

# State of Alabama Licenses Qualifying for ½ Credit from the JCBL County License

## SECTION TITLE

- 40-12-41 Abstract companies, etc.
- 40-12-42 Acetylene gas and carbide manufacturers 4
- 40-12-43 Actuaries, auditors, and public accountants
- 40-12-43.1 Added fee for private examining or collecting firms
- 40-12-44 Adding machines, calculating machines, comptometers, etc.
- 40-12-45 Advertising
- 40-12-46 Air-conditioning plants and equipment
- 40-12-47 Amusement parks
- 40-12-48 Architects
- 40-12-49 Attorneys
- 40-12-50 Auctioneers
- 40-12-51 Automobile dealers
- 40-12-53 Automobile accessory dealers
- 40-12-54 Automobile garages and shops
- 40-12-55 Automobile storage garages
- 40-12-56 Automobile storage other than in garages
- 40-12-57 Automobile tire retreading shops
- 40-12-58 Barbers
- 40-12-59 Baseball parks
- 40-12-60 Battery shops
- 40-12-61 Beauty parlors, etc.
- 40-12-62 Bicycle and motorcycles
- 40-12-63 Blueprint makers
- 40-12-64 Bond makers
- 40-12-65 Bottlers
- 40-12-66 Bowling alleys
- 40-12-67 Brokers and agents of iron, railway, etc., supplies
- 40-12-68 Brooms, brushes, mops, etc.
- 40-12-69 Cereal beverages, carbonated or other soft drinks; retailers
- 40-12-70 Cereal beverages, carbonated or other soft drinks; wholesalers
- 40-12-71 Certified Public Accountants
- 40-12-72 Cigars, cigarettes, cheroots, etc.; retailers
- 40-12-73 Cigars, cigarettes, cheroots, etc.; wholesalers
- 40-12-74 Circuses
- 40-12-75 Cleaning and pressing establishments
- 40-12-78 Coffins and caskets; manufacturers
- 40-12-79 Coffins and caskets; dealers and agents
- 40-12-80 Collection agencies
- 40-12-81 Commission merchants or merchandise brokers
- 40-12-82 Concerts, musical entertainments, etc.
- 40-12-83 Conditional sales contracts, drafts, acceptances, etc.; dealers in
- 40-12-84 Construction companies or contractors
- 40-12-87 Cottonseed oil mills, cotton mills, factories, etc.
- 40-12-88 Cotton warehouses
- 40-12-89 Credit agencies
- 40-12-90 Creosoting, etc.
- 40-12-91 Delicatessen shops
- 40-12-92 Dentists
- 40-12-93 Detective agencies
- 40-12-94 Developing and printing films
- 40-12-96 Directories
- 40-12-97 Electric refrigerators, electric or gas heaters, etc.
- 40-12-98 Embalmers

40-12-99 Engineers  
40-12-100 Fertilizer factories  
40-12-101 Fire, closing out, etc. sales 4  
40-12-102 Fireworks  
40-12-103 Flying jennies, merry-go-rounds, etc.  
40-12-104 Fortunetellers, palmists, clairvoyants, etc.  
40-12-105 Fruit dealers  
40-12-106 Gasoline stations and pumps  
40-12-107 Glass  
40-12-108 Golf, miniature golf, etc., courses  
40-12-110 Hide, fur, etc., dealers  
40-12-111 Horse show, rodeo, or dog and pony shows  
40-12-112 Horse, mule, etc., dealers  
40-12-113 Ice cream  
40-12-114 Ice factories  
40-12-115 Innkeepers and hotels  
40-12-116 Junk dealers and Car Crushers  
40-12-117 Laundered towel, apron, etc., rentals; diaper services  
40-12-118 Laundries  
40-12-121 Lumber and timber dealers  
40-12-122 Lumberyards  
40-12-123 Machinery repair shops  
40-12-124 Manicurists, hairdressers, etc.  
40-12-125 Mattresses, cushions, pillows, etc.  
40-12-126 Medicine, chemistry, bacteriology, etc.  
40-12-127 Mimeographs, duplicating machines, dictaphones, etc.  
40-12-128 Mining of Iron Ore; Levy and amount of tax; limitation of actions  
40-12-129 Mining of Iron Ore; Report of operators  
40-12-130 Mining of Iron Ore; Report of persons receiving products  
40-12-131 Monuments and tombstones  
40-12-133 Moving picture shows; Permanent operators  
40-12-134 Newsstands  
40-12-135 Oculists, optometrists and opticians  
40-12-136 Osteopaths and chiropractors  
40-12-137 Packing houses, cold storage plants, etc.  
40-12-138 Pawnbrokers  
40-12-139 Peddlers and itinerant vendors  
40-12-140 Photographers and photograph galleries  
40-12-141 Pianos, organs and other musical instruments  
40-12-143 Pistols, revolvers, bowie and dirk knives, etc.  
40-12-144 Playing cards  
40-12-145 Plumbers, steam fitters, tin shop operators, etc.  
40-12-146 Pool tables  
40-12-147 Racetracks, athletic fields, etc.  
40-12-148 Radios  
40-12-149 Real estate brokers and agents, realty situated within state  
40-12-150 Real estate brokers and agents, realty situated without the state  
40-12-151 Restaurants, cafes, cafeterias, etc.  
40-12-152 Roadhouses, nightclubs, etc.  
40-12-153 Sandwich shops, barbecue stands, etc.  
40-12-154 Sawmills, heading mills or stave mills  
40-12-155 Scientists, naturopaths and chiropodists  
40-12-156 Sewing machines  
40-12-157 Shooting galleries  
40-12-158 Shotguns, rifles, ammunition, etc.  
40-12-159 Skating rinks  
40-12-160 Soliciting brokers

40-12-161 Spectacles or eyeglasses  
40-12-162 Stock and bond brokers  
40-12-163 Street fairs and carnivals  
40-12-165 Syrup and sugar factories  
40-12-166 Theaters, vaudevilles and variety shows  
40-12-167 Ticket scalpers  
40-12-168 Tourist camps  
40-12-169 Tractors, road machinery and trailers  
40-12-171 Transfer of freight  
40-12-172 Transient dealers  
40-12-174 Transient vendors and peddlers  
40-12-176 Vending machines  
40-12-177 Veneer mills, planing mills, box factories, etc.  
40-12-178 Veterinary surgery  
40-12-179 Warehouses and yards

## **NOTES**

- 1. 40-12-315 Store Licenses do not qualify for deduction from the County JCBL License.**
- 2. Professional Licenses issued under Title 34, or any other Title of the Code of Alabama do not qualify for deduction from the County JCBL License, ex. General Contractor, Home Builders, Pharmacists, therapists, etc.**
- 3. Deductions from gross receipts for State Licenses only apply to the gross receipts covered by the license issued under Title 40 Chapter 12, Article 2 Code of Alabama 1975, ex. a daycare with a soda machine licensed under 40-12-69 can only deduct  $\frac{1}{2}$  the gross receipts generated from the drink machine not  $\frac{1}{2}$  the receipts of the daycare because the daycare is not licensed under Title 40 Chapter 12, Article 2 Code of Alabama 1975.**