

PROCESS FOR OBTAINING A PERMIT/LICENSE

A Building permit and business license will be required for any type work being performed in the City of Fairfield

1. Contractor/ subcontractor/home builder/homeowner will complete the Building Application and business license forms in the Building Inspections Office.
2. Application will be checked for correct information: Name of owner, address, P.I.D.#, type of work being performed, total price of the job, contractor/subcontractor/homeowner names, proper zoning, and signatures of the applicant and Building Inspector.
3. Information will be checked for correct identification cards; Ex: Home builders license, General Contractor license, business card, business license, homeowners form, etc
- 4. Signed contract is required!**
- 5. Picture identification is required for all transactions!**
6. State of Alabama information will only be accepted!
7. If a bond is needed, information will be received and checked before the permit is issued
8. When the application is complete, take the required information to the Revenue Department for payment. The applicant will receive a blue copy of the permit to post at the job site. All monies will be collected in this department. A copy of all paperwork will be sent to the Building Inspections Office for review and to make necessary files which are kept in the Building Department office.

HOMEOWNERS

Homeowners may purchase "**Homeowner permit**" if they presently reside in the home and do not intend to sell the house. Amount of the job must be under \$10,000. Homeowner is acting as the contractor, providing all materials and supervising the job. Homeowners need to bring proof that this is their residence! Homeowner will be required to sign a "**Statement of homeowners acting as own Contractor Form**" stating that when the job is completed, the home is intended for use as his/her personal residence and he/she does not intend to sell the house. Homeowner is required to bring receipts showing amount spent for the job. The building permit is based on this amount. If other work is to be performed that requires additional permits, homeowner/contractor/subcontractor will be responsible for obtaining these permits.

Proof of Residence:

- Current Tax Receipt**
- Title or Tax information**
- Current utility bill**
- Legal documents**
- Picture identification**

CONTRACTORS/SUBCONTRACTORS:

Contractor/subcontractor is responsible for obtaining business license and permits for jobs performed. **If job is under \$10,000 permit will be based on the total price of the contract. If job is over \$10,000 contractor is required to provide proof that the builder currently holds a valid Home Builders or General Contractor license from the State of Alabama. Over \$50,000 requires a General Contractor license and a \$10,000 General Contractor Bond.** General Contractor is required to leave a copy of subcontractor list in the Building office. All subcontractors will be required to purchase permits and license.

A copy of signed contract showing work to be performed and amount needs to be submitted. No exceptions!

taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

SECTION 22. License classifications.

SECTOR	NAICS TITLE	BUSINESS LICENSE CODE GROUPING BY TOPIC OR CATEGORY	BASIS FOR LICENSE CALCULATION
111	Crop Production	Agriculture, farming, nursery, fruit, growers	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
112	Animal Production	Animal, dairy, cattle, ranching, sheep, chicken	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
113	Forestry and Logging	Forestry, logging, timber	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
114	Fishing, Hunting, and Trapping	Fishing, hunting, supplies and equipment	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
115	Support for Agriculture and Forestry	Cotton ginning, farm management, post-harvest activities	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
211	Oil and Gas Extraction	Oil, gas, extraction, natural gas, crude	State Regulated [See, e.g. Section 40-20-2(c)]
212	Mining (except Oil and Gas)	Mining activities	8/10 of 1% of Gross Receipts Where not State Regulated
213	Support for Mining Activities	Support activities for oil and gas wells	Schedule C Where not State Regulated
221	Utilities	Utilities, gas, electric, water, sewage, steam	State Regulated (See Section 11-51-129) 3% of gross
236	Building, Developing and General	Construction, building, general, residential,	License of \$200.00 for gross receipts of

	Contracting	subdivisions	\$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
237	Heavy Construction	Construction, heavy construction, highway, bridge, street	License of \$300.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
238	Special Trade Contractors	Construction, all special trades	License of \$250.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
311	Food Manufacturing	Food manufacturing, animal, grain, fruit, dairy, meat, seafood	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
312	Beverage and Tobacco Products Manufacturing	Beverage manufacturing, soft drink, bottled water, breweries, ice	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00 Where not State Regulated
313	Textile Mills	Mills, textile, fabric, yarn, carpet, canvas, rope, twine	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
314	Textile Product Mills	Other mill operations not covered in 313	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
315	Apparel Manufacturing	Apparel manufacturing, hosiery, men, women, children, lingerie	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
316	Leather and Allied Product Manufacturing	Leather manufacturing, shoes, luggage, handbag, related products	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
321	Wood Products Manufacturing	Wood products, sawmills, wood, preservation, veneer, trusses, millwork	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
322	Paper Manufacturing	Paper manufacturing, pulp, paper, converted products	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
323	Printing and Related Support Activities	Printing, lithographic, screen, quick, digital, books, handbills	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of
22			<i>ALL gross receipts in excess of 20,000.</i>

all gross receipts in excess of \$20,000.00

324	Petroleum and Coal Products Manufacturing	Petroleum manufacturing, asphalt, roofing, paving, grease	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
325	Chemical Manufacturing	Chemical manufacturing, wood, fertilizer, pesticide, paint, soap, other	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
326	Plastics and Rubber Product Manufacturing	Plastic and tire manufacture, pipe, hoses, belts, bottle, sheet, foam	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
327	Nonmetallic Mineral Product Manufacturing	Nonmetallic manufacturing, clay, glass, cement, lime, gypsum, other	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
331	Primary Metal Manufacturing	Metal manufacturing, iron, steel, aluminum, copper, other nonferrous	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
332	Fabricated Metal Product Manufacturing	Fabricated metal, cutlery, structural, ornamental, wire, machine shops	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
333	Machinery Manufacturing	Machinery manufacturing, farm, HVAC, office, industrial, engine, other	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
334	Computer and Electronic Product Manufacturing	Computers and electronics, peripherals, audio, video, circuit boards	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
335	Electrical Equipment Appliance Component Manufacturing	Electrical equipment, lighting, small appliance, battery, other	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
336	Transportation Equipment Manufacturing	Transportation manufacturing, auto, truck, trailer, motor home, ship, boat, motorcycle	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 3% of all gross receipts in excess of \$20,000.00
337	Furniture and Related Products Manufacturing	Furniture manufacturing, cabinets, office furniture, beds, kitchen	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00

339	Misc. Manufacturing	Misc. manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
421	Wholesale Trade, Durable Goods	Wholesale trade-durable, motor vehicle, home furniture, machinery, equipment	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
422	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverages	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
441	Motor Vehicle and Parts Dealer	Motor vehicles, automobiles, motorcycles, boats, parts, accessories	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
442	Furniture and Home Furnishing Stores	Furniture stores, home, floor, furnishings, window, special products	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
443	Electronics and Appliance Stores	Electronic and appliance store, household, radio, television, computer	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
444	Building Material and Gardening Equipment Dealers	Building materials, hardware, paint, home center, wallpaper	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
445	Food and Beverage Stores	Food and beverage stores, grocery, convenience, markets, liquor, beer	License of \$400.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00 Where not State Regulated
446	Health and Personal Care Stores	Health and personal care stores, drug, cosmetic, optical, health food	License of \$300.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
447	Gasoline Stations	Gasoline stations, filling stations	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
448	Clothing and Accessories Stores	Clothing stores, men's, women's, children, infants, shoe, jewelry, luggage	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
451	Sporting Goods,	Sporting goods stores,	

	Hobby, Book, Music	hobby, toy, fish, gun, music, books	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
452	General Merchandise	General merchandise stores, department, warehouse clubs, superstores	License of \$250.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
453	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
454	Non-store Retailers	Non-store retailers, electronic shopping, mail order, vending, direct selling	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.0
481	Air Transportation	Air transportation, airline tickets, shipping, freight, charters	454391 Fireworks \$500.00, Christmas tree \$125.00, Ice cream truck \$125.00 etc. schedule I License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00 Where not State Regulated
482	Rail Transportation	Rail transportation, ticket offices, short line, freight	\$200 Where Not State Regulated
483	Water Transportation	Water transportation, coastal, freight, inland, passenger, forwarders	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00 Where not State Regulated
484	Truck Transportation	Truck transportation, terminal, local, long-distance, freight	License of \$250.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00 Where not state Regulated
485	Transit and Ground Passenger Transportation	Ground transportation, bus, taxi, limousine, charter, buggy	Schedule B and Schedule J
487	Scenic and Sightseeing Transportation	Scenic and sightseeing, land, water, air, special	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
492	Couriers and Messengers	Couriers and messengers, services, delivery	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
493	Warehousing and	Warehouse and storage,	

	Storage	household, refrigerated, distribution, special	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
511	Publishing Industries (except Internet)	Publishing; newspapers, periodicals, databases, software	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
512	Motion Picture and Sound Recording Industry	Motion pictures and videos, theatres, recording, studios, drive-in	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
515	Broadcasting (except Internet)	Broadcasting and radio, TV	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00 Where not State Regulated
516	Internet Publishing and Broadcasting	Publications or broadcasting for Internet only	3% of Gross Where Not State Regulated
517	Telecommunications	Providing, access to facilities for voice, data, text, sound and/or video	4% of gross receipts of previous year (Telecommunication tower owners). Phone companies local/long distance services. Schedule K Where Not State Regulated
519	Information Services and Data Processing	Providing, storing, processing, and providing access to information	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
522	Credit Intermediation and Related Activities	Credit companies and activities related to credit and mediation of credit	Schedule A Where Not State Regulated. Banks and savings and loan associations are state regulated and are subject to the license tax authorized under Section 11-51-130 and under Section 11-51-131, respectively.
523	Securities, Commodity, Other Financial Products	Insurance companies, life, health, accident, and all other	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts Where not State Regulated
524	Insurance Carriers and Related Activities	Insurance companies, fire, marine, and fire casualty	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00 Where not State Regulated
525	Funds, Trusts, Other Financial Vehicles	Funds, plans, and/or programs organized to pool securities or other	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of

		assets for others, other than the Alabama Municipal Funding Corporation	all gross receipts in excess of \$20,000.00 Where not State Regulated
531	Real Estate	Real estate, offices, agents, brokers, developers	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00 Where not State Regulated
532	Rental and Leasing Services	Rental and leasing, auto, truck, equipment, tangible property	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 3/8 of 1% of all gross receipts in excess of \$20,000.00
541	Professions, Scientific, Technical Services	Attorney, doctor, dentist, architect, engineer, vet, other professions	License of \$300.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/5 of 1% of all gross receipts in excess of \$20,000.00
551	Management of Companies and Enterprises	Management of companies and enterprises, offices, regional, corporate	License of \$300.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 OF 1% of all gross receipts in excess of \$20,000.00 Where Not State Regulated, bank holding companies are state regulated and are subject only to the license tax amount authorized under Section 11-51-130(a)(12).
561	Administrative and Support Services	Administrative and support services, office, employment, answering, travel	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00 Where not State Regulated
562	Waste Management and Remediation Services	Waste management, services, landfill, septic tank, companies, trucks	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00 Where not State Regulated
611	Educational Services	Educational services, business, secretarial, computer, technical, sports, other	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00 Where not State Regulated
621	Ambulatory Health Care Services	Health care services, mental, outpatient, HMO, diagnostic, blood, dialysis, other	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
622	Hospitals	Hospitals, surgical, substance abuse, psychiatric, specialty	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00

623	Nursing and Residential Care Facilities	Nursing and residential care facilities, elderly, day care, assisted living	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
624	Social Assistance	Social assistance, child, shelters, vocational, emergency	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00 Where not State Regulated
711	Performing Arts, Spectator Sports	Arts and sports, dance, musical, spectator, teams, tracks, promoters, agents	License of \$300.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
712	Museums, Historical Sites and Similar	Museums, historical sites, zoos, botanical gardens, parks, special sites	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
713	Amusement, Gambling and Related	Amusement and recreation, gambling, theme, arcade, golf, marinas, fitness	License of \$400.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00 Where not State Regulated
721	Accommodations	Accommodations, hotel, travel, bed-and-breakfast, rooming houses, motel	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
722	Food Services and Drinking Places	Food service and drinking places, restaurant, caterers, bar, lounge, club	License of \$300.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
811	Repair and Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
812	Personal and Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
910	Category for:	Vending machines, pool tables, amusement devices, etc.	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
920	Category for employees:	Employees: as in number of employees used in license calculation	Schedule R
930	Category for square	Square feet used for	Schedule S

feet: warehousing, large
 buildings, and other types

923	Administration of Human Resource Programs	General Category	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
924	Administration of Environmental Quality Programs	General Category	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
925	Administration of Housing, Urban, Comm.	General Category	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
926	Administration of Economic Programs	General Category	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
927	Space Research and Technology	General Category	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
928	National Security and International Affairs	General Category	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00
999	Unclassified Establishments	General Category	License of \$200.00 for gross receipts of \$0 to \$20,000.00 PLUS 2/10 of 1% of all gross receipts in excess of \$20,000.00 Where not State Regulated

SECTION 23. License Fee Schedules.

Schedule "A" – If gross receipts are:

More		Less	
Than	but	than	
0		99,999	200
100,000		199,999	346 + 2.72 per M in excess of 100,000

Schedule "H" - Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	312	150.00.	
050 (Beer Off Premise Only)	312	100.00.	
060 (Table Wine On/Off Premise)	312	150.00.	
070 (Table Wine Off Premise Only)	312	150.00.	
010 (Lounge Retail Liquor Class I)	312	150.00.	All three codes are part
312		650.00	of the packages plus the
312		150.00	business license code
011 (Package Store Liquor Class II)	312	150.00	All three codes are part
312		1000.00	of the package plus the
312		150.00	business license code.
020 (Restaurant Retail Liquor)	312	150.00	All three codes are part
	312	150.00	of the package plus the
	312	150.00	business license code.
032 (Club Liquor Class II)	312	150.00	All three codes are part
	312	150.00	of the package plus the
	313	150.00	business license code.
110 (Wholesale Table Wine & Beer)	312	750.00	Distributors License, where State Regulated
		375.00	

Schedule "I" - Peddlers

Daily Rate	issued for single day sales activity	\$20.00
Weekly Rate	issued for week long sales activity	\$50.00
Monthly Rate	issued for month long sales activity	\$100.00
Yearly Rate	issued for annual sales activity	\$200.00

Schedule "J" - Taxi Cabs & Limousines

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine and the cost of said decals shall be according to the following table:

1 taxi cab or limousine \$ 100.00 per decal

Railroads.

(a) The maximum amount of privilege or license tax which the several municipalities within this state may annually assess and collect of persons operating railroads in this state as common carriers for the privilege of doing intrastate business within the limits of such municipalities, whether such companies are incorporated under the laws of this state or any other state or whether incorporated at all or not, is hereby prescribed and fixed as follows:

- (1) In municipalities of not more than 250 inhabitants, \$10.00;
- (2) In municipalities having a population of more than 250 and not exceeding 500, \$15.00;
- (3) In municipalities having a population of more than 500 and not exceeding 750, \$20.00;
- (4) In municipalities having a population of more than 750 and not exceeding 1,000, \$25.00;
- (5) In municipalities having a population of more than 1,000 and not exceeding 5,000, \$25.00 for the first 1,000 inhabitants and \$25.00 for each additional 1,000 inhabitants or a majority fraction thereof;
- (6) In municipalities having a population of more than 5,000 and not exceeding 10,000, \$25.00 for the first 1,000 inhabitants and \$30.00 for each additional 1,000 or majority fraction thereof; and
- (7) In municipalities having a population of more than 10,000, \$25.00 for the first 1,000 inhabitants and \$35.00 for each additional 1,000 inhabitants or majority fraction thereof; provided, however, that in no case shall any municipality assess or collect such a privilege or license tax exceeding \$2,000.00.

(b) In arriving at the amount of privilege or license tax which may be assessed and collected under the provisions of subsection (a) of this section, the population of the several cities and towns shall be computed and based upon the federal census next preceding the year for which such license tax is assessed from year to year; provided, that if a municipality should be incorporated subsequent to any federal census, the population shown in the charter of incorporation shall determine the amount of the license due until the next federal census shall find and declare such population.

(Acts 1935, No. 194, p. 256; Code 1940, T. 37, §740.)