$5,000,000.01</u>	<u>\$10,000,000.00</u>	<u>\$1000.00</u>
<u>Over \$10,000,000.00</u>		<u>\$500.00 + 1/100 of 1% Revenue</u> <u>(\$0.10 per thousand in excess of \$10,000,000.00)</u>

Rate Schedule "B"

Electric, Gas, Cable and other Utilities

For selling or distributing electrical current, natural gas, cable television, or for other public utilities which are not otherwise licensed, an amount equal to three percent (3) of the gross receipts of the business transacted in the city for the previous year.

Rate Schedule "C"

Residential Construction

<u>Residential</u>	<u>Developer/Builder</u>	<u>\$200.00</u>
	<u>Sub-Contractor</u>	<u>\$100.00</u>

Rate Schedule "D"

Non Residential Construction

<u>Non-Residential</u>	<u>Developer/Builder</u>	<u>\$300.00</u>
	<u>Sub-Contractor</u>	<u>\$150.00</u>

Rate Schedule "E"

Merchandise Delivery

<u>Merchant delivery license within Chelsea</u>	<u>\$100.00</u>
---	-----------------

Rate Schedule "F"

Tow Truck, & Wreckers

<u>Vehicle up to 1 ton (GVW) each</u>	<u>\$50.00</u>
<u>Vehicle over 1 ton (GVW) each</u>	<u>\$100.00</u>

2008 CHELSEA BUSINESS LICENSE FEE SCHEDULE

Rate Schedule "G"

Beer, Wine, & Liquor

<u>Alcohol/Beer – off premise - 050</u>	<u>\$50.00</u>
<u>Alcohol/Beer – on premise - 040</u>	<u>\$75.00</u>
<u>Alcohol/Table Wine – off premise - 060</u>	<u>\$75.00</u>
<u>Alcohol/Table Wine – on premise - 040</u>	<u>\$75.00</u>
<u>Alcohol/Liquor/Package Store – off premise</u>	<u>\$250.00</u>
<u>Alcohol/Liquor – Restaurant on premise - 020</u>	<u>\$250.00</u>
<u>Alcohol Special Event</u>	<u>\$150.00 first day \$100.00 each addl. day</u>

Requirements: Must comply with requirements pursuant to application for license with the Alcoholic Beverage Control Board.

Rate Schedule "H"

Professionals

<u>54110 thru 541650</u> <u>Accountants/CPA's - Attorney/Lawyers -</u> <u>Architect - Chiropractor-</u> <u>Dentist - Engineer</u> <u>Management Companies -</u> <u>Management Consulting Companies -</u> <u>Optometrist - Physician - Surveyor -</u> <u>Veterinarian - Other Professional Services</u>	<u>\$200.00</u>
<u>541750 thru 541850</u> <u>Computer Programmer - Design Services -</u> <u>Photographer</u>	<u>\$100.00</u>

Rate Schedule "I"

Other Services

<u>Repair & Maintenance (all types)</u>	<u>\$100.00</u>
<u>Personal Services (hair, skin, barber, beautician, diet, nails, tanning)</u>	<u>\$100.00</u>
<u>Unclassified misc. other services not listed</u>	<u>\$100.00</u>

2008 CHELSEA BUSINESS LICENSE FEE SCHEDULE

Rate Schedule “J”

Fireworks

<u>Fireworks, Retail</u>	<u>\$250.00</u>
<u>Fireworks, Wholesale</u>	<u>\$250.00</u>

*Requirements: All provisions of Title 8, Section 17, 210 through 226 of the 1975 Code of Alabama must be complied with; and all necessary permits must be exhibited to the City Clerk prior to obtaining license. *

Rate Schedule “K”

Taxi Cabs & Limousines

<u>Taxi Cab or Limousine</u>	<u>\$75.00 per vehicle</u>
<u>Taxi Cab/Limousine Driver</u>	<u>\$20.00 per driver</u>

*Requirements: Background checks, permit from City Clerk’s office, liability insurance (\$1 M) *

Rate Schedule “L”

Telephones & Telecommunications

Annual license for exchange of \$150.00 based on population of more than 3,000 inhabitants and not exceeding 4,000 inhabitants within the limits of the city, according to the most recent federal decennial census.

Annual license for long distance of \$38.00 based on population of more than 3,000 inhabitants and not exceeding 4,000 inhabitants living within the limits of the city, according to the most recent federal decennial census.

Rate Schedule “M”

Capital, Surplus, or Undivided Profits
(Banks, Savings & Loan Associations, Etc.)

<u>Bank ATM Location</u> 522200		<u>\$10.00</u>
<u>Bank Branch Locations</u> 522200		<u>\$10.00</u>
<u>Bank Main Office Facility</u>	522100	<u>\$125.00</u>
<u>Savings & Loan ATM Location</u>	522400	<u>\$10.00</u>
<u>Savings & Loan Branch Location</u> 522400		<u>\$10.00</u>
<u>Savings & Loan Main Office Facility</u>	522300	<u>\$125.00</u>

2008 CHELSEA BUSINESS LICENSE FEE SCHEDULE

Rate Schedule “N”

Insurance

Insurance A: For doing business in the City of Chelsea, Alabama during the Year 2008 and each successive year, until amended or repealed, except as here in after provided, by agents or otherwise, each fire or marine insurance company shall pay as a privilege license or tax, four percent (4%) of the gross premiums, less return premiums, on property located in said City on policies issued during the preceding year, provided that such percentage shall not exceed \$4.00 on each hundred dollars and major fraction thereof, such gross premiums, and no deduction of credit of any kind shall be allowed or made on account or because of reinsurance by said company in a company not authorized to do business in said City; provided that any company which has not done business in said City for the preceding year shall pay as a privilege license or license tax for the year, subject to adjustment at the end of the year, on the basis of percentages above mentioned on account of the gross premiums on policies issued during the year in property located in said City, less return premiums the sum of \$10.00; provided, such percentage shall not exceed 4% of the gross premiums, less return premiums.

Insurance B: Insurance Company other than Fire or Marine, each insurance company other than fire or marine company, doing business in the City of Chelsea, Alabama shall pay as a privilege license for doing business in said City, the sum of \$10.00 and \$1.00 on each hundred dollars or major fraction thereof of the gross premiums, less the premiums returned by cancellation, received by it on policies issued during the preceded year to citizens residing within said municipality.

Rate Schedule “P”

Manufacturers GR

Manufacturers: Manufacturers of a product within said City shall pay a license based on their gross-sales at the following rates:

<u>Annual gross sales of \$100,000.00 or under</u>	<u>\$250.00</u>
<u>Annual gross sales in excess of \$100,000.00</u>	<u>\$250.00 (plus .50 cents per thousand of all receipts in excess of \$100,000.00 having a maximum of \$3,000.000.00</u>

Rate Schedule “Q”

Gasoline Pumps

<u>For each octane grade offered per nozzle, the rate set forth shall be:</u>	<u>\$5.00 per nozzle</u>
---	--------------------------