

EXHIBIT A

License Classifications and Fee Schedule of the City of Troy

As Adopted by Ordinance 282

Section 1. Penalties and Interest.

(a) All licenses not paid within thirty (30) days from the date they fall due shall be increased by fifteen (15) percent for the first thirty (30) days they shall be delinquent, or fraction thereof, and shall be measured by an additional fifteen (15) percent for a delinquency of sixty (60) or more days, but this provision shall not be deemed to authorize the delay of thirty (30) days in the payment of the license due, which may be enforced at once.

(b) In the case of persons who began business on or after the first day of the calendar year, the license 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.

(c) All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one (1) percent per month.

*****PER CITY OF TROY ORDINANCE*****

LOCAL CONTRACTOR PERMITS ARE \$75

AND

NON-LOCAL PERMITS ARE \$150

Section 2. NAICS Classifications & Fees (All)

SECTOR	SUB-SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	State Regulated (Code of Alabama 1975 Section)	TROY CODE	TROY DESCRIPTION	RATE
111	000	Crop Production	Agriculture, farming, nursery, fruit, growers	11-51-105		MISCELLANEOUS (not otherwise provided for)	\$100.00
111	010	Crop Production	Agriculture, farming, nursery, fruit, growers	11-51-105	48	COTTON BUYER	\$100.00
111	012	Crop Production	Agriculture, farming, nursery, fruit, growers	11-51-105	50	COTTON SEED BUYER	\$100.00
112	000	Animal Production	Animal, dairy, cattle, ranching, sheep, chicken	11-51-105		MISCELLANEOUS (not otherwise provided for)	\$100.00
112	010	Animal Production	Animal, dairy, cattle, ranching, sheep, chicken	11-51-105	40	CATTLE AND/OR LIVESTOCK DEALER	\$100.00
112	020	Animal Production	Animal, dairy, cattle, ranching, sheep, chicken	11-51-105	41	CHICKEN AND EGG DEALER	\$75.00
112	021	Animal Production	Animal, dairy, cattle, ranching, sheep, chicken	11-51-105	90	HATCHERY	\$50.00
113	000	Forestry and Logging	Forestry, logging, timber			MISCELLANEOUS (not otherwise provided for)	\$100.00
114	000	Fishing, Hunting, and Trapping	Fishing, hunting, supplies and equipment			MISCELLANEOUS (not otherwise provided for)	\$50.00
114	010	Fishing, Hunting, and Trapping	Fishing, hunting, supplies and equipment		201	WORM FARM	\$50.00
115	000	Support for Agriculture and Forestry	Cotton ginning, farm management, post-harvest activities			MISCELLANEOUS (not otherwise provided for)	\$150.00
115	010	Support for Agriculture and Forestry	Cotton ginning, farm management, post-harvest activities	11-51-105	49	COTTON GIN	\$150.00
211	000	Oil and Gas Extraction	Oil, gas, extraction, natural gas, crude	Section 40-200-2 C		MISCELLANEOUS (not otherwise provided for) (State Regulated See Section 40-200-2 C)	\$100.00 where not state regulated.
212	000	Mining (except Oil and Gas)	Mining activities			MISCELLANEOUS (not otherwise provided for)	\$100.00 where not state regulated.
213	000	Support for Mining Activities	Support activities for oil and gas wells			MISCELLANEOUS (not otherwise provided for)	\$100.00 where not state regulated.
221	000	Utilities	Utilities, gas, electric, water, sewage, steam	Section 11-51-129		MISCELLANEOUS (not otherwise provided for) (State Regulated 11-51-129)	NOT USED IN THIS CHAPTER
236	000	Building, Developing and General Contracting	Construction, building, general residential, subdivisions			MISCELLANEOUS (not otherwise provided for) - Local (Each person engaged in the city in the business of contractor, house builder, or doing heating installation, weather stripping, roofing, painting, pipe fitting, plastering, masonry, plumbing or light work of any kind other than electrical by contract with the owner or lessee or a general contractor as distinguished from doing it for wages, shall pay a license tax to the city and a license tax is hereby levied and fixed in the amount of \$75.00. In addition each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
236	010	Building, Developing and General Contracting	Construction, building, general residential, subdivisions		47	CONTRACTOR - GENERAL CONTRACTORS (LOCAL) (Each person engaged in the city in the business of contractor, house builder, or doing heating installation, weather stripping, roofing, painting, pipe fitting, plastering, masonry, plumbing or light work of any kind other than electrical by contract with the owner or lessee or a general contractor as distinguished from doing it for wages, shall pay a license tax to the city and a license tax is hereby levied and fixed in the amount of \$75.00. In addition each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
236	011	Building, Developing and General Contracting	Construction, building, general residential, subdivisions		47B	CONTRACTOR - GENERAL CONTRACTORS/SPECIALTY TRADE (ITINERANT NOT LOCAL) (Each person engaged in the city in the business of contractor, house builder, or doing heating installation, weather stripping, roofing, painting, pipe fitting, plastering, masonry, plumbing or light work of any kind other than electrical by contract with the owner or lessee or a general contractor as distinguished from doing it for wages, shall pay a license tax to the city and a license tax is hereby levied and fixed in the amount of \$75.00. In addition each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$150.00
236	020	Building, Developing and General Contracting	Construction, building, general residential, subdivisions		7.1	ALARM SYSTEM (Each person engaged in the city in the business of contractor, house builder, or doing heating installation, weather stripping, roofing, painting, pipe fitting, plastering, masonry, plumbing or light work of any kind other than electrical by contract with the owner or lessee or a general contractor as distinguished from doing it for wages, shall pay a license tax to the city and a license tax is hereby levied and fixed in the amount of \$75.00. In addition each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
237	000	Heavy Construction	Construction, heavy construction, highway, bridge street			MISCELLANEOUS (not otherwise provided for) - Local (Each person engaged in the city in the business of contractor, house builder, or doing heating installation, weather stripping, roofing, painting, pipe fitting, plastering, masonry, plumbing or light work of any kind other than electrical by contract with the owner or lessee or a general contractor as distinguished from doing it for wages, shall pay a license tax to the city and a license tax is hereby levied and fixed in the amount of \$75.00. In addition each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
237	010	Heavy Construction	Construction, heavy construction, highway, bridge street		47D	CONTRACTORS - HEAVY CONSTRUCTION, HIGHWAY, BRIDGE, STREET, WATER, SEWER, ETC (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
237	020	Heavy Construction	Construction, heavy construction, highway, bridge street		63	CONTRACTORS - EXCAVATION & SITE DEVELOPMENT	\$75.00
237	021	Heavy Construction	Construction, heavy construction, highway, bridge street		63	DIRT MOVING & GRADING	\$75.00
238	000	Special Trade Contractors	Construction, all special trades			MISCELLANEOUS - Local (Each person engaged in the city in the business of contractor, house builder, or doing heating installation, weather stripping, roofing, painting, pipe fitting, plastering, masonry, plumbing or light work of any kind other than electrical by contract with the owner or lessee or a general contractor as distinguished from doing it for wages, shall pay a license tax to the city and a license tax is hereby levied and fixed in the amount of \$75.00. In addition each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	001	Special Trade Contractors	Construction, all special trades		47B	CONTRACTORS - SPECIALTY TRADE - ITINERANT NOT LOCAL (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$150.00
238	010	Special Trade Contractors	Construction, all special trades		66.2	CONTRACTORS - ELECTRICAL - LOCAL (Each person engaged in the city in the business of electrical contractor shall pay a license tax to the city in the amount of \$75.00, except that electrical contractors having no place of business in the city or its police jurisdiction shall pay to the city a license tax of \$150.00, and except that those persons engaged in repair of electrical appliances only shall pay to the city a license tax of \$50.00; provided, however, that no license shall be issued to any person as an electrical contractor or for the business of engaging in the repair of electrical appliances, except upon proof that such licensee is covered by a policy of public liability insurance issued by an insurance company authorized to do business in this state with policy limits as prescribed in section 5-25. In addition each electrical contractor, other than one engaged in the repair of electrical appliances only, who does any of such work by contract with the owner or lessee of the premises on which such work is done shall pay a license tax for each such contract at the time and in the amount of the additional tax prescribed by item 47, Contractor, hereof.) (see also Section 5-20 et seq)	\$75.00
238	011	Special Trade Contractors	Construction, all special trades		66.3	CONTRACTORS - ELECTRICAL - ITINERANT NOT LOCAL (Each person engaged in the city in the business of electrical contractor shall pay a license tax to the city in the amount of \$75.00, except that electrical contractors having no place of business in the city or its police jurisdiction shall pay to the city a license tax of \$150.00, and except that those persons engaged in repair of electrical appliances only shall pay to the city a license tax of \$50.00; provided, however, that no license shall be issued to any person as an electrical contractor or for the business of engaging in the repair of electrical appliances except upon proof that such licensee is covered by a policy of public liability insurance issued by an insurance company authorized to do business in this state with policy limits as prescribed in section 5-25. In addition each electrical contractor, other than one engaged in the repair of electrical appliances only, who does any of such work by contract with the owner or lessee of the premises on which such work is done shall pay a license tax for each such contract at the time and in the amount of the additional tax prescribed by item 47, Contractor, hereof.) (See also Section 5-20 et seq)	\$150.00
238	020	Special Trade Contractors	Construction, all special trades		47A	CONTRACTORS - PLUMBING (For other regulations, permits, and fees see also Section 5-50 et seq)	\$75.00
238	030	Special Trade Contractors	Construction, all special trades		92	CONTRACTORS - HEATING & AIR CONDITIONING (HVAC) (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00

Section 2. NAICS Classifications & Fees (All)

SECTOR	SUB-SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	State Regulated (Code of Alabama 1975 Section)	TROY CODE	TROY DESCRIPTION	RATE
238	040	Special Trade Contractors	Construction, all special trades		47J	CONTRACTOR - DRYWALL, ACOUSTICAL & INSULATION (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	041	Special Trade Contractors	Construction, all special trades		47E	CONTRACTORS - BUILDING EQUIPMENT & MECHANICAL INSTALL (Each person engaged in the city in the business of electrical contractor shall pay a license tax to the city in the amount of \$75.00, except that electrical contractors having no place of business in the city or its police jurisdiction shall pay to the city a license tax of \$150.00, and except that those persons engaged in repair of electrical appliances only shall pay to the city a license tax of \$50.00; provided, however, that no license shall be issued to any person as an electrical contractor or for the business of engaging in the repair of electrical appliances except upon proof that such licensee is covered by a policy of public liability insurance issued by an insurance company authorized to do business in this state with policy limits as prescribed in section 5-25. In addition each electrical contractor, other than one engaged in the repair of electrical appliances only, who does any of such work by contract with the owner or lessee of the premises on which such work is done shall pay a license tax for each such contract at the time and in the amount of the additional tax prescribed by item 47, Contractor, hereof. (see also Section 5-20 et	\$75.00
238	042	Special Trade Contractors	Construction, all special trades		47G	CONTRACTORS - CARPENTRY (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	043	Special Trade Contractors	Construction, all special trades		47I	CONTRACTORS - ROOFING, SIDING & SHEET METAL (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	044	Special Trade Contractors	Construction, all special trades		95	HOUSE MOVERS (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$150.00
238	045	Special Trade Contractors	Construction, all special trades		96	HOUSE WRECKING - This annual privilege license shall not be required for any contractor otherwise licensed under this code. (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$50.00
238	050	Special Trade Contractors	Construction, all special trades		47F	CONTRACTORS - CONCRETE CONTRACTORS (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	051	Special Trade Contractors	Construction, all special trades		72	CONTRACTORS - FENCE - CHAIN LINK, WOOD, IRON, ETC. (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	060	Special Trade Contractors	Construction, all special trades			CONTRACTORS - GLASS & GLAZING (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	061	Special Trade Contractors	Construction, all special trades		47H	CONTRACTORS - MASONRY & STONE (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	062	Special Trade Contractors	Construction, all special trades		178	CONTRACTORS - SIGN (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	063	Special Trade Contractors	Construction, all special trades			CONTRACTORS - SPECIALTY TRADE NON-GENERAL/NON-HEAVY (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	064	Special Trade Contractors	Construction, all special trades			CONTRACTORS - STRUCTURAL STEEL ERECTION (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	066	Special Trade Contractors	Construction, all special trades		96	WRECKING & DEMOLITION (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$50.00
238	070	Special Trade Contractors	Construction, all special trades		47L	CONTRACTORS - FLOOR COVERINGS (all types)	\$75.00
238	071	Special Trade Contractors	Construction, all special trades		47K	CONTRACTORS - PAINTING & WALL COVERING	\$75.00
238	072	Special Trade Contractors	Construction, all special trades		169	SANDBLASTING (Where principal business)	\$50.00
238	080	Special Trade Contractors	Construction, all special trades	2-28-2	192A	TREE SURGERY - Local (Including the trimming and removal and cutting down of trees within the city and its police jurisdiction and for the removal of limbs, stumps, and debris, of all natures caused by the trimming or cutting down of trees) Must have State License	\$50.00
238	082	Special Trade Contractors	Construction, all special trades	2-28-2	192B	TREE SURGERY - Transient (Including the trimming and removal and cutting down of trees within the city and its police jurisdiction and for the removal of limbs, stumps, and debris, of all natures caused by the trimming or cutting down of trees) Must have State License	\$100.00
238	083	Special Trade Contractors	Construction, all special trades	2-28-2	108	LANDSCAPING (Each person engaged in the business of designing, planting lawns or shrubbery, or any other type of landscaping) State license required.	\$150.00
311	000	Food Manufacturing	Food manufacturing, animal, grain, fruit, dairy, meat, seafood		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
311	010	Food Manufacturing	Food manufacturing, animal, grain, fruit, dairy, meat, seafood		1	ABATTOIR	\$50.00
312	000	Beverage and Tobacco Products Manufacturing	Beverage manufacturing, soft drink, bottled water, breweries, ice		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00

Section 2. NAICS Classifications & Fees (All)

SECTOR	SUB-SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	State Regulated (Code of Alabama 1975 Section)	TROY CODE	TROY DESCRIPTION	RATE
312	010	Beverage and Tobacco Products Manufacturing	Beverage manufacturing, soft drink, bottled water, breweries, ice		42.1B	CIGARETTES (See also section 6-60 et seq.) Wholesale Dealer / Manufacturer	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
313	000	Textile Mills	Mills, textile, fabric, yarn, carpet, canvas, rope, twine		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
313	010	Textile Mills	Mills, textile, fabric, yarn, carpet, canvas, rope, twine		49	COTTON GIN	\$150.00
314	000	Textile Product Mills	Other mill operations not covered in 313		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
315	000	Apparel Manufacturing	Apparel manufacturing, hosiery, men, women, children, lingerie		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
316	000	Leather and Allied Product Manufacturing	Leather manufacturing, shoes, luggage, handbag related products		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
321	000	Wood Products Manufacturing	Wood products, sawmills, wood, preservation, veneer, trusses, millwork		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
321	010	Wood Products Manufacturing	Wood products, sawmills, wood, preservation, veneer, trusses, millwork		118	LUMBER PROCESSOR	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
321	011	Wood Products Manufacturing	Wood products, sawmills, wood, preservation, veneer, trusses, millwork		170	SAW MILL AND/OR PLANING MILL	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
322	000	Paper Manufacturing	Paper manufacturing, pulp, paper, converted products		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
323	000	Printing and Related Support Activities	Printing, lithographic, screen, quick, digital, books handbills		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
323	000	Printing and Related Support Activities	Printing, lithographic, screen, quick, digital, books handbills		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
323	010	Printing and Related Support Activities	Printing, lithographic, screen, quick, digital, books handbills		153	PRINTER (Job Printing)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
324	000	Petroleum and Coal Products Manufacturing	Petroleum manufacturing, asphalt, roofing, paving, grease		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
324	010	Petroleum and Coal Products Manufacturing	Petroleum manufacturing, asphalt, roofing, paving, grease		45	COAL DEALER	\$50.00
325	000	Chemical Manufacturing	Chemical manufacturing, wood, fertilizer, pesticide, paint, soap, other		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
326	000	Plastics and Rubber Product Manufacturing	Plastic and tire manufacturing, pipe, hoses, belts, bottle, sheet, foam		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
327	000	Nonmetallic Mineral Product Manufacturing	Nonmetallic manufacturing, clay, glass, cement, lime, gypsum, other		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
327	010	Nonmetallic Mineral Product Manufacturing	Nonmetallic manufacturing, clay, glass, cement, lime, gypsum, other		46.1A	CONCRETE, READY MIX (Without general contractor's license)	\$150.00
327	011	Nonmetallic Mineral Product Manufacturing	Nonmetallic manufacturing, clay, glass, cement, lime, gypsum, other		46.1B	CONCRETE, READY MIX (With general contractor's license)	\$75.00
327	020	Nonmetallic Mineral Product Manufacturing	Nonmetallic manufacturing, clay, glass, cement, lime, gypsum, other		129	MONUMENT OR MARBLE YARD	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
331	000	Primary Metal Manufacturing	Metal manufacturing, iron, steel, aluminum, copper, other nonferrous		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
332	000	Fabricated Metal Production	Fabricated metal, cutlery, structural, ornamental, wire, machine shops		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
332	010	Fabricated Metal Production	Fabricated metal, cutlery, structural, ornamental, wire, machine shops		119	MACHINE SHOP AND/OR TIN SHOP AND SHEET METAL WORKS - LOCAL (For transient, see Agent)	\$100.00
332	011	Fabricated Metal Production	Fabricated metal, cutlery, structural, ornamental, wire, machine shops		119	MACHINE SHOP AND/OR TIN SHOP AND SHEET METAL WORKS - LOCAL (When in connection with other business)(For transient, see Agent)	\$50.00

Section 2. NAICS Classifications & Fees (All)

SECTOR	SUB-SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	State Regulated (Code of Alabama 1975 Section)	TROY CODE	TROY DESCRIPTION	RATE
333	000	Machinery Manufacturing	Machinery manufacturing, arm, HVAC, office, industrial, engine, other		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
334	000	Computer and Electronic Product Manufacturing	Computers and electronics, peripherals, audio, video, circuit boards		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
335	000	Electrical Equipment Appliance Component Manufacturing	Electrical equipment, lighting, small appliance, battery, other		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
336	000	Transportation Equipment Manufacturing	Transportation manufacturing, auto, truck, trailer, motor home, ship, boat, motorcycle		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
337	000	Furniture and Related Products Manufacturing	Furniture manufacturing, cabinets, office furniture, beds, kitchen		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
339	000	Misc. Manufacturing	Misc. manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
339	010	Misc. Manufacturing	Misc. manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other		178	CONTRACTORS - SIGN (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
339	020	Misc. Manufacturing	Misc. manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other		130	MONUMENTS (Agents selling or erecting same)	\$50.00
421	000	Wholesale Trade, Durable Goods	Wholesale trade-durable, motor vehicle, home, furniture, machinery, equipment		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
422	000	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
422	010	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage		15A	BAKERY (Wholesale / Manufacturer)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
422	011	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage		15C	BAKERY (Transient or itinerant bakers, dealers, or distributors of bakery products, doing intrastate business)	\$100.00
422	020	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage	28-3-194	21A	BEER (For Tax see Chapter 3) License is Annually only, in addition to retail merchant license. - Wholesale malt or brewed beverages	\$250.00
422	021	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage		116	LIQUOR DEALER	\$125.00
422	022	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage	28-3-194 & 28-7-13	180.2	TABLE WINE - Wholesale (Annual only (In addition to wholesale malt or brewed beverages) each wholesaler, distributor and/or jobber of table wine defined as wine containing not more than fourteen (14) percent alcohol by volume. In addition to the annual privilege or license tax now or hereafter levied on each wholesaler, distributor, and/or jobber, there is levied a license tax equal to five (5) percent of the total wholesale cost for all table wines sold in the city during each month; the payment of such additional license tax is to be made on or before the fifteenth day of each month next succeeding the month during which sales are made, and if not paid by said date; there shall be added to said amount a penalty of fifteen (15) percent thereof. Payment of such additional license tax is to be accompanied by a certified statement showing all sales made within the corporate limits, to whom and when made and the amount of sales by volume and value.	\$275.00
422	030	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage		26	BOTTLED SOFT DRINKS (Wholesale dealer in, unless carried in connection with bottling plant upon which a license is paid)	\$50.00
422	031	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage		101	ICE DEALER	\$50.00
422	040	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage		75B	FLORIST - Wholesale	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
422	050	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage	11-51-129	84A	GASOLINE, OTHER MOTOR FUEL. Dealers in gasoline, oils or gasoline products and their agents. WHOLESALE - (In addition to the tax levied in Section 3 of this Schedule)	\$125.00
422	060	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage		137A	NURSERY (Wholesale)	\$150.00
422	070	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage		154	PRODUCE	Gross less than \$200,000 = \$100.00 Gross is between \$200,000 and \$400,000 = \$150.00 Gross is \$400,000 or more = \$150.00 plus \$10.00 per \$100,000 or fraction thereof
441	000	Motor Vehicle and Parts Dealer	Motor Vehicles, automobiles, motorcycles, boats, parts, accessories		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
441	010	Motor Vehicle and Parts Dealer	Motor Vehicles, automobiles, motorcycles, boats, parts, accessories		13E	AUTOMOBILE, TRUCK, TRACTOR, AND MOBILE HOME (Dealers in both new and/or used automobiles and/or mobile homes)	Gross less than \$200,000 = \$100.00 Gross is between \$200,000 and \$400,000 = \$150.00 Gross is \$400,000 or more = \$150.00 plus \$10.00 per \$100,000 or fraction thereof
441	020	Motor Vehicle and Parts Dealer	Motor Vehicles, automobiles, motorcycles, boats, parts, accessories		132	MOTORCYCLES, MOTOR SCOOTERS, ATVS, GOLF CARTS	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
442	000	Furniture and Home Furnishings Stores	Furniture stores, home, floor, furnishings, window special products		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
443	000	Electronics and Appliance Stores	Electronics and appliance store, household, radio television, computer		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
443	010	Electronics and Appliance Stores	Electronics and appliance store, household, radio television, computer		159	RADIO AND TELEVISION SALES & SERVICE	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
444	000	Building Material and Gardening Equipment Dealers	Building, material, hardware, paint, home center, wall paper		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
444	010	Building Material and Gardening Equipment Dealers	Building, material, hardware, paint, home center, wall paper		117	LUMBER (Dealer in brick, lime, cement, or other building material, not engaged in manufacturing of such building materials or blinds, sash, etc.	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
444	011	Building Material and Gardening Equipment Dealers	Building, material, hardware, paint, home center, wall paper		156	PULPWOOD AND CROSSTIE DEALER	\$100.00

Section 2. NAICS Classifications & Fees (All)

SECTOR	SUB-SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	State Regulated (Code of Alabama 1975 Section)	TROY CODE	TROY DESCRIPTION	RATE
444	012	Building Material and Gardening Equipment Dealers	Building, material, hardware, paint, home center, wall paper		157	PULPWOOD AND CROSSTIE YARD	\$200.00
444	013	Building Material and Gardening Equipment Dealers	Building, material, hardware, paint, home center, wall paper		201	WOOD YARD	\$50.00
445	000	Food and Beverage Stores	Food and beverage stores, grocery, convenience markets, liquor, beer		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
445	010	Food and Beverage Stores	Food and beverage stores, grocery, convenience markets, liquor, beer		15B	BAKERY (All applications for baker license must be accompanied by a certificate from the county health department) - Retail	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
445	020	Food and Beverage Stores	Food and beverage stores, grocery, convenience markets, liquor, beer		21C	BEER (For Tax see Chapter 3) License is Annually only, in addition to retail merchant license. - Retail malt or brewed beverages, off-premises consumption.	\$50.00
445	021	Food and Beverage Stores	Food and beverage stores, grocery, convenience markets, liquor, beer		116	LIQUOR DEALER	\$125.00
445	022	Food and Beverage Stores	Food and beverage stores, grocery, convenience markets, liquor, beer	28-3-194 & 28-7-13	180.1	TABLE WINE - Retail (Annual only, each retailer of table wine defines as wine containing not more than fourteen (14) percent alcohol by volume. In addition there to, such retailer shall on or before the fifteenth day of each month file with the city a certified statement showing every purchase by such retailer during the preceding calendar month as well as the name of the wholesaler, distributor and/or jobber from whom the same was purchased, and the date of the purchase. State license, code of Alabama 1975, § 28-3A-14)	\$75.00
445	030	Food and Beverage Stores	Food and beverage stores, grocery, convenience markets, liquor, beer		121	MARKET, MEAT (See Retail Merchant or for Transient, see Agent)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
445	040	Food and Beverage Stores	Food and beverage stores, grocery, convenience markets, liquor, beer		178.2	SOFT DRINKS - Retail (Not required in connection with merchant license. Vending Machine License required if so dispensed.)	\$50.00
446	000	Health and Personal Care Stores	Health and personal care stores, drug, cosmetic, optical, health food		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
446	010	Health and Personal Care Stores	Health and personal care stores, drug, cosmetic, optical, health food		65	PHARMACY	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
447	000	Gasoline Stations	Gasoline stations, filling stations		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
447	010	Gasoline Stations	Gasoline stations, filling stations	11-51-129	82A	GAS (Butane or propane, on all butane or propane gas, liquefied petroleum, or like similar gas sold or delivered within the city)	\$125.00
447	011	Gasoline Stations	Gasoline stations, filling stations	11-51-129	84B	GASOLINE, OTHER MOTOR FUEL. Dealers in gasoline, oils or gasoline products and their agents. RETAIL DEALER, DISTRIBUTOR, OR AGENT where wholesale license has not been paid by the dealer or distributor, each station - (In addition to tax levied in Section 3 of this Schedule)	\$125.00
447	012	Gasoline Stations	Gasoline stations, filling stations	11-51-129	84C	GASOLINE, OTHER MOTOR FUEL. Dealers in gasoline, oils or gasoline products and their agents. RETAIL GASOLINE OR OTHER MOTOR FUEL (ONE (1) OR MORE PUMPS) - (In addition to the tax levied in Section 3 of this Schedule)	\$50.00
447	013	Gasoline Stations	Gasoline stations, filling stations		13G	AUTOMOBILE, TRUCK, TRACTOR, AND MOBILE HOME (Service station, selling motor fuel)	\$50.00
447	020	Gasoline Stations	Gasoline stations, filling stations		133	MOTOR OILS (Solicitors of motor oil and grease, other than representatives of licensed wholesale of motor oil and grease, doing intrastate business, annual only)	\$100.00
448	000	Clothing and Accessories Stores	Clothing stores, men's, women's, children, infant's, shoe, jewelry, luggage		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
451	000	Sporting Goods, Hobby, Book, Music	Sporting goods stores, hobby, toy, fish, gun, music, books		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
451	010	Sporting Goods, Hobby, Book, Music	Sporting goods stores, hobby, toy, fish, gun, music, books	Title 13A	87	GUNS, PISTOLS AND AMMUNITION (Sale of firearms by approval of city council only)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
452	000	General Merchandise	General merchandise stores, department, warehouse clubs, superstores		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
453	000	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
453	010	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		42.1A	CIGARETTES (See also section 6-60 et seq.) Retail Dealer	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
453	020	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		75A	FLORIST - Retail	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
453	030	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		84.1	GOLD & SILVER (Each person buying or dealing in old, secondhand or scrap gold or silver, whether in the form of jewelry, coins, household articles or furnishings, personal effects, setting for gems, watches, flatware, service sets, or otherwise. See also section 6-70 et seq.)	\$100.00
453	040	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		107	JUNK (Dealer in junk, scrap iron or scrap automobiles)	\$150.00
453	050	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		134A	NEON SIGNS SALES & SERVICE - LOCAL (Each person engaged in the business of selling neon signs and/or servicing such signs)	\$50.00
453	051	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		134B	NEON SIGNS SALES & SERVICE - TRANSIENT (Each person engaged in the business of selling neon signs and/or servicing such signs)	\$150.00
453	060	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		137B	NURSERY (Nursery Supplies, Retail)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
453	070	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		144A	PAWNBROKER OR AGENT - Local (In addition to Retail Merchant)	\$100.00
453	071	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		144B	PAWNBROKER OR AGENT - Transient (In addition to Retail Merchant)	\$200.00
453	080	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		168	SALES BARN (Where auctions are held)	\$100.00
453	090	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		188	TRADING STAMPS (As used in this schedule, the term "trading stamps" in addition to the ordinary or usual meaning of such term shall include and mean stamps registration cards, coupons certificates, contrivance or anything of like character or any device or substitute therefor which are redeemable or which will be accepted in full or partial payment or in exchange for anything of value. The term "trading stamp company" as used in this schedule shall mean and include any person engaged in the business of issuing, selling or leasing to merchants or others, trading stamps as defined in this schedule)	\$100.00
454	000	Nonstore Retailers	Nonstore retailers, electronic shopping, mail order, vending, direct selling		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
454	010	Nonstore Retailers	Nonstore retailers, electronic shopping, mail order, vending, direct selling		6A	AGENT (Persons residing within the city who have no regular place of business in the city on which license is paid, soliciting orders and/or selling any type of merchandise)	\$50.00
454	011	Nonstore Retailers	Nonstore retailers, electronic shopping, mail order, vending, direct selling		6B	AGENT (All transient dealers as defined by section 6-50 shall comply with the requirements of sections 6-50 through 6-59, and shall pay a license based on the following schedule)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
454	020	Nonstore Retailers	Nonstore retailers, electronic shopping, mail order, vending, direct selling		12.1	AUCTION SALE (Any sale known as a public auction sale where any type merchandise is sold, offered for sale, or disposed of)	\$150.00
454	030	Nonstore Retailers	Nonstore retailers, electronic shopping, mail order, vending, direct selling		165	ROLLING STORE	\$75.00
454	031	Nonstore Retailers	Nonstore retailers, electronic shopping, mail order, vending, direct selling		78	FRUIT DEALER OR PEDDLER FROM WAGON OR TRUCK (Except farmers selling products from own farms. Soliciting or selling from wagon or truck on the street and use the same as a place of business. Provided further, it shall be unlawful to park such wagon or truck on the street and use the same as a place of business.)	\$50.00
454	032	Nonstore Retailers	Nonstore retailers, electronic shopping, mail order, vending, direct selling		99	ICE CREAM PEDDLER (Wrapped goods only. With certificate from county health department.)	\$50.00
454	033	Nonstore Retailers	Nonstore retailers, electronic shopping, mail order, vending, direct selling		145	PEANUT OR POPCORN STAND (Where principal business)	\$25.00
481	000	Air Transportation	Air transportation, airline tickets, shipping, freight charters	4-2a-17, 4-3-8, & 4-3-59		MISCELLANEOUS (not otherwise provided for)	\$150.00 where not state regulated
481	010	Air Transportation	Air transportation, airline tickets, shipping, freight charters	4-2a-17, 4-3-8, & 4-3-59	7	AIRPORT (Sales, service, repairs and instructions)	\$150.00
482	010	Rail Transportation	Rail transportation, ticket offices, short line, freight	11-51-124 (Max \$ 479.79 based on 2000 Census)	161	RAILROAD (Having office in or running freight or passenger cars and trains, or either, to the city) See 11-51-124 and 11-51-125	\$340.00

Section 2. NAICS Classifications & Fees (All)

SECTOR	SUB-SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	State Regulated (Code of Alabama 1975 Section)	TROY CODE	TROY DESCRIPTION	RATE
482	020	Rail Transportation	Rail transportation, ticket offices, short line, freight	11-51-125	161	RAILROAD (In the business of operating cars for the transportation, accommodation, comfort, convenience or safety of passengers on or over any railway line)	\$10.00
483	000	Water Transportation	Water transportation, coastal, freight, inland, passenger, forwarders			MISCELLANEOUS (not otherwise provided for)	\$150.00 where not state regulated
484	000	Truck Transportation	Truck transportation, terminal, local, long-distance, freight			MISCELLANEOUS (not otherwise provided for)	\$100.00 where not state regulated.
484	010	Truck Transportation	Truck transportation, terminal, local, long-distance, freight		11	ARMORED CAR SERVICE (Each person engaging in the delivery or picking up for delivery of packages or valuables, per vehicle)	\$50.00
484	010	Truck Transportation	Truck transportation, terminal, local, long-distance, freight	32-5-1 & 37-3-33	131C	MOTOR CARRIER (As used in this article the terms "motor vehicle," "common carrier by motor vehicle," "contract carrier by motor vehicle" and motor carrier," shall each have the same meanings respectively as given to said terms in the "Alabama Motor Carrier Act." Code of Alabama 1975 § 37-3-2. Restrictions on city's authority, Code of Alabama 1975, § 32-5-1.) Every motor carrier engaged in the business or exercising the privilege, in the city of receiving freight for transportation for hire from the city to another point in the state, shall pay an annual privilege license tax to the city.	\$100.00
484	011	Truck Transportation	Truck transportation, terminal, local, long-distance, freight	32-5-1 & 37-3-33	131B	MOTOR CARRIER (As used in this article the terms "motor vehicle," "common carrier by motor vehicle," "contract carrier by motor vehicle" and motor carrier," shall each have the same meanings respectively as given to said terms in the "Alabama Motor Carrier Act." Code of Alabama 1975 § 37-3-2. Restrictions on city's authority, Code of Alabama 1975, § 32-5-1.) Provided further, that any such motor carrier which maintains an office in the city or which maintains in the city a depot, station or terminal facilities for freight or express transported by such motor carrier shall pay an annual privilege license tax to the city.	\$100.00
484	020	Truck Transportation	Truck transportation, terminal, local, long-distance, freight		200	WOOD HAULING OR DELIVERY	\$50.00
484	030	Truck Transportation	Truck transportation, terminal, local, long-distance, freight		13L1	WRECKER SERVICE (Alone)	\$50.00
484	031	Truck Transportation	Truck transportation, terminal, local, long-distance, freight		13L2	WRECKER SERVICE (with other business)	\$25.00
485	000	Transit and Ground Passenger Transportation	Ground transportation, bus, taxi, limousine, charter, buggy			MISCELLANEOUS (not otherwise provided for)	\$100.00 where not state regulated.
485	010	Transit and Ground Passenger Transportation	Ground transportation, bus, taxi, limousine, charter, buggy	32-5-1 & 37-3-33	131A	MOTOR CARRIER (As used in this article the terms "motor vehicle," "common carrier by motor vehicle," "contract carrier by motor vehicle" and motor carrier," shall each have the same meanings respectively as given to said terms in the "Alabama Motor Carrier Act." Code of Alabama 1975 § 37-3-2. Restrictions on city's authority, Code of Alabama 1975, § 32-5-1.) Every motor carrier engaged in the business or exercising the privilege, in the city or receiving passengers for transportation for hire from the city to another point in the state, and every motor carrier engaged in business or exercising privilege of transporting passengers for hire to said city from any other point in the state, and discharging them in said city, not including persons operating taxicabs, or motor vehicles for hire (commonly called drive-it-yourself) or motor carriers included within the next succeeding paragraph, shall pay an annual privilege license tax to the city.	\$100.00
485	011	Transit and Ground Passenger Transportation	Ground transportation, bus, taxi, limousine, charter, buggy	32-5-1 & 33-3-33	131B	MOTOR CARRIER (As used in this article the terms "motor vehicle," "common carrier by motor vehicle," "contract carrier by motor vehicle" and motor carrier," shall each have the same meanings respectively as given to said terms in the "Alabama Motor Carrier Act." Code of Alabama 1975 § 37-3-2. Restrictions on city's authority, Code of Alabama 1975, § 32-5-1.) Provided further, that any such motor carrier which maintains in the city a depot, station or terminal facilities for receiving or discharging passengers by such motor carrier shall pay an annual privilege license tax to the city.	\$100.00
485	020	Transit and Ground Passenger Transportation	Ground transportation, bus, taxi, limousine, charter, buggy		182	TAXICABS (Person operating motor vehicle, commonly known as taxicabs) Each cab must have a permit; each permit \$2.00. (Subject to all provisions of section 20-20 et seq.)	One (1) Cab = \$25.00, Two (2) or More Cabs = \$50.00
485	030	Transit and Ground Passenger Transportation	Ground transportation, bus, taxi, limousine, charter, buggy		193	TRUCKS (For person engaged in the business of carrying, hauling or transporting any freight, packages or baggage within the city and its police jurisdiction)	\$50.00
487	000	Scenic and Sightseeing Transportation	Scenic and sightseeing, land, water, air, special			MISCELLANEOUS (not otherwise provided for)	\$150.00
492	000	Couriers and Messengers	Couriers and messengers, services, delivery			MISCELLANEOUS (not otherwise provided for)	\$100.00 where not state regulated.
492	010	Couriers and Messengers	Couriers and messengers, services, delivery	11-51-126 (\$175.00)	70	EXPRESS OFFICE	\$100.00
493	000	Warehousing and Storage	Warehouse and storage, household, refrigerated distribution, special			MISCELLANEOUS (not otherwise provided for)	\$100.00
493	010	Warehousing and Storage	Warehouse and storage, household, refrigerated distribution, special		197	WAREHOUSE, COMMERCIAL. (Firm or corporation engaged in the business of storing and goods, wares, merchandise other than cotton and automobiles, each)	\$100.00
493	020	Warehousing and Storage	Warehouse and storage, household, refrigerated distribution, special		52	COTTON WAREHOUSE	\$150.00
493	030	Warehousing and Storage	Warehouse and storage, household, refrigerated distribution, special		81	FUR STORAGE	\$50.00
511	000	Publishing Industries (except Internet)	Publishing, newspapers, periodicals, databases, software			MISCELLANEOUS - Local (not otherwise provided for)	\$75.00
511	001	Publishing Industries (except Internet)	Publishing, newspapers, periodicals, databases, software			MISCELLANEOUS - Transient or itinerant (not otherwise provided for)	\$150.00
511	010	Publishing Industries (except Internet)	Publishing, newspapers, periodicals, databases, software		5A	ADVERTISING (COMMERCIAL) - Local	\$75.00
511	011	Publishing Industries (except Internet)	Publishing, newspapers, periodicals, databases, software		5B	ADVERTISING (COMMERCIAL) - Transient or itinerant	\$150.00
511	020	Publishing Industries (except Internet)	Publishing, newspapers, periodicals, databases, software		136	NEWSPAPERS (Daily, weekly, monthly or periodical newspapers or similar publication) (See also Coin-Operated Newspaper Rack)	\$200.00
511	021	Publishing Industries (except Internet)	Publishing, newspapers, periodicals, databases, software		135	NEWSPAPER AGENT OR DISTRIBUTOR (See also Coin-Operated Newspaper Rack)	\$50.00
511	030	Publishing Industries (except Internet)	Publishing, newspapers, periodicals, databases, software		148	PERIODICALS (Dealer or newsstand selling or distributing, where principal business)	\$50.00
512	000	Motion Picture and Sound Recording Industry	Motion pictures and videos, theatres, recording, studios, drive-in			MISCELLANEOUS (not otherwise provided for)	\$150.00
512	010	Motion Picture and Sound Recording Industry	Motion pictures and videos, theatres, recording, studios, drive-in		177i	SHOW - Motion Picture Show - Theatre or Drive-In (In addition to retail merchant license)	\$150.00
512	011	Motion Picture and Sound Recording Industry	Motion pictures and videos, theatres, recording, studios, drive-in		177H	SHOW - Motion Picture Show (per [sic])	\$150.00
515	000	Broadcasting (except Internet)	Broadcasting and radio, TV			MISCELLANEOUS (not otherwise provided for)	\$200.00 where not state regulated
515	010	Broadcasting (except Internet)	Broadcasting and radio, TV		5A	ADVERTISING (COMMERCIAL) - Local	\$75.00
515	011	Broadcasting (except Internet)	Broadcasting and radio, TV		5B	ADVERTISING (COMMERCIAL) - Transient or itinerant	\$150.00
515	020	Broadcasting (except Internet)	Broadcasting and radio, TV		160	RADIO BROADCASTING STATION, COMMERCIAL. (Each person operating a commercial radio broadcasting station, for the privilege of doing intrastate business within the corporate limits of the city)	\$200.00
516	000	Internet Publishing and Broadcasting	Publications or broadcasting for Internet only			MISCELLANEOUS - Local (not otherwise provided for)	\$75.00
516	000	Internet Publishing and Broadcasting	Publications or broadcasting for Internet only			MISCELLANEOUS - Transient or itinerant (not otherwise provided for)	\$150.00
516	010	Internet Publishing and Broadcasting	Publications or broadcasting for Internet only		5A	ADVERTISING (COMMERCIAL) - Local	\$75.00
516	011	Internet Publishing and Broadcasting	Publications or broadcasting for Internet only		5B	ADVERTISING (COMMERCIAL) - Transient or itinerant	\$150.00
517	000	Telecommunications	Providing, access to facilities for voice, data, text sound and/or video			MISCELLANEOUS (not otherwise provided for)	\$150.00 where not state regulated
517	010	Telecommunications	Providing, access to facilities for voice, data, text sound and/or video	11-51-127 (\$150.00)	183	TELEGRAPH COMPANY	\$50.00
517	020	Telecommunications	Providing, access to facilities for voice, data, text sound and/or video	11-21-128 (\$263.00)	184B	TELEPHONE COMPANY - Long Distance (Each person operating a long distance telephone service shall pay for the business of doing intrastate business) (It is not the purpose hereof to tax interstate or foreign messages or any United State government business)	\$263.00
517	021	Telecommunications	Providing, access to facilities for voice, data, text sound and/or video	11-51-128 (\$1050.00)	184A	TELEPHONE COMPANY (Each person operating or conducting a telephone exchange)	\$1050.00
517	030	Telecommunications	Providing, access to facilities for voice, data, text sound and/or video		185	TELEVISION CABLE SERVICE	3% of gross receipts

Section 2. NAICS Classifications & Fees (All)

SECTOR	SUB-SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	State Regulated (Code of Alabama 1975 Section)	TROY CODE	TROY DESCRIPTION	RATE
519	000	Information Services and Data Processing	Providing, storing, processing, and providing access to information			MISCELLANEOUS (not otherwise provided for)	\$50.00
519	010	Information Services and Data Processing	Providing, storing, processing, and providing access to information		139	OFFICES (Business offices not otherwise licensed)	\$50.00
522	000	Credit Intermediation and Related Activities	Credit companies and activities related to credit and mediation of credit			MISCELLANEOUS (not otherwise provided for)	\$200.00 where not state regulated
522	010	Credit Intermediation and Related Activities	Credit companies and activities related to credit and mediation of credit	11-51-130	16A	BANK (Main Branch)	Where the capital, surplus and undivided profits are (1) \$50,000.00 or less, \$10.00; (2) more than \$50,000.00 and not over \$100,000.00, \$20.00; (3) more than \$100,000.00 and not over \$150,000.00, \$30.00; (4) more than \$150,000.00 and not over \$200,000.00, \$40.00; (5) more than \$200,000.00 and not over \$250,000.00, \$50.00; (6) more than \$250,000.00 and not over \$300,000.00, \$60.00; (7) more than \$300,000.00 and not over \$350,000.00, \$70.00; (8) more than \$350,000.00 and not over \$400,000.00, \$80.00; (9) more than \$400,000.00 and not over \$450,000.00, \$90.00; (10) more than \$450,000.00 and not over \$500,000.00, \$100.00; (11) more than \$500,000.00 and not over \$600,000.00, \$110.00; (12) in excess of \$600,000.00, \$125.00
522	011	Credit Intermediation and Related Activities	Credit companies and activities related to credit and mediation of credit	11-51-130	16B	BANK (Branch Bank including ATM's)	\$10.00
522	020	Credit Intermediation and Related Activities	Credit companies and activities related to credit and mediation of credit		54	CREDIT BUREAU (Any person furnishing credit information for fees.)	\$100.00
522	030	Credit Intermediation and Related Activities	Credit companies and activities related to credit and mediation of credit	5-18-1 et seq.	128	MONEY LENDER AND/OR SHORT LOAN COMPANY (Each company or person lending or collection short loans, or financing the purchase or sale of automobiles, merchandise and equipment. This does not permit the operation of pawnshop business where articles of value are taken as security. This does not apply to banks) License Required per Code of Alabama § 5-18-1 et seq.	\$200.00
522	040	Credit Intermediation and Related Activities	Credit companies and activities related to credit and mediation of credit	11-51-131		SAVINGS AND LOAN ASSOCIATIONS	Where the capital, surplus and undivided profits are (1) \$50,000.00 or less, \$10.00; (2) more than \$50,000.00 and not over \$100,000.00, \$20.00; (3) more than \$100,000.00 and not over \$150,000.00, \$30.00; (4) more than \$150,000.00 and not over \$200,000.00, \$40.00; (5) more than \$200,000.00 and not over \$250,000.00, \$50.00; (6) more than \$250,000.00 and not over \$300,000.00, \$60.00; (7) more than \$300,000.00 and not over \$350,000.00, \$70.00; (8) more than \$350,000.00 and not over \$400,000.00, \$80.00; (9) more than \$400,000.00 and not over \$450,000.00, \$90.00; (10) more than \$450,000.00 and not over \$500,000.00, \$100.00; (11) more than \$500,000.00 and not over \$600,000.00, \$110.00; (12) in excess of \$600,000.00, \$125.00; and (13) On each branch bank, not more than \$10.00.
523	010	Securities, Commodity, Other Financial Products	Insurance companies, life, health, accident, and all other	11-51-121	103C	INSURANCE - MUTUAL (Each person doing what is known as a mutual insurance business or paying sick, accident or death benefits within the city or its police jurisdiction shall pay an annual license tax of \$20.00 plus one (1) percent on each \$100.00 on total of gross premium on policies issued or renewed less premiums returned for cancellation or by cancellation on policies issued during the preceding year to citizens of the city or its police jurisdiction.)	\$20.00 plus \$1.00 on each \$100.00 or major fraction thereof of the gross premiums
523	020	Securities, Commodity, Other Financial Products	Insurance companies, life, health, accident, and all other	11-51-121	103B	INSURANCE - OTHER (Each person doing any other kind of insurance business than those specified in subsection a., and mutual aid associations and burial insurance companies, shall pay an annual tax of \$20.00 and \$1.00 on each \$100.00 or major fraction thereof of the gross premiums on either new policies issued or renewed less premiums returned for cancellation or by cancellation on policies issued during the preceding year, to citizens of the city and its police jurisdiction.)	\$20.00 plus \$1.00 on each \$100.00 or major fraction thereof of the gross premiums
524	010	Insurance Carriers and Related Activities	Insurance companies, fire, marine, and fire casualty	11-51-120	103A	INSURANCE - FIRE OR MARINE INSURANCE (Each person doing a fire or marine insurance business in the city or its police jurisdiction shall pay an annual license tax of \$4.00 on each \$100.00 or major fraction thereof of the gross premium on policies issued or renewed for the preceding calendar year on risks located in the city or its police jurisdiction or from such year, less premiums returned by cancellation, provided that each person doing a fire or marine insurance business which has not done business during the preceding year in the city or its police jurisdiction shall pay a license of \$50.00 in advance and there shall be an adjustment at the expiration of a year on such license according to the schedule hereinabove specified.)	\$4.00 on each \$100.00 or major fraction thereof of the gross premiums
525	000	Funds, Trust, Other Financial Vehicles	Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corporation	Gross Receipts and/or Flat Rate Where not State Regulated		MISCELLANEOUS (not otherwise provided for)	\$200.00 where not state regulated
531	000	Real Estate	Real estate, offices, agents, brokers, developers	Gross Receipts and/or Flat Rate Where not State Regulated		MISCELLANEOUS (not otherwise provided for)	\$100.00 where not state regulated.
531	010	Real Estate	Real estate, offices, agents, brokers, developers	34-27-30.1		REAL ESTATE OFFICE	\$100.00
532	000	Rental and Leasing Services	Rental and leasing, auto, truck, equipment, tangible property			MISCELLANEOUS (not otherwise provided for)	\$50.00
532	010	Rental and Leasing Services	Rental and leasing, auto, truck, equipment, tangible property		162.1	RENTING AND/OR LEASING (Each person engaged in the business of renting and/or leasing personal property to others, including, but not limited to, office equipment, office furniture, machines, machinery and equipment)	\$50.00
532	020	Rental and Leasing Services	Rental and leasing, auto, truck, equipment, tangible property		13K	AUTOMOBILE & TRUCK RENTAL SERVICE	\$75.00
532	030	Rental and Leasing Services	Rental and leasing, auto, truck, equipment, tangible property		112	LINEN SUPPLY	\$50.00
532	040	Rental and Leasing Services	Rental and leasing, auto, truck, equipment, tangible property		143	PARKING LOT, RENTAL	\$50.00
532	050	Rental and Leasing Services	Rental and leasing, auto, truck, equipment, tangible property		190	TRAILER COURT OR CAMP	1-10 Rental Spaces = \$100.00, All over 10 Rental Spaces, each = \$1.50
532	060	Rental and Leasing Services	Rental and leasing, auto, truck, equipment, tangible property		194.1A	UNIFORM SERVICE - Local	\$50.00
532	061	Rental and Leasing Services	Rental and leasing, auto, truck, equipment, tangible property		194.1B	UNIFORM SERVICE - Transient	\$200.00
541	000	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155O	OTHER PROFESSIONS (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$150.00
541	001	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		154.1	PROFESSIONAL (Not otherwise provided for)	\$200.00
541	010	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155K	ABSTRACTOR (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$150.00
541	011	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155J	ACCOUNTANT OR AUDITOR (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$150.00
541	012	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155A	ARCHITECT (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$200.00
541	013	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155B	ATTORNEY OR LAWYER (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$200.00
541	014	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155N	BONDSMAN (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$100.00
541	015	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155L	CONSULTANT (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$150.00
541	016	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155F	ENGINEER (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$150.00
541	020	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155E	CHIROPRACTOR, CHIROPODIST, OSTEOPATH, NEUROPATH, VAPOPATH (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$150.00
541	021	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155C	DENTIST (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$200.00
541	022	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155H	OPTICIAN (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$150.00
541	023	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155G	OPTOMETRIST (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$150.00

Section 2. NAICS Classifications & Fees (All)

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541	024	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155P	PHARMACIST (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license) - State License Required	\$150.00
541	025	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155D	PHYSICIAN OR DOCTOR (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$200.00
541	030	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155I	VETERINARIAN (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$150.00
541	080	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		104.1	INTERIOR DECORATOR	\$50.00
551	000	Management of Companies and Enterprises	Management of companies and enterprises, offices, regional, corporate			MISCELLANEOUS (not otherwise provided for)	\$50.00 where not state regulated
551	010	Management of Companies and Enterprises	Management of companies and enterprises, offices, regional, corporate		139	OFFICES (Business offices not otherwise licensed)	\$50.00
551	020	Management of Companies and Enterprises	Management of companies and enterprises, offices, regional, corporate	11-51-90B (2) (551)		BANK HOLDING COMPANIES	\$125.00
561	000	Administrative and Support Services	Administrative and support services, office, employment, answering, travel	2-28-2 & 2-28-5		MISCELLANEOUS (not otherwise provided for)	\$100.00 where not state regulated.
561	010	Administrative and Support Services	Administrative and support services, office, employment, answering, travel		46	COLLECTION AGENCY	\$100.00
561	020	Administrative and Support Services	Administrative and support services, office, employment, answering, travel		68	EMPLOYMENT AGENCY	\$100.00
561	030	Administrative and Support Services	Administrative and support services, office, employment, answering, travel		104	INSURANCE ADJUSTER	\$50.00
561	040	Administrative and Support Services	Administrative and support services, office, employment, answering, travel	2-28-2 & 2-28-5	186A	TERMITE AND/OR PEST CONTROL - Local (A copy of any bond or insurance required under the Code of Alabama 1975, § 2-28-10.1 must be presented to the city clerk before receiving a permit or license from the city.)	\$100.00
561	041	Administrative and Support Services	Administrative and support services, office, employment, answering, travel	2-28-2 & 2-28-5	186B	TERMITE AND/OR PEST CONTROL - Transient (A copy of any bond or insurance required under the Code of Alabama 1975, § 2-28-10.1 must be presented to the city clerk before receiving a permit or license from the city.)	\$200.00
562	000	Waste Management and Remediation Services	Waste management, services, landfill, septic tank, companies, trucks			MISCELLANEOUS - Local (not otherwise provided for)	\$50.00 where not state regulated
562	001	Waste Management and Remediation Services	Waste management, services, landfill, septic tank, companies, trucks			MISCELLANEOUS - Transient or itinerant (not otherwise provided for)	\$100.00 where not state regulated.
562	010	Waste Management and Remediation Services	Waste management, services, landfill, septic tank, companies, trucks		66.1	DUST CONTROL	\$50.00
562	010	Waste Management and Remediation Services	Waste management, services, landfill, septic tank, companies, trucks		197.1	COMMERCIAL WASTE	\$250.00
562	020	Waste Management and Remediation Services	Waste management, services, landfill, septic tank, companies, trucks		162B	RECYCLING (Paper products)	\$75.00
562	021	Waste Management and Remediation Services	Waste management, services, landfill, septic tank, companies, trucks		162A	RECYCLING (Materials other than paper products)	\$150.00
562	030	Waste Management and Remediation Services	Waste management, services, landfill, septic tank, companies, trucks		172A	SEPTIC TANK CLEANER (Cleaning and repair, where principal business only) - Local	\$50.00
562	031	Waste Management and Remediation Services	Waste management, services, landfill, septic tank, companies, trucks		172B	SEPTIC TANK CLEANER (Cleaning and repair, where principal business only) - Transient	\$100.00
611	000	Educational Services	Educational services, business, secretarial, computer, technical, sports, other			MISCELLANEOUS (not otherwise provided for)	\$75.00 where not state regulated
611	010	Educational Services	Educational services, business, secretarial, computer, technical, sports, other		33	BUSINESS SCHOOL	\$75.00
611	020	Educational Services	Educational services, business, secretarial, computer, technical, sports, other		57	DANCE SCHOOL	\$50.00
611	030	Educational Services	Educational services, business, secretarial, computer, technical, sports, other		107.2	KINDERGARTEN, DAY OR NURSERY SCHOOL (Each must furnish a certificate from state and county health department)	\$75.00
611	040	Educational Services	Educational services, business, secretarial, computer, technical, sports, other		133.1	MUSIC TEACHER	\$50.00
621	000	Ambulatory Health Care Services	Health care services, mental, outpatient, HMO, diagnostic, blood, dialysis, other			MISCELLANEOUS (not otherwise provided for)	\$100.00
621	010	Ambulatory Health Care Services	Health care services, mental, outpatient, HMO, diagnostic, blood, dialysis, other		8	AMBULANCE SERVICE (Each person engaging in the business of furnishing ambulance service)	\$150.00
621	020	Ambulatory Health Care Services	Health care services, mental, outpatient, HMO, diagnostic, blood, dialysis, other		53	COUNSELING AND/OR THERAPY	\$100.00
621	030	Ambulatory Health Care Services	Health care services, mental, outpatient, HMO, diagnostic, blood, dialysis, other			OFFICE (Healthcare, mental, outpatient, HMO, diagnostic, blood, dialysis, testing, other)	\$50.00
622	000	Hospitals	Hospitals, surgical, substance abuse, psychiatric specialty			MISCELLANEOUS (not otherwise provided for)	\$150.00
622	010	Hospitals	Hospitals, surgical, substance abuse, psychiatric specialty		93	HOSPITAL OR NURSING HOME	Under 50 beds - \$100.00 Over 50 beds - \$150.00
622	020	Hospitals	Hospitals, surgical, substance abuse, psychiatric specialty		138	NURSING HOME	Under 50 beds - \$100.00 Over 50 beds - \$150.00
623	000	Nursing and Residential Care Facilities	Nursing and residential care facilities, elderly, daycare, assisted living			MISCELLANEOUS (not otherwise provided for)	\$150.00
623	010	Nursing and Residential Care Facilities	Nursing and residential care facilities, elderly, daycare, assisted living		93	HOSPITAL OR NURSING HOME	Under 50 beds - \$100.00 Over 50 beds - \$150.00
624	000	Social Assistance	Social assistance, child, shelters, vocational, emergency			MISCELLANEOUS (not otherwise provided for)	\$100.00 where not state regulated.
711	000	Performing Arts, Spectator Sports	Arts and sports, dance, musical, spectator, teams, tracks, promoters, agents			MISCELLANEOUS (not otherwise provided for)	\$100.00
711	010	Performing Arts, Spectator Sports	Arts and sports, dance, musical, spectator, teams, tracks, promoters, agents		29	BOXING OR WRESTLING	\$100.00
711	020	Performing Arts, Spectator Sports	Arts and sports, dance, musical, spectator, teams, tracks, promoters, agents		149A1	PHOTOGRAPHER OR ART GALLERY - Local (In addition where photographic supplies, frames, etc are sold, must have Retail merchant license, also)	\$50.00
711	021	Performing Arts, Spectator Sports	Arts and sports, dance, musical, spectator, teams, tracks, promoters, agents		149A2	PHOTOGRAPHER OR ART GALLERY - Transient (In addition where photographic supplies, frames, etc are sold, must have Retail merchant license, also)	\$100.00
711	030	Performing Arts, Spectator Sports	Arts and sports, dance, musical, spectator, teams, tracks, promoters, agents		176	SHOOTING GALLERY	\$50.00
712	000	Museums, Historical Sites and Similar	Museums, historical sites, zoos, botanical gardens, parks, special sites			MISCELLANEOUS (not otherwise provided for)	\$50.00
712	010	Museums, Historical Sites and Similar	Museums, historical sites, zoos, botanical gardens, parks, special sites		177E	SHOW - Menagerie / Museum (For each menagerie or museum where not in connection with a circus)	\$50.00
713	000	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness			MISCELLANEOUS (not otherwise provided for)	\$200.00
713	010	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		28	BOWLING ALLEYS	\$100.00

Section 2. NAICS Classifications & Fees (All)

SECTOR	SUB-SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	State Regulated (Code of Alabama 1975 Section)	TROY CODE	TROY DESCRIPTION	RATE
713	020	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		56	DANCE HALL - PUBLIC (No license to be granted except upon written petition and investigation by the City Council)	\$125.00
713	030	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		64	DOMINO AND CHECKER PARLOR	\$50.00
713	040	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		127	MINIATURE GOLF COURSE	\$50.00
713	050	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		151	POOLROOM (All applications for this license must be approved by the city council plus retail merchants license)	\$50.00 for first table, \$20.00 each additional table
713	060	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		177A	SHOW - Carnival or Street Fair (For each place where said street fair is conducted and for a duration not exceeding one (1) week. No more than ten (10) exhibitions. License to be arranged by city council. Where more than ten (10) exhibitions, license to be arranged by city council.	Less than 2,000 per day = \$100.00, 2,000 or more per day = \$200.00
713	061	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		177B	SHOW - Circus (Each person operating circus, for each exhibition based on seating capacity)	Less than 2,000 per day = \$100.00, 2,000 or more per day = \$200.00
713	062	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		177C	SHOW - Concert (Musical entertainments and/or public lecturer, when charges are made for admission, not given wholly for charity, school or religious purpose, when not sponsored by an approved organization)	\$50.00 per day
713	063	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		177D	SHOW - Dog & Pony Shows (Where admission is charged)	\$50.00
713	064	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		177F1	SHOW - Merry-go-round, Flying Jenny, Roller Coaster, or other device of like character in each place where operated whether incorporated or not. (Per Month)	\$50.00
713	065	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		177F2	SHOW - Merry-go-round, Flying Jenny, Roller Coaster, or other device of like character in each place where operated whether incorporated or not. (Per Week)	\$25.00
713	066	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		177J	SHOW - Theatrical Show (Vaudeville, variety show, or exhibition or performance to which admission is charged) - Per Week	\$100.00
713	067	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		177G1	SHOW - Wildlife Exhibit (Per Day)	\$5.00
713	068	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		177G3	SHOW - Wildlife Exhibit (Per Month)	\$50.00
713	069	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		177G2	SHOW - Wildlife Exhibit (Per Week)	\$25.00
713	070	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		178.1	SKATING RINK (Per year, plus retail merchants license)	\$150.00
713	080	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness			SWEEPSTAKES MACHINES	See Section 3
721	000	Accommodations	Accommodations, hotel, travel, bed-and-breakfast, rooming houses, motel			MISCELLANEOUS (not otherwise provided for)	\$100.00
721	010	Accommodations	Accommodations, hotel, travel, bed-and-breakfast, rooming houses, motel		94	HOTEL (This license will include all hotels, motels, tourist courts and tourist accommodations. License for all these various services will be classed the same as hotels under this schedule. This license does not include the right to operate cafes, barbershops, newsstands, or sell cigarettes or other lines of business without additional license as prescribed by this code.	\$50.00 and in addition thereto, \$2.00 for each room.
721	020	Accommodations	Accommodations, hotel, travel, bed-and-breakfast, rooming houses, motel		107.1	KENNEL, ANIMAL (plus retail merchant license)	\$50.00
722	000	Food Services and Drinking Places	Food service and drinking places, caterers, bar, lounge, club		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for) (All applications must be accompanied by a certificate from the county health department)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
722	010	Food Services and Drinking Places	Food service and drinking places, caterers, bar, lounge, club		164	RESTAURANT AND LUNCHROOM (All applications must be accompanied by a certificate from the county health department)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
722	020	Food Services and Drinking Places	Food service and drinking places, caterers, bar, lounge, club	28-3-194	21B	BEER (For Tax see Chapter 3) License is Annually only, in addition to retail merchant license. - Retail malt or brewed beverages, on-premises and off-premises consumption.	\$75.00
722	021	Food Services and Drinking Places	Food service and drinking places, caterers, bar, lounge, club		116.1	LIQUOR LICENSE, RESTAURANT	\$150.00
722	030	Food Services and Drinking Places	Food service and drinking places, caterers, bar, lounge, club		44.1	CLUB, PRIVATE (Private club where liquor or malt or brewed beverages are sold at retail (in addition to other license required by this code)	\$200.00
722	040	Food Services and Drinking Places	Food service and drinking places, caterers, bar, lounge, club		116.2B	LOUNGE (CLASS II) - OFF-PREMISES ONLY (Lounge where liquor or malt brewed beverages and wine are sold at retail; annual only; in addition to retail merchant license and any other licenses required by this Code)	\$250.00
722	041	Food Services and Drinking Places	Food service and drinking places, caterers, bar, lounge, club		116.2A	LOUNGE (CLASS I) - ON- AND OFF-PREMISES (Lounge where liquor or malt brewed beverages and wine are sold at retail; annual only; in addition to retail merchant license and any other licenses required by this Code)	\$250.00
811	000	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other			MISCELLANEOUS (not otherwise provided for)	\$50.00
811	010	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		4C	ADDING MACHINES, CASH REGISTERS, TYPEWRITES, CALCULATING OR BUSINESS MACHINES OF ANY KIND (Repair, not in connection with other business)	\$50.00
811	011	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		141	ORGAN TUNER	\$50.00
811	012	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		150	PIANO TUNER OR REPAIRER	\$50.00
811	013	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		184.1	TELEPHONE, INSTALLATION AND REPAIR	\$50.00
811	020	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		7	AIRPORT (Sales, service, repairs and instructions)	\$150.00
811	030	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		13A	AUTOMOBILE, TRUCK, TRACTOR, AND MOBILE HOME (Repairs)	\$50.00
811	031	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		13B	PAINT AND/OR BODY SHOP (Automobile, Truck, Tractor, etc)	\$50.00
811	032	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		13C	VULCANIZING AND/OR RETREADING	\$50.00
811	040	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		199	WELDER - Alone (Not in connection with machine shops)	\$50.00
811	041	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		22	BICYCLE REPAIR SHOP	\$50.00
811	042	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		23	BLACKSMITH	\$50.00
811	043	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		83	GAS FITTER	\$50.00
811	044	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		87	GUN REPAIRS	\$50.00
811	045	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		174	SHARPENING OF SCISSORS, LAWN MOWERS, RAZORS, AND KNIVES - Transient	\$ 2.50 per day
811	050	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		80	FURNITURE REPAIRING AND UPHOLSTERING (Not in connection with furniture business)	\$50.00
811	051	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		123	MATTRESS REPAIRER OR RENOVATOR	\$50.00
811	052	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		13H	UPHOLSTER AND/OR TRIM SHOP	\$50.00

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SECTOR	SUB-SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	State Regulated (Code of Alabama 1975 Section)	TROY CODE	TROY DESCRIPTION	RATE
811	060	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		105	JANITORIAL SERVICES	\$50.00
811	061	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other			LAWN CARE - Mowing grass, simple yard work and maintenance. (If duties require planting shrubs or any duty that would fall under landscaping then Landscaping License required)	\$50.00
811	070	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		163A1	REPAIR SHOP (Clocks, watches, shoes, etc) Principal Business - In addition to Retail Merchant License Electric appliances, including but not limited to radios, televisions, stoves, washing machines, dryers, and small motors of one (1) horsepower and less, see Electrical Contractor (66.2))	\$50.00
811	071	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		163A2	REPAIR SHOP (Clocks, watches, shoes, etc) In connection with other business - In addition to Retail Merchant License Electric appliances, including but not limited to radios, televisions, stoves, washing machines, dryers, and small motors of one (1) horsepower and less, see Electrical Contractor (66.2))	\$25.00
811		Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		175	SHOEMAKING OR REPAIRS	\$50.00
812	000	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals			MISCELLANEOUS (not otherwise provided for)	\$100.00
812	010	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		13J	AUTOMOBILE LAUNDRY (where main business)	\$75.00
812	020	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		18A	BARBER (For each person not operating a shop, but doing barber work) This license shall also apply where a person is operating in a home, and the same inspections shall be required for home operators as for regular shops. All applications for home operations or shops must be approved by the city council. Must also have a retail merchant license for sales of supplies.	\$25.00
812	021	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		19A	BARBER SHOP - This license shall also apply where a person is operating in a home, and the same inspections shall be required for home operators as for regular shops. All applications for home operations or shops must be approved by the city council. Must also have a retail merchant license for sales of supplies.	First Chair - \$25.00. Each additional chair over one (1) is \$7.50 per chair.
812	022	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		20	BEAUTY PARLOR OR SALON - This license shall also apply where a person is operating in a home, and the same inspections shall be required for home operators as for regular shops. All applications for home operations or shops must be approved by the city council. Must also have a retail merchant license for sales of supplies.	First Chair - \$25.00. Each additional chair over one (1) is \$7.50 per chair.
812	030	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		25	BOOTBLACK STAND (not required for barbershop)	\$10.00
812	040	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		812A	DIAPER SERVICE (Where principal business) - Local	\$50.00
812	041	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		512B	DIAPER SERVICE (Where principal business) - Transient	\$100.00
812	050	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		66	DRY CLEANING & PRESSING (Dry cleaners and presser, transient see Agent item (6))	\$100.00
812	051	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		89	HAT BLOCKING, CLEANING (Where holding no other license)	\$50.00
812	052	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		111A	LAUNDERETTE, WASHERS OR DRYERS	\$100.00 for first ten units. An additional \$1.00 for each addition unit over ten.
812	053	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		103	LAUNDRY (For Transient - See Agent)	\$150.00
812	055	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		181	TAILORS	\$50.00
812	060	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		76	FORTUNE-TELLER, PALMIST, PHRENOLOGIST (a. The following requirements must be met in order to obtain a license for the practice of fortune-telling, psychic advising, palm reading, clairvoyance, and similar occupations: (1.) Applicants must file with the city clerk a sworn application in writing on a form to be furnished by the city clerk; (2.) Applicants must submit to the chief of police the Social Security Number(s) of the applicant(s) as well as any and all dependents living with the applicant(s); (3.) Applicants must be fingerprinted by the Troy Police Department; (4.) Applicants must submit a 2" by 2" photograph(s) taken within sixty (60) days prior to date of filing application(s); (5.) Applicants must sign a release allowing the chief of police of the Troy Police Department to perform a National Crime Information Center Check on the applicant(s) criminal history and pay an investigation fee of \$10.00. (6.) Applicants must pay an annual license fee in the amount of \$500.00. b. Any person who has been engaged in the practice of fortune telling, psychic advising, palm reading, clairvoyance, and similar occupations for at least ten (10) consecutive years in the City of Troy, Alabama, shall be	Investigation Fee \$10.00 Annual License \$500.00 After 10 Consecutive License Years License reduces to \$125.00
812	060	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals			PERSONAL FITNESS TRAINER - Alone	\$150.00
812	070	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		166	RUG & FABRIC CLEANER (Where principal business)	\$50.00
812	080	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		194	UNDERTAKER AND EMBALMER (And in addition where caskets, shrouds and other merchandise is sold, must have retail merchant license)	\$150.00
910	000	Category for:	Vending Machines, pool tables, amusement devices, etc.			MISCELLANEOUS (not otherwise provided for)	\$15.00 per unit
910	010	Category for:	Vending Machines, pool tables, amusement devices, etc.		43	COIN-OPERATED NEWSPAPER RACK	\$50.00
910	020	Category for:	Vending Machines, pool tables, amusement devices, etc.		195D	VENDING MACHINES - For each machine vending gum, candy, milk, soft drinks, or other articles or on which a person is weighed, where the machine is operated by nickels or coins of larger denomination. (These rates as to vending machines shall not apply to machines installed by any person as coin-operated gas meters, coin-operated telephones, machines vending postage stamps in places of business, or machines vending necessary articles on a nonprofit basis for emergency use only by the employees of such person.)	\$15.00 per machine
910	021	Category for:	Vending Machines, pool tables, amusement devices, etc.		195C	VENDING MACHINES - For each machine vending gum, candy, milk, soft drinks, or other articles or on which a person is weighed, where the machine is operated by pennies. (These rates as to vending machines shall not apply to machines installed by any person as coin-operated gas meters, coin-operated telephones, machines vending postage stamps in places of business, or machines vending necessary articles on a nonprofit basis for emergency use only by the employees of such person.)	\$4.00 per machine
910	022	Category for:	Vending Machines, pool tables, amusement devices, etc.		195A	VENDING MACHINES - When machine gross revenue is not reported by retail or wholesale dealers; for each vending machine on which music is played. (These rates as to vending machines shall not apply to machines installed by any person as coin-operated gas meters, coin-operated telephones, machines vending postage stamps in places of business, or machines vending necessary articles on a nonprofit basis for emergency use only by the employees of such person.)	\$15.00 per machine
910	030	Category for:	Vending Machines, pool tables, amusement devices, etc.		195.1	VIDEO ELECTRIC GAMES	1-10 Units = \$50.00, Each additional unit over ten (10), per unit = \$2.00
920	000	Category for employees:	Employees: as in number of employees used in license calculation				NOT CURRENTLY USED IN THIS CHAPTER
923	000	Administration of Human Resources	General Category			MISCELLANEOUS (not otherwise provided for)	\$50.00
924	000	Administration of Environmental Quality Programs	General Category			MISCELLANEOUS (not otherwise provided for)	\$50.00
925	000	Administration of Housing, Urban, Comm.	General Category			MISCELLANEOUS (not otherwise provided for)	\$50.00
926	000	Administration of Economic Programs	General Category			MISCELLANEOUS (not otherwise provided for)	\$50.00
927	000	Space Research and Technology	General Category			MISCELLANEOUS (not otherwise provided for)	\$50.00
928	000	National Security and International Affairs	General Category			MISCELLANEOUS (not otherwise provided for)	\$50.00
930	000	Category for square feet:	Square feet used for warehousing, large building and other types				NOT CURRENTLY USED IN THIS CHAPTER
999	000	Unclassified Establishments	General Category			MISCELLANEOUS (not otherwise provided for)	\$50.00
999	010	Unclassified Establishments	General Category		58	DELIVERER AND/OR DEALER (See Section 6-22) (If gross receipts exceed \$75,000.00, a retail merchants license must be acquired)	\$50.00
999	020	Unclassified Establishments	General Category		60	DETECTIVE (Private)	\$50.00

Section 2. NAICS Classifications & Fees (Current)

SECTOR	SUB-SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	State Regulated (Code of Alabama 1975 Section)	TROY CODE	TROY DESCRIPTION	RATE
111	010	Crop Production	Agriculture, farming, nursery, fruit, growers	11-51-105	48	COTTON BUYER	\$100.00
111	011	Crop Production	Agriculture, farming, nursery, fruit, growers	11-51-105	49	COTTON GIN	\$150.00
111	012	Crop Production	Agriculture, farming, nursery, fruit, growers	11-51-105	50	COTTON SEED BUYER	\$100.00
112	010	Animal Production	Animal, dairy, cattle, ranching, sheep, chicken	11-51-105	40	CATTLE AND/OR LIVESTOCK DEALER	\$100.00
112	020	Animal Production	Animal, dairy, cattle, ranching, sheep, chicken	11-51-105	41	CHICKEN AND EGG DEALER	\$75.00
112	021	Animal Production	Animal, dairy, cattle, ranching, sheep, chicken	11-51-105	90	HATCHERY	\$50.00
114	010	Fishing, Hunting, and Trapping	Fishing, hunting, supplies and equipment		201	WORM FARM	\$50.00
115	010	Support for Agriculture and Forestry	Cotton ginning, farm management, post-harvest activities	11-51-105	49	COTTON GIN	\$150.00
221	010	Utilities	Utilities, gas, electric, water, sewage, steam	Section 11-51-129 (3% gross receipts)	67	ELECTRICAL LIGHT OR POWER COMPANY (Furnishing light, heat or power)	\$300.00
236	020	Building, Developing and General Contracting	Construction, building, general residential, subdivisions		7.1	ALARM SYSTEM (Each person engaged in the city in the business of contractor, house builder, or doing heating installation, weather stripping, roofing, painting, pipe fitting, plastering, masonry, plumbing or light work of any kind other than electrical by contract with the owner or lessee or a general contractor as distinguished from doing it for wages, shall pay a license tax to the city and a license tax is hereby levied and fixed in the amount of \$75.00. In addition each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
236	010	Building, Developing and General Contracting	Construction, building, general residential, subdivisions		47	CONTRACTOR -GENERAL CONTRACTORS (LOCAL) (Each person engaged in the city in the business of contractor, house builder, or doing heating installation, weather stripping, roofing, painting, pipe fitting, plastering, masonry, plumbing or light work of any kind other than electrical by contract with the owner or lessee or a general contractor as distinguished from doing it for wages, shall pay a license tax to the city and a license tax is hereby levied and fixed in the amount of \$75.00. In addition each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
236	011	Building, Developing and General Contracting	Construction, building, general residential, subdivisions		47B	CONTRACTOR -GENERAL CONTRACTORS/SPECIALTY TRADE (ITINERANT NOT LOCAL) (Each person engaged in the city in the business of contractor, house builder, or doing heating installation, weather stripping, roofing, painting, pipe fitting, plastering, masonry, plumbing or light work of any kind other than electrical by contract with the owner or lessee or a general contractor as distinguished from doing it for wages, shall pay a license tax to the city and a license tax is hereby levied and fixed in the amount of \$75.00. In addition each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$150.00
237	020	Heavy Construction	Construction, heavy construction, highway, bridge street		63	CONTRACTORS - EXCAVATION & SITE DEVELOPMENT	\$75.00
237	010	Heavy Construction	Construction, heavy construction, highway, bridge street		47D	CONTRACTORS - HEAVY CONSTRUCTION, HIGHWAY, BRIDGE, STREET, WATER, SEWER, ETC (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
237	021	Heavy Construction	Construction, heavy construction, highway, bridge street		63	DIRT MOVING & GRADING	\$75.00
238	040	Special Trade Contractors	Construction, all special trades		47J	CONTRACTOR - DRYWALL, ACOUSTICAL & INSULATION (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	041	Special Trade Contractors	Construction, all special trades		47E	CONTRACTORS - BUILDING EQUIPMENT & MECHANICAL INSTALL (Each person engaged in the city in the business of electrical contractor shall pay a license tax to the city in the amount of \$75.00, except that electrical contractors having no place of business in the city or its police jurisdiction shall pay to the city a license tax of \$150.00, and except that those persons engaged in repair of electrical appliances only shall pay to the city a license tax of \$50.00; provided, however, that no license shall be issued to any person as an electrical contractor or for the business of engaging in the repair of electrical appliances except upon proof that such licensee is covered by a policy of public liability insurance issued by an insurance company authorized to do business in this state with policy limits as prescribed in section 5-25. In addition each electrical contractor, other than one engaged in the repair of electrical appliances only, who does any of such work by contract with the owner or lessee of the premises on which such work is done shall pay a license tax for each such contract at the time and in the amount of the additional tax prescribed by item 47, Contractor, hereof.) (see also Section 5-20 et seq)	\$75.00
238	042	Special Trade Contractors	Construction, all special trades		47G	CONTRACTORS - CARPENTRY (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	050	Special Trade Contractors	Construction, all special trades		47F	CONTRACTORS - CONCRETE CONTRACTORS (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	010	Special Trade Contractors	Construction, all special trades		66.2	CONTRACTORS - ELECTRICAL - LOCAL (Each person engaged in the city in the business of electrical contractor shall pay a license tax to the city in the amount of \$75.00, except that electrical contractors having no place of business in the city or its police jurisdiction shall pay to the city a license tax of \$150.00, and except that those persons engaged in repair of electrical appliances only shall pay to the city a license tax of \$50.00; provided, however, that no license shall be issued to any person as an electrical contractor or for the business of engaging in the repair of electrical appliances except upon proof that such licensee is covered by a policy of public liability insurance issued by an insurance company authorized to do business in this state with policy limits as prescribed in section 5-25. In addition each electrical contractor, other than one engaged in the repair of electrical appliances only, who does any of such work by contract with the owner or lessee of the premises on which such work is done shall pay a license tax for each such contract at the time and in the amount of the additional tax prescribed by item 47, Contractor, hereof.) (see also Section 5-20 et seq)	\$75.00
238	051	Special Trade Contractors	Construction, all special trades		72	CONTRACTORS - FENCE - CHAIN LINK, WOOD, IRON, ETC. (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	070	Special Trade Contractors	Construction, all special trades		47L	CONTRACTORS - FLOOR COVERINGS (all types)	\$75.00
238	030	Special Trade Contractors	Construction, all special trades		92	CONTRACTORS - HEATING & AIR CONDITIONING (HVAC) (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	061	Special Trade Contractors	Construction, all special trades		47H	CONTRACTORS - MASONRY & STONE (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00

Section 2. NAICS Classifications & Fees (Current)

SECTOR	SUB-SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	State Regulated (Code of Alabama 1975 Section)	TROY CODE	TROY DESCRIPTION	RATE
238	071	Special Trade Contractors	Construction, all special trades		47K	CONTRACTORS - PAINTING & WALL COVERING	\$75.00
238	020	Special Trade Contractors	Construction, all special trades		47A	CONTRACTORS - PLUMBING (For other regulations, permits, and fees see also Section 5-50 et seq)	\$75.00
238	043	Special Trade Contractors	Construction, all special trades		47I	CONTRACTORS - ROOFING, SIDING & SHEET METAL (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	062	Special Trade Contractors	Construction, all special trades		178	CONTRACTORS - SIGN (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	001	Special Trade Contractors	Construction, all special trades		47B	CONTRACTORS - SPECIALTY TRADE - ITINERANT NOT LOCAL (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$150.00
238	044	Special Trade Contractors	Construction, all special trades		95	HOUSE MOVERS (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$150.00
238	045	Special Trade Contractors	Construction, all special trades		96	HOUSE WRECKING - This annual privilege license shall not be required for any contractor otherwise licensed under this code. (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$50.00
238	083	Special Trade Contractors	Construction, all special trades	2-28-2	108	LANDSCAPING (Each person engaged in the business of designing, planting lawns or shrubbery, or any other type of landscaping) State license required.	\$150.00
238	072	Special Trade Contractors	Construction, all special trades		169	SANDBLASTING (Where principal business)	\$50.00
238	080	Special Trade Contractors	Construction, all special trades	2-28-2	192A	TREE SURGERY - Local (Including the trimming and removal and cutting down of trees within the city and its police jurisdiction and for the removal of limbs, stumps, and debris, of all natures caused by the trimming or cutting down of trees) Must have State License	\$50.00
238	082	Special Trade Contractors	Construction, all special trades	2-28-2	192B	TREE SURGERY - Transient (Including the trimming and removal and cutting down of trees within the city and its police jurisdiction and for the removal of limbs, stumps, and debris, of all natures caused by the trimming or cutting down of trees) Must have State License	\$100.00
238	066	Special Trade Contractors	Construction, all special trades		96	WRECKING & DEMOLITION (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$50.00
311	010	Food Manufacturing	Food manufacturing, animal, grain, fruit, dairy, meat, seafood		1	ABATTOIR	\$50.00
311	000	Food Manufacturing	Food manufacturing, animal, grain, fruit, dairy, meat, seafood		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
312	010	Beverage and Tobacco Products Manufacturing	Beverage manufacturing, soft drink, bottled water, breweries, ice		42.1B	CIGARETTES (See also section 6-60 et seq.) Wholesale Dealer / Manufacturer	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
312	000	Beverage and Tobacco Products Manufacturing	Beverage manufacturing, soft drink, bottled water, breweries, ice		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
313	010	Textile Mills	Mills, textile, fabric, yarn, carpet, canvas, rope, twine		49	COTTON GIN	\$150.00
313	000	Textile Mills	Mills, textile, fabric, yarn, carpet, canvas, rope, twine		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
314	000	Textile Product Mills	Other mill operations not covered in 313		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
315	000	Apparel Manufacturing	Apparel manufacturing, hosiery, men, women, children, lingerie		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
316	000	Leather and Allied Product Manufacturing	Leather manufacturing, shoes, luggage, handbag related products		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
321	010	Wood Products Manufacturing	Wood products, sawmills, wood, preservation, veneer, trusses, millwork		118	LUMBER PROCESSOR	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
321	000	Wood Products Manufacturing	Wood products, sawmills, wood, preservation, veneer, trusses, millwork		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
321	011	Wood Products Manufacturing	Wood products, sawmills, wood, preservation, veneer, trusses, millwork		170	SAW MILL AND/OR PLANING MILL	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
322	000	Paper Manufacturing	Paper manufacturing, pulp, paper, converted products		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00

Section 2. NAICS Classifications & Fees (Current)

SECTOR	SUB-SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	State Regulated (Code of Alabama 1975 Section)	TROY CODE	TROY DESCRIPTION	RATE
323	000	Printing and Related Support Activities	Printing, lithographic, screen, quick, digital, books handbills		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
323	010	Printing and Related Support Activities	Printing, lithographic, screen, quick, digital, books handbills		153	PRINTER (Job Printing)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
323	000	Printing and Related Support Activities	Printing, lithographic, screen, quick, digital, books handbills		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
324	010	Petroleum and Coal Products Manufacturing	Petroleum manufacturing, asphalt, roofing, paving, grease		45	COAL DEALER	\$50.00
324	000	Petroleum and Coal Products Manufacturing	Petroleum manufacturing, asphalt, roofing, paving, grease		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
325	000	Chemical Manufacturing	Chemical manufacturing, wood, fertilizer, pesticide, paint, soap, other		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
326	000	Plastics and Rubber Product Manufacturing	Plastic and tire manufacturing, pipe, hoses, belts bottle, sheet, foam		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
327	011	Nonmetallic Mineral Product Manufacturing	Nonmetallic manufacturing, clay, glass, cement, lime, gypsum, other		46.1B	CONCRETE, READY MIX (With general contractor's license)	\$75.00
327	010	Nonmetallic Mineral Product Manufacturing	Nonmetallic manufacturing, clay, glass, cement, lime, gypsum, other		46.1A	CONCRETE, READY MIX (Without general contractor's license)	\$150.00
327	000	Nonmetallic Mineral Product Manufacturing	Nonmetallic manufacturing, clay, glass, cement, lime, gypsum, other		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
327	020	Nonmetallic Mineral Product Manufacturing	Nonmetallic manufacturing, clay, glass, cement, lime, gypsum, other		129	MONUMENT OR MARBLE YARD	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
331	000	Primary Metal Manufacturing	Metal manufacturing, iron, steel, aluminum, copper, other nonferrous		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
332	010	Fabricated Metal Production	Fabricated metal, cutlery, structural, ornamental, wire, machine shops		119	MACHINE SHOP AND/OR TIN SHOP AND SHEET METAL WORKS - LOCAL (For transient, see Agent)	\$100.00
332	011	Fabricated Metal Production	Fabricated metal, cutlery, structural, ornamental, wire, machine shops		119	MACHINE SHOP AND/OR TIN SHOP AND SHEET METAL WORKS - LOCAL (When in connection with other business)(For transient, see Agent)	\$50.00
332	000	Fabricated Metal Production	Fabricated metal, cutlery, structural, ornamental, wire, machine shops		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
333	000	Machinery Manufacturing	Machinery manufacturing, arm, HVAC, office, industrial, engine, other		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
334	000	Computer and Electronic Product Manufacturing	Computers and electronics, peripherals, audio, video, circuit boards		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
335	000	Electrical Equipment Appliance Component Manufacturing	Electrical equipment, lighting, small appliance, battery, other		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
336	000	Transportation Equipment Manufacturing	Transportation manufacturing, auto, truck, trailer, motor home, ship, boat, motorcycle		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
337	000	Furniture and Related Products Manufacturing	Furniture manufacturing, cabinets, office furniture beds, kitchen		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
339	010	Misc. Manufacturing	Misc. manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other		178	CONTRACTORS - SIGN (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
339	000	Misc. Manufacturing	Misc. manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
339	020	Misc. Manufacturing	Misc. manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other		130	MONUMENTS (Agents selling or erecting same)	\$50.00
421	000	Wholesale Trade, Durable Goods	Wholesale trade-durable, motor vehicle, home, furniture, machinery, equipment		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALE MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
422	011	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage		15C	BAKERY (Transient or itinerant bakers, dealers, or distributors of bakery products, doing intrastate business)	\$100.00

Section 2. NAICS Classifications & Fees (Current)

SECTOR	SUB-SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	State Regulated (Code of Alabama 1975 Section)	TROY CODE	TROY DESCRIPTION	RATE
422	010	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage		15A	BAKERY (Wholesale / Manufacturer)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
422	020	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage	28-3-194	21A	BEER (For Tax see Chapter 3) License is Annually only, in addition to retail merchant license. - Wholesale malt or brewed beverages	\$250.00
422	030	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage		26	BOTTLED SOFT DRINKS (Wholesale dealer in, unless carried in connection with bottling plant upon which a license is paid)	\$50.00
422	040	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage		75B	FLORIST - Wholesale	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
422	050	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage	11-51-129	84A	GASOLINE, OTHER MOTOR FUEL. Dealers in gasoline, oils or gasoline products and their agents. WHOLESALER - (In addition to the tax levied in Section 3 of this Schedule)	\$125.00
422	031	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage		101	ICE DEALER	\$50.00
422	021	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage		116	LIQUOR DEALER	\$125.00
422	000	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage		120	MISCELLANEOUS MANUFACTURER, ASSEMBLER, OR PROCESSOR FOR PRODUCTION AND WHOLESALER MERCHANT (Not otherwise provided for)	Where gross annual receipts is \$100,000.00 and less = \$50.00, over \$100,000.00 and less than \$200,000.00 = \$75.00, \$200,000.00 and less than \$500,000.00 = \$100.00, \$500,000.00 and less than \$1,000,000.00 = \$150.00, \$1,000,000.00 and less than \$2,000,000.00 = \$250.00, or \$2,000,000.00 and over = \$300.00
422	060	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage		137A	NURSERY (Wholesale)	\$150.00
422	070	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage		154	PRODUCE	Gross less than \$200,000 = \$100.00 Gross is between \$200,000 and \$400,000 = \$150.00 Gross is \$400,000 or more = \$150.00 plus \$10.00 per \$100,000 or fraction thereof
422	022	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverage	28-3-194 & 28-7-13	180.2	TABLE WINE - Wholesale (Annual only (In addition to wholesale malt or brewed beverages) each wholesaler, distributor and/or jobber of table wine defined as wine containing not more than fourteen (14) percent alcohol by volume. In addition to the annual privilege or license tax now or hereafter levied on each wholesaler, distributor, and/or jobber, there is levied a license tax equal to five (5) percent of the total wholesale cost for all table wines sold in the city during each month; the payment of such additional license tax is to be made on or before the fifteenth day of each month next succeeding the month during which sales are made, and if not paid by said date, there shall be added to said amount a penalty of fifteen (15) percent thereof. Payment of such additional license tax is to be accompanied by a certified statement showing all sales made within the corporate limits, to whom and when made and the amount of sales by volume and value.	\$275.00
441	010	Motor Vehicle and Parts Dealer	Motor Vehicles, automobiles, motorcycles, boats, parts, accessories		13E	AUTOMOBILE, TRUCK, TRACTOR, AND MOBILE HOME (Dealers in both new and/or used automobiles and/or mobile homes)	Gross less than \$200,000 = \$100.00 Gross is between \$200,000 and \$400,000 = \$150.00 Gross is \$400,000 or more = \$150.00 plus \$10.00 per \$100,000 or fraction thereof
441	020	Motor Vehicle and Parts Dealer	Motor Vehicles, automobiles, motorcycles, boats, parts, accessories		132	MOTORCYCLES, MOTOR SCOOTERS, ATVS, GOLF CARTS	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
441	000	Motor Vehicle and Parts Dealer	Motor Vehicles, automobiles, motorcycles, boats, parts, accessories		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
442	000	Furniture and Home Furnishings Stores	Furniture stores, home, floor, furnishings, window special products		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
443	010	Electronics and Appliance Stores	Electronics and appliance store, household, radio television, computer		159	RADIO AND TELEVISION SALES & SERVICE	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
443	000	Electronics and Appliance Stores	Electronics and appliance store, household, radio television, computer		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
444	010	Building Material and Gardening Equipment Dealers	Building, material, hardware, paint, home center, wall paper		117	LUMBER (Dealer in brick, lime, cement, or other building material, not engaged in manufacturing of such building materials or blinds, sash, etc.	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
444	011	Building Material and Gardening Equipment Dealers	Building, material, hardware, paint, home center, wall paper		156	PULPWOOD AND CROSSTIE DEALER	\$100.00
444	012	Building Material and Gardening Equipment Dealers	Building, material, hardware, paint, home center, wall paper		157	PULPWOOD AND CROSSTIE YARD	\$200.00
444	000	Building Material and Gardening Equipment Dealers	Building, material, hardware, paint, home center, wall paper		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
444	013	Building Material and Gardening Equipment Dealers	Building, material, hardware, paint, home center, wall paper		201	WOOD YARD	\$50.00
445	010	Food and Beverage Stores	Food and beverage stores, grocery, convenience markets, liquor, beer		15B	BAKERY (All applications for baker license must be accompanied by a certificate from the county health department) - Retail	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
445	020	Food and Beverage Stores	Food and beverage stores, grocery, convenience markets, liquor, beer		21C	BEER (For Tax see Chapter 3) License is Annually only, in addition to retail merchant license. - Retail malt or brewed beverages, off-premises consumption.	\$50.00
445	021	Food and Beverage Stores	Food and beverage stores, grocery, convenience markets, liquor, beer		116	LIQUOR DEALER	\$125.00
445	030	Food and Beverage Stores	Food and beverage stores, grocery, convenience markets, liquor, beer		121	MARKET, MEAT (See Retail Merchant or for Transient, see Agent)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
445	000	Food and Beverage Stores	Food and beverage stores, grocery, convenience markets, liquor, beer		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
445	040	Food and Beverage Stores	Food and beverage stores, grocery, convenience markets, liquor, beer		178.2	SOFT DRINKS - Retail (Not required in connection with merchant license. Vending Machine License required if so dispensed.)	\$50.00
445	022	Food and Beverage Stores	Food and beverage stores, grocery, convenience markets, liquor, beer	28-3-194 & 28-7-13	180.1	TABLE WINE - Retail (Annual only, each retailer of table wine defines as wine containing not more than fourteen (14) percent alcohol by volume. In addition there to, such retailer shall on or before the fifteenth day of each month file with the city a certified statement showing every purchase by such retailer during the preceding calendar month as well as the name of the wholesaler, distributor and/or jobber from whom the same was purchased, and the date of the purchase. State license, code of Alabama 1975, § 28-3A-14)	\$75.00
446	010	Health and Personal Care Stores	Health and personal care stores, drug, cosmetic, optical, health food		65	PHARMACY	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
446	000	Health and Personal Care Stores	Health and personal care stores, drug, cosmetic, optical, health food		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
447	013	Gasoline Stations	Gasoline stations, filling stations		13G	AUTOMOBILE, TRUCK, TRACTOR, AND MOBILE HOME (Service station, selling motor fuel)	\$50.00
447	010	Gasoline Stations	Gasoline stations, filling stations	11-51-129	82A	GAS (Butane or propane, on all butane or propane gas, liquefied petroleum, or like similar gas sold or delivered within the city)	\$125.00
447	011	Gasoline Stations	Gasoline stations, filling stations	11-51-129	84B	GASOLINE, OTHER MOTOR FUEL. Dealers in gasoline, oils or gasoline products and their agents. RETAIL DEALER, DISTRIBUTOR, OR AGENT where wholesale license has not been paid by the dealer or distributor, each station - (In addition to tax levied in Section 3 of this Schedule)	\$125.00
447	012	Gasoline Stations	Gasoline stations, filling stations	11-51-129	84C	GASOLINE, OTHER MOTOR FUEL. Dealers in gasoline, oils or gasoline products and their agents. RETAIL GASOLINE OR OTHER MOTOR FUEL (ONE (1) OR MORE PUMPS) - (In addition to the tax levied in Section 3 of this Schedule)	\$50.00
447	020	Gasoline Stations	Gasoline stations, filling stations		133	MOTOR OILS (Solicitors of motor oil and grease, other than representatives of licensed wholesale of motor oil and grease, doing intrastate business, annual only)	\$100.00
447	000	Gasoline Stations	Gasoline stations, filling stations		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
448	000	Clothing and Accessories Stores	Clothing stores, men's, women's, children, infant's, shoe, jewelry, luggage		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
451	010	Sporting Goods, Hobby, Book, Music	Sporting goods stores, hobby, toy, fish, gun, music, books	Title 13A	87	GUNS, PISTOLS AND AMMUNITION (Sale of firearms by approval of city council only)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000

Section 2. NAICS Classifications & Fees (Current)

SECTOR	SUB-SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	State Regulated (Code of Alabama 1975 Section)	TROY CODE	TROY DESCRIPTION	RATE
451	000	Sporting Goods, Hobby, Book, Music	Sporting goods stores, hobby, toy, fish, gun, music, books		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
452	000	General Merchandise	General merchandise stores, department, warehouse clubs, superstores		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
453	010	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		42.1A	CIGARETTES (See also section 6-60 et seq.) Retail Dealer	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
453	020	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		75A	FLORIST - Retail	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
453	030	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		84.1	GOLD & SILVER (Each person buying or dealing in old, secondhand or scrap gold or silver, whether in the form of jewelry, coins, household articles or furnishings, personal effects, setting for gems, watches, flatware, service sets, or otherwise. See also section 6-70 et seq.)	\$100.00
453	040	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		107	JUNK (Dealer in junk, scrap iron or scrap automobiles)	\$150.00
453	050	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		134A	NEON SIGNS SALES & SERVICE - LOCAL (Each person engaged in the business of selling neon signs and/or servicing such signs)	\$50.00
453	051	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		134B	NEON SIGNS SALES & SERVICE - TRANSIENT (Each person engaged in the business of selling neon signs and/or servicing such signs)	\$150.00
453	060	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		137B	NURSERY (Nursery Supplies, Retail)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
453	070	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		144A	PAWNBROKER OR AGENT - Local (In addition to Retail Merchant)	\$100.00
453	071	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		144B	PAWNBROKER OR AGENT - Transient (In addition to Retail Merchant)	\$200.00
453	000	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
453	080	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		168	SALES BARN (Where auctions are held)	\$100.00
453	090	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco		188	TRADING STAMPS (As used in this schedule, the term "trading stamps" in addition to the ordinary or usual meaning of such term shall include and mean stamps registration cards, coupons certificates, contrivance or anything of like character or any device or substitute therefor which are redeemable or which will be accepted in full or partial payment or in exchange for anything of value. The term "trading stamp company" as used in this schedule shall mean and include any person engaged in the business of issuing, selling or leasing to merchants or others, trading stamps as defined in this schedule)	\$100.00
454	011	Nonstore Retailers	Nonstore retailers, electronic shopping, mail order, vending, direct selling		6B	AGENT (All transient dealers as defined by section 6-50 shall comply with the requirements of sections 6-50 through 6-59, and shall pay a license based on the following schedule)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
454	010	Nonstore Retailers	Nonstore retailers, electronic shopping, mail order, vending, direct selling		6A	AGENT (Persons residing within the city who have no regular place of business in the city on which license is paid, soliciting orders and/or selling any type of merchandise)	\$50.00
454	020	Nonstore Retailers	Nonstore retailers, electronic shopping, mail order, vending, direct selling		12.1	AUCTION SALE (Any sale known as a public auction sale where any type merchandise is sold, offered for sale, or disposed of)	\$150.00
454	031	Nonstore Retailers	Nonstore retailers, electronic shopping, mail order, vending, direct selling		78	FRUIT DEALER OR PEDDLER FROM WAGON OR TRUCK (Except farmers selling products from their farms. Soliciting or selling from wagon or truck on the street and use the same as a place of business. Provided further, it shall be unlawful to park such wagon or truck on the street and use the same as a place of business.)	\$50.00
454	032	Nonstore Retailers	Nonstore retailers, electronic shopping, mail order, vending, direct selling		99	ICE CREAM PEDDLER (Wrapped goods only. With certificate from county health department.)	\$50.00
454	033	Nonstore Retailers	Nonstore retailers, electronic shopping, mail order, vending, direct selling		145	PEANUT OR POPCORN STAND (Where principal business)	\$25.00
454	000	Nonstore Retailers	Nonstore retailers, electronic shopping, mail order, vending, direct selling		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
454	030	Nonstore Retailers	Nonstore retailers, electronic shopping, mail order, vending, direct selling		165	ROLLING STORE	\$75.00
481	010	Air Transportation	Air transportation, airline tickets, shipping, freight charters	4-2a-17, 4-3-8, & 4-3-59	7	AIRPORT (Sales, service, repairs and instructions)	\$150.00
482	010	Rail Transportation	Rail transportation, ticket offices, short line, freight	11-51-124 (Max \$ 479.79 based on 2000 Census)	161	RAILROAD (Having office in or running freight or passenger cars and trains, or either, to the city) See 11-51-124 and 11-51-125	\$340.00
482	020	Rail Transportation	Rail transportation, ticket offices, short line, freight	11-51-125	161	RAILROAD (In the business of operating cars for the transportation, accommodation, comfort, convenience or safety of passengers on or over any railway line)	\$10.00
484	010	Truck Transportation	Truck transportation, terminal, local, long-distance, freight		11	ARMORED CAR SERVICE (Each person engaging in the delivery or picking up for delivery of packages or valuables, per vehicle)	\$50.00
484	010	Truck Transportation	Truck transportation, terminal, local, long-distance, freight	32-5-1 & 37-3-33	131C	MOTOR CARRIER (As used in this article the terms "motor vehicle," "common carrier by motor vehicle," "contract carrier by motor vehicle" and motor carrier," shall each have the same meanings respectively as given to said terms in the "Alabama Motor Carrier Act," Code of Alabama 1975 § 37-3-2. Restrictions on city's authority, Code of Alabama 1975, § 32-5-1.) Every motor carrier engaged in the business or exercising the privilege, in the city of receiving freight for transportation for hire from the city to another point in the state, shall pay an annual privilege license tax to the city.	\$100.00
484	011	Truck Transportation	Truck transportation, terminal, local, long-distance, freight	32-5-1 & 37-3-33	131B	MOTOR CARRIER (As used in this article the terms "motor vehicle," "common carrier by motor vehicle," "contract carrier by motor vehicle" and motor carrier," shall each have the same meanings respectively as given to said terms in the "Alabama Motor Carrier Act," Code of Alabama 1975 § 37-3-2. Restrictions on city's authority, Code of Alabama 1975, § 32-5-1.) Provided further, that any such motor carrier which maintains an office in the city or which maintains in the city a depot, station or terminal facilities for freight or express transported by such motor carrier shall pay an annual privilege license tax to the city.	\$100.00
484	020	Truck Transportation	Truck transportation, terminal, local, long-distance, freight		200	WOOD HAULING OR DELIVERY	\$50.00
484	030	Truck Transportation	Truck transportation, terminal, local, long-distance, freight		13L1	WRECKER SERVICE (Alone)	\$50.00
484	031	Truck Transportation	Truck transportation, terminal, local, long-distance, freight		13L2	WRECKER SERVICE (with other business)	\$25.00
485	010	Transit and Ground Passenger Transportation	Ground transportation, bus, taxi, limousine, charter, buggy	32-5-1 & 37-3-33	131A	MOTOR CARRIER (As used in this article the terms "motor vehicle," "common carrier by motor vehicle," "contract carrier by motor vehicle" and motor carrier," shall each have the same meanings respectively as given to said terms in the "Alabama Motor Carrier Act," Code of Alabama 1975 § 37-3-2. Restrictions on city's authority, Code of Alabama 1975, § 32-5-1.) Every motor carrier engaged in the business or exercising the privilege, in the city or receiving passengers for transportation for hire from the city to another point in the state, and every motor carrier engaged in business or exercising privilege of transporting passengers for hire to said city from any other point in the state, and discharging them in said city, not including persons operating taxicabs, or motor vehicles for hire (commonly called drive-it-yourself) or motor carriers included within the next succeeding paragraph, shall pay an annual privilege license tax to the city.	\$100.00
485	011	Transit and Ground Passenger Transportation	Ground transportation, bus, taxi, limousine, charter, buggy	32-5-1 & 33-3-33	131B	MOTOR CARRIER (As used in this article the terms "motor vehicle," "common carrier by motor vehicle," "contract carrier by motor vehicle" and motor carrier," shall each have the same meanings respectively as given to said terms in the "Alabama Motor Carrier Act," Code of Alabama 1975 § 37-3-2. Restrictions on city's authority, Code of Alabama 1975, § 32-5-1.) Provided further, that any such motor carrier which maintains in the city a depot, station or terminal facilities for receiving or discharging passengers by such motor carrier shall pay an annual privilege license tax to the city.	\$100.00
485	020	Transit and Ground Passenger Transportation	Ground transportation, bus, taxi, limousine, charter, buggy		182	TAXICABS (Person operating motor vehicle, commonly known as taxicabs) Each cab must have a permit, each permit \$2.00. (Subject to all provisions of section 20-20 et seq.)	One (1) Cab = \$25.00, Two (2) or More Cabs = \$50.00
485	030	Transit and Ground Passenger Transportation	Ground transportation, bus, taxi, limousine, charter, buggy		193	TRUCKS (For person engaged in the business of carrying, hauling or transporting any freight, packages or baggage within the city and its police jurisdiction)	\$50.00
492	010	Couriers and Messengers	Couriers and messengers, services, delivery	11-51-126 (\$175.00)	70	EXPRESS OFFICE	\$100.00
493	020	Warehousing and Storage	Warehouse and storage, household, refrigerated distribution, special		52	COTTON WAREHOUSE	\$150.00
493	030	Warehousing and Storage	Warehouse and storage, household, refrigerated distribution, special		81	FUR STORAGE	\$50.00

Section 2. NAICS Classifications & Fees (Current)

SECTOR	SUB-SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	State Regulated (Code of Alabama 1975 Section)	TROY CODE	TROY DESCRIPTION	RATE
493	010	Warehousing and Storage	Warehouse and storage, household, refrigerated distribution, special		197	WAREHOUSE, COMMERCIAL. (Firm or corporation engaged in the business of storing and goods, wares, merchandise other than cotton and automobiles, each)	\$100.00
511	010	Publishing Industries (except Internet)	Publishing, newspapers, periodicals, databases, software		5A	ADVERTISING (COMMERCIAL) - Local	\$75.00
511	011	Publishing Industries (except Internet)	Publishing, newspapers, periodicals, databases, software		5B	ADVERTISING (COMMERCIAL) - Transient or itinerant	\$150.00
511	021	Publishing Industries (except Internet)	Publishing, newspapers, periodicals, databases, software		135	NEWSPAPER AGENT OR DISTRIBUTOR (See also Coin-Operated Newspaper Rack)	\$50.00
511	020	Publishing Industries (except Internet)	Publishing, newspapers, periodicals, databases, software		136	NEWSPAPERS (Daily, weekly, monthly or periodical newspapers or similar publication) (See also Coin-Operated Newspaper Rack)	\$200.00
511	030	Publishing Industries (except Internet)	Publishing, newspapers, periodicals, databases, software		148	PERIODICALS (Dealer or newsstand selling or distributing, where principal business)	\$50.00
512	010	Motion Picture and Sound Recording Industry	Motion pictures and videos, theatres, recording, studios, drive-in		177i	SHOW - Motion Picture Show - Theatre or Drive-In (In addition to retail merchant license)	\$150.00
512	011	Motion Picture and Sound Recording Industry	Motion pictures and videos, theatres, recording, studios, drive-in		177H	SHOW - Motion Picture Show (per [sic])	\$150.00
515	010	Broadcasting (except Internet)	Broadcasting and radio, TV		5A	ADVERTISING (COMMERCIAL) - Local	\$75.00
515	011	Broadcasting (except Internet)	Broadcasting and radio, TV		5B	ADVERTISING (COMMERCIAL) - Transient or itinerant	\$150.00
515	020	Broadcasting (except Internet)	Broadcasting and radio, TV		160	RADIO BROADCASTING STATION, COMMERCIAL (Each person operating a commercial radio broadcasting station, for the privilege of doing intrastate business within the corporate limits of the city)	\$200.00
516	010	Internet Publishing and Broadcasting	Publications or broadcasting for Internet only		5A	ADVERTISING (COMMERCIAL) - Local	\$75.00
516	011	Internet Publishing and Broadcasting	Publications or broadcasting for Internet only		5B	ADVERTISING (COMMERCIAL) - Transient or itinerant	\$150.00
517	010	Telecommunications	Providing, access to facilities for voice, data, text sound and/or video	11-51-127 (\$150.00)	183	TELEGRAPH COMPANY	\$50.00
517	020	Telecommunications	Providing, access to facilities for voice, data, text sound and/or video	11-21-128 (\$263.00)	184B	TELEPHONE COMPANY - Long Distance (Each person operating a long distance telephone service shall pay for the business of doing intrastate business) (It is not the purpose hereof to tax interstate or foreign messages or any United State government business)	\$263.00
517	021	Telecommunications	Providing, access to facilities for voice, data, text sound and/or video	11-51-128 (\$1050.00)	184A	TELEPHONE COMPANY (Each person operating or conducting a telephone exchange)	\$1050.00
517	030	Telecommunications	Providing, access to facilities for voice, data, text sound and/or video		185	TELEVISION CABLE SERVICE	3% of gross receipts
519	010	Information Services and Data Processing	Providing, storing, processing, and providing access to information		139	OFFICES (Business offices not otherwise licensed)	\$50.00
522	011	Credit Intermediation and Related Activities	Credit companies and activities related to credit and mediation of credit	11-51-130	16B	BANK (Branch Bank including ATM's)	\$10.00
522	010	Credit Intermediation and Related Activities	Credit companies and activities related to credit and mediation of credit	11-51-130	16A	BANK (Main Branch)	Where the capital, surplus and undivided profits are (1) \$50,000.00 or less, \$10.00; (2) more than \$50,000.00 and not over \$100,000.00, \$20.00; (3) more than \$100,000.00 and not over \$150,000.00, \$30.00; (4) more than \$150,000.00 and not over \$200,000.00, \$40.00; (5) more than \$200,000.00 and not over \$250,000.00, \$50.00; (6) more than \$250,000.00 and not over \$300,000.00, \$60.00; (7) more than \$300,000.00 and not over \$350,000.00, \$70.00; (8) more than \$350,000.00 and not over \$400,000.00, \$80.00; (9) more than \$400,000.00 and not over \$450,000.00, \$90.00; (10) more than \$450,000.00 and not over \$500,000.00, \$100.00; (11) more than \$500,000.00 and not over \$600,000.00, \$110.00; (12) in excess of \$600,000.00, \$125.00
522	020	Credit Intermediation and Related Activities	Credit companies and activities related to credit and mediation of credit		54	CREDIT BUREAU (Any person furnishing credit information for fees.)	\$100.00
522	030	Credit Intermediation and Related Activities	Credit companies and activities related to credit and mediation of credit	5-18-1 et seq.	128	MONEY LENDER AND/OR SHORT LOAN COMPANY (Each company or person lending or collection short loans, or financing the purchase or sale of automobiles, merchandise and equipment. This does not permit the operation of pawnshop business where articles of value are taken as security. This does not apply to banks) License Required per Code of Alabama § 5-18-1 et seq.	\$200.00
523	010	Securities, Commodity, Other Financial Products	Insurance companies, life, health, accident, and all other	11-51-121	103C	INSURANCE - MUTUAL (Each person doing what is known as a mutual insurance business or paying sick, accident or death benefits within the city or its police jurisdiction shall pay an annual license tax of \$20.00 plus one (1) percent on each \$100.00 on total of gross premium on policies issued or renewed less premiums returned for cancellation or by cancellation on policies issued during the preceding year to citizens of the city or its police jurisdiction.)	\$20.00 plus \$1.00 on each \$100.00 or major fraction thereof of the gross premiums
523	020	Securities, Commodity, Other Financial Products	Insurance companies, life, health, accident, and all other	11-51-121	103B	INSURANCE - OTHER (Each person doing any other kind of insurance business than those specified in subsection a., and mutual aid associations and burial insurance companies, shall pay an annual tax of \$20.00 and \$1.00 on each \$100.00 or major fraction thereof of the gross premiums on either new policies issued or renewed less premiums returned for cancellation or by cancellation on policies issued during the preceding year, to citizens of the city and its police jurisdiction.)	\$20.00 plus \$1.00 on each \$100.00 or major fraction thereof of the gross premiums
524	010	Insurance Carriers and Related Activities	Insurance companies, fire, marine, and fire casualty	11-51-120	103A	INSURANCE - FIRE OR MARINE INSURANCE (Each person doing a fire or marine insurance business in the city or its police jurisdiction shall pay an annual license tax of \$4.00 on each \$100.00 or major fraction thereof of the gross premium on policies issued or renewed for the preceding calendar year on risks located in the city or its police jurisdiction or from such year, less premiums returned by cancellation, provided that each person doing a fire or marine insurance business which has not done business during the preceding year in the city or its police jurisdiction shall pay a license of \$50.00 in advance and there shall be an adjustment at the expiration of a year on such license according to the schedule hereinabove specified.)	\$4.00 on each \$100.00 or major fraction thereof of the gross premiums
532	020	Rental and Leasing Services	Rental and leasing, auto, truck, equipment, tangible property		13K	AUTOMOBILE & TRUCK RENTAL SERVICE	\$75.00
532	030	Rental and Leasing Services	Rental and leasing, auto, truck, equipment, tangible property		112	LINEN SUPPLY	\$50.00
532	040	Rental and Leasing Services	Rental and leasing, auto, truck, equipment, tangible property		143	PARKING LOT, RENTAL	\$50.00
532	010	Rental and Leasing Services	Rental and leasing, auto, truck, equipment, tangible property		162.1	RENTING AND/OR LEASING (Each person engaged in the business of renting and/or leasing personal property to others, including, but not limited to, office equipment, office furniture, machines, machinery and equipment)	\$50.00
532	050	Rental and Leasing Services	Rental and leasing, auto, truck, equipment, tangible property		190	TRAILER COURT OR CAMP	1-10 Rental Spaces = \$100.00, All over 10 Rental Spaces, each = \$1.50
532	060	Rental and Leasing Services	Rental and leasing, auto, truck, equipment, tangible property		194.1A	UNIFORM SERVICE - Local	\$50.00
532	061	Rental and Leasing Services	Rental and leasing, auto, truck, equipment, tangible property		194.1B	UNIFORM SERVICE - Transient	\$200.00
541	010	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155K	ABSTRACTOR (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$150.00
541	011	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155J	ACCOUNTANT OR AUDITOR (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$150.00
541	012	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155A	ARCHITECT (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$200.00
541	013	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155B	ATTORNEY OR LAWYER (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$200.00
541	014	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155N	BONDSMAN (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$100.00
541	020	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155E	CHIROPRACTOR, CHIROPODIST, OSTEOPATH, NEUROPATH, VAPOPATH (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$150.00
541	015	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155L	CONSULTANT (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$150.00
541	021	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155C	DENTIST (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$200.00

Section 2. NAICS Classifications & Fees (Current)

SECTOR	SUB-SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	State Regulated (Code of Alabama 1975 Section)	TROY CODE	TROY DESCRIPTION	RATE
541	016	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155F	ENGINEER (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$150.00
541	080	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		104.1	INTERIOR DECORATOR	\$50.00
541	022	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155H	OPTICIAN (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$150.00
541	023	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155G	OPTOMETRIST (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$150.00
541	000	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155O	OTHER PROFESSIONS (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$150.00
541	024	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155P	PHARMACIST (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license) - State License Required	\$150.00
541	025	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155D	PHYSICIAN OR DOCTOR (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$200.00
541	001	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		154.1	PROFESSIONAL (Not otherwise provided for)	\$200.00
541	030	Professions, Scientific, Technical Services	Attorney, doctors, dentist, architect, engineer, vet other professions		155I	VETERINARIAN (Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license)	\$150.00
551	010	Management of Companies and Enterprises	Management of companies and enterprises, offices, regional, corporate		139	OFFICES (Business offices not otherwise licensed)	\$50.00
561	010	Administrative and Support Services	Administrative and support services, office, employment, answering, travel		46	COLLECTION AGENCY	\$100.00
561	020	Administrative and Support Services	Administrative and support services, office, employment, answering, travel		68	EMPLOYMENT AGENCY	\$100.00
561	030	Administrative and Support Services	Administrative and support services, office, employment, answering, travel		104	INSURANCE ADJUSTER	\$50.00
561	040	Administrative and Support Services	Administrative and support services, office, employment, answering, travel	2-28-2 & 2-28-5	186A	TERMITE AND/OR PEST CONTROL - Local (A copy of any bond or insurance required under the Code of Alabama 1975, § 2-28-10.1 must be presented to the city clerk before receiving a permit or license from the city.)	\$100.00
561	041	Administrative and Support Services	Administrative and support services, office, employment, answering, travel	2-28-2 & 2-28-5	186B	TERMITE AND/OR PEST CONTROL - Transient (A copy of any bond or insurance required under the Code of Alabama 1975, § 2-28-10.1 must be presented to the city clerk before receiving a permit or license from the city.)	\$200.00
562	010	Waste Management and Remediation Services	Waste management, services, landfill, septic tank, companies, trucks		66.1	DUST CONTROL	\$50.00
562	010	Waste Management and Remediation Services	Waste management, services, landfill, septic tank, companies, trucks		197.1	COMMERCIAL WASTE	\$250.00
562	021	Waste Management and Remediation Services	Waste management, services, landfill, septic tank, companies, trucks		162A	RECYCLING (Materials other than paper products)	\$150.00
562	020	Waste Management and Remediation Services	Waste management, services, landfill, septic tank, companies, trucks		162B	RECYCLING (Paper products)	\$75.00
562	030	Waste Management and Remediation Services	Waste management, services, landfill, septic tank, companies, trucks		172A	SEPTIC TANK CLEANER (Cleaning and repair, where principal business only) - Local	\$50.00
562	031	Waste Management and Remediation Services	Waste management, services, landfill, septic tank, companies, trucks		172B	SEPTIC TANK CLEANER (Cleaning and repair, where principal business only) - Transient	\$100.00
611	010	Educational Services	Educational services, business, secretarial, computer, technical, sports, other		33	BUSINESS SCHOOL	\$75.00
611	020	Educational Services	Educational services, business, secretarial, computer, technical, sports, other		57	DANCE SCHOOL	\$50.00
611	030	Educational Services	Educational services, business, secretarial, computer, technical, sports, other		107.2	KINDERGARTEN, DAY OR NURSERY SCHOOL (Each must furnish a certificate from state and county health department)	\$75.00
611	040	Educational Services	Educational services, business, secretarial, computer, technical, sports, other		133.1	MUSIC TEACHER	\$50.00
621	010	Ambulatory Health Care Services	Health care services, mental, outpatient, HMO, diagnostic, blood, dialysis, other		8	AMBULANCE SERVICE (Each person engaging in the business of furnishing ambulance service)	\$150.00
621	020	Ambulatory Health Care Services	Health care services, mental, outpatient, HMO, diagnostic, blood, dialysis, other		53	COUNSELING AND/OR THERAPY	\$100.00
622	010	Hospitals	Hospitals, surgical, substance abuse, psychiatric specialty		93	HOSPITAL OR NURSING HOME	Under 50 beds - \$100.00 Over 50 beds - \$150.00
622	020	Hospitals	Hospitals, surgical, substance abuse, psychiatric specialty		138	NURSING HOME	Under 50 beds - \$100.00 Over 50 beds - \$150.00
623	010	Nursing and Residential Care Facilities	Nursing and residential care facilities, elderly, daycare, assisted living		93	HOSPITAL OR NURSING HOME	Under 50 beds - \$100.00 Over 50 beds - \$150.00
711	010	Performing Arts, Spectator Sports	Arts and sports, dance, musical, spectator, teams, tracks, promoters, agents		29	BOXING OR WRESTLING	\$100.00
711	020	Performing Arts, Spectator Sports	Arts and sports, dance, musical, spectator, teams, tracks, promoters, agents		149A1	PHOTOGRAPHER OR ART GALLERY - Local (In addition where photographic supplies, frames, etc are sold, must have Retail merchant license, also)	\$50.00
711	021	Performing Arts, Spectator Sports	Arts and sports, dance, musical, spectator, teams, tracks, promoters, agents		149A2	PHOTOGRAPHER OR ART GALLERY - Transient (In addition where photographic supplies, frames, etc are sold, must have Retail merchant license, also)	\$100.00
711	030	Performing Arts, Spectator Sports	Arts and sports, dance, musical, spectator, teams, tracks, promoters, agents		176	SHOOTING GALLERY	\$50.00
712	010	Museums, Historical Sites and Similar	Museums, historical sites, zoos, botanical gardens, parks, special sites		177E	SHOW - Menagerie / Museum (For each menagerie or museum where not in connection with a circus)	\$50.00
713	010	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		28	BOWLING ALLEYS	\$100.00
713	020	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		56	DANCE HALL - PUBLIC (No license to be granted except upon written petition and investigation by the City Council)	\$125.00
713	030	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		64	DOMINO AND CHECKER PARLOR	\$50.00
713	040	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		127	MINIATURE GOLF COURSE	\$50.00
713	050	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		151	POOLROOM (All applications for this license must be approved by the city council plus retail merchants license)	\$50.00 for first table, \$20.00 each additional table
713	060	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		177A	SHOW - Carnival or Street Fair (For each place where said street fair is conducted and for a duration not exceeding one (1) week. No more than ten (10) exhibitions. License to be arranged by city council. Where more than ten (10) exhibitions, license to be arranged by city council.	Less than 2,000 per day = \$100.00, 2,000 or more per day = \$200.00
713	061	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		177B	SHOW - Circus (Each person operating circus, for each exhibition based on seating capacity)	Less than 2,000 per day = \$100.00, 2,000 or more per day = \$200.00
713	062	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		177C	SHOW - Concert (Musical entertainments and/or public lecturer, when charges are made for admission, not given wholly for charity, school or religious purpose, when not sponsored by an approved organization)	\$50.00 per day
713	063	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		177D	SHOW - Dog & Pony Shows (Where admission is charged)	\$50.00

Section 2. NAICS Classifications & Fees (Current)

SECTOR	SUB-SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	State Regulated (Code of Alabama 1975 Section)	TROY CODE	TROY DESCRIPTION	RATE
713	064	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		177F1	SHOW - Merry-go-round, Flying Jenny, Roller Coaster, or other device of like character in each place where operated whether incorporated or not. (Per Month)	\$50.00
713	065	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		177F2	SHOW - Merry-go-round, Flying Jenny, Roller Coaster, or other device of like character in each place where operated whether incorporated or not. (Per Week)	\$25.00
713	066	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		177J	SHOW - Theatrical Show (Vaudeville, variety show, or exhibition or performance to which admission is charged) - Per Week	\$100.00
713	067	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		177G1	SHOW - Wildlife Exhibit (Per Day)	\$5.00
713	068	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		177G3	SHOW - Wildlife Exhibit (Per Month)	\$50.00
713	069	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		177G2	SHOW - Wildlife Exhibit (Per Week)	\$25.00
713	070	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness		178.1	SKATING RINK (Per year, plus retail merchants license)	\$150.00
721	010	Accommodations	Accommodations, hotel, travel, bed-and-breakfast, rooming houses, motel		94	HOTEL (This license will include all hotels, motels, tourist courts and tourist accommodations. License for all these various services will be classed the same as hotels under this schedule. This license does not include the right to operate cafes, barbershops, newsstands, or sell cigarettes or other lines of business without additional license as prescribed by this code.	\$50.00 and in addition thereto, \$2.00 for each room.
721	020	Accommodations	Accommodations, hotel, travel, bed-and-breakfast, rooming houses, motel		107.1	KENNEL, ANIMAL (plus retail merchant license)	\$50.00
722	020	Food Services and Drinking Places	Food service and drinking places, caterers, bar, lounge, club	28-3-194	21B	BEER (For Tax see Chapter 3) License is Annually only, in addition to retail merchant license. - Retail malt or brewed beverages, on-premises and off-premises consumption.	\$75.00
722	030	Food Services and Drinking Places	Food service and drinking places, caterers, bar, lounge, club		44.1	CLUB, PRIVATE (Private club where liquor or malt or brewed beverages are sold at retail (in addition to other license required by this code)	\$200.00
722	021	Food Services and Drinking Places	Food service and drinking places, caterers, bar, lounge, club		116.1	LIQUOR LICENSE, RESTAURANT	\$150.00
722	040	Food Services and Drinking Places	Food service and drinking places, caterers, bar, lounge, club		116.2B	LOUNGE (CLASS II) - OFF-PREMISES ONLY (Lounge where liquor or malt brewed beverages and wine are sold at retail; annual only; in addition to retail merchant license and any other licenses required by this Code)	\$250.00
722	041	Food Services and Drinking Places	Food service and drinking places, caterers, bar, lounge, club		116.2A	LOUNGE (CLASS I) - ON- AND OFF-PREMISES (Lounge where liquor or malt brewed beverages and wine are sold at retail; annual only; in addition to retail merchant license and any other licenses required by this Code)	\$250.00
722	010	Food Services and Drinking Places	Food service and drinking places, caterers, bar, lounge, club		164	RESTAURANT AND LUNCHROOM (All applications must be accompanied by a certificate from the county health department)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
722	000	Food Services and Drinking Places	Food service and drinking places, caterers, bar, lounge, club		124	RETAIL MERCHANT - MISCELLANEOUS (Not otherwise provided for) (All applications must be accompanied by a certificate from the county health department)	Where gross receipts are \$50,000 and less = \$50.00 Over \$50,000 = 1/10 of 1% plus 1/20 of 1% for any receipts over \$500,000
811	010	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		4C	ADDING MACHINES, CASH REGISTERS, TYPEWRITES, CALCULATING OR BUSINESS MACHINES OF ANY KIND (Repair, not in connection with other business)	\$50.00
811	020	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		7	AIRPORT (Sales, service, repairs and instructions)	\$150.00
811	030	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		13A	AUTOMOBILE, TRUCK, TRACTOR, AND MOBILE HOME (Repairs)	\$50.00
811	041	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		22	BICYCLE REPAIR SHOP	\$50.00
811	042	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		23	BLACKSMITH	\$50.00
811	050	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		80	FURNITURE REPAIRING AND UPHOLSTERING (Not in connection with furniture business)	\$50.00
811	043	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		83	GAS FITTER	\$50.00
811	044	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		87	GUN REPAIRS	\$50.00
811	060	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		105	JANITORIAL SERVICES	\$50.00
811	051	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		123	MATTRESS REPAIRER OR RENOVATOR	\$50.00
811	011	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		141	ORGAN TUNER	\$50.00
811	031	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		13B	PAINT AND/OR BODY SHOP (Automobile, Truck, Tractor, etc)	\$50.00
811	012	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		150	PIANO TUNER OR REPAIRER	\$50.00
811	071	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		163A2	REPAIR SHOP (Clocks, watches, shoes, etc) In connection with other business - In addition to Retail Merchant License Electric appliances, including but not limited to radios, televisions, stoves, washing machines, dryers, and small motors of one (1) horsepower and less, see Electrical Contractor (66.2))	\$25.00
811	070	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		163A1	REPAIR SHOP (Clocks, watches, shoes, etc) Principal Business - In addition to Retail Merchant License Electric appliances, including but not limited to radios, televisions, stoves, washing machines, dryers, and small motors of one (1) horsepower and less, see Electrical Contractor (66.2))	\$50.00
811	045	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		174	SHARPENING OF SCISSORS, LAWN MOWERS, RAZORS, AND KNIVES - Transient	\$ 2.50 per day
811		Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		175	SHOEMAKING OR REPAIRS	\$50.00
811	013	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		184.1	TELEPHONE, INSTALLATION AND REPAIR	\$50.00
811	052	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		13H	UPHOLSTER AND/OR TRIM SHOP	\$50.00
811	032	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		13C	VULCANIZING AND/OR RETREADING	\$50.00
811	040	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other		199	WELDER - Alone (Not in connection with machine shops)	\$50.00
812	010	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		13J	AUTOMOBILE LAUNDRY (where main business)	\$75.00
812	020	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		18A	BARBER (For each person not operating a shop, but doing barber work) This license shall also apply where a person is operating in a home, and the same inspections shall be required for home operators as for regular shops. All applications for home operations or shops must be approved by the city council. Must also have a retail merchant license for sales of supplies.	\$25.00
812	021	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		19A	BARBER SHOP - This license shall also apply where a person is operating in a home, and the same inspections shall be required for home operators as for regular shops. All applications for home operations or shops must be approved by the city council. Must also have a retail merchant license for sales of supplies.	First Chair - \$25.00. Each additional chair over one (1) is \$7.50 per chair.
812	022	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		20	BEAUTY PARLOR OR SALON - This license shall also apply where a person is operating in a home, and the same inspections shall be required for home operators as for regular shops. All applications for home operations or shops must be approved by the city council. Must also have a retail merchant license for sales of supplies.	First Chair - \$25.00. Each additional chair over one (1) is \$7.50 per chair.
812	030	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		25	BOOTBLACK STAND (not required for barbershop)	\$10.00
812	040	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		812A	DIAPER SERVICE (Where principal business) - Local	\$50.00

Section 2. NAICS Classifications & Fees (Current)

SECTOR	SUB-SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	State Regulated (Code of Alabama 1975 Section)	TROY CODE	TROY DESCRIPTION	RATE
812	041	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		512B	DIAPER SERVICE (Where principal business) - Transient	\$100.00
812	050	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		66	DRY CLEANING & PRESSING (Dry cleaners and presser, transient see Agent item (6))	\$100.00
812	060	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		76	FORTUNE-TELLER, PALMIST, PHRENOLOGIST (a. The following requirements must be met in order to obtain a license for the practice of fortune-telling, psychic advising, palm reading, clairvoyance, and similar occupations: (1.) Applicants must file with the city clerk a sworn application in writing on a form to be furnished by the city clerk; (2.) Applicants must submit to the chief of police the Social Security Number(s) of the applicant(s) as well as any and all dependents living with the applicant(s); (3.) Applicants must be fingerprinted by the Troy Police Department; (4.) Applicants must submit a 2" by 2" photograph(s) taken within sixty (60) days prior to date of filing application(s); (5.) Applicants must sign a release allowing the chief of police of the Troy Police Department to perform a National Crime Information Center Check on the applicant(s) criminal history and pay an investigation fee of \$10.00; (6.) Applicants must pay an annual license fee in the amount of \$500.00. b. Any person who has been engaged in the practice of fortune telling, psychic advising, palm reading, clairvoyance, and similar occupations for at least ten (10) consecutive years in the City of Troy, Alabama, shall be required to pay an annual license fee of \$125.00.)	Investigation Fee \$10.00 Annual License \$500.00 After 10 Consecutive License Years License reduces to \$125.00
812	051	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		89	HAT BLOCKING, CLEANING (Where holding no other license)	\$50.00
812	052	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		111A	LAUNDERETTE, WASHERS OR DRYERS	\$100.00 for first ten units, An additional \$1.00 for each addition unit over ten.
812	053	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		103	LAUNDRY (For Transient - See Agent)	\$150.00
812	070	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		166	RUG & FABRIC CLEANER (Where principal business)	\$50.00
812	055	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		181	TAILORS	\$50.00
812	080	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals		194	UNDERTAKER AND EMBALMER (And in addition where caskets, shrouds and other merchandise is sold, must have retail merchant license)	\$150.00
910	010	Category for:	Vending Machines, pool tables, amusement devices, etc.		43	COIN-OPERATED NEWSPAPER RACK	\$50.00
910	020	Category for:	Vending Machines, pool tables, amusement devices, etc.		195D	VENDING MACHINES - For each machine vending gum, candy, milk, soft drinks, or other articles or on which a person is weighed, where the machine is operated by nickels or coins of larger denomination. (These rates as to vending machines shall not apply to machines installed by any person as coin-operated gas meters, coin-operated telephones, machines vending postage stamps in places of business, or machines vending necessary articles on a nonprofit basis for emergency use only by the employees of such person.)	\$15.00 per machine
910	021	Category for:	Vending Machines, pool tables, amusement devices, etc.		195C	VENDING MACHINES - For each machine vending gum, candy, milk, soft drinks, or other articles or on which a person is weighed, where the machine is operated by pennies. (These rates as to vending machines shall not apply to machines installed by any person as coin-operated gas meters, coin-operated telephones, machines vending postage stamps in places of business, or machines vending necessary articles on a nonprofit basis for emergency use only by the employees of such person.)	\$4.00 per machine
910	022	Category for:	Vending Machines, pool tables, amusement devices, etc.		195A	VENDING MACHINES - When machine gross revenue is not reported by retail or wholesale dealers; for each vending machine on which music is played. (These rates as to vending machines shall not apply to machines installed by any person as coin-operated gas meters, coin-operated telephones, machines vending postage stamps in places of business, or machines vending necessary articles on a nonprofit basis for emergency use only by the employees of such person.)	\$15.00 per machine
910	030	Category for:	Vending Machines, pool tables, amusement devices, etc.		195.1	VIDEO ELECTRIC GAMES	1-10 Units = \$50.00, Each additional unit over ten (10), per unit = \$2.00
999	010	Unclassified Establishments	General Category		58	DELIVERER AND/OR DEALER (See Section 6-22) (If gross receipts exceed \$75,000.00, a retail merchants license must be acquired)	\$50.00
999	020	Unclassified Establishments	General Category		60	DETECTIVE (Private)	\$50.00

Section 2. NAICS Classifications & Fees (New Additions)

SECTOR	SUB-SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	State Regulated (Code of Alabama 1975 Section)	TROY CODE	TROY DESCRIPTION	RATE
111	000	Crop Production	Agriculture, farming, nursery, fruit, growers	11-51-105		MISCELLANEOUS (not otherwise provided for)	\$100.00
112	000	Animal Production	Animal, dairy, cattle, ranching, sheep, chicken	11-51-105		MISCELLANEOUS (not otherwise provided for)	\$100.00
113	000	Forestry and Logging	Forestry, logging, timber			MISCELLANEOUS (not otherwise provided for)	\$100.00
114	000	Fishing, Hunting, and Trapping	Fishing, hunting, supplies and equipment			MISCELLANEOUS (not otherwise provided for)	\$50.00
115	000	Support for Agriculture and Forestry	Cotton ginning, farm management, post-harvest activities			MISCELLANEOUS (not otherwise provided for)	\$100.00
211	000	Oil and Gas Extraction	Oil, gas, extraction, natural gas, crude	Section 40-200-2 C		MISCELLANEOUS (not otherwise provided for) (State Regulated See Section 40-200-2 C)	\$100.00 where not state regulated.
212	000	Mining (except Oil and Gas)	Mining activities			MISCELLANEOUS (not otherwise provided for)	\$100.00 where not state regulated.
213	000	Support for Mining Activities	Support activities for oil and gas wells			MISCELLANEOUS (not otherwise provided for)	\$100.00 where not state regulated.
221	000	Utilities	Utilities, gas, electric, water, sewage, steam	Section 11-51-129		MISCELLANEOUS (not otherwise provided for) (State Regulated 11-51-129)	NOT USED IN THIS CHAPTER
236	000	Building, Developing and General Contracting	Construction, building, general residential, subdivisions			MISCELLANEOUS (not otherwise provided for) - Local (Each person engaged in the city in the business of contractor, house builder, or doing heating installation, weather stripping, roofing, painting, pipe fitting, plastering, masonry, plumbing or light work of any kind other than electrical by contract with the owner or lessee or a general contractor as distinguished from doing it for wages, shall pay a license tax to the city and a license tax is hereby levied and fixed in the amount of \$75.00. In addition each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
237	000	Heavy Construction	Construction, heavy construction, highway, bridge street			MISCELLANEOUS (not otherwise provided for) - Local (Each person engaged in the city in the business of contractor, house builder, or doing heating installation, weather stripping, roofing, painting, pipe fitting, plastering, masonry, plumbing or light work of any kind other than electrical by contract with the owner or lessee or a general contractor as distinguished from doing it for wages, shall pay a license tax to the city and a license tax is hereby levied and fixed in the amount of \$75.00. In addition each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	011	Special Trade Contractors	Construction, all special trades			CONTRACTORS - ELECTRICAL - ITINERANT NOT LOCAL (Each person engaged in the city in the business of electrical contractor shall pay a license tax to the city in the amount of \$75.00, except that electrical contractors having no place of business in the city or its police jurisdiction shall pay to the city a license tax of \$150.00, and except that those persons engaged in repair of electrical appliances only shall pay to the city a license tax of \$50.00; provided, however, that no license shall be issued to any person as an electrical contractor or for the business of engaging in the repair of electrical appliances except upon proof that such licensee is covered by a policy of public liability insurance issued by an insurance company authorized to do business in this state with policy limits as prescribed in section 5-25. In addition each electrical contractor, other than one engaged in the repair of electrical appliances only, who does any of such work by contract with the owner or lessee of the premises on which such work is done shall pay a license tax for each such contract at the time and in the amount of the additional tax prescribed by item 47, Contractor, hereof.) (See also Section 5-2) et seq)	\$150.00
238	060	Special Trade Contractors	Construction, all special trades			CONTRACTORS - GLASS & GLAZING (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	063	Special Trade Contractors	Construction, all special trades			CONTRACTORS - SPECIALTY TRADE NON-GENERAL/NON-HEAVY (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	064	Special Trade Contractors	Construction, all special trades			CONTRACTORS - STRUCTURAL STEEL ERECTION (In addition to annual license each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
238	000	Special Trade Contractors	Construction, all special trades			MISCELLANEOUS - Local (Each person engaged in the city in the business of contractor, house builder, or doing heating installation, weather stripping, roofing, painting, pipe fitting, plastering, masonry, plumbing or light work of any kind other than electrical by contract with the owner or lessee or a general contractor as distinguished from doing it for wages, shall pay a license tax to the city and a license tax is hereby levied and fixed in the amount of \$75.00. In addition each contractor who does any of said work by contract with the owner or lessee of the premises upon which such work is done shall pay a license tax for each contract and license tax for each such contract is hereby fixed and levied, which license tax shall be a sum and amount equal to \$5.00 plus one-fourth of one (1) percent of the total contract, except that when the total amount of the contract does not exceed \$500.00, the license tax for each such contract shall be \$3.00. The additional license tax hereby levied and fixed shall be paid at the time a building permit is issued for the work to be done under each said contract, except that each contract under \$100.00 is exempt from this section.)	\$75.00
481	000	Air Transportation	Air transportation, airline tickets, shipping, freight charters	4-2a-17, 4-3-8, & 4-3-59		MISCELLANEOUS (not otherwise provided for)	\$150.00 where not state regulated
483	000	Water Transportation	Water transportation, coastal, freight, inland, passenger, forwarders			MISCELLANEOUS (not otherwise provided for)	\$150.00 where not state regulated
484	000	Truck Transportation	Truck transportation, terminal, local, long-distance, freight			MISCELLANEOUS (not otherwise provided for)	\$100.00 where not state regulated.
485	000	Transit and Ground Passenger Transportation	Ground transportation, bus, taxi, limousine, charter, buggy			MISCELLANEOUS (not otherwise provided for)	\$100.00 where not state regulated.
487	000	Scenic and Sightseeing Transportation	Scenic and sightseeing, land, water, air, special			MISCELLANEOUS (not otherwise provided for)	\$150.00
492	000	Couriers and Messengers	Couriers and messengers, services, delivery			MISCELLANEOUS (not otherwise provided for)	\$100.00 where not state regulated.
493	000	Warehousing and Storage	Warehouse and storage, household, refrigerated distribution, special			MISCELLANEOUS (not otherwise provided for)	\$100.00
511	000	Publishing Industries (except Internet)	Publishing, newspapers, periodicals, databases, software			MISCELLANEOUS - Local (not otherwise provided for)	\$75.00
511	001	Publishing Industries (except Internet)	Publishing, newspapers, periodicals, databases, software			MISCELLANEOUS - Transient or itinerant (not otherwise provided for)	\$150.00
512	000	Motion Picture and Sound Recording Industry	Motion pictures and videos, theatres, recording, studios, drive-in			MISCELLANEOUS (not otherwise provided for)	\$150.00
515	000	Broadcasting (except Internet)	Broadcasting and radio, TV			MISCELLANEOUS (not otherwise provided for)	\$200.00 where not state regulated
516	000	Internet Publishing and Broadcasting	Publications or broadcasting for Internet only			MISCELLANEOUS - Local (not otherwise provided for)	\$75.00
516	000	Internet Publishing and Broadcasting	Publications or broadcasting for Internet only			MISCELLANEOUS - Transient or itinerant (not otherwise provided for)	\$150.00
517	000	Telecommunications	Providing, access to facilities for voice, data, text sound and/or video			MISCELLANEOUS (not otherwise provided for)	\$150.00 where not state regulated
519	000	Information Services and Data Processing	Providing, storing, processing, and providing access to information			MISCELLANEOUS (not otherwise provided for)	\$50.00
522	000	Credit Intermediation and Related Activities	Credit companies and activities related to credit and mediation of credit			MISCELLANEOUS (not otherwise provided for)	\$200.00 where not state regulated
522	040	Credit Intermediation and Related Activities	Credit companies and activities related to credit and mediation of credit	11-51-131		SAVINGS AND LOAN ASSOCIATIONS	Where the capital, surplus and undivided profits are (1) \$50,000.00 or less, \$10.00; (2) more than \$50,000.00 and not over \$100,000.00, \$20.00; (3) more than \$100,000.00 and not over \$150,000.00, \$30.00; (4) more than \$150,000.00 and not over \$200,000.00, \$40.00; (5) more than \$200,000.00 and not over \$250,000.00, \$50.00; (6) more than \$250,000.00 and not over \$300,000.00, \$60.00; (7) more than \$300,000.00 and not over \$350,000.00, \$70.00; (8) more than \$350,000.00 and not over \$400,000.00, \$80.00; (9) more than \$400,000.00 and not over \$450,000.00, \$90.00; (10) more than \$450,000.00 and not over \$500,000.00, \$100.00; (11) more than \$500,000.00 and not over \$600,000.00, \$110.00; (12) in excess of \$600,000.00, \$125.00; and (13) On each branch bank, not more than \$10.00.

Section 2. NAICS Classifications & Fees (New Additions)

SECTOR	SUB-SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	State Regulated (Code of Alabama 1975 Section)	TROY CODE	TROY DESCRIPTION	RATE
525	000	Funds, Trust, Other Financial Vehicles	Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corporation	Gross Receipts and/or Flat Rate Where not State Regulated		MISCELLANEOUS (not otherwise provided for)	\$200.00 where not state regulated
531	000	Real Estate	Real estate, offices, agents, brokers, developers	Gross Receipts and/or Flat Rate Where not State Regulated		MISCELLANEOUS (not otherwise provided for)	\$100.00 where not state regulated.
531	010	Real Estate	Real estate, offices, agents, brokers, developers	34-27-30.1		REAL ESTATE OFFICE	\$100.00
532	000	Rental and Leasing Services	Rental and leasing, auto, truck, equipment, tangible property			MISCELLANEOUS (not otherwise provided for)	\$50.00
551	020	Management of Companies and Enterprises	Management of companies and enterprises, offices, regional, corporate	11-51-90B (2) (551)		BANK HOLDING COMPANIES	\$125.00
551	000	Management of Companies and Enterprises	Management of companies and enterprises, offices, regional, corporate			MISCELLANEOUS (not otherwise provided for)	\$50.00 where not state regulated
561	000	Administrative and Support Services	Administrative and support services, office, employment, answering, travel	2-28-2 & 2-28-5		MISCELLANEOUS (not otherwise provided for)	\$100.00 where not state regulated.
562	000	Waste Management and Remediation Services	Waste management, services, landfill, septic tank, companies, trucks			MISCELLANEOUS - Local (not otherwise provided for)	\$50.00 where not state regulated
562	001	Waste Management and Remediation Services	Waste management, services, landfill, septic tank, companies, trucks			MISCELLANEOUS - Transient or itinerant (not otherwise provided for)	\$100.00 where not state regulated.
611	000	Educational Services	Educational services, business, secretarial, computer, technical, sports, other			MISCELLANEOUS (not otherwise provided for)	\$75.00 where not state regulated
621	000	Ambulatory Health Care Services	Health care services, mental, outpatient, HMO, diagnostic, blood, dialysis, other			MISCELLANEOUS (not otherwise provided for)	\$100.00
621	030	Ambulatory Health Care Services	Health care services, mental, outpatient, HMO, diagnostic, blood, dialysis, other			OFFICE (Healthcare, mental, outpatient, HMO, diagnostic, blood, dialysis, testing, other)	\$50.00
622	000	Hospitals	Hospitals, surgical, substance abuse, psychiatric specialty			MISCELLANEOUS (not otherwise provided for)	\$150.00
623	000	Nursing and Residential Care Facilities	Nursing and residential care facilities, elderly, daycare, assisted living			MISCELLANEOUS (not otherwise provided for)	\$150.00
624	000	Social Assistance	Social assistance, child, shelters, vocational, emergency			MISCELLANEOUS (not otherwise provided for)	\$100.00 where not state regulated.
711	000	Performing Arts, Spectator Sports	Arts and sports, dance, musical, spectator, teams, tracks, promoters, agents			MISCELLANEOUS (not otherwise provided for)	\$100.00
712	000	Museums, Historical Sites and Similar	Museums, historical sites, zoos, botanical gardens, parks, special sites			MISCELLANEOUS (not otherwise provided for)	\$50.00
713	000	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness			MISCELLANEOUS (not otherwise provided for)	\$200.00
713	080	Amusement, Gambling and Related	Amusement and recreations, gambling, theme, arcade, gold, marinas, fitness			SWEEPSTAKES MACHINES	See Section 3
721	000	Accommodations	Accommodations, hotel, travel, bed-and-breakfast, rooming houses, motel			MISCELLANEOUS (not otherwise provided for)	\$100.00
811	061	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other			LAWN CARE - Mowing grass, simple yard work and maintenance. (If duties require planting shrubs or any duty that would fall under landscaping then Landscaping License required)	\$50.00
811	000	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other			MISCELLANEOUS (not otherwise provided for)	\$50.00
812	000	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals			MISCELLANEOUS (not otherwise provided for)	\$100.00
812	060	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals			PERSONAL FITNESS TRAINER - Alone	\$150.00
910	000	Category for:	Vending Machines, pool tables, amusement devices, etc.			MISCELLANEOUS (not otherwise provided for)	\$15.00 per unit
920	000	Category for employees:	Employees: as in number of employees used in license calculation				NOT CURRENTLY USED IN THIS CHAPTER
923	000	Administration of Human Resources	General Category			MISCELLANEOUS (not otherwise provided for)	\$50.00
924	000	Administration of Environmental Quality Programs	General Category			MISCELLANEOUS (not otherwise provided for)	\$50.00
925	000	Administration of Housing, Urban, Comm.	General Category			MISCELLANEOUS (not otherwise provided for)	\$50.00
926	000	Administration of Economic Programs	General Category			MISCELLANEOUS (not otherwise provided for)	\$50.00
927	000	Space Research and Technology	General Category			MISCELLANEOUS (not otherwise provided for)	\$50.00
928	000	National Security and International Affairs	General Category			MISCELLANEOUS (not otherwise provided for)	\$50.00
930	000	Category for square feet:	Square feet used for warehousing, large building and other types				NOT CURRENTLY USED IN THIS CHAPTER
999	000	Unclassified Establishments	General Category			MISCELLANEOUS (not otherwise provided for)	\$50.00

Section 3. Gasoline License Tax.

Every distributor or seller shall pay a license tax to the City of Troy, which license tax shall be a sum and an amount equal to one cent on each and every gallon of gasoline, as above defined, sold or delivered within the City limits, and one-half (1/2) for police jurisdiction. Any person engaged as such seller or distributor in selling or distributing gasoline purchased in whole from other sellers or distributors who have paid the license thereon as herein fixed shall be required to pay no license based on the sale of a delivery of such gasoline so purchased; but in order to obtain the exemption in this section provided, such seller or distributor must on or before the tenth day of each and every month, file with the City Clerk of the City a sworn written statement showing each and every purchase by such person of gasoline during the calendar month next preceeding as well as the name of the person from whom and the date on which purchased. Each and every distributor and seller, except such as one exempt from license tax under the provision stated in the preceding sentence, shall on or before the tenth day of each and every month file with the City Clerk a sworn written statement which shall be a full, true, account and correct statement of the amount and quantity of all gasoline sold and delivered by such distributor or person within the corporate limits of the City, and which shall also contain a detailed and specific statement of the amount and quality of all gasoline sold and delivered to any distributor or seller engaged in either said businesses within said corporate limits. This provision shall not apply to any sales or deliveries which constitute interstate commerce. It shall be unlawful for any distributor having no place of business within said corporate limits to make any sales or deliveries of gasoline therein without first obtaining a permit from said Clerk of said City so to do, and such seller or distributor shall be liable for and shall pay the same license as fixed and specified herein; and any such seller or distributor who shall violate these provisions shall be guilty of an offense against said City, and upon conviction shall be fined not less than fifty and not more than one hundred dollars for each offense. Any seller or distributor who shall fail or omit to make or file any statement herein provided and required, or who shall make any false statement therein, shall be guilty of an offense against the City and shall be guilty of such offense for each and every day thereafter until such statement is filed with said Clerk, and upon conviction, punished as provided herein. The license herein fixed must be paid by each person upon whom the same is herein levied and fixed, on or before the tenth day of each calendar month, being the time fixed for the filing of said statement, based on the dales and deliveries

made during the month next preceeding; any person failing or omitting to pay the same within the said time, shall be guilty of an offense each and every day there-after until paid, and upon conviction shall be punished as provided herein, and in addition to such punishment, such license tax shall be increased by the addition thereto of a penalty of twenty percent thereon payable and collectable as are other license penalties.

Section 4. Sweepstakes Machines.

- (a) The city council finds that there are a number of commercial premises in the City of Troy and the police jurisdiction of the City of Troy where sweepstakes machines may be made available for use by the public and finds that, if not regulated and controlled by reasonable licensing procedures, commercial premises offering such sweepstakes machines may:
1. Be unsafe places for persons to congregate, particularly as the number of machines located on or within a premises increases in number;
 2. Increase in number;
 3. Lead to the degradation of neighborhoods and other areas of the city and its police jurisdiction;
 4. Be operated in the manner contrary to the best interest of the public health, safety and welfare of the citizens of the City of Troy and its police jurisdiction; and
 5. Violate the constitutional prohibitions of the State of Alabama regarding activities in the nature of a lottery and statutory proscriptions against gambling. It is the intention of the city council in the adoption of this article to protect the public health, safety, property and welfare and to ensure good order, peace and quiet. The city council determines that the public health, safety and welfare require the establishment of regulations:
 - a. For the location and operation of such premises;
 - b. For the issuance of licenses, including limitations on transfer and assignments;
 - c. For the separation of certain premises licensed hereunder from any other premises licensed hereunder; and
 - d. For the enforcement of the provisions of this section. Any fees collected by the city as a result of this ordinance are hereby and shall be earmarked and pledged for regulation, supervision, and providing services to businesses by the city, including police and fire protection and other municipal services provided by the city.
- (b) Definitions.
1. *Sweepstakes machine* shall mean any electronic, electro-mechanical, or mechanical contrivance, machine, apparatus, appliance or device, which affords an opportunity for the operator to participate in a sweepstakes, and which is lawful in every way and in compliance with all federal, state, and local regulations.
 2. *Sweepstakes* shall mean any contest, competition, giveaway, drawing, plan, advertising or other enterprise or promotional device to promote the sale of a product or solicitation of a charitable contribution, that awards one or more prizes based on chance or the random selection of entries, and which is lawful in every way and in compliance with all federal, state, and local regulations. A "sweepstakes" shall require:
 - a. No purchase, contribution, or entry fee to participate or win;
 - b. An alternative method of entry readily available to all participants; and
 - c. All entries, whether obtained onsite or remotely, being supplied from the exact same pool of randomly selected outcomes.
 3. *The city* shall mean the City of Troy, Alabama, and the police jurisdiction of the City of Troy, Alabama.
 4. *Person* shall mean a natural person, association of natural persons, partnership, business, firm, company, corporation, or other entity of any type whatsoever. Whenever used in any provision hereof providing for a fine or imprisonment, the term "person" shall mean the partners, members, directors, employees, agents, representative, and/or officers of any such partnership, business, firm, company, association, corporation, or other entity of any type whatsoever.
 5. *Approved independent game testing laboratory* shall mean one which has received written approval from at least two different state gaming regulatory agencies, commissions, or boards.
 6. *Licensed premises* shall mean any premises upon which a sweepstakes machine licensed under this section is operated.
- (c) Each person owning, operating, possessing, or giving space in or on their premises to a lawful sweepstakes machine, shall pay for and take out a license for each such lawful sweepstakes machine at each such lawful location. No license shall issue unless and until:

1. A complete written application has been received and approved by the city clerk/treasurer.
2. The application shall include:
 - a. A written certification from an approved independent game testing laboratory that they have examined:
 - i. A prototype machine which is an exact duplicate of the sweepstakes machine proposed for licensure.
 - ii. A prototype mechanism which is an exact duplicate of the computer, server, or central determinant system that will provide outcomes to the sweepstakes machine that is being proposed for licensure.
 - iii. Any and all computer software source code which will regulate, operate, or provide outcomes to the sweepstakes machine or system being proposed for licensure if applicable. The aforementioned shall be annotated source code with programmer's notes that are sufficient to allow for thorough laboratory examination. This annotated source code shall be able to meet the submission requirements for the state gaming regulatory agency, commission, or board that approves the independent game testing laboratory.
 - iv. A written description of the method and/or signature that was utilized by the laboratory to determine whether future software programs exactly match the source code that has been examined. A "file-check" signature or other approved hashing algorithm signature is acceptable for this provision.
 - v. A written explanation by the laboratory of the mathematical model utilized to select winners or losers within the proposed sweepstakes machine or system. This certification shall include a statement that a traditional lottery game methodology is not utilized in the proposed sweepstakes machine or system.
 - b. A copy of the annotated source code in both electronic and printed form for the sweepstakes machine to be licensed. The aforementioned copies shall be in a sealed envelope or other container accompanied by a certification from the independent game testing laboratory that performed the examination on the sweepstakes machine or system as set forth in subsection (c)2.a. of this section, that they are exact duplicates of the annotated source code analyzed for the sweepstakes machine or system to be licensed. The sealed copy of the source code submitted shall be maintained without opening by the city clerk/treasurer. Upon receipt of an order, warrant, and/or subpoena related to the licensed sweepstakes machine or licensed premises, the city clerk/treasurer shall deliver the sealed copies of the annotated source code to the appropriate court, court officer, or law enforcement personnel. In the event that a licensed owner or operator of a sweepstakes machine or licensed premises surrenders his or her license to the city clerk/treasurer, the city clerk/treasurer shall return the sealed copies of the annotated source code to the former licensee. In the event that the city clerk/treasurer is notified that a licensee has abandoned his license and/or the licensed premises, the city clerk/treasurer shall attempt to return by certified mail the sealed annotated source code to the manufacturer of the sweepstakes machine as identified by the independent game testing laboratory.
 - c. A copy of the receipt from the independent game testing laboratory that performed the analysis set forth in subsection (c)2.a. of this section stating that all fees and charges associated with this process have been paid in full.
 - d. A statement of the total number of sweepstakes machines that will be operated on the licensed premises.
3. No license shall be issued unless and until payment in full for all per machine licenses has been received by the city in accordance with the following schedule:
 - a. Two hundred fifty dollars (\$250.00) per machine for the first through fourth sweepstakes machines to be operated on the licensed premises.
 - b. Five hundred dollars (\$500.00) per machine for the fifth through eighth sweepstakes machines to be operated on the licensed premises.
 - c. Two thousand dollars (\$2,000.00) per machine for the ninth through twelfth machines to be operated on the licensed premises.
 - d. Five thousand dollars (\$5,000.00) per machine for the thirteenth through twenty-fifth machines to be operated on the licensed premises.

- e. Ten thousand dollars (\$10,000.00) per machine for the twenty-sixth and subsequent machines to be operated on the licensed premises.
- (d) It shall be the duty of the person in or on whose premises any sweepstakes machine licensed under this section is operated or located to see that the city license is obtained and displayed in a conspicuous place on the premises. The license shall include, on its face, the total amount paid for such license for the first through the fourth machines; the fifth through eighth machines; the ninth through twelfth machines; the thirteenth through twenty-fifth machines; and the twenty-sixth and subsequent machines.
- (e) In the event any sweepstakes machine licensed under this section is deemed to be illegal under state or federal law after the license has been issued, all license fees paid shall be non-refundable.
- (f) For the purpose of this section, no premises shall be licensed for more than twelve sweepstakes machines if such premises are located within one thousand (1,000) feet of any other premises licensed for one (1) or more sweepstakes machines.
- (g) There shall be no proration of the annual rate of the license provided for in this schedule nor shall a license be assignable or transferable.
- (h) Each license under this schedule shall be due and payable by the person, operator of the equipment, owner or proprietor of the place of business where such machine is located.
- (i) Failure to have a valid current license issued by the city for any machine for which such license is required by this article and to have such required license issued by the city displayed in a conspicuous place in the premises shall be a violation of this article and shall be punishable by a fine, not to exceed the sum of five hundred dollars (\$500.00) for each machine not licensed, and by imprisonment, not to exceed six (6) months, or both, at the discretion of the court trying the same. Each day during which a violation of this article occurs shall constitute a separate offense.
- (j) Failure of the required license to evidence that payment in full for all licenses for the number of said sweepstakes machines on the licensed premises has been made shall be prima facie evidence that the payment due for the license for the machines on the licensed premises not accounted for on the face of the license, as determined by the city clerk/treasurer, or his authorized deputy, auditor, license inspector, or representative, or a City of Troy Police Officer, has not been paid. Any machine being operated without being properly licensed can be impounded or seized by the city clerk/treasurer, or his authorized deputy, auditor, license inspector, or representative, or a City of Troy Police Officer, and any such machine shall not be released until such license is paid, together with a penalty and interest for each machine impounded or seized.
- (k) No person under the age of nineteen (19) years shall be permitted to use any sweepstakes machine pursuant to any license issued under this article. No person under the age of nineteen (19) years shall be allowed to enter any premises within which thirteen (13) or more sweepstakes machines are located.
- (l) The location at which the sweepstakes machines are made available for use shall be open to inspection at all times by duly authorized employees of the City of Troy.
- (m) It shall be unlawful for any person to install, operate, maintain, or allow to be installed, operated or maintained, any sweepstakes machines on his premises without first having obtained a license authorizing such sweepstakes machines.
- (n) It shall be unlawful for any person, owner, or operator of equipment to install, or allow to be installed, any sweepstakes machine on any premises which require a license under this article, unless said premises have been issued such a license. It shall be unlawful for any person, owner, or operator of equipment to install, or allow to be installed, any sweepstakes machine on any premises where such installation will increase the number of sweepstakes machines on the premises beyond the total number authorized by such license.
- (o)
 1. Each license holder hereunder shall maintain an itemized list of the gross receipts of said license holder for all sweepstakes machines licensed under this schedule for at least five (5) years from the date on which the last sweepstakes machine is used.
 2. On or before April 15 in each year, each license holder shall file with the city clerk/treasurer a certified financial statement of receipts and expenses related to the operation of the sweepstakes machines for the previous calendar year. Said report shall be in addition to any and all other reports required by law.

3. Each sweepstakes machine licensed under this article must be fitted or equipped so as to print out, at any time, a record of the total amount of money inserted or deposited in the machine:
 - a. For the previous collection period; and
 - b. Since the machine was placed in operation at the licensed premises.
 4. Each sweepstakes machine licensed under this schedule must be configured in such a way as to display, disseminate, or reveal sweepstakes outcomes which are determined and/or provided by a computer, server, or central determinant system that is wholly contained and located within the licensed premises. No off-premises or remotely determined outcomes, including free or promotional entries or those obtained manually from an employee, may be displayed, disseminated, or revealed on a licensed sweepstakes machine.
- (p) A license holder whose license is revoked for any reason set out in this article shall be ineligible to apply for a license for a period of one (1) year after the revocation.
- (q) Any violation of this article shall be punishable by a fine, not to exceed the sum of five hundred dollars (\$500.00) for each offense, and by imprisonment, not to exceed six (6) months, or both, at the discretion of the court trying the case. Each day during which a violation of this article occurs shall constitute a separate offense.
- (r) It shall be unlawful for any person, owner, or operator of equipment to install, or allow to be installed, any sweepstakes machine on any premises within one thousand (1,000) feet of the closest external boundary of the real property of any church, public or private elementary or secondary school, college, university, nursery, kindergarten, daycare center or facility, or child development facility. Said distance of one thousand (1,000) feet shall be measured by a straight line from the closest point on the external boundary of the premises on which the sweepstakes machine is located to the closest point on the external boundary of the real property on which there is located a church, public or private elementary or secondary school, college, university, nursery, kindergarten, daycare center or facility, or child development facility.