

Jefferson County Department of Revenue

Suite A-100 Courthouse Annex  
716 Richard Arrington Jr. Blvd N.  
Birmingham, AL 35203

P.O. Box 12207  
Birmingham, AL 35202-2207

**License Renewal Information**

Pursuant to Jefferson County Commission Ordinance 1801, effective September 27, 2011, all Licensable Entities engaging in Business Activity in Jefferson County are responsible for a Business License. The Jefferson County Business License (JCBL) is based upon a rate of 1/40<sup>th</sup> of 1% and shall be computed on the gross receipts for the preceding annual accounting period of a Licensable Entity. Except, in the case of a Licensable Entity in existence or engaging in Business Activity in the County for less than a full twelve-month period prior to any such October 1, shall be the actual period of days during which the entity was engaging in Business Activity. In no case shall a JCBL License be less than \$25.00 annually. There is an issuance fee of an additional \$25.00 to be added to the annual JCBL License.

In addition to the JCBL License and fees due of each Licensable Entity, an additional issuance fee in the amount of \$25.00 will be charged for each of the Licensable Entity's Physical Business Locations within Jefferson County in excess of the first location.

A Licensable Entity and/or each physical location may also be required to purchase a State of Alabama license under the provisions of Title 40, Chapter 12, Articles 2 & 6, Code of Alabama 1975, as amended. Licensable Entities engaging in Business Activity in Jefferson County are required to renew their business license annually. Business Licenses are generally issued for the fiscal year which commences on October 1<sup>st</sup> and ends on September 30<sup>th</sup> of each year. Renewal forms will be sent to the last mailing address provided to this office. Failure to inform us of an address change will not relieve you from any late fee(s) assessed.

All Licensable Entities are responsible for the timely filing of annual business license renewal forms and corresponding payments, which must be received or postmarked on or before October 31. Licensable Entities failing to meet the payment deadline shall incur a penalty of 15% of the amount of the delinquent tax plus interest in accordance to Section 40-1-44, Code of Alabama 1975.

Every Licensable Entity is required to complete and return the "Certified Statement of Annual Business Gross Receipts" for the Jefferson County Business License (JCBL). Due to the high volume of renewals to be processed, we must receive your affidavit as soon as possible to allow ample time to complete the renewal process by mail. Once the affidavit is received, we will notify you by mail of the amount due. The total cost to renew the annual JCBL License shall not be less than \$50.00. If the total gross receipts (as defined in the Ordinance 1801 without any deductions for expenses) of all said licensable entity's physical locations within Jefferson County for the most recently completed calendar year were \$100,000 or less the total cost for your license will be \$50.00. You may mail your completed "Certified Statement of Annual Business Gross Receipts" along with a check made payable to: SCOTT MOORE, DIRECTOR

JEFFERSON COUNTY DEPARTMENT OF REVENUE  
P.O. BOX 12207  
BIRMINGHAM, AL 35202-2207

If you are no longer in business, please send our office a written request that includes your account number, contact information, and the reason for the closure. Also, should you need assistance completing the affidavit, require additional information or believe you have received this notice in error, please contact our office at (205) 325-5195.

**FILE THE CERTIFICATE OF ANNUAL BUSINESS GROSS RECEIPTS WITH OUR OFFICE VIA  
EMAIL TO:**

**JeffCoBusinessLicense@JCCAL.ORG**

**OR**

**MAIL THE COMPLETED AFFIDAVIT TO:**

**JEFFERSON COUNTY DEPARTMENT OF REVENUE  
P.O. BOX 12207  
BIRMINGHAM, AL 35202-2207**

**PLEASE MAKE YOUR CHECK PAYABLE TO: SCOTT MOORE, DIRECTOR**

**Disclaimers**

No refund of any License Tax paid or any portion thereof shall be made to any Licensable Entity that is legally dissolved before the end of the Fiscal Year for which such License Tax was Paid, or otherwise ceases to engage in any Business Activity in the County before the end of such Fiscal Year.

The issuance of a business license does not constitute acceptance or approval of the use of the above-named location as having complied with existing building codes, fire prevention code, city ordinance, or state law. A licensee shall remain fully liable and responsible for bringing the premises in conformity with all applicable City and Sates Codes.