

HANDBOOK of **Privilege & Store Licenses**

Regulatory Licenses for
Motor Vehicle Dealers, Reconditioners,
Rebuilders and Wholesalers

Regulatory Licenses for
Automotive Dismantlers and
Parts Recyclers



State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

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MEMORANDUM

To: License Issuing Authorities and Examiners

From: Ella Stubbs-Jones, Manager
Severance & License Section
Sales, Use & Business Tax Division

This license handbook has been prepared by the license section as a guide to the issuance of Alabama's state and county licenses under Title 40 Chapter 12, *Code of Alabama 1975*, as amended. This Chapter fixes and prescribes the amount of license taxes to be paid by persons engaged in business, professions or occupations within the State of Alabama. This information has been revised to reflect the amendments through the 2006 session of the Alabama Legislature.

Inserted after the statutory language for each license section are the Department's interpretations of the licenses to be issued in different situations. The interpretations are not part of the statutory language, but are based on the numerous opinions, court cases, and memorandum in the Department's files. The interpretations are indented and marked as **Interpretations** to distinguish them from the statutory language.

There is also a quick reference guide to license sections. The sections required for a given business/activity are shown, along with other sections which may be required, depending on the situation. This is meant to be a starting point in the research into a particular situation, and the statutory language and interpretations for a given section should be read before a license is issued.

All interpretations, indexes, and references in this handbook are to be used as a guide, only. They are not all-inclusive and do not cover all situations.

The license amounts shown in this handbook are the combined amounts for the state and county. These should be the amounts listed on the licenses issued.

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General Provisions and Exemptions

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Article 1

GENERAL PROVISIONS

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§40-12-1
Change of Place of Business

When a person has obtained a license to engage in or carry on any business, employment, or profession at any definite place in the county or city in Alabama and desires to remove to any other place within the same county or city where the license was granted and wishes his license altered accordingly, the Probate Judge who originally issued such license shall make such alteration, which alteration shall be shown on the license records of the Probate Judge's office; provided, that no license shall be altered to change a place of business to a location requiring a higher license than originally paid.

§40-12-2
Issuance; Form of License; Levy of County Tax;
Actions for Recovery of Tax

- (a) Before any person, firm, or corporation shall engage in or carry on any business or do any act for which a license by law is required, he, they, or it, except as otherwise provided, shall pay to the Judge of Probate of the county in which it is proposed to engage in or carry on such business or do such act, or to the Commissioner of Licenses or the State Department of Revenue, as specified, the amount required for such license and shall comply with all the other requirements of this title.
- (b) Upon the payment of the amount for said license and a fee of \$1.00 herein provided for the issuance of such license and all costs and fees and penalties which shall have accrued, or which such person, firm, or corporation shall have become liable in any proceedings commenced for the collection of such license, or to enforce payment thereof, such Probate Judge, Commissioner of Licenses or Department of Revenue shall issue the license properly countersigned, in the form and on the blank to be furnished by the Comptroller, which shall set forth and specify the name of the person, firm, or corporation applying therefor, whether the business, profession, or occupation for which the license is procured is owned by an individual, partnership, corporation, or other association, stating the name of the individual, the name of each of the partners if a partnership, the exact name of the corporation or association, if a corporation or association, and the name of each of the principal officers thereof, the business or act which it is proposed to carry on or do thereunder, the name of the street or location where it is proposed to carry on the same, if such location shall be in a city or town and have a street number and, if not, then the location and amount paid for such license, and the time for which it is issued; and if the license is for a peddler it shall state whether he proposes to travel on foot or on horseback or on wagon or motor vehicle; provided, that the governing body of any county may furnish application blanks in such form that the applicant for a license may supply the above information in writing; and such license shall not be transferable except as otherwise provided herein, nor shall it entitle the holder thereof to carry on any other business or do any other act than that named therein.
- (c) Whenever a license is levied in this title, there shall be collected both a State and county license for each place of business, except as specifically otherwise provided. (Note: Where both a state and county amount is due, the total for both is shown as the license amount.)
- (d) In case it should become necessary to remove any business for which a license is required by this section from one location to another location in the same county, and such business is continued as the

same kind and character and by the same person or firm as that carried on at the former location, another license shall not be required for such business for the same license year.

- (e) There is hereby levied for the use and benefit of and to be paid to the county in which the license is issued, in addition to all license taxes levied under the provisions of Article 2 of this chapter, for State purposes and which are payable to the Judge of Probate or Commissioner of Licenses, a sum equal to 50 percent of the amount levied for State purposes, except as otherwise specifically provided. (Note: The total amount due for state and county is shown as a single amount in this handbook.)
- (f) Any action to recover the amount due for any license, whether levied solely for State purposes or for State and county purposes, shall be instituted by the State of Alabama and may include all penalties and fees due by any person, in addition to the amount due for such license and interest thereon. The amount recovered in any such actions shall be paid to the State Department of Revenue, and if any portion of said license was levied for county purposes, such portion shall be remitted to the county in which such license was payable, and the department may from the amount of any penalties or fees thus recovered remit the amount, if any, due to the Judge of Probate, Commissioner of Licenses or License Inspector.

§40-12-3

Collection and Distribution Where Both State and County License Tax Levied

Whenever, by virtue of the provisions of subsection (d) of Section 40-12-2, or the provisions of Article 2 of this chapter, both a State and county license are levied, the authority charged with the duty of collecting such licenses shall continue to collect the same, and of the total amount collected for such State and county licenses, he shall distribute one half thereof to the State and one half thereof to the county, any other provision of law to the contrary notwithstanding.

§40-12-8

False Affidavits or Certificates

Any person who shall knowingly make any false affidavit or certificate in connection with the ordering or procuring of a license to carry on any business or do anything in this State for which a license is required shall be guilty of a misdemeanor and, upon conviction, when the offense is not otherwise specifically provided for, shall be fined not less than \$100 nor more than \$1,000 and, at the discretion of the court, may be sentenced to hard labor for the county not to exceed six months as additional punishment.

§40-12-9

Penalty for Failure to Take Out License; Selling Throughout State Under One License

- (a) It shall be unlawful for any person, firm, or corporation to engage in or carry on any business, or do any act for which a license is required now or may hereafter be by law, without having first paid for and

taken out a license therefor in the manner in this title provided. Any person who is convicted of failing to take out and pay for the license required shall be fined not less than the amounts of all licenses required of him and, if convicted for refusing to take out the license shall, on conviction, be fined not less than the amount of the State and county license due by him and not more than \$100 in addition thereto, and may be sentenced to hard labor for the county for not more than six months, all fines to be paid in money; and when collected, two thirds shall be paid to the State and one third to the county.

- (b) No person shall be allowed the privilege of selling throughout the State under one license except by special provisions of law.

§40-12-10

License Inspectors Generally; When Taxes Due and Payable; Collection and Distribution of Penalties and Citation Fees on Delinquent Licenses

- (a) The county commission of each county is hereby authorized and empowered to appoint a license inspector.
- (b) It shall be the duty of the license inspector to scrutinize the records and stubs kept in the office of the Probate Judge and also to examine the license records of each city or town located in the county or counties of which he has been appointed License Inspector; and, if it shall be reported to any License Inspector or come to his knowledge that any person, persons, firms, or corporations have failed or refused to take out license for a business or occupation for which a license is required by the State or have failed or refused to take out a license for operating any motor vehicle or trailer for which a license is required by law, the License Inspector shall thereupon cite such delinquent to appear before the License Inspector at the courthouse of the county in which such citation is issued and show cause why the license or privilege tax required by law has not been paid and, at the same time, shall file with the Probate Judge of the county a copy of such citation showing service on the delinquent.
- (c) If the License Inspector shall discover any motor vehicle being operated without a proper or legal license, he shall cite the operator of the motor vehicle; and, in filing copy of such citation with the Probate Judge, he shall show on such citation the particular motor vehicle operated without legal license, as well as the operator thereof.
- (d) The Probate Judge must in all cases, in addition to the other penalties required to be collected by him, collect the citation fee, if any, before issuing any license; and, in case of a motor vehicle where a license is taken out in the name of person not cited, the citation fee shall be collected if the citation filed shows the motor number of such vehicle. When any license is due the License Inspector shall cause the delinquent to appear before the Probate Judge of the county and take out the same, but such Probate Judge shall not have the authority to determine the liability of such delinquent for such license and shall in each case issue a license to the applicant upon the payment by him of the amount or amounts prescribed by this title. If such delinquent shall fail or refuse to take out a license, the License Inspector shall institute or cause to be instituted criminal proceedings against such delinquent before any court having jurisdiction of such offense. In case of emergency the License Inspector must commence the criminal proceedings in the first place.

- (e) All license taxes levied by this title, except as otherwise provided, shall be due and payable as of October 1 of each year and shall be delinquent November 1 thereafter. Where any license issuable by the Probate Judge or Commissioner of Licenses shall be delinquent, the same shall be subject to a penalty of 15 percent of the amount of the license, which penalty must be collected by the Probate Judge or Commissioner of Licenses when the license is taken out together with interest at six percent from the date of delinquency; provided, that the penalty for delinquency in payment of motor vehicle licenses shall in no case be less than \$1.50.

Interpretations

- In order to avoid the penalty for delinquency, licenses purchased on or after November 1st must be purchased prior to conducting business operations during the license year. A business which does not operate until after November 1st (i.e. a seasonal business) will not be subject to the penalty if the license is purchased prior to conducting any operations in that year.
- (f) It shall be unlawful for any Probate Judge or other officer to fail to collect such penalties when issuing such license.
- (g) The Probate Judge, in remitting such penalties, shall file report with the County Commission, Comptroller, and with the Department of Revenue showing the amount of such penalties collected, from whom, and for what collected, and he shall remit to the county general fund all penalties collected. The Probate Judge shall remit to the county general fund all citation fees collected where the License Inspector or his deputy served the citation.
- (h) If a criminal prosecution shall be commenced either by affidavit and warrant, or information or indictment, 44 percent of the fine or penalty thereafter imposed in the case shall be paid to the county general fund. The remainder shall be paid to the treasury of the state.
- (i) The County Commission may appoint Deputy License Inspectors, and the acts of such deputies shall be recognized as the acts of the License Inspector.
- (j) All citations to delinquents shall be served by any lawful officer or by the License Inspector or his deputy for which a fee of \$1.50 for each citation served shall be taxed against the delinquent.
- (k) License Inspectors shall have the same power to arrest persons violating the revenue laws of the state as is now vested in the sheriffs of the state and shall receive the same fees for such service.
- (l) The Department of Revenue shall keep a record by counties in which, each month, shall be entered the number of licenses issued by the Probate Judge for each and every business or occupation for which a state license tax is required, and such record may be compared each month with the number of licenses issued by cities and towns for the same business or occupation.
- (m) The License Inspector shall be required to report to the Department of Revenue the reason for the failure to collect any licenses due the state which may be evidenced by the comparison of the report of the Probate Judge and the report made of licenses issued by cities or towns.

- (n) It shall be the duty of the County Commissions of the several counties to supply the License Inspector with necessary citation blanks and other necessary forms to be paid for by the county.
- (o) The County Commission shall fix and pay the salary of the License Inspector and his deputies and the expenses of his office.
- (p) The provisions of this section shall not repeal, modify, or prohibit any presently existing or future local act or general act of local application affecting the office of License Inspector or which establishes any office or position which encompasses the duties of License Inspector in any county.

§40-12-11

Bonds of License Inspectors

Before entering upon the duties of their office, all License Inspectors shall execute to the State of Alabama a bond, to be approved by the Governor, in amounts to be fixed by the Department of Revenue, for the faithful performance of their duties.

§40-12-12

License to Designate Place of Business

Every license granting authority to engage in or exercise any business, employment, or profession, unless expressly authorized elsewhere or otherwise, shall designate the place of such business, employment, or profession at some specified house or other definite place within the county of the Probate Judge granting it. Engaging in or exercising any such license, business, employment, or profession elsewhere than at such house or definite place, unless expressly authorized elsewhere or otherwise by law, shall be held to be without license. A license which does not specify such house or definite place where business, employment, or profession is limited thereto by law shall be void.

§40-12-13

Engaging in Several Businesses

Where any person, firm, or corporation is engaged in more than one business which is made by the provisions of law subject to taxation, such incorporated company or person shall pay the tax provided by law on each branch of the business.

§40-12-14

Two or More Licenses on Same Business

Wherever in this title two or more licenses on the same business or occupation are required, it is hereby declared to be the intention of the Legislature that all such licenses as are herein levied shall be collected without credit or offset, except where specific provision is made therefor.

§40-12-15

License Deemed a Personal Privilege; Transferability

- (a) Every license shall be held to confer a personal privilege to transact the business, employment, or profession which may be the subject of the license and shall not be exercised except by the person, firm, or corporation licensed, unless specifically authorized by law to do so.
- (b) When a business or privilege for which such license is issued is, under actual sale, transferred to a new ownership, a transfer of license may be effected by application to the Probate Judge originally issuing such license and the payment of a fee of \$1.00.

§40-12-16

Sworn Statements of Amount of Capital, Value of Goods, Stock, etc.

In all cases where the amount to be paid for license depends upon the amount of capital invested, the value of the goods or stock, the amount of sales or receipts, or any other fact or condition hereinbefore recited, it shall be the duty of the person applying for such license to render to the Probate Judge a sworn statement of the amount of the capital invested, of the value of the goods or stock or amount of sales or receipts, and to make under oath such further proof or affidavit as may be required by the Probate Judge to determine the character of the license and the amount to be paid for the same.

§40-12-17

Population of Municipality as Determining Tax

Whenever this title fixes a license for a business or occupation which is located without the corporate limits of an incorporated municipality but within a fixed distance of such municipality and fixes the amount of the license by the population of such municipality, in the event there is more than one municipality within such distance of the location of such business, then the amount of the license shall be that which is provided for by the nearest municipality.

§40-12-18

Penalty on Agents of Persons, Firms, etc., Who Have Not Paid Tax

Any person who acts as agent for any person, firm, or corporation liable to the payment of a license or privilege tax, without said license or privilege tax having been paid, shall on conviction be fined in a sum equal to the State and county license, and not more than \$100 in addition thereto, and may also be sentenced to hard labor for the county for not more than six months.

§40-12-19

Duty of Department of Finance to Prepare Forms of Licenses

It shall be the duty of the Department of Finance to prepare and have printed suitable forms of licenses and as often as need be to furnish to the several Probate Judges blank licenses signed by the director sufficient for the probable wants of their respective counties, taking their receipts for the same. Each such blank shall have a stub attached thereto, on which shall be printed such matter as the Department of Finance may prescribe, with appropriate blank spaces to be filled in by the Probate Judge upon the issuance of any license. The Department of Finance shall take and file in the director's office a proper receipt from the Probate Judge for the blank licenses furnished him.

§40-12-20

License and Stub Must Correspond

Upon the issuance of any license the Probate Judge must, before detaching the license from the stub, fill up the blank spaces in the stub to correspond in all respects with license as issued and sign his name thereto.

§40-12-21

Records to be Kept by Probate Judge

The Probate Judge shall keep in a book prepared for that purpose an accurate account of all licenses received by him from the Department of Finance, and of the disposition made of them, and of all money received from the licenses issued by him, and make report thereof to the Department of Finance within ten days after the expiration of the fiscal year, at which time he shall return to the Department of Finance all unused licenses and stubs, or account to the Department of Finance for all unused licenses, and shall also return to the Department of Finance the stubs of all licenses issued by him, and the Probate Judge shall on demand of the Department of Finance, at any time, exhibit to him or to any agent appointed by the Department of Finance for that purpose such license record and the original of all licenses then remaining in his hands and all stubs of licenses issued.

§40-12-22

Disposition of Moneys by Probate Judge

Within 20 days after the end of each month, the Probate Judge must remit to the State Treasurer at the expense of the State all money received by him for licenses belonging to the State and pay to the County Treasurer all the money received by him for licenses belonging to the county, and within the same time the Probate Judge shall forward to the Comptroller and to the Department of Revenue each certified list of all licenses issued by him, stating thereon for what business issued, amount collected for each license, from whom collected, and the date of such collection; and if no licenses have been issued, he shall report that fact; provided, that for the months of October, November and December of each calendar year, the Probate Judge shall be granted an additional period of 10 days in which to make the remittance and certification of lists above specified and for such months shall be required to make such remittances and certification of

lists within 30 days after the end of each of such months. The Probate Judge shall be entitled to receive five percent of the amount of money collected for licenses due the State, which he may deduct from his remittance to the State Treasurer, and he shall be entitled to the same amount as compensation for collecting licenses due the county, which amount he may deduct from the payment made by him to the County Treasurer, but he shall not be allowed any commission on any money not remitted by him within 20 days from the end of the month, except as otherwise provided herein with reference to the months of October, November and December of each calendar year, for which months the Probate Judge shall be entitled to the commissions herein provided if such remittances be made within 30 days after the end of each such months. If the Probate Judge fails to comply with the provisions of this section within five days after the date on which he is required to make such report and to remit the money collected by him, the Comptroller shall forthwith report the fact to the Governor, who shall cite such Probate Judge to show why he has not made report of the lists of licenses and paid over the amount collected by him as required by law, and if such Probate Judge fails to show sufficient cause for such failure, the Governor shall direct the Attorney General to institute impeachment proceedings against him before the Supreme Court.

§40-12-23

Applications for Refunds; Additional License

- (a) Any person who by a mistake of fact or law has paid to the Probate Judge or the Commissioner of Licenses money that was not due from him for a license or an amount in excess of that required by law for the business or occupation to be carried on by such persons under the license shall be entitled to have refunded the money incorrectly paid, less the issuance fee and commission retained by the Probate Judge or the Commissioner of Licenses.
- (b) Any petition for refund pursuant to subsection (a) shall be filed directly with the department within the time allowed for refunds in Chapter 2A of this title, and thereafter shall be administered as provided for other refunds in Chapter 2A of this title.
- (c) In case of the issuance of a license for less than the amount due therefor, upon the payment of the additional amount due for such license an additional license may be issued, in such manner as to allow credit for the amount previously paid by the licensee, and there shall be endorsed on the face of such additional license the words "Additional to License No. _____."

§40-12-24

Department of Revenue to Certify Refund; State Comptroller and County Commission to Draw Warrants Payable to Applicant

If the petition for refund allowed by Section 40-12-23 is approved, in whole or in part, the department shall certify the amount which it approves to be refunded by the state and county. The State Comptroller shall draw a warrant payable to the applicant for the amount of the refund to be made by the state, and the County Commission of the county in which such payment was made shall draw a warrant upon the County Treasurer or County Treasury payable to the applicant for the amount to be refunded by such county. Claims for refund hereunder shall not be subject to assignment, except assignments resulting by operation of law.

§40-12-25
License for Part of Year

Unless otherwise provided, if any business licensed by this title shall commence after the April 1 in any year, the amount of the license or privilege tax shall be one half of the year's license or privilege tax. In all other cases the license shall be taken out for the full term of one year, unless a shorter term is fixed by the provisions of this title. In all cases where the amount of license is rated according to the population of the town, city, or county, the population of such town, city, or county as fixed by the last preceding United States census shall govern.

** Interpretations**

- The half-year license applies only to new businesses commencing operations after April 1st of a given year. Renewal licenses will carry the full year's fee even if no operations are conducted from October 1st to April 1st (i.e. for seasonal businesses).
- Half-year license fees are only to be charged when an annual license amount is stated. License amounts which are stated as monthly, weekly or daily amounts are not to be reduced.

§40-12-26
Due and Delinquent Date; Term of License

Except as otherwise provided, all licenses or privilege licenses payable hereunder shall be due on October 1 of each year and shall be for one year ending September 30 following, and shall be delinquent on November 1 of each year.

** Interpretations**

- In order to avoid the penalty for delinquency, licenses purchased on or after November 1st must be purchased prior to conducting business operations during the license year.

§40-12-27
Each Day's Violation a Separate Offense

If the law annexes a penalty for each or every violation of its provisions, or for each separate offense, it shall be lawful to hold that each day's continuance in the exercise of any business, employment, or profession, for which a license is required, constitutes a separate offense.

§40-12-28
Disposition of Proceeds of Funds from Licenses
Pertaining to Timber or Timber Products

All occupation license or privilege taxes imposed by the state for engaging in any business dealing with timber or timber products shall be paid into the conservation fund of the Department of Conservation and Natural Resources.

§40-12-29
Additional Penalty for Failure to Comply with
Articles 8 and 9 of This Chapter

In addition to the criminal penalty provided by Sections 40-12-400 and 40-12-424, any person who willfully fails to comply with the provisions of Article 8 and Article 9 of this chapter shall for each such failure be subject to a penalty of not less than \$500 nor more than \$1,000.

§40-12-30
Department of Revenue Authorized to
Promulgate Rules and Regulations

The Department of Revenue is hereby authorized to promulgate reasonable rules and regulations relating to the administration and enforcement of the provisions of this act and those other provisions of this chapter relating to the licensing of automobile and other motor vehicle dealers not in conflict with the specific provisions hereof.

EFFECTIVE DATE – The act which enacted this section became effective September 1, 1991.

CODE COMMISSIONER'S NOTE. – The reference to "this act" near the middle of this section means Acts 1991, No. 91-321 which amended Sections 40-1-33, 40-12-390, 40-12-391, 40-12-392, 40-12-394, 40-12-396, 40-12-398, and 40-12-414 and enacted this section and Section 40-12-29.

§40-12-40
Who Must Procure State and County Licenses

Every person, firm, company, corporation or association, receiver or trustee, but not a governmental subdivision, engaged in any business, vocation, occupation, calling, or profession herein enumerated or who shall exercise any privilege hereinafter described for which a license or privilege tax is required shall first procure a State license, and a County license when so required, and shall pay for the same or shall pay for the exercise of such privilege the amounts hereinafter provided, and comply with all other provisions of this Title.

Article 7

EXEMPTIONS OF CERTAIN PERSONS

Division 1

§40-12-330

Exemptions for Blind Persons

All blind persons, as defined in Section 40-1-1 [All persons who have a vision with adjusted glasses suitable to the eye or to the individual not greater than what is known as 20/200 vision], shall be entitled to exemption from the payment of all state, county, city, or municipal privilege licenses on filing with the probate judge or license commissioner of the county in which said license is due the certificate provided for in this section. Such exemptions shall not exceed the sum of \$75 for state privilege license and \$75 for county, city, or municipal privilege licenses during any year.

No person shall come within the provisions of this section who has not been a continuous bona fide resident of the State of Alabama for a period of two years next preceding the filing of the application for the benefits hereunder.

Any person claiming exemptions under the provisions of this section shall be required to furnish a vision certificate from a regularly licensed physician in the county in which such person makes said application.

Any person who secures a license under the provisions of this section and who permits any other person, firm, or corporation to engage in any occupation or conduct any business under such license shall be guilty of a misdemeanor and shall be punished as provided by law, and any person, firm, or corporation not entitled to exemption from payment of license under this chapter who engages in any occupation or conducts any business under a license issued to a blind person under the provisions of this section shall be guilty of a misdemeanor and shall be punished as provided by law.

Division 2

DISABLED VETERANS

SECTION	TITLE
40-12-340	Eligibility; scope
40-12-341	State license
40-12-342	County license
40-12-343	Municipal license
40-12-344	Employees, apprentices and helpers
40-12-345	Form of license issued
40-12-346	Expiration of license
40-12-347	Proof of disability
40-12-348	Corporations, associations and partnerships
40-12-349	Fraudulently obtaining license
40-12-350	County in which issued
40-12-351	Penalty for violation by officials
40-12-352	Certain veterans not included in law

§40-12-340

Eligibility; Scope

Every bona fide permanent resident of the State of Alabama who served in the United States Army, Navy, or Marine Corps during World War I between April 6, 1917, and November 11, 1918, in the Spanish-American War between April 21, 1896, and July 4, 1902, or any soldier, sailor, or other person serving in the Armed Forces of the United States between December 7, 1941, and the termination of World War II by the signing of a definitive treaty of peace, or at any other time past, present or future when the United States was, is or shall be engaged in hostilities with any foreign state, whether as a result of a declared war or not, and who, at the time of his application for license as hereinafter provided for, shall be physically disabled to the extent of 25 percent, or more, shall, upon sufficient identification and upon sufficient proof of such disability and upon sufficient proof of being a permanent resident of this state, and upon the production of an honorable discharge or other proof of termination of honorable service from the United States Army, Navy, or Marine Corps during World War I, the Spanish-American War or from the Armed Services of the United States within the respective limits herein above prescribed, be exempt from business or occupational license taxes to the extent and subject to the conditions hereinafter specified; provided, that no exemption, deduction, or commutation shall be allowed any person from the license or tax on what is commonly known as rolling stores; nor shall said exemption, deduction, or commutation be construed as relieving any person from the payment of any license tax for the registration or operation of any motor vehicle upon the public highways of this State, unless otherwise provided by law.

§40-12-341
State License

Each such veteran who shall engage in or carry on any businesses or occupations as a means of livelihood through the personal efforts of such person or through the personal efforts of such person and not more than one employee, helper, or apprentice, for which businesses or occupations license taxes are prescribed by the State of Alabama, shall be entitled to licenses from the State to so engage in or carry on such businesses or occupations upon payment of the license taxes so prescribed, less all or such portion of such license taxes as shall not exceed \$25.

§40-12-342
County License

Each such person who shall engage in or carry on any businesses or occupations as a means of livelihood through the personal efforts of such person or through the personal efforts of such person and not more than one employee, helper, or apprentice, for which businesses or occupations license taxes are prescribed by or for any county of Alabama, shall be entitled to licenses from such county to so engage in or carry on such businesses or occupations upon payment of the license taxes so prescribed, less all or such portion of such license taxes as shall not exceed \$25.

§40-12-343
Municipal License

Each such person who shall engage in or carry on in his own name any businesses or occupations as a means of livelihood through the personal efforts of such person or through the personal efforts of such person and not more than one employee, helper, or apprentice, for which businesses or occupations license taxes are prescribed by any municipality of Alabama, shall be entitled to licenses from such municipality to so engage in or carry on such businesses or occupations upon payment of the license taxes so prescribed, less all or such portion of, such license taxes as shall not exceed \$25.

§40-12-344
Employees, Apprentices and Helpers

Any person who assists or serves such veteran in the conduct or carrying on of such veteran's business or occupation shall be deemed an employee, helper or apprentice, whether such assisting person is paid any compensation for his assistance or service or not. The term "license tax," as used in this title, shall be deemed to include any tax prescribed by a license tax schedule, but shall not exclude any license tax otherwise prescribed.

§40-12-345
Form of License Issued

It shall be the duty of each and every official empowered or charged by law with the duty of issuing licenses in this State to issue a license to every such person as may come within the provisions of this division, and such license, when issued, shall be marked across the face thereof "War Veteran's License – Not Transferable." Any person who transfers or assigns or attempts to transfer or assign the "War Veteran's License" issued under the provisions of this division shall forfeit all rights to any exemptions, deductions or commutation allowed by the terms of this division.

§40-12-346
Expiration of License

All licenses issued under this division shall be in the same general form as other licenses and shall expire at the same time as other licenses are fixed by law to expire.

§40-12-347
Proof of Disability

Proof of disability shall be made by exhibiting a federal government rated disability certificate to an extent of 25 percent or more, or an affidavit from an examining physician of the United States Veteran's Administration showing that the applicant for license is physically disabled to the extent of at least 25 percent or by the production of a pension certificate issued by the United States Government or by the State of Alabama or by a certificate of the county health officer of the county in which the veteran resides or, if there be no county health officer, a certificate by a reputable physician in the county in which the veteran resides, said physician's certificate to be attested before some officer authorized to administer oaths.

§40-12-348
Corporations, Associations and Partnerships

No exemption or commutation herein provided for shall be allowed any corporation, association, or partnership, except as to partnerships the prescribed exemption or commutation shall be allowed a partnership when each partner thereof would be individually entitled to an exemption hereunder; provided, that an individual entitled to such exemption shall not be denied it by reason of being a member of a partnership in those cases when license is required of the individual members of a partnership and not of the partnership as such.

§40-12-349
Fraudulently Obtaining License

Any license issued under the provisions of this division shall be or become null and void and shall afford no protection against a prosecution for doing business without license if the same is fraudulently obtained, or if the business conducted thereunder is not bona fide the business of the veteran licensee, or if the veteran shall at any time conduct his business in such a manner as that he would not be entitled to exemption under the terms of this division.

§40-12-350
County in Which Issued

No license herein provided for shall be issued in any county other than the county wherein the disabled veteran is a bona fide resident; provided, that should a disabled veteran holding a veteran's license desire to engage in a business or occupation in a county in this state other than the county in which he has secured such veteran's license, he shall produce the license issued to him in the county of his residence to the probate judge of the county where he desires to do business; and, if the license in such other county together with the license issued in the county of his residence does not exceed the \$25 exemption herein granted, he shall be exempted to such extent, and such probate judge shall countersign the license obtained in his county without charge or fee, and it shall thereafter be as valid as though issued by the probate judge of the county of his residence.

§40-12-351
Penalty for Violation by Officials

Any probate judge, city clerk, or city comptroller who willfully fails or refuses to issue any licenses applied for by a veteran entitled to the benefits of this division shall be guilty of a misdemeanor and shall be prosecuted as provided by law.

§40-12-352
Certain Veterans Not Included in Law

Any veteran whose property, both real and personal, is valued at \$5,000 or more shall be precluded from the exemptions granted herein, nor shall a veteran whose net annual income is \$2,500 or more be entitled to the exemptions herein granted.

Division 3

VETERANS OF WORLD WAR II

SECTION	TITLE
40-12-370	Eligibility; scope
40-12-371	State license
40-12-372	County license
40-12-373	Municipal license
40-12-374	Duty of officials; form of license; penalty for transfer
40-12-375	Corporations, associations and partnerships; certain veterans not exempt
40-12-376	Fraudulently obtaining license
40-12-377	Penalty for violation by officials

§40-12-370

Eligibility; Scope

Every bona fide permanent resident of the State of Alabama who has served 90 days or more in the Armed Forces of the United States between September 16, 1940, and the termination of World War II by the signing of a definitive treaty of peace or at any subsequent time when the United States was, is or shall be engaged in hostilities with any foreign state, whether as a result of a declared war or not, or who shall have been discharged or released from such service in less than 90 days by reason of a service-connected disability shall, upon sufficient identification, upon sufficient proof of being a permanent resident of this State and upon the production of an honorable discharge from or other proof of the honorable termination of such service, be exempt from business or occupational license taxes for a period of six years after July 6, 1945 or for a period of six years after his or her discharge from or termination of service, whichever is later, to the extent and subject to the conditions herein specified. No exemption, however, shall be allowed any such person from the license tax on what commonly are known as rolling stores, nor shall the exemption herein granted be construed as relieving any person from the payment of any license tax for the registration or operation of any motor vehicle, unless otherwise provided by law.

§40-12-371

State License

Such veterans who shall engage in or carry on any businesses or occupations for which license taxes are prescribed by the State of Alabama shall be entitled to licenses from the state to engage in or carry on those businesses or occupations upon the payment of the license taxes prescribed, less, as regards each veteran, such portion of the license taxes as shall not exceed \$35.

§40-12-372
County License

Such veterans who shall engage in or carry on any businesses or occupations for which license taxes are prescribed by any county of Alabama shall be entitled to licenses from the county to engage in or carry on those businesses or occupations upon the payment of the license taxes prescribed, less, as regards each veteran, such portion of the license taxes as shall not exceed \$35. However, no such veteran may claim the exemption in more than one county.

§40-12-373
Municipal License

Each such veteran who shall engage in or carry on any businesses or occupations for which license taxes are prescribed by any municipality in Alabama shall be entitled to licenses from the municipality to engage in or carry on those businesses or occupations upon the payment of the license taxes prescribed, less, as regards each veteran, such portion of the license taxes as shall not exceed \$35. However, no such veteran may claim the exemption in more than one municipality.

§40-12-374
Duty of Officials; Form of License;
Penalty for Transfer

It shall be the duty of every official charged with the duty of issuing licenses in this state to issue licenses at the cost herein specified to each veteran coming within the provisions of this division; and such licenses, when issued, shall be marked across the face thereof: "War Veteran's License – Not Transferable." Any veteran who transfers, assigns or attempts to transfer a war veteran's license issued under the provisions of this division shall forfeit his rights to all exemptions allowed hereunder.

§40-12-375
Corporations, Associations and Partnerships;
Certain Veterans Not Exempt

No exemption under the provisions of this division shall be allowed any corporation or association. As to partnerships, the exemption shall be allowed a partnership only when each partner thereof individually would be entitled to an exemption hereunder. However, an individual entitled to an exemption shall not be denied it by reason of being a member of a partnership in those cases when the licenses are required of the individual members of a partnership and not of the partnership as such.

Any veteran whose property, both real and personal, is valued at \$7,000 or more or whose net annual income is \$3,000 or more shall not be granted the exemption provided herein, but shall be granted an exemption of \$15 on his licenses from each the city, county and state.

§40-12-376

Fraudulently Obtaining License

Any license issued under the provisions of this division shall become null and void and shall afford no protection against prosecution for doing business without license if the license is fraudulently obtained or if the business conducted under the license is not bona fide the business of the licensee.

§40-12-377

Penalty for Violation by Officials

Any person charged with the duty of issuing licenses in this state who willfully fails or refuses to issue any license applied for by a veteran entitled to the benefits of this division shall be guilty of a misdemeanor and shall be prosecuted as provided by law.

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Abstract Company	41		Exempt if Part of Attorney's General Practice
Acetylene Gas Manufacturers	42		
Accountants, Certified Public	71, Board of Public Accountancy		
Accountants, Public	43, Board of Public Accountancy		
Accounts Receivable Factoring	83a		
Actuaries	43		Actuaries Employed By Insurance Co. Exempt
Acupuncturist	155		
Adding Machines Sales	44, 315		
Advertising Agency	None	45, 87	
Advertising, Internet Sites	None	45	
Advertising Sign Companies	45	87	
Air Compressor-Coin Operated	176p		Air & Vacuum at Car Wash Etc.
Air Conditioning Installation	46	84	
Air Conditioning Repairs	97		
Air Conditioning Sales	46, 315		
Airplane Sales or Rentals	315		
Alarm Systems Installed	84		Elec. Security Bd
Alterations	None	315	
Ambulance Service	None		
Ammunition Sales	158, 315		
Amusement Park	47	56, 69, 72, 104, 108, 119, 131, 134, 140, 151, 153, 176a	47 is required only when in or within 5 miles of city limits. City, County and State Parks Exempt.
		95, 103, 157, 176p	Required if open 6 month or more during a year; not required if open no more than five months.
Amusement/Vending Company	146, 176 a/p		No Store License Required
Antique Shop/Dealer	315		Specific Licenses
Apartment Building/Complex (only permanent residents)	None		
Appliance Store/Repair Shop/ Parts	97, 315	46	
Appraisers	None		Real Estate Appraisers Board
Architect	48		
Artist- Commissioned Work	87		
Arts & Crafts Supplies	315		
ATM Installation	None		
ATV Sales	62		
Athletic Field, Racetrack	147		
Attorney	None		Alabama Bar Association

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Auctioneer	50 (County Only)		Auctioneer Board
Auditors	None		43, 71
Auto Accessories Store	53, 315		Not needed if entity has 51
Auto Auction	Act 539, 51		
Auto Dealer/Broker	Act 539, 51		
Auto Detailing/Cleaning	None		
Auto Detailing (Striping)	54	53	
Auto Financing	83	138	Banks or Credit Unions Exempt
Auto Glass/Window Replace	107	315	
Auto Parking Lot	56		City Parking Lot Is Exempt
Auto Parts Store	53, 315	54	Not needed if entity has 51
Auto Repair Shop/Garage	54	53, 315	Not needed if entity has 51
Auto Repossession	None		80 needed if money collected
Auto Storage Garage	55		55 not needed if entity has 51
Auto Storage Not In Garages	56		
Auto Tire Retreading Shops	57	53, 315	
Auto Tire Sales	53, 315, 597		
Auto Title Pawn	138	51, Act 539	Banking Department Registration
Auto/Truck Rental	51		May Buy 51 without Act 539 Can Only Sell Previously Leased Cars
Automobile Dealer	Act 539, 51		
Automobile Manufacturer (In-State)	87		
Automobile Manufacturer (Out-of-State)	None	Act 539	
Automobile Rebuilder	Act 539	53, 54	
Automobile Reconditioner	Act 539	53, 54	
Automobile Wholesaler	Act 539, 51		Exempt from 53,54,55,60,62,169
Automotive Dismantler	Act 79-756		
BB/Pellet Guns	315		
Bacteriologist	126		Not applicable during first two years of practice
Bail Bonding Company	64		
Bait & Tackle Shop	315	69, 72	Check with Conservation Dept.
Bakery Manufacturing/Wholesale	None		87 – If packaging 172.2 – Transient
Bakery Retail	315	69, 91, 151, 153	
Banks	None	Banking Dept	
Bankruptcy Sales Company	101		
Barbecue Stand	69, 153, 315	72, 176a/p	
Barbershop	58	69, 72, 315, 176a/p	
Baseball Cards/Comic Books	315	134	
Baseball Park	59	69, 72, 153, 176 a/p, 315	

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Battery Distributor	172		
Battery Shop (repair/recharge)	60	53, 315	Make sales from needed if entity has 51
Battery Manufacturer	60		
Batting Cages (Coin-Operated)	176 p		
Beautician	124	61	
Beautician employed in a Shop	61		
Beautician not employed in a shop	124		
Beauty Pageants	166		82 Needed for one time event
Beauty Shop/Salon	61	69, 72, 176a/p, 315	
Beauty Supply Stores	315		
Bed & Breakfast	168	see Tourist Camp	
Beer Distributor	172		Fills orders from Truck
Beer & Wine Store	315	69, 72, 144	
Bicycles Sales/Rentals	62	315	Exempt if has 51
Bill Posting Companies	45		
Billiard Tables	146		
Billing Machines Sales	44, 315		
Bingo Hall	166	315, 69	If admission is charged
Blue Print Shop	63	315	
Boarding House (only permanent residents)	None		
Boat Radio Sales	148, 315		
Boat Repair	123		
Boat Trailer Dealer	169, 315		123 for repairs
Boiler Repair	145		
Bond Makers	64		
Bond/Stock Brokers	162		
Bonded Warehouse	179		
Bookstore	315	134, 144	
Booking Agency, Talent, Etc.	None	82	License Required For Special Events, Concerts Etc.
Bookkeeping Machine Sales	44, 315		
Bookkeeping Service	None	43, 71	
Bottling Company	65		Exempt from 70,172 and 174
Bounty Hunters	None		
Bowie Knives	143, 315		
Bowling Alley	66	69, 72, 151, 153, 176 a/p, 315	
Box Manufacturer, Lumber	177		Exempt if entity has 154 or 121
Brake Shop	54	53, 315	
Brass Knuckles	143, 315		
Brick Yard	315		87 if Manufacturing
Bridal Shop	315		

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Brokers, Bonds/Stocks	162		
Brokers, Iron/Mining Supplies	67		
Brokers, Merchandise	81		
Broom, Brush Manufacturing	68		If >3 people are employed
Building Materials/Supplies	315	46, 84, 97, 122	
Burglar Alarms	315	84	If Installing. Check with Ala. Electronic Security Board of License
Bus Station/Depot	None	69, 72, 91, 134, 151, 153, 176a/p	
Business Broker	None	149	If Selling Real Estate
Butane, Propane, LP Gas	315	97	
Butcher/Meat Store	315	69	Check with Dept. of Agriculture
CB Radios	148, 315		
CD Player Sales	315	141, 148	
CDs, Records, Tapes	315	141, 148	
Cab Driver	None		Public Service Commission
Cabinet Shop	177, 315	84	If Installing
Cable TV Company	None		
Cable TV Equipment Sales	148, 315	84	Wiring Construction
Cafe/Cafeteria	151, 69	72, 176a/p, 315	
Calculator Sales	44, 315		
Camera Shop	315	94, 140	
Camps (see tourist camps)			
Candy Manufacturer	87	315	Exempt from 172
Candy Store	315	69	
Cane Racks/Devices	95	47, 163	
Cap Gun Sales	102	315	
Car wash (Coin-Operated)	176p	69, 176a	Vacuum & Air Vending Machines
Carbide Manufacturers	42		
Car Repairs	54	53, 315	
Cards, Playing-Sales/Use	144	315	
Card Trick Artists	119		
Carnival	163	72, 104, 119 134, 176a/p, 315	Exempt from 69, 95, 103, 140, 153 & 157. State and County Agricultural Fairs Exempt
Carnival Rides	103	47, 163	Exempt if has 163
Carpet Cleaning Company	None	125 (Rugs)	None for Inlaid Carpet
Carpet Installation	84	315	
Carpet Sales	315	84	If Installing
Cash Register Sales	44, 315		Computers with Calculating Programs
Casket Dealer/Agent	79	98	

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Casket Manufacturer	78		
Cassette Recorder Sales	127, 315		
Catalog/Internet Sales	315	81, 174b	
Catering Service	None	91	Required if Food Prepared Off Premises
Cellular Phone Sales	148, 315		
Ceramics	315	87	
Cereal Beverages, retail	69		
Cereal Beverages, wholesale	70		
Certified Public Accountant	71		Board of Public Accountancy
Chain Store License	315		Specific Licenses
Chartered Boats	None		
Chartered Bus Service	None		
Check Cashing Service	None	83b	83b is needed if checks are held before depositing or redemption.
Chemicals Manufacturer	87		
Chemist	126		Not applicable during first two years of practice
Chicken Processing Plant	None		Check with Dept. of Agriculture
Chiropractor	136		Not applicable during first two years of practice
Chiropodist (Podiatry)	155		Not applicable during first two years of practice
Cigarettes, Cigars, Tobacco, (Retail)	72		
Cigarettes, Cigars, Tobacco, (Wholesale)	73		
Circus	74		One week maximum
Civil Engineer	99		
Clairvoyants	104	47, 163	
Cleaning & Pressing Establishments	75	118, 315	
Closeout Sale	101		See Section 8-13-1, <i>Code of Alabama 1975</i>
Clothing Store	315		110 (Fur Coats)
Clowns	None	119	
Coal Mining	Severance Tax		
Coal or Coke with Yards	76		
Coal or Coke Without Yards	77		
Coffins Dealer/Agent	79	98	
Coffins Manufacturer	78		
Coin Operated			
Blood Pressure Machines	176p		
Game Room Machines	176p		

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Jukebox	176p		
Laundries	118		
Pool Tables	146		
Postage Machines for Profit	176a		
Snack Machines-Vending	176a		
Coin Shop	315		
Cold Storage Warehouse	137	179	
Collection Agency	80		Must have a presence in this state
Commercial Loans	83b		
Commission Merchant	81		Good statewide
Comptometer Sales	44, 315		
Computer Accessory Sales	44, 315		
Computer Equipment Store	44, 315		
Computer Manufacturing	87		
Computer Repairs	None		
Computer Sales	44, 315	174b	
Computer Software Only	315		
Concerts, Shows, Special Events	82		
Concrete Company	87		Not subject to 84
Conditional Sales Contracts, Loans	83		Not required for Real Estate mortgages
Consignment Store	81, 315		Additional licenses for specific items.
Construction Company	84		Good statewide
Consultant	None		
Contact Lenses/Eyeglasses	161	315	
Contractors	84		Good statewide
Convenience Store	69, 72, 106, 315	44, 53, 91, 134, 144, 148, 151, 153, 176a/p	
Cookie Distributor	172		
Cookie Store	69, 315	151 or 153	
Copier Sales (Photo copier)	127, 315		
Cosmetics Store	315	124	
Cotton Broker/Buyer	85	88	
Cotton Compresses	86		
Cotton Gin	None	86	If they Compress Cotton
Cotton Mill	87		
Cotton Warehouse	88		
Counselor Mental Health	None		
Coupons-Third Party	170		
Craft Shows	174b	174d	
Credit Agency/Bureau	89		

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Credit Union	None		Banking Department
Creosoting, Etc.	90		
Crystal Gazer/Fortune Teller	104	47, 163	
Curb Market (fruits/vegetables)	105	69, 72, 315	
Cushion Manufacturing/Reworking/ Upholstering/Cleaning	125		
Dairy Products Bottler/Distributor	None	65, 174	Check with Dept. of Agriculture
Dance Hall-Dances	152	69, 151, 153, 315	
Dance Studio-Teaching	None	69, 152, 315	152 if dances are held
Dating Service	None		
Day Care Center	None	69, 176a/p	Check with County Human Resources
Delicatessen	91, 315	69, 72	Off premise consumption only
Demolition	84		
Dental Laboratory	None		
Dentist	92		Not applicable during first two years of practice
Department/Discount Store	315	44, 46, 53, 54, 62, 69, 72, 84, 97, 122, 134, 141, 143, 144, 148, 151, 153, 158, 161, 169, 176a/p	
Detective Agency	93		Extra License Required to Collect Money
Developing or Printing Film	94		
Diaper Service	117b	75, 118	
Dictaphone Sales	127, 315		
Directory/Compiling or Sales	96		No License if for Members Only
Dirk Knives	143, 315		
Dismantler, Automotive	Act 79-756		
Doctors/Physicians	126		License Individuals Separately Not applicable during first two years of practice
Dog & Pony Show	111		
Dog Track/Race	147	56, 69, 72	
Donkey/Horse/Mule Dealer	112		
Doughnut Shop	69, 315	72, 151, 153	
Drafting Company	None	63	
Drapery Store	315		
Driving Range	None	69, 72, 153, 315	
Drug Store	315	44, 46, 69, 72, 97, 134, 141, 144, 148, 161	

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Dry Cleaners	75	118, 315	
Duplicating Machines	127, 315		
Dyeing Establishments, Clothes	75		
Eating Place	151	69, 72, 176a/p, 315	
Electrical Appliances	97, 315	46, 148	
Electrical Engineer	99		
Electrical Equip/Supplies	97, 315	46, 148	
Electrical Repair Shop (Major Appliances)	97		
Electrolysis	None		
Embalmer	98	79	
Employment Agency	None		
Engineer	99		
Entertainment, Public	82		Not required if theater has 133 or 166
Escort Service	None		
Estate Sales Company	101		
Examining or Collection Firms	43.1	43, 71	Municipal Contracts
Exercise Studio/Aerobics	None	69, 315	
Exporter			Need specific license for specific items.
Exterminating Company	None	315	Check with Dept. of Agriculture
Eye Doctor	135		
Eyeglasses/Contact Lens	161, 315		
Fabric Store	315		
Facial Treatment Provider (Employed in a shop)	61		
Facial Treatment Provider (Not employed in a shop)	124		
Factory, Manufacturing	87		
Factory, Sugar/Syrup	165		
Factoring Company, Receivables	83a		
Fair	163	72, 104, 119, 134, 176a/p, 315	Exempt from 69, 95, 103, 140, 153, 157. State and County Agricultural Fairs Are Exempt
Fans, Ventilating/Cooling	None		
Farm Implement/Supply Store	169, 315	97	Co-Op's may be Exempt
Fax Machine Sales	127, 315		
Fences	315	84	If Erecting
Ferris Wheel	103	47, 163	103 is not required with 163
Fertilizer Factory	100		
Filling Station, Gasoline	106	53, 54, 60, 69, 72, 315	
Film Developing	94, 315		No 94 if Just a Drop-Off Station

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Finance Company	83b	83a	Title Pawn 138
Financing Sales	83a		
Fire/Close-Out/Bankruptcy Sale	101		Not required of original owners
Fireworks Sales	102, 315		Fire Marshal Permit Required
Firing Range	157		
Flea Markets/Craft Shows:			
Sponsor	166		If Admission is Charged
Individual Sellers	174b	By Items	If Participate in > One Per Year
Florist	315		
Florist/Wholesale Distribution	172		
Flying Jennies	103	47, 163	103 is not Required with 163
Formal Wear Sales/Rental	315		
Fortune Teller	104		
Frame Shop	315	87	
Freight Company	171		May Need Public Service Commission
Freight Forwarder	160, 179		
Fruit or Vegetable Stand	105	69, 72, 315	
Fruit Display in Front of Store	105		
Funeral Home	79, 98, 315, 131		
Furnace Supplies, Broker	67		
Furniture Leasing	None	46, 97, 148, 315	
Furniture Manufacturer	87		Does not need Section 177
Furniture Movers	None		
Furniture Repair/Refinish	None	87, 315	
Furniture Store	315	46, 97, 141, 148	
Furs, Hides Etc Dealers	110		Excludes cattle sheep/goat & horse hides
Fur Store/Rentals	110, 315		
Game Room	176p	69, 146, 176a	
Garage/Auto Repair	54, 315	51, 53	Exempt if have 51
Gas Appliances, Etc.	97, 315	84, 145	
Gas Plant or Pipeline	None		
Gas Supply Shop	97, 315		
Gasoline Stations/Pumps	106	53, 54, 69, 72, 315	
Gift Shop	315	44, 69, 72, 134, 144, 148	
Glass/Mirror Sales	107		
Go Cart Sales/Rental	62, 315	54, 84, 147, 315	
Go Cart Track	103	147	
Go-Go Club	166	69, 72, 146, 151, 153, 176a/p, 315	If Admission Charged
Going Out of Business		101	553 County
Golf Cart Sales/Rental	62, 315		

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Golf Course	108	62, 69, 72, 91, 151, 153, 176a/p, 315	
Goodwill Store	Exempt		
Greeting Cards Store	315	134, 144	
Grocery Store	315	44, 53, 69, 72, 91, 106, 134, 144, 151, 153, 176a/p	
Grocery Wholesaler	70, 73, 315	44, 53, 144, 148, 158	
Gun Shop/Gun Dealer	143, 158, 315	148	
Gun Show Dealers	143, 158	174b	If more than one Show/Year
Gun Show Sponsor	166		If Admission is charged
Gym	None	69, 315	
Hairdresser Employed In A Shop	61		
Hairdresser Not Employed In A Shop	124		
Half Way House	None		
Hamburger Stand	69, 153, 315	72, 176a/p	
Handyman	None	84	
Hardware Store	315	46, 53, 62, 97, 122, 143, 148, 158, 169	
Hat Cleaning Establishment	109		Exempt if licensed under Section 75
Heading Mill	154		
Health Club/Spa	None	69, 72, 151, 153 315	
Hearing Aid Sales	315		
Heating & Air Conditioning/ Installing	46, 84		Exempt from 46 If 84 purchased
Heating & Air Conditioning/ Repair Shops	97		
Heating & Air Conditioning/Sales	46, 97, 315		Exempt from 46 If 84 purchased
Herbal Sales	315		
Herbalist	315		
Hides/Furs Dealer	110		Excludes cattle, sheep, goat & horse hides
Hobbyhorses	103	47, 163	103 is not required with 163
Home Builder	84		
Home Improvement Store	315		See Building Materials/Supplies
Home Inspector	None		
Horse Boarding/Stable	None	315	
Horse/Mule (Buying/Selling/ Trading)	112		
Horse Renting (Horseback rides)	None	69, 72	

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Horse Show/Pony Show	111		
Horse Track/Race	147	56, 69, 72, 91, 151, 153, 315	
Hospice	None		
Hospital	None		See Restaurant, Gift Shop, Florist
Hot Dog Stand	69, 153, 315	72, 176a/p	
Hotels/Motels	115	69, 72, 82, 118, 146, 151, 152, 176a/p, 315	
House Cleaning Service	None		
House Mover	84		
House Painter	84		
Household Items, Itinerant	139b		
House Plans Company	63	48	
Hypnotist	None		
Ice Cream/Yogurt Shop	315	69, 151, 153	
Ice Cream/ Manufacturer	113		None if all is consumed on Premises
Ice Cream/ Truck	174b		
Ice Plant/Factory	114, 315		
Income Tax Refund Advance	83(b)		
Industrial Equipment	169	51 (Trucks)	169 is not needed if have 51
Industrial Loans	83a		
Inn Keepers/Hotels	115	See Hotels/Motels	
Insulation Company	84	315	
Insurance Adjuster	None		
Insurance Company	None		
Internet Advertising Companies	45		
Interior Decorator	None	84, 315	Contact Interior Designers Board (205) 942-8285
Investment Brokers	162		
Iron Broker	67		
Iron Ore, Mining	Severance Tax		
Janitorial Service	None		
Jennet/Horse/Mule Dealer	112		
Jewelry Store	315		
Judo/Karate Instruction	None	69, 315	
Juke Joint	69, 152	72, 146, 151, 153, 166, 176a/p	

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Junk Car Dealer	Act.756	116	(1) Section 116 will also be needed if dealing in articles other than cars, such as refrigerators, lead pipe, etc. (2) Act 539 License and Section 51 will be needed to sell vehicles intact at retail. (3) Act 756 (Dismantlers License) is needed to sell parts from junk cars, or to sell the cars intact at wholesale. (4) Section 116 is sufficient for dealing with cars only when selling crushed cars for scrap.
Junk Dealer/Yard	116, 315	Act 539, 51, Act 756	
Knife Rack Devices	95	47, 163	
Knuckles, Brass/Other	143, 315		
Land Surveying Company	99		
Landscaping Company	84		Check with Dept. of Agriculture
Laundry, Laundromat	118	69, 75, 176a/p	
Laundry Rental Towels Etc.	117		
Laundry Service (Linens, towels, aprons, lab coats, etc)	117a		Exempt if has 118
Lawn Mower Repair	123		
Lawn Mower Sales	315		
Lawn Service	None		Needs 84 if Landscaping
Leasing Company Auto/Truck	51	Act 539	No Act 539 if Only selling leased Cars Cannot take Trade-Ins
Lecture, Public	82		Not required if theater has 133 or 166
Legerdemain (Magic Shows)	119		
Lighting Supply Store	315	84	
Lightning Rods	120		State Fire Marshall
Limousine Service	None		Public Service Commission
Linen Service	117		
Lingerie Store	315		
Liquor Store	315	69, 72, 144	Check with ABC Board
Listings/Directories	96		
Livestock Dealer	None	81, 112	
Loan Discounting Company	83a		
Loan Company	83b		
Locksmith	315	123	

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Lounge/Night Club	152, 315	69, 72, 146, 151, 153, 166, 176a/p	
Lumber/Timber Dealer (Wholesale)	121		Exempt for entities with Sec. 154
Lumber Finishing Mill	177		Exempt if entity has 121 or 154
Lumber Yard Retail	122, 315		
Lumber Yard Wholesale	121, 315		
Lunch Counter, Dine-In	151	69, 72, 176a/p, 315	
Machine Shop	123	87, 315	
Magic Show	119		
Magician	119		
Maid Service	None		
Mail Order Business (Out-of-State)	None		
(In-State)	315	By Item	In-State licenses based on items offered
Manicurist employed in a beauty shop	61		
Manicurist not employed in a beauty shop	124		
Manufactured Homes	169	315	
Manufacturers	87		
Marble Dealer	315	84 87	If Installing If Manufacturing
Marine Supplies Store	315	169	If Selling Boat Trailers
Marriage Counselor	None		
Massage Parlor	None	315	
Massage Therapist	None		Massage Therapy Board
Mattress Manufacturing (Cleaning/Reworking)	125		
Mattress Store	315	125	If Manufacturing, Recovering or Cleaning
Meat Distributor	172		Check with Dept. of Agriculture
Meat Processing	None		Check with Health Dept.
Mechanical Engineer	99		
Medical Billing	None		
Medical Remedies, Itinerant	139		
Medical Supplies Store	315		
Merchandise Broker	81		Exempt if he only represents-out-of- state principals
Merry-Go-Rounds	103	47, 163	103 is not Required if has 163
Mills, Manufacturing	87		
Mimeograph Machine Sales	127, 315		
Mini Storage Warehouses	None		

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Miniature Golf/Putt-Putt	108	69, 72, 91, 151, 153, 176a/p	
Mining Coal/Iron Ore	Severance Tax		
Mining Engineer	99		
Mining Supplies, Broker	67		
Minister	None		
Mirror/Glass Sales	107	54, 84, 315	
Mobile Home Dealer	169, 315		
Modeling School	None	315	
Monument/Tombstone (Sales Erection)	131, 315		
Mop Manufacturing	68		If >3 people are employed
Mortgage Broker	None		Contact State Banking Dept.
Mortgage Companies, (Personal Property)	83a		
(Real Estate)	None		Contact State Banking Department
Motels	115	See Hotels	
Motorcycle Sales/Rental	62	315	Not Required if have 51
Motor Vehicle Dealer	Act 539, 51		Exempt from 53, 54, 55, 60, 62, 169
Motor Vehicle Rebuilder	Act 539, 53, 54		
Motor Vehicle Reconditioner	Act 539, 53, 54		
Motor Vehicle Wholesaler	Act 539, 51		Exempt from 53, 54, 55, 60, 62, 169
Movie Theater	133	69, 91, 151, 153, 176a/p, 315	
Movies, Transient	132		Not required if Theater has 133
Moving & Storage Company	None	179, 315	
Muffler Shop	54	53, 315	
Mule Dealer	112		
Music Instruments Sales/Rentals	141, 315	148	
Musical Show	82		Not required if theater has 133 or 166
Mutual Fund Sales Company	162		
Naturopath (Natural Remedies, Sunlight, Massage, etc)	155		Not applicable during first two years of practice
Newspaper	None		
Newspaper Peddler	174(b)		
Newsstand/Magazine Rack	134		Newspaper Vending machines exempt from 134, need 176a
Night Club/Lounge	69, 315	72, 146, 151, 152, 153, 166, 176a/p	Needs 152 if Permit Dancing by the Public
Nursery (Plants, Shrubs)	315	84	If Landscaping. Check with Dept. of Agriculture

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Nursing Home	None	69, 72, 151, 153, 176a, 315	
Oculist	135		Not applicable during first two years of practice
Off Road Equipment	169, 315		
Office Supply Store	44, 315	97, 127, 148	
Optician, Optometrist	135		Does not need 161
Organ (Musical) Sales/Deliveries	141		
Osteopath	136		Not applicable during first two years of practice
Packing Houses/Cold Storage	137		
Pager Equipment Sales	148	315	
Paint Ball	None	69, 153, 315	
Paint Store	315		
Painting (Art)	87	174, 315	
Painting (Interior/Exterior)	84		
Palmists	104	163, 47	
Paralegal	None		
Park & Sell (Vehicles)	Act 539, 51		
Parking Lot	56		
Paving Contractor	84	87	If Making their Own Asphalt
Pawn Shop	138, 143	62, 141, 148, 158, 315	Must buy section license for merchandise purchased for resale & not received on pawn Register with Banking Department
Pawn for Title	138	Act 539, 51	Any pawn shop that sells five or more vehicles needs Act 539 and Section 51. Regulated by Banking Department
Pay Phones	None		
Peddler, Home Remedies	139a	174a/b/c, 174d	
Peddler, Prepackaged medicines remedies	139b		No other section is required to sell only these items.
Peddler, any goods, using an animal or wagon	174a	139a, 174d	Not needed to sell goods licensed under 139b
Peddler, on foot or using motor vehicle to transport goods only	174b	139a, 174d	Not needed to sell goods licensed under 139b. Not required for tobacco medicine household remedies, liquefied petroleum, farmer's products, wood, charcoal, fruits or vegetables

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Peddler, using exhibitions, show performances or entertainment to sell	174d	174a/b/c, 139a	
Peddler, using motor vehicle as a rolling store	174c	139a, 174d	
Pellet/ BB Guns	315		
Personal Loans	83b		
Pest Control	None	315	Check with Dept. of Agriculture
Pet Grooming	None	315	
Pet Shop	315		
Petroleum Prod. Distributor	None	53, 106, 315	Check with Dept. of Agriculture
Pharmacist, Dispensing premixed/prepackaged remedies	315	See Drug Store	
Pharmacist, mixing chemicals & preparing drugs	126		Licensed by Pharmacy Board
Photocopier Sales	127, 315		
Photographer (Photography Studio/Gallery)	140, 315		
Phrenologist	104	163, 47	
Physician	126		Not applicable during first two years of practice
Piano Dealer/Delivering	141, 315		
Picture Developing & Printing	94	315	
Picture Frame Shop	315	87, 177	
Pig Iron Storage	142		
Pillows Manufacturing/Cleaning Reworking	125		
Pistols, Revolvers, Silencers	143, Federal ATF	158, 315	
Pistol Range	157		
Planing Mill, Lumber	177		Exempt if entity has 154 or 121
Plate Glass/Mirror Sales	107	54, 84, 315	
Playing Cards-Sales/Use	144	315	Require Tax Stamps
Plumbers	145	84, 315	Needs 145 and 84 if installing new plumbing. Needs only 145 if repairing, only.
Plumbing Supply Store	315		
Podiatrist	155		Not applicable during first two years of practice
Pool Hall	146	69, 72, 151, 153, 176a/p, 315	Bond Required by Probate Judge
Pool Table Coin Operated	146		
Potato Chip Distributor	172		

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Pressing Establishment	75	118	
Pressure Washing	None		84 if using a sealer
Print Shop	87, 315		
Private Detective	93		Additional License to Collect Money
Private Examining/ Collecting Firms	43.1	43, 71	
Propane, LP Gas Store	315	97	
Psychiatrist	126		Must also be Licensed Physician
Psychologist	None		Same As Counselor (Not MD)
Public Accountant	43		Board of Public Accountancy
Public Lecture/Entertainment	82		Not required if theater has 133 or 166
Putt-Putt	108	69, 72, 151, 153, 176a/p	
Race Track, Athletic Field	147		
Radar Detector Sales	148, 315		
Radiator Shop	54, 315	53	
Radio Engineering	99		
Radio Sales	148, 315		
Radio Station	None		
Radio or TV Repair Shop	None	148, 315	If Selling Radios and Televisions
Radiologist	None		
Railroad Supply Car	164, 315		
Railway Supplies, Broker	67		
Real Estate Sales (Property Outside Alabama)	150		
Real Estate Sales/Rentals Management W/I Alabama	149		Per Office; Not Per Agent
Receivables, Factoring	83a.		
Receivers Sales Company	101		
Receiving/Transmitting Device Sales	148, 315		
Records & Tapes	315	141, 148	
Recording Device Sales	127, 315		
Recording Studio	None	87, 315, 174(b)	
Recreational Vehicle Dealer	51		
Recycled Car Parts	Act. 756	53	
Refrigerated Truck Line	137		
Refrigerated Warehouse	137		
Refrigerator Sales/Repairs/ Supply Shops	97		
Rent to Own Store	315	46, 97, 148	
Repair Shop (Large & Small Machinery)	123		

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Repair Shop Major Appliances	97		
Repair Shop Motor Vehicles	54	Act 539, 51	
Repair Shop Radios/Television	None		
Repair Shop Rebuilding of Machinery for a fee	123		
Repair Shop Rebuilding of Machinery for resale	87		
Repair Shop Small Engines	123		
Resin Mills	175		
Restaurant	69, 151	72, 176a/p, 315	
Restaurant Supplies Store	315	97	
Resume Services	None		
Retreading Tires	57	53, 315	
Rifle Range	157		
Rifle Sales (> .22 Caliber)	158, 315		
Road House	69, 152, 315	72, 146, 151, 153, 166, 176a/p	
Rodeo	111		
Roentgenologist	126		Not applicable during first two years of practice
Roller Coasters	103	47, 163	103 is not required with 163
Roofing Installer	84	145, 315	
Roofing Shop Operator	145	84	
Rooming House (only permanent residents)	None		
Rugs Manufacturing/Cleaning/ Reworking	125		
Sales Financing	83a		
Sales Lists	96		
Salesperson (soliciting & delivering orders)	174		
Salvation Army Store	Exempt		
Sand & Gravel	87		Severance Tax Section (334) 353-7827
Sandwich Shop	69, 153, 315	72, 176a/p	
Satellite Dish Sales	148, 315		84 if installing
Savings & Loan	None		Banking Department
Saw Mill	154		Does Not Need 121, 122 or 177
Saw Mill (portable)	121		
School Supplies	315	44, 127	
Scientist	155		Only if self-employed Not applicable during the first two years of practice
Scrap Iron/Metal Dealer	116, 315	Act 756	

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Seafood Store	315	69	No 174 for Seafood, See 174f
Securities Broker	162		
Security Systems Installation	84		
Security Systems Sales	315		Electronic Security Board
Self-Storage Warehouse	None		
Septic Tanks Installation	84		
Septic Tanks Manufacturer	87		
Septic Tanks Sales	315		
Service Station	106	53, 54, 69, 72, 153, 315	
Sewing Machine Sales/Delivery	156, 315		Repair is Included
Sheet Metal Shop	145	84	
Shoe Repair Shop	315		
Shoe Store	315		
Shooting Gallery/Alley	157		
Short Wave Radios	148, 315		
Shotgun/Shotgun Shell Sales	158, 315		
Shows, Transient Theatrical/ Vaudeville weekly	173		Not required if theater has 133 or 166
Shuttle Bus Service	None		
Sign Company-Billboard	None	45, 84	
Silencer-Firearms	143, 315, (Federal ATF)	158	
Skating Rink	159	69, 151, 153, 176a/p	
Skill Testing Devices	95	47, 163	
Slaughter House	None		Dept. of Agriculture
Sleight of Hand Artists	119		
Smoking/Smokeless Tobacco, Snuff (Retail)	72		
Smoking/Smokeless Tobacco, Snuff (Wholesale)	73		
Snow Cones	69b		
Soft Drink Distributor/Bottler	65		Exempt from 70, 172, 174
Soft Drink Distributor/Only	172		
Soft Drinks/Retail	69		Type of Container is Significant
Soft Drinks/Wholesale	70		
Soliciting Broker	160	179	Travel Agent & Freight Forwarder
Souvenir/Gift Shop	315	See Gift Shop	
Spectacles/Eyeglasses	161		
Speedway/Race Track	147	69, 72, 151, 153, 176a/p	

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Sporting Goods Store	315	62, 134, 143 144, 148, 158	
Sports Field	147		
Sprinkler Systems/Installation	84		
Sprinkler Systems/Sales	315		
Stable (horses boarding)	None		
Stamp/Coupon Sales	170		
Stave Mill	154		
Steam Fitter	145, 84		
Stereo Equipment/Sound Systems	315	148	
Stock Brokerage Firm	162		
Store Fixtures	315	97	
Store License	315		
Storm Doors or Windows/Installation		84	
Storm Doors or Windows/Sales	315	84	
Stove Sales/Repairs/Supply Shops	97, 315		
Street Fairs or Carnivals	163	176a/p, 315, 104, 72, 134, 119	Exempt from 69, 95, 103, 140, 153 & 157. State and County Agricultural Fairs Exempt
Strength Testing Devices	95	163, 47	
Stump Grinding	84		
Styling Salon	61	69, 315	
Sub Contractors	84		
Sugar or Syrup Factory/Mfg.	165		
Supply Cars – Railroads	164	315	
Surgeon	126		Not applicable during first two years of practice
Swimming Pool Installation	84		
Swimming Pool Sales/Supplies	315		
TV Station	None		
Tailor/Seamstress	None	315	
Talent Agency	None		
Tank Installation Company	84		
Tanning Salon	None	315	
Tape Recorder Sales	127, 315	141, 148	Machines must record, players only, do not qualify for 127
Tapes, Records, CDs	315	141, 148	
Tattoo Parlor	None	315	
Tax Preparation Service	None		43 if Licensed PA 71 if Licensed CPA
Taxicab Company	None		Public Service Commission
Taxidermist	None	315, 110	
Telecopier Machines Sales	127, 315		
Telephone Cellular	148, 315		

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Telephone Installation	84		Exempt if furnishing the Phone Line (PSC)
Telephone Store	315		
Teletype Machines Sales	127, 315		
Television Repair	None		
Television Sales	148, 315		
Telex Machine Sales	127, 315		
Ten Pin Alleys	66		
Theater, Movies	133		
Theater, Vaudeville/Variety Show	166		
Theatrical Shows, Transient, Weekly	173		Not required if theater has 133 or 166
Ticket Sales Agent (Travel)	160		
Ticket Scalper	167		Must be Commonly Known as a Ticket Scalper
Tile Installation	84		
Tile Manufacturing	87		
Tile Sales	315		
Timber/Lumber Dealer, Wholesale	121		Exempt for plywood sales and for entities with Sec. 121
Tin Shop	145	84	
Tin Shop Operator	145	84	
Tire Store	53, 315		
Title Pawn	138	Act 539, 51	Can Only Sell Vehicles Out-of-Pawn Cannot Buy/Take Car for Trade-In W/O Act 539 Pawn Regulated by Banking Department
Title Search Company	41		
Tobacco Retailer	72, 315		
Tobacco Wholesaler	73		
Tombstone Dealer/Erection	131, 315		
Tool & Die Shop	123		
Tourist Camps (<6 beds)	168	315, 69, 72 151, 91, 153	
Toy Store	315	44, 53, 62, 69 134, 141, 144 148, 176a/p	
Tractor Dealer	169, 315	53, 54	Exempt from 169 if has 51
Trading Stamps/Coupons	170		Coupon Deals not from Actual Maker/Store
Trailer Installation & Set-Up	84		
Trailer Park	None		
Trailer Sales	169, 315	53, 54	Exempt from 169 if has 51
Transfer of Freight	171		Household Goods Exempt

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Transient Movies	132		Not required if theater has 133
Transient Theatrical/ Vaudeville Shows Weekly	173		Not required if theater has 133 or 166
Transient Vendor-Retail	See Peddler		
Transient Vendor-Wholesale	172		
Transmission Shop	54	53, 315	Exempt if have 51
Transmitting/Receiving Device Sales	148, 315		
Travel Agency	160	315	
Traveling Salesman	See Peddler		
Tree Surgeon	None	315	84 if Excavating
Trophy Shop	315		
Truck & Trailer Rental	51		Do not need Act 539 if they only sell their leased trucks & trailers
Trustee's Sales Company	101		
Turpentine & Resin Stills	175		
Typewriter Sales	44, 315		
Undertaker	98	79	
Uniform Shop	315		
Uniform Cleaning & Rental	117		
Upholstery Shop	125	315	
Used Car Parts	Act 756	53	
Utility Company	None		Regulated by Public Service Commission
VCR Repair Shop	None	148	If Selling Radios and Televisions
VCR Sales	127, 315		
Vacuum Cleaner Repairs	123		
Vacuum Cleaner Sales	315	174B	
Vaudeville Shows, Transient, Weekly	173		Not required if theater has 133 or 166
Vending Machines	176	69	
Amusements & Games	176p		
Selling Products	176a		
Veneer Mill/Lumber	177		Exempt if entity has 154 or 121
Veterinarian	178	315	
Video Photography	140	315	
Video Rental & Sales	None	315	
Wallpaper Installation	84		
Wallpaper Sales	315		
Warehouse or Storage Company	179		Mini-Warehouses Exempt
Warehouse-Refrigerated	137		
Warehouse-Self Storage	None		

Kind of Business	Section(s) Required	Section(s) Possibly	Additional Notes and Sections
Waterbed Manufacturer	87	177	
Waterbed Store	315		
Water Craft Sales	315	169	
Water Heater Sales	97		
Water Treatment Units Installation	84		
Water Treatment Units Sales Only	315		
Website Designer	None	45, 315, 174	
Website Maintenance	45		
Welding Shop	123		
Well Drilling (Water & Oil)	84		
Wholesale Dealer-Transient	172		
Wholesaler-Tobacco	73		
Wig Shop	315		
Windshield Repair (Mobile)	None	174b	
Wrecker Service	None	53, 54, 55	
Xerox Machine Sales	127, 315		
Yard Sale	None	174(b)	

Chapter 12
BUSINESS, VOCATION OR OCCUPATION
PRIVILEGE LICENSES
Article 2

SECTION	TITLE
40-12-41	Abstract companies, etc.
40-12-42	Acetylene gas and carbide manufacturers
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
40-12-52	Automobile salesmen
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
40-12-76	Coal and coke dealers maintaining yards

40-12-77	Coal and coke dealers not maintaining yards
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
40-12-85	Cotton buyers
40-12-86	Cotton compresses
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
40-12-95	Devices for testing skill and strength used for profit
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
40-12-102	Fireworks
40-12-103	Flying jennies, merry-go-rounds, etc.
40-12-104	Fortune-tellers, 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
40-12-109	Hat cleaning establishments
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
40-12-117	Laundered towel, apron, etc., rentals; diaper services
40-12-118	Laundries
40-12-119	Legerdemain and sleight of hand
40-12-120	Lightning rods
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
40-12-132	Moving picture shows; Transient operators
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
40-12-142	Pig iron storage operators
40-12-143	Pistols, revolvers, bowie and dirk knives, etc.
40-12-144	Playing cards
40-12-145	Plumbers, steamfitters, 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
40-12-164	Supply cars
40-12-165	Syrup and sugar factories
40-12-166	Theaters, vaudeville and variety shows
40-12-167	Ticket scalpers
40-12-168	Tourist camps

40-12-169	Tractors, road machinery and trailers
40-12-170	Trading stamps
40-12-171	Transfer of freight
40-12-172	Transient dealers
40-12-173	Transient theatrical and vaudeville shows
40-12-174	Transient vendors and peddlers
40-12-175	Turpentine and resin stills
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

§40-12-41
Abstract Companies, etc.

Abstract companies and persons engaged in the business of furnishing abstracts of title shall pay the following license taxes:

City Population	License Amount	Fee	Total
100,000 or more	\$112.50	\$1.00	\$113.50
50,000 and less than 100,000	75.00	1.00	76.00
20,000 and less than 50,000	60.00	1.00	61.00
10,000 and less than 20,000	37.50	1.00	38.50
5,000 and less than 10,000	30.00	1.00	31.00
All other places whether incorporated or not	15.00	1.00	16.00

The payment of the license tax required by this section shall authorize the doing of business only in the town, city, or county where paid; provided, that this section shall not apply to regular licensed practicing attorneys who furnish abstracts as a part of their general practice.

🔍 Interpretations

- Licensed Attorney – If the attorney is operating an independent abstract business and holding it out as an abstract business in itself, he would be liable for the license. If he is merely making abstracts, as a part of his general law practice, he would not be liable for the license.

§40-12-42
Acetylene Gas and Carbide Manufacturers

Each person manufacturing acetylene gas and carbide shall pay the following license tax:

City Population	License Amount	Fee	Total
Over 25,000 or within 5 miles thereof	\$75.00	\$1.00	\$76.00
All other places, whether incorporated or not	37.50	1.00	38.50

§40-12-43
Actuaries, Auditors, and Public Accountants

Each professional actuary, auditor, or public accountant shall pay a license tax of:

State Amount	Fee	Total
\$25.00	\$1.00	\$26.00

but no license tax shall be paid to the County. If such business is conducted as a firm or as a corporation in which more than one person above named is engaged, each person so engaged shall pay a license of \$25.

Interpretations

- Actuaries – A statistician who computes insurance risks and premiums.
- Auditors – One who checks/verifies accounts.
- This section is needed by a public accountant if registered with the State Board of Public Accountancy, (334) 242-5700.
- If such business is conducted as a firm or as a corporation in which more than one person above named is engaged, each person so engaged shall pay a license fee of twenty-five dollars.
- Persons engaged solely in preparation of income tax returns for the public or aiding in the preparation of such returns and do not hold themselves out as public accountants are not subject to the license.
- This license is good statewide.

§40-12-43.1

Added Fee for Private Examining or Collecting Firms

Every private examining or collecting firm shall pay a separate annual license fee of:

License Amount	Fee	Total
\$37.50	\$1.00	\$38.50

no later than October 1 of each year or within 30 days of entering into a contract with a county or municipality, with proceeds to be paid by the State Comptroller to the Alabama Local Tax Institute of Standards and Training established under Section 40-2A-15, for the administration of the institute's examiner certification program. If the firm has engaged more than one examiner, each such person so engaged shall pay the separate license fee of thirty seven dollars and fifty cents (\$37.50) within 30 days of being hired by the private examining or collecting firm. No private examining or collecting firm shall be issued a license unless it is in compliance with the provisions of Title 40, Chapter 2A and this section.

Interpretations

- A separate license is due from each person/firm entering into an examining/collecting contract for each such contract entered into.
- Each additional examiner employed by an examining firm which employs more than one examiner shall purchase an individual license in the amount of \$37.50.

§40-12-44

Adding Machines, Calculating Machines, Comptometers, etc.

Each person engaged in the business of selling adding machines, calculating machines, comptometers, billing machines, bookkeeping machines, cash registers, typewriters, or similar machines shall pay the following annual privilege tax:

County Population	License Amount	Fee	Total
Over 100,000	\$150.00	\$1.00	\$151.00
Over 60,000 to 100,000	90.00	1.00	91.00
Over 40,000 to 60,000	60.00	1.00	61.00
40,000 or less	37.50	1.00	38.50

Interpretations

- A full license is required for each place of business.
- Computers come under this section – hardware only (terminals, keyboards and etc.)
- Software only would require a store license (Section 315)
- Hand calculators or pocket calculators come under this section.
- Need Section 174 if they carry machines in their vehicle and can give immediate delivery (1st 30.00 - 10.00 additional county)
- Possible Section 127 – selling or soliciting orders for mimeographs, duplicating machines and dictaphones. Price for fixed location and additional license for soliciting.

§40-12-45

Advertising

All bill posting and advertising companies displaying advertisements in public places, including streetcars and each person engaged in the business of advertising or bill posting shall pay the following license taxes:

County Population	License Amount	Fee	Total
200,000 or over	\$225.00	\$1.00	\$226.00
100,000 and less than 200,000	187.50	1.00	188.50
75,000 and less than 100,000	150.00	1.00	151.00
50,000 and less than 75,000	75.00	1.00	76.00
30,000 and less than 50,000	37.50	1.00	38.50
Less than 30,000	22.50	1.00	23.50

Interpretations

- Does not apply to the print media, i.e., newspapers and other publications that only print advertisements but do not publicly post these advertisements.
- Examples of type of advertisement pertaining to Section 45: Billboards and advertising signs appearing on buses and taxicabs.
- Leasing signs with the advertisement already on will need Section 45.

- Leasing signs and the customer puts the advertisements on, no Section 45.
- Solicit ads from various businesses and other organizations in need of advertising and providing the service of advertising whether for various businesses or nonprofit organizations would be subject the Section 45.
- Policy of Revenue Department is to require a state and county license for each county for which signboards are posted.
- The license tax liability is upon the person who actually solicits the advertisement.
- A neon sign manufacturer who contracts to make and erect signs to the specs of customers, such manufacturer furnishing space for signs, maintaining title to such signs and where said manufacturer merely sells the advertising to the customer on a time contract or other basis is in fact subject to Section 45.
- A bottling Company buys several signs displaying an advertisement of the beverage they bottle and sell. The bottling company leases from taxicab companies the space on the back of their cabs . No Section 45 is due . No advertising agency or third party is in any way concerned in these transactions, which is similar to leasing a space on a wall lot or storefront or roof.
- Movie houses not liable for Section 45. (Not posting or displaying placards etc.)

§40-12-46

Air Conditioning Plants and Equipment

Each person engaged in the business of selling or installing air-conditioning plants or equipment which use or require the use of water connections shall pay, in the county in which is located his principal office, an annual privilege tax of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

Provided, that in each other county in which such person engages in the business of selling or installing such air-conditioning plants or equipment, he shall pay a state license tax of:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

Provided further, that no person subject to the provisions of this section shall be required to pay the license levied hereunder in any county other than where he maintains a regular and established place of business for the purpose of selling or installing such air-conditioning plants or equipment.

Any person other than those persons licensed under paragraph one hereof engaged in the business of selling or installing air-conditioning plants or equipment which do not use or require the use of water connections shall pay an annual state privilege license tax for each place of business as follows:

City Population	License Amount	Fee	Total
100,000 or more	\$45.00	\$1.00	\$46.00
50,000 and less than 100,000	30.00	1.00	31.00
10,000 and less than 50,000	15.00	1.00	16.00
Is in places of less than 10,000 whether incorporated or not	7.50	1.00	8.50

As used in this section the term “air-conditioning” means the artificial lowering or rising of temperature or the supplying of fresh air by artificial methods.

Upon the payment of the license prescribed by Section 40-12-84, a contractor who installs air-conditioning plants or equipment shall not be required to pay the license prescribed by this section, nor shall any person who has paid the license prescribed by this section, who accepts contracts only for the installation of air-conditioning plants and equipment and no other type of construction work be required to pay the license prescribed by Section 40-12-84.

Interpretations

- Section 46 is needed, in **all** cases, by persons **selling** air conditioning plants/equipment. A company which has Section 46 does not need Section 84 to install a/c units, but does need Section 84 for other contract work.
- For one who only installs air conditioning and heating units (does not sell them), and does no other type of contract work, either Section 46 or Section 84 is sufficient.
- For contracts unrelated to sales and/or installation of a/c and heating units, Section 84 is required. A company which has Section 84 does not need Section 46 for **installation** of a/c equipment, but does need Section 46 to **sell** a/c units.
- A company which only repairs air conditioning units (“A” Coil, compressor, fan motor, etc.) at the customer’s locations, and which does not have a shop for making such repairs, does not need a license (46, 84, or 97). However, if the repairs are performed at the company’s repair shop, then Section 97 is required.

§40-12-47

Amusement Parks

Owners and operators of permanent amusement parks which shall be open for the public for not more than five months of each year may be exempted from payment of the license or privilege taxes on amusements or entertainments licensed by this title; provided, that they take out and pay for a license to operate a permanent amusement park at the following rates to wit: Within five mile of or is in cities of

NO HALF-YEAR LICENSE

City Population	License Amount	Fee	Total
25,000 or more	\$300 00	\$1.00	\$301.00
15,000 and less than 25,000	150.00	1.00	151.00
5,000 and less than 15,000	75.00	1.00	76.00
5,000 or less	37.50	1.00	38.50

No license shall be paid under this section by any town or city which itself owns and operates an amusement park.

Interpretations

- Amusement parks which are open more than five months of the year must purchase Section 47 and any other sections required because of their activities (56, 69, 72, 95, 103, 104, 108, 119, 131, 134, 140, 151, 153, 157, 176a/p, etc.).
- Amusement parks which are open more than two weeks but not more than five months of the year must purchase Section 47. They are not required to purchase “amusement licenses” (95, 103, 157 and 176p) but are required to purchase any other sections based on their activities.
- Fairs, etc. which are open no more than 2 weeks in any one place at any one time are licensed under Section 163.

§40-12-48 Architects

Each architect practicing his profession for the public shall pay to the State a license tax of:

State Amount	Fee	Total
\$25.00	\$1.00	\$26.00

but no license shall be paid to the county. If such business is conducted as a firm or as a corporation in which more than one person above named is engaged, each person so engaged shall pay the amount provided above.

Interpretations

- The license is due for each architect (not necessary to be registered with Board of Architects - just holds himself/herself out to be an architect) practicing his/her profession for the public.
- A person who performs assigned work of an architectural nature for and in the name of an licensed architect would be performing architectural services “for the public” and would need license.
- A licensee does not necessarily have to be in Alabama.

§40-12-49 Attorneys

- (a) Each attorney engaged in the practice of law shall pay an annual license tax to the state, but none to the county. On October 1, 2006, and each year thereafter, the annual license tax shall be three hundred dollars (\$300). If business is conducted as a firm or as a corporation in which more than one lawyer is engaged, each lawyer shall pay such license tax, but no lawyer shall be required to pay a license tax until the first day of October following admission to the bar. The license tax shall be paid to the Secretary of the Board of Bar Commissioners of the Alabama State Bar. The funds collected for the

issuance of the license tax levied shall constitute a separate fund to be disbursed on the order of the Board of Commissioners of the Alabama State Bar. As soon after the first day of each November as practicable, the Secretary of the Alabama State Bar shall certify to the presiding judge of the circuit court having jurisdiction in the county the names of attorneys who have paid the license fee.

- (b) The license taxes shall be due and payable on October 1 of each year and shall be delinquent on the following November 1. If a license is delinquent, the Secretary of the Board of Bar Commissioners of the Alabama State Bar shall assess and collect a penalty of 15 percent of the amount of the license. The penalty shall be paid when the license is issued.
- (c) Section 40-12-10, relating to the collection and distribution of business license taxes shall not be applicable to license taxes provided in subsection (a).

Interpretations

This license is not collected by Alabama counties, but by the State Bar Association (1-800-392-5660). No licenses or citations are to be issued under this section.

§40-12-50 **Auctioneers** **State Board of Auctioneers (334) 269-9990**

Auctioneers and apprentice auctioneers shall pay annual license taxes in accordance with Chapter 4 of Title 34.

Statute Text

§34-4-27. <S> State and county licenses Exemptions. – Each auctioneer shall annually pay one state license in an amount not to exceed two hundred fifty dollars (\$250). Each auctioneer shall also annually pay a county license of twenty five dollars (\$25) in each county where he or she sells by auction. No privilege license shall be required for any apprentice auctioneer when he or she is listed as the principal auctioneer. No license shall be required for any auctioneer who conducts an auction, without compensation for himself or herself, where all proceeds from the auction go to the benefit of any charitable organization. The term “auctioneer” shall include any person selling real estate, goods, wares, merchandise, automobiles, livestock, or other things of value at public outcry. Sales at public outcry may be made for compensation without license involving any of the following:

- (1) Sales for the estate of a decedent.
- (2) Sales of property conveyed by deed of trust, mortgage, judgment, or ordered to be sold according to the mortgage, judgment, or order.
- (3) All sales under legal process.

Interpretations

- Counties are only to sell the county license, at \$25.00 plus issuance fee in each county where auctions are conducted. The entire amount is county money.

- The state license is issued by the Auctioneer Board, and applicants must have the state card before county licenses are issued.
- No privilege license shall be required for any apprentice auctioneer.

§40-12-51 Automobile Dealers

Each person dealing in, selling, or purchasing for resale automobiles, trucks, or other self-propelled vehicles shall pay an annual license of:

City Population	License Amount	Fee	Total
Over 50,000	\$210.00	\$1.00	\$211.00
25,000 to 50,000	150.00	1.00	151.00
10,000 to 25,000	120.00	1.00	121.00
5,000 to 10,000	97.50	1.00	98.50
2,500 to 5,000	75.00	1.00	76.00
2,500 and less	45.00	1.00	46.00
In all other places whether incorporated or not	45.00	1.00	46.00

The above license taxes shall be paid by each dealer, each agent, or other person, except agents of a dealer who have procured the licenses required in the above section.

Provided, that a person maintaining more than one place of business in the same city or town for the sale of automobiles, trucks, or other self-propelled vehicles shall pay an additional license tax of one-half of the license tax levied on his principal place of business for each additional place of business; provided, the licensed dealer may maintain a used car lot for the sale or use of secondhand cars without the payment of an additional license tax. Upon the payment of the license tax prescribed in this section, such dealer shall not be required to pay the license tax as provided in Sections 40-12-53 through 40-12-55, 40-12-60, 40-12-62 and 40-12-169.

Interpretations

- Except for lease/rental companies, applicants must present their Act 539 regulatory license to the county licensing official before being sold a Section 51 license. A separate Act 539 license is required for each location before a Section 51 can be issued.
- The only time the 51 can be sold without a 539 is for a leasing company which is disposing its off-lease cars by retailing to the public. If the leasing company is disposing of its cars through a local licensed automobile dealer (wholesale), it does not need a license under Section 51.
- A pawnshop which receives certificates of title may qualify as a "used motor vehicle dealer" if pawnshop repossesses and then sells or negotiates to sell at least 5 vehicles during a year. In that case, the pawnshop must be licensed under Act 539 and Section 51.
- Sellers of motorcycles, golf carts, etc. need Section 62 unless they receive motor vehicles as trade-ins. If motor vehicles are received as trade-ins, the motorcycle shop will need to be licensed under Act 539 and Section 51. A wholesale license is sufficient if the vehicles are sold to licensed dealers. If sales are made to retail customers, a retail license is needed.

- Section 51 is not transferable to another county.
- If a dealer moves to a new location in the same county which requires a higher license, he must pay the difference. If he moves to a new location in the same county which requires a lower license, there is no refund of the difference.
- If the dealer has a second location in the same city, he can purchase a license for half of the price of the first location (He must have a 539 for each location). If he is out of the city limits, he must pay the full price (\$45.00) for each location. The 1/2 amount for a second location within a city cannot be combined with the half year's license after April 1st.

§40-12-52
Automobile Salesmen

Repealed by Acts 1991, No. 91321, Section 4, effective July 18, 1991.

§40-12-53
Automobile Accessory Dealers

Each person selling motor vehicle accessories, including automobile radios, air-conditioning units, motor vehicle parts, motor vehicle batteries and tires, shall pay the following annual license tax:

City Population	License Amount	Fee	Total
Over 100,000	\$60.00	\$1.00	\$61.00
25,000 to 100,000	45.00	1.00	46.00
5,000 to 25,000	30.00	1.00	31.00
2,000 to 5,000	15.00	1.00	16.00
All other places, whether incorporated or not	7.50	1.00	8.50

Regularly licensed filling stations or garages are not required to pay the above accessories license tax if their stock of accessories at any time does not exceed the wholesale value of \$75.

** Interpretations**

- This section applies to wholesale as well as retail sales of parts/accessories. Brokers also need this license if they fill orders for parts. Brokers who merely negotiate sales do not need it.
- Licensees under Section 51 are exempt from this section.
- Automotive Dismantlers and Parts Recyclers are exempt from this section when selling recycled parts/accessories. This section is still required of a dismantler who sells new parts.
- Installation of parts/accessories requires Section 54, except for licensees under Section 51.
- This section is not required when a licensed service station or garage makes no sales of parts or accessories to the public but maintains a stock of parts/accessories for use in repairing vehicles. It is also not required if the station/garage orders parts, as needed, from a supplier for installation on a vehicle, but makes no sales of uninstalled parts. This is true even if a specific charge is made for the parts, on the repair statement.

- Licensed service stations and garages may sell uninstalled parts/accessories without buying this section, so long as the wholesale value of their stock of accessories does not exceed \$75.00 at any time.
- Sellers of C.B. and other car radios need this section unless licensed under Section 148.
- Examples of parts/accessories which require this license:

Mufflers	Air-Conditioners	Automobile Bumpers	Motors &
Vehicle Tape Players	Automobile Seat Covers	Batteries	Transmissions
Camper Shells	Auto Alarms	Automobile Blocks	
Parts & Accessories for Self-Propelled Tractors	Lifts for Vans for Handicapped		
- This section is not needed to sell only the following:

Oil & Filter Only	Oil Additives	Anti-Freeze
A.C. generators to be used on boats, trucks, or other motor vehicles		

§40-12-54 **Automobile Garages and Shops**

Garages or shops where automobiles or other motor vehicles are repaired, painted, trimmed or welded for the public shall pay the following license taxes:

License	Amount	Fee	Total
First Man	\$7.50	\$1.00	\$8.50
Each additional man	7.50	.00	7.50

Where garage or shop owners do work in shops they shall be counted as workmen. The maximum number of men employed at any time during the license year shall be the basis of computing the license due.

Interpretations

- This section is needed for each location, including service stations and people working from their home. Mechanics working exclusively from a truck doing repairs at the customer's location are not subject to this license.
- Examples of repairs which require this license:

Window Tinting	Installing Parts/Tires	Motorcycle Repairs
Installing Auto Alarms	Installing Lifts for Vans for Handicapped	
- This section is not needed to do the following:

Change Oil & Filter	Wheel Alignments	Repair Tractors/Farm Machinery
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§40-12-55
Automobile Storage Garages

For each garage where a charge is made for the storage of motor vehicles there shall be a license of:

	License Amount	Fee	Total
For each 1,000 square feet or fraction thereof up to 50,000 square feet	\$3.00	.00	\$3.00
For each 1,000 square feet or fraction thereof in excess of 50,000	1.50	.00	1.50
\$1.00 ISSUANCE FEE TO BE ADDED TO TOTAL AMOUNT			

 Interpretations

- It makes no difference if the time period for the storage charge is hourly, daily, monthly, or otherwise.

§40-12-56
Automobile Storage Other Than Garages

Each lot or place other than a storage garage where a charge is made for storage of motor vehicles shall pay the following annual license tax:

	License Amount	Fee	Total
For each 1,000 square feet or major fraction thereof up to 50,000 square feet	\$1.50	.00	\$1.50
On each 1,000 square feet or major fraction thereof in excess of 50,000 square feet	.75	.00	.75
\$1.00 ISSUANCE FEE TO BE ADDED TO TOTAL AMOUNT			

 Interpretations

- This section covers public parking decks (single and multiple decks) where a charge is made for parking.
- It does not cover a building which furnishes parking, without charge, for tenants or persons having business in the building.
- It makes no difference if the time period for the charge is hourly, daily, monthly, or otherwise.
- Trailer camps are not required to be licensed (campgrounds).

§40-12-57
Automobile Tire Retreading Shop

Retreading or tire rebuilding shops where motor vehicle tires are retreaded shall pay a license tax of:

License Amount	Fee	Total
\$30.00	\$1.00	\$31.00

 Interpretations

- A licensee under this section may sell the tires that have been recapped by him without a section 53.

§40-12-58
Barbers

Each person engaged in the business of operating a barbershop shall pay a license fee of:

	License Amount	Fee	Total
For first chair	\$3.75	\$1.00	\$4.75
Each additional chair	3.75	.00	3.75

 Interpretations

- A barbershop is limited to those facilities providing haircuts.
- If a barber gives perms, manicures, or facial treatments, he must be licensed under Section 61 - beauty shops.

§40-12-59
Baseball Parks

Each owner or lessee of a baseball park where admission fees are charged shall pay the following license taxes within five miles of, or in cities or towns of:

City Population	License Amount	Fee	Total
50,000 or more	\$150.00	\$1.00	\$151.00
25,000 and less than 50,000	75.00	1.00	76.00
10,000 and less than 25,000	37.50	1.00	38.50
Less than 10,000	15.00	1.00	16.00

provided, that when baseball is allowed by law to be played in any city or town on Sunday, the license tax therefore in such city or town shall be double the amount hereinbefore named.

This section shall not apply to baseball parks owned or maintained in good faith by educational institutions located in this State. **The provisions of this title permitting the payment of a half-year license after**

April 1 shall not apply to this section.

** Interpretations**

- No half-year license.
- Playing on Sunday doubles the license amount.

**§40-12-60
Battery Shops**

Each battery shop for the repairing and recharging and selling of batteries shall pay the following license taxes:

City Population	License Amount	Fee	Total
Over 60,000	\$30.00	\$1.00	\$31.00
16,000 and not over 60,000	22.50	1.00	23.50
5,000 and not over 16,000	15.00	1.00	16.00
In all other places whether incorporated or not	7.50	1.00	8.50

The above license shall not apply unless a complete battery service is rendered. Each manufacturer of batteries shall pay a license of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

provided, that such manufacturer paying the license hereunder shall not be required to pay the license under Section 40-12-172.

** Interpretations**

- The Exception applies only to county where shop is located. Sections 174 and 53 are needed in other counties
- A shop must repair, recharge, and sell in order to require this license. Selling batteries only is not a battery shop and requires Section 53.
- Selling batteries off route trucks requires Section 172 in the first additional county in which such company does business and a county license only (5.00) under Section 172 in all other counties. Section 53 is required in each county other than the county in which the place of business is located, at the maximum amount.

§40-12-61
Beauty Parlors, etc.

Each person operating what is generally known as a beauty parlor or other place where hairdressing, facial treatments, manicuring, or hair waving is done shall pay a license tax of:

	License Amount	Fee	Total
Shop owner	\$15.00	\$1.00	\$16.00

Each additional operator so employed as follows:

City Population	License Amount	Fee	Total
Over 60,000	\$9.00	.00	\$9.00
Less than 60,000 and all other places whether incorporated or not	6.00	.00	6.00

This schedule of fees shall apply to beauty parlor colleges where said colleges engage in beauty parlor work for which a charge is made or material used is charged therefor.

** Interpretations**

- One license should be issued so as to include the license of fifteen dollars and the amount necessary to include the number of operators working in such shop. Example: "Birmingham Beauty Shop. Shop with four operators \$51.00."
- It is not required to see the certificate from the Cosmetology Board to issue this license.
- This section covers hair removal.
- If the beauty parlor is owned by a partnership, the exemptions for the operator's license (shop owner) only applies to one person. The \$9.00 fee must be added for additional owners.
- This section is needed even if one is operating from home.
- If a manicurist is employed in a beauty shop, this section is needed.

§40-12-62
Bicycle and Motorcycles; Dealer Tags

Each person other than licensee under Section 40-12-51 engaging in the business of dealing in, renting or hiring bicycles or motorcycles shall pay the following license tax:

City Population	License Amount	Fee	Total
20,000 or over	\$22.50	\$1.00	\$23.50
10,000 to 20,000 inhabitants	15.00	1.00	16.00
In all other places, whether incorporated or not	7.50	1.00	8.50

Each dealer may purchase dealers' tags for any company or firm at a cost of \$18 each. Use of these tags for other than demonstration purposes shall constitute a misdemeanor and, upon conviction, shall be

punishable by a fine of not less than \$5 nor more than \$100.

Interpretations

- This section covers golf carts, mopeds, go-carts, dirt bikes, three and four-wheelers.
- A motorcycle dealer can become a D.A. and get dealer tags.
- If a motorcycle dealer takes cars as trade-ins, he is subject to Act 539 and Section 51.

§40-12-63 Blueprint Makers

Each person engaging in the business of making blue prints or developing the same from tracings or drawings for pay shall, for engaging in such business, pay a license tax of:

License Amount	Fee	Total
\$22.50	\$1.00	\$23.50

Interpretations

- This section covers developing blue prints from tracings or drawings for pay.
- It does not include making tracings only, which will ultimately be processed by a blue print machine.

§40-12-64 Bond Makers

Each person engaged in the business of making bonds and charging for the same, except guaranty companies or corporations otherwise specifically licensed shall pay a license tax of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

per annum. The payment of the license tax required by this schedule shall authorize the doing of business only in the town, city, or county where paid. No person engaged in the business of making bonds and charging for the same shall be exempt from paying said license tax.

Interpretations

- Insurance companies licensed with the Alabama Insurance Dept. may issue bonds without Section 64.
- Attorneys who arrange and sign bail bonds for their clients, including it in the attorneys' fees, do not need Section 64.
- A bond is required in each county from all who are licensed under this section. It is approved by circuit Judge of each county (Section 15-13-22). The bond amount is \$25,000 except Cullman and Montgomery Counties where it is \$10,000.
- Proof of a bond is not required before issuing this license; however, it is illegal for the company to

operate without it.

- Bondsmen are required to have Section 64 in every county in which they do business regardless of whether or not the licensee has an established place of business.
- A license to engage in the business of making bonds may be issued to a firm or partnership and it is not necessary for each member of the firm or partnership to secure a license to engage in said business. However, when the bonds are not executed in the name of the bonding company but are executed in the names of the individuals who have authorized the attorney-in-fact to execute the same, each individual in whose name the attorney-in-fact executed the bonds would be engaging in the business of bond making and is liable for the license under Section 64.
- Bounty hunters are not required to have a separate privilege license, because there has to be a pre-existing bail bond which was "jumped" for the need for their work to exist, bounty hunters are normally considered employees of the bonding company.

§40-12-65 Bottlers

Each person engaged in manufacturing, producing, or bottling in bottles or other containers, soda water, carbonated drinks, fruit juices or imitations thereof, flavored milk, and any preparations known as soft drinks shall not use any machine, machines, or apparatus for the filling or bottling of the same until such person shall have first applied, paid for, and obtained from the Probate Judge a license. The amount of license tax for each machine shall be graded or proportioned as follows:

Bottling Capacity per minute	License Amount	Fee	Total
150 bottlers and over	\$1,000.00	\$1.00	\$1,001.00
100 and less than 150	900.00	1.00	901.00
75 and less than 100	650.00	1.00	651.00
60 and less than 75	600.00	1.00	601.00
40 and less than 60	400.00	1.00	401.00
30 and less than 40	280.00	1.00	281.00
16 and less than 30	180.00	1.00	181.00
Less than 16 bottles	80.00	1.00	81.00

Where any person has within his bottling plant or place of manufacture more than one bottling machine, then such person shall pay the license herein specified upon every such bottling machine or apparatus whether in actual operation or not; provided, that such bottling machine or apparatus is in an operating condition.

The person applying for such license shall file an application, under oath, stating the name, make, model of his machine, name and address of manufacturer, whether it is low-pressure equipment or high-pressure equipment, or otherwise, contents, capacity of bottles used, and giving its bottling capacity.

"Capacity" shall be based on the number of six and one-half ounce bottles that may be bottled per minute as rated by the manufacturer, or the number of such bottles that are bottled per minute as determined by inspection and actual count, whichever may be greater. Where the machine or apparatus used in the filling and bottling of products covered by this section is also used in the filling and bottling of dairy products, the "capacity" of such machine or apparatus shall be based upon the percentage of time such machine or

apparatus is used in the daily operation for the bottling of the products covered by this section. The percentage of time which the machine or apparatus is used for the bottling of products covered by this section shall be determined by inspection and actual count, and where the percentage of time used in the bottling of products covered in this section shall be 20% or less of the total operational time, the person so engaged in the bottling of products covered by this section shall pay 20% of the amount of the license as proportioned above based upon the number of six and one-half ounce bottles that may be bottled per minute as rated by the manufacturer. Any person using his bottling machinery for the bottling of dairy products and products covered by this section shall be taxed only upon that machine or machines which are used in the bottling of products covered by this section regardless of the number of machines which may be located within his bottling plant or place of manufacture. Bottlers paying the license hereunder where such business is engaged in bottling drinks exclusively shall be exempt from payment of transient dealer's license levied under Section 40-12-172 and wholesale bottler's license levied under Section 40-12-70.

Interpretations

- The license is based and computed on the number of "bottles" filled by the bottling machines per minute, without regard to the size or the capacity of the bottles.
- Chocolate milk, strawberry milk, etc. is flavored milk but homogenized milk is not flavored. (Homogenized milk is not to be included in the computation for this license fee.)
- Prune juice packaging needs this section.
- Bottlers (having a bottling plant within Alabama) buying Section 65 shall be exempt from Sections 70, 172, and 174.
- Out-of-state bottlers must purchase Sections 70, 172, and 174, as needed, in order to sell their products in Alabama.

§40-12-66 **Bowling Alleys**

Bowling alleys or tenpin alleys for the use of which money or other compensation is charged shall pay a license tax of:

	License Amount	Fee	Total
First Alley	\$15.00	\$1.00	\$16.00
Each additional alley	15.00	.00	15.00

Interpretations

- Even if the alley is coin operated, this license is due.

§40-12-67

Brokers and Agents of Iron, Railway, etc. Supplies

Each person, other than a merchant paying an ad valorem tax on his stock of goods, who shall as agent or broker sell iron, railway supplies, furnace supplies, or mining supplies, shall pay a privilege tax of:

License Amount	Fee	Total
\$37.50	\$1.00	\$38.50

Interpretations

- The brokerage company and not the salesmen or other employees of such company is responsible for the license.

§40-12-68

Brooms, Brushes, Mops, etc.

Each person operating a manufactory plant for the making of brooms, brushes, mops, or similar articles shall pay a license tax of:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

provided, that this shall not apply to blind persons. Such license tax shall not apply where not more than three persons are employed for the making of said brooms.

§40-12-69

Cereal Beverages, Carbonated or Other Soft Drinks; Retailers

- (a) Each person engaged in the business of selling at retail cereal beverages, carbonated or other soft drinks in bottles, cans, or other sealed containers shall pay an annual license tax of:

License Amount	Fee	Total
\$3.75	\$1.00	\$4.75

- (b) Each person engaged in the retail business of selling soft drinks in whatever form, by means of taps or other dispensing devices, shall pay annually the following license taxes:

City Population	License Amount	Fee	Total
25,000 or more	\$37.50	\$1.00	\$38.50
15,000 and less than 25,000	30.00	1.00	31.00
5,000 and less than 15,000	22.50	1.00	23.50
Less than 5,000 and in unincorporated places	15.00	1.00	16.00

A person licensed under this subsection shall be thereby also licensed to sell at retail cereal beverages, carbonated or other soft drinks in bottles, cans, or other sealed containers without the payment of the license imposed in subsection (a) of this section.

Interpretations

- Bottles, cans, or other sealed containers require subsection a.
- Fountain drinks, snow cone, icee machines, taps and other dispensing devices need Subsection b.
- This section is required for sales of coffee.
- A person selling soft drinks through vending machines has the option of buying the license under this section, versus the vending machine license under Section 176a, provided, this license is purchased before the vending machine license becomes delinquent. If the licenses are delinquent, and a citation is needed, the vendor loses his option and is required to buy the vending machine license for each machine. If the vendor elects to buy the Section 69 license, a license must be purchased for each building or location where a machine or dispensing device is located.

§40-12-70

Cereal Beverages, Carbonated or other Soft Drinks; Wholesalers

Each person engaged in the business of selling at wholesale nonalcoholic, carbonated, or other soft drinks shall pay an annual license tax of:

License Amount	Fee	Total
\$75.00	\$1.00	\$76.00

provided, that bottlers who have taken out the bottle license for operating plants in this state shall not be liable under this section, nor shall such bottlers be liable for any county or state license under Section 40-12-174, nor as transient vendors or dealers or peddlers.

Interpretations

- Licensees under Section 65 (bottlers) are exempt from Sections 70, 172 and 174.
- Out-of-state bottlers must purchase Sections 70, 172, and 174, as needed, in order to sell their products in Alabama.
- Where a wholesale soft drink dealer (who is not licensed as a bottler under Section 65) sells soft drinks to retailers from a truck, he must pay the license under Section 70 in each county in which he makes such sales, and he must also pay the regular transient dealer's license under Section 172 (1st county \$30.00 each additional county \$5.00).
- Where such a dealer or his agents merely solicit or take orders from retailers for soft drinks to be filled with future deliveries by truck or otherwise, he would not be due the license under Section 172, nor would he be due any additional licenses under Section 70, other than for his established places of business.
- An independent dealer with his own truck who purchases the drinks from a Bottling Company for later sale at a profit is an independent dealer and a separate entity from the bottler. He would need Sections 70 and 172 in each county where he sells from his truck.

- Wholesalers of fruit juices, such as V-8 juices, etc., are not subject to the soft drink license if only selling these juices.

§40-12-71
Certified Public Accountants
(334) 242-5700

- (a) In lieu of any other privilege license fees levied under the revenue laws of the State of Alabama, each person who holds a certificate as a Certified Public Accountant and who is a resident of the State of Alabama and who is engaged in the practice of Public Accounting in the State of Alabama shall pay an annual license fee of:

State Amount	Fee	Total
\$25.00	\$1.00	\$26.00

but no license fee shall be paid to the county. Such license shall be obtained from the Probate Judge or licensing agency in the county where the business of a Certified Public Accountant is located and shall be due and delinquent as provided by Section 40-12-26. All money paid into the treasury for license under this section shall be deposited in the State Treasury to the credit of the Alabama State Board of Public Accountancy and shall constitute a separate fund to be disbursed as provided in subsection (b) of this section.

- (b) The fund provided by subsection (a) of this section shall be used by the Alabama State Board of Public Accountancy to defray the expenses for administering and enforcing the laws of the State of Alabama pertaining to the practice of public accounting and the other necessary purposes and expenses of said board not otherwise available and provided pursuant to Section 34-1-3; and the said Alabama State Board of Public Accountancy shall have the power to direct the disbursement of said fund, which shall be paid on the warranty of the State Comptroller upon certificate or voucher of the secretary of said board, approved by the chairman or vice-chairman of said board. No funds shall be withdrawn or expended except as budgeted and allotted according to the provisions of Article 4 of Chapter 4 of Title 41, and only in amounts as stipulated in the general appropriations bill.
- (c) No license fee as herein provided shall be due or payable by any Certified Public Accountant employed by any state or federal government agency, educational institution, or industry, who does not perform public accounting service for which he is paid.

** Interpretations**

- This section is needed only of those persons registered with State Board of Public Accountancy, (334) 242-5700.
- The license is good statewide.

§40-12-72

Cigars, Cigarettes, Cheroots, etc.; Retailers

Each retail dealer in cigars, cheroots, stogies, cigarettes, smoking tobacco, chewing tobacco, or snuff, or any substitute therefor, either or all, shall pay to the State the following privilege license tax:

City Population	License Amount	Fee	Total
25,000 and over	\$22.50	\$1.00	\$23.50
10,000 and less than 25,000	15.00	1.00	16.00
5,000 and less than 10,000	7.50	1.00	8.50
2,000 and less than 5,000	4.50	1.00	5.50
All other places whether incorporated or not	3.00	1.00	4.00

This privilege license tax is levied on each place of business owned or operated by retail dealers, whether under the same roof or not. The phrase “retail dealer” as used in this section shall include every person, firm, corporation, club, or association, other than a wholesale dealer as defined in Section 40-12-73, who shall sell or store or offer for sale any one or more of the articles enumerated herein, irrespective of quantity or amount, or the number of sales. The privilege license tax herein levied shall be in addition to the sales tax as provided in Section 40-25-2.

Interpretations

- Definition – **Cheroots** – A cigar with square-cut ends.
- Definition – **Stogie** – A long, thin, inexpensive cigar.
- A “retail dealer” includes every person who “sells or stores or offers for sale” the articles enumerated. The license is on each place of business owned or operated by retail dealers.
- Transient vendors and peddlers also selling tobacco products would need only Section 174 and not Section 72 because Section 72 is levied on each place of business.
- No vending (Section 176) license is needed if the vending machine company installs and operates cigarette vending machines in restaurants or other places in this state where either the restaurant or vending machine company has Section 72.

§40-12-73

Cigars, Cigarettes, Cheroots, etc.; Wholesalers

Each wholesale dealer in cigars, cheroots, stogies, cigarettes, smoking tobacco, chewing tobacco, snuff, or any substitute therefor, either or all, shall pay one privilege license tax of:

	License Amount	Fee	Total
First County	\$105.00	\$1.00	\$106.00
Each additional county	5.00	1.00	6.00

The phrase “wholesale dealer” as used in this section shall include persons, firms, corporations, clubs, or associations who shall sell or store or offer to sell any one or more of the articles enumerated herein to retail

dealers for the purpose of resale only. The privilege license tax herein levied shall be in addition to the sales tax as provided in Section 40-25-2.

Interpretations

- Each wholesale dealer must purchase a license, even if he is just taking orders and shipping by mail or UPS.
- The person who offers to sell tobacco products to a retail dealer for the purpose of resale, is a tobacco wholesaler, regardless of whether these products were purchased from other licensed wholesale tobacco dealers.
- A person who purchases a wholesale tobacco license under Section 73, is exempt from the transient dealer's license (Section 172), for tobacco products only. If selling products in addition to tobacco products, he would need Section 172 and/or specific item licenses (wholesale), in addition to Section 73.
- Purchasing Section 172 does not authorize the dealer to sell any goods for which a higher license is required without the payment of the higher license. Section 172 is \$35.00 and \$5.00; Section 73 is \$105.00 and \$5.00.

\$40-12-74 Circuses

Each person operating a circus shall pay the following license tax:

NO HALF-YEAR LICENSE			
Seating Capacity	License Amount	Fee	Total
4,000 and more	\$300.00	\$1.00	\$301.00
2,000 and less than 4,000	150.00	1.00	151.00
Less than 2,000	75.00	1.00	76.00

and the license tax hereinabove provided shall include the license tax for a menagerie accompanying the circus. The payment of the proper license tax, as is herein provided, will entitle the circus to operate for one week in the same place and at the same time on the same license.

Interpretations

- An Annual Shrine Circus is exempt from this license, by Section 12(3) of Title 51. This does not apply to a traveling circus sponsored by Shriners, but only to a circus in which the Shriners themselves participated as performers.
- This license is good for one week only, in the same place at the same time.
- A circus licensee also needs specific licenses, like Section 69 or Section 153.
- Fairs are licensed under Section 163.
- Rodeos are licensed under Section 111.

§40-12-75
Cleaning and Pressing Establishments

Each person conducting what is commonly known as a cleaning or pressing business, where wearing apparel is cleaned or pressed, shall pay a license tax of:

City Population	License Amount	Fee	Total
50,000 or more	\$22.50	\$1.00	\$23.50
10,000 and less than 50,000	15.00	1.00	16.00
In all other places of less than 10,000 whether incorporated or not	7.50	1.00	8.50

provided, that where dyeing is done singularly or in conjunction with the cleaning and pressing business, an additional amount of:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

shall be due.

Each place maintained or operated for the reception or collection of such articles and not at the location of such pressing, cleaning, or dyeing plant paying a license as such shall pay a license tax of:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

A person not having a place of business within the State of Alabama where such work is actually performed shall pay a license of:

License Amount	Fee	Total
\$22.50	\$1.00	\$23.50

for the reception and collection of such articles. (Acts 1935, No. 194, p. 256; Code 1940, T. 51, Section 487.)

** Interpretations**

- Coin-operated dry cleaning machines would be subject to the license under Section 75 and not Section 176.
- If doing both cleaning and pressing and laundering would be due both Section 75 and Section 118.
- Out-of-state firms receiving and collecting articles for cleaning, pressing, and dyeing in the state are liable for Section 75 for such reception and collection in each county of the state in which articles are received and collected. Likewise out-of-state firms receiving and collecting articles for laundry are liable for a license under Section 118 in each county in the state in which such articles are received and collected.

§40-12-76

Coal and Coke Dealers Maintaining Yards

Each person dealing in coal or coke and maintaining one or more established yards, with adequate wagon or truck scales, from which retail deliveries are loaded, shall pay the following license tax for each yard:

City Population	License Amount	Fee	Total
20,000 or more	\$30.00	\$1.00	\$31.00
5,000 and less than 20,000	15.00	1.00	16.00
5,000 or less whether incorporated or not	7.50	1.00	8.50

This section and Section 40-12-77 shall not apply to persons whose inventory and sales are in quantities of less than one-half ton.

Interpretations

- Merchants who operate grocery stores and in connection therewith sell coal in small quantities, less than 2 tons, are not liable for license under Section 76 or Section 77.

§40-12-77

Coal and Coke Dealers Not Maintaining Yards

Each person, other than those qualifying under Section 40-12-76, engaged in selling, distributing, or hauling or delivering coal or coke by truck or other vehicle, whether as dealer, employee, agent, broker, sales agent, or mining company who sells, or hauls, or delivers direct from mine or plant to consumer shall pay a privilege license tax of:

	License Amount	Fee	Total
First truck or other vehicle used in business	\$22.50	\$1.00	\$23.50
Each additional truck or vehicle	4.50	.00	4.50

but the provisions of this section shall not apply to persons whose inventory and sales are in quantities of not more than one ton, and in no event shall this license be issued for less than one year, such license to be in addition to the regular motor vehicle license. Each such person shall register each truck or other vehicle so used in such business in the county in the office collecting and issuing licenses.

Interpretations

- This section covers the selling/ distributing coal or coke by truck or other vehicle, when no yard is maintained. The license amount is based on the number of trucks used in selling/delivering.
- It does not apply where the inventory and sales are in quantities of one ton or less.

§40-12-78
Coffins and Caskets; Manufacturers

Each manufacturer of coffins or caskets shall pay a license tax of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

This license tax shall not apply to any person who manufactures coffins or caskets without the assistance of any other person or without the assistance of hired labor and which coffins or caskets retail for not exceeding \$10. This section shall not apply to local woodworking plants or carpenter shops whose principal business is not the manufacturing of coffins or caskets and who make coffins for paupers for local governing bodies or for charity.

🔍 Interpretations

- A Vault is not a coffin or casket. Manufacturing this requires Section 87.
- Sections 78 and 79 do not exclude each other, and one could be licensed under both if he buys and sells and also manufactures (employing one or more persons).

§40-12-79
Coffins and Caskets; Dealers and Agents

Each dealer in coffins or caskets and each agent or person taking or soliciting orders for retail deliveries of coffins or caskets shall pay the following license tax:

City Population	License Amount	Fee	Total
35,000 or more	\$150.00	\$1.00	\$151.00
7,000 and less than 35,000	75.00	1.00	76.00
1,000 and less than 7,000	30.00	1.00	31.00
In unincorporated places or towns of 1,000 or less	15.00	1.00	16.00

🔍 Interpretations

- This includes funeral homes and any other casket dealers.
- An insurance company which places coffins/caskets in various funeral homes on consignment, to service their own insurance policies, which coffins and caskets may also be purchased by the various funeral homes for resale to their customer, may purchase one Section 79 for their place of business (insurance company location), provided such funeral homes are licensed under Section 79. Funeral homes which have Section 79, at which the insurance company places coffins or caskets on consignment would not constitute a place of business of the insurance company.

§40-12-80
Collection Agencies

Each collection agency shall pay the following license tax:

City Population	License Amount	Fee	Total
20,000 or more	\$150.00	\$1.00	\$151.00
Less than 20,000	37.50	1.00	38.50

Each person who shall employ agents to solicit claims for collection from persons, firms, or corporations in the state shall be deemed a collection agency within the meaning of this section. This section shall not apply to any person who is excluded from the definition of the term “debt collector” under the federal Fair Debt Collection Practices Act, 15 U.S.C., §1692a (6).

** Interpretations**

- The license is due for each place of business, and is based on the agency rather than number of agents who are employed by such agency.
- An out-of-state agency, soliciting accounts by letter and/or phone only, and having no agents in this state, does not need Section 80.
- If an out-of-state collection agency employs any agents in this state, they would be subject to Section 80. An agent can include but is not limited to, an employee of the agency, an attorney licensed in this state on retainer or retained on a special case by case basis, another agency located in this state acting in the behalf of the out-of-state agency or anyone located in this state acting in behalf of the out-of-state agency.
- If a person contracts with different companies to repossess cars, and solicits claims for collection, then he is subject to Section 80.
- A person who employs agents to repossess cars only is not subject to 80, but if the agent solicits claims for collection while repossessing them, then the person employing the agent would be liable for Section 80.
- **NEW:** House Bill 465 was signed into law by the governor on 3 May 2001. House Bill 465 defines a collection agency in accordance with the definition provided by the Federal Fair Debt Collection Practices Act.

Fair Debt Collection Practices Act, 15 U.S.C., §1692a (6) – “The term “debt collector” means any person who uses any instrumentality of interstate commerce or the mails in any business the principal purpose of which is the collection of any debts, or who regularly collects or attempts to collect, directly or indirectly, debts owed or due or asserted to be owned or due another. Notwithstanding the exclusion provided by clause (F) of the last sentence of this paragraph, the term includes any creditor who, in the process of collecting his own debts, uses any name other than his own which would indicate that a third person is collecting or attempting to collect such debts. For the purpose of this Section 808 (6), such term also includes any person who uses any instrumentality of interstate commerce or the mails in any business the principal purpose of which is the enforcement of security interests.”

§40-12-81

Commission Merchants or Merchandise Brokers

Each commission merchant or merchandise broker shall pay one State license tax of:

License Amount	Fee	Total
\$37.50	\$1.00	\$38.50

Such payment shall be made in the county in which such commission merchant or merchandise broker maintains his principal place of business. Such license shall authorize such commission merchant or merchandise broker to do business in any county of the State without the payment of any further state or county license tax. The payment of the license tax in one county of the State as evidenced by the license certificate of the Probate Judge shall be sufficient.

Interpretations

- Definition – **Commission merchant** – has possession, but not title to the assets of another and sells them for the benefit of the owner. Commission merchants are responsible to the purchaser for delivery of title to the assets sold. The owner compensates the Commission Merchant for making the sale, and the purchaser may never know that he/she was not dealing with the owner.
- Definition – **Merchandise broker** – arranges a sale for the benefit of the owner without taking title or possession of the goods. He may be paid by either the buyer or the seller for arranging the transaction, and the seller has responsibility for delivery of title of the assets sold. This is frequently a regulated business, such as real estate, livestock, insurance, or securities.
- Only self-employed individuals or independent contractors can be licensed under this section. Individuals whose FICA is paid by the buyer or seller are employees (not self-employed) and would not need Section 81.
- Payment in one county will authorize you to do business in any county of the State of Alabama.
- A merchandise broker, but not a commission merchant, may be exempt from this license under interstate commerce. He must not represent any Alabama firms or out-of-state firm with goods stocked in Alabama. Goods must be shipped directly to purchaser by parcel post or common carrier. The broker can not collect money for the sale, and there can be no delivery by private truck or company representative.

§40-12-82

Concerts, Musical Entertainments, etc.

Each concert, musical entertainment, public lecture, or other public entertainment where charges are made for admission, or for the use of any instrument or device or the participation in any exercises or entertainment not given wholly for charitable, school, or religious purposes, and not otherwise provided for:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

but this provision shall not apply to exhibitions or entertainments given in theaters when the owners or

managers thereof have taken out licenses as owner or managers; and provided further, that this license tax shall not be charged for any lecture course given as part of the course of instruction in any educational institution; provided further, that the provisions of this section shall not apply to chautauquas, lecture lyceums, or exhibits held under the auspices of religious or charitable associations. In all cases where such exhibitions shall be in the nature of a continuous show or performance, the license tax shall be:

	License Amount	Fee	Total
Per month	\$45.00	\$1.00	\$46.00
Per week	22.50	1.00	23.50
Per day	7.50	1.00	8.50

Interpretations

- This license covers an event or performance. A single performance is covered under the \$15.00 license. If an event is continuous, the daily, weekly, or monthly charges apply.
- No half-year's license is available.
- A gym where charges are made on a monthly, weekly, or daily basis requires no license, except possibly a store if selling t-shirts or merchandise.

§40-12-83

Conditional Sales Contracts, Drafts, Acceptances, etc.; Dealers In

- (a) Each person engaged in discounting or buying conditional sales contracts, drafts, acceptances, notes, or mortgages on personal property shall pay an annual license tax as follows:

Capital Investment	License Amount	Fee	Total
500,000 and up	\$450.00	\$1.00	\$451.00
300,000 to 500,000	150.00	1.00	151.00
150,000 to 300,000	37.50	1.00	38.50
100,000 to 150,000	22.50	1.00	23.50
50,000 to 100,000	15.00	1.00	16.00
50,000 or less	7.50	1.00	8.50

the payment of which shall be sufficient to engage in business in any county of the State except the county in which the principal office is located, in which case the county license tax shall be one half of the above schedule.

- (b) Each person engaging in business of lending money on salaries or making industrial or personal loans shall pay an annual license tax of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

for each county in which he engages in business.

Interpretations

- This section does not cover savings and loans, banks and credit unions. These are regulated by the Banking Department (242-3452) and exempted by the Federal government. Loan companies are covered.
- Section 83(a) covers the discounting or buying of conditional sales contracts, etc. Automobile dealers financing their own cars are not to be licensed under this section; but, persons who purchase notes from an automobile dealer are engaged in the business of discounting and are subject to Section 83(a).
- Only applicants with a fixed place of business in State are to be licensed under Section 83(a), and only one license is needed to operate throughout the state, regardless of the number of branches or other locations. It is levied in the county where the principal office is located.
- The license fee is based on total capital employed statewide during a license year. Capital employed refers to the total amount of money loaned during the year, determined by looking at the face amounts of all conditional sales contracts, drafts, acceptances, notes or mortgages on personal property.
- Section 83(a) is based on capital being employed. If a business needs both 83(a) and 83(b), and if the licensee can show that in fact the capital investment in the areas of his business covered by Section 83(a) is effectively separated from the capital used in other aspects of his business, then the amount of such separate capital should be accepted as the measure of the license.
- Section 83(b) covers making business or personal loans. It is to be purchased in each county in which the applicant has one or more offices. If more than one office is operated under one name within a county, one license is sufficient; however, where different trade names are used then a license is required for each place of business having a different trade name or different ownership. For instance, if Mr. Brown has two loan companies in the same county and both are known as Brown Loan Companies, he would only pay for one license; however, if one of the places of business is known as Brown Loan Company and the other is Brown & Jones Loan Company or by some other trade name then he would have to purchase two current licenses, one for each place of business.
- Check-cashing establishments which charge a fee and agree to hold the check or defer presentment of the check until sufficient funds are in the customer's account, will need Section 83(b).
- LENDING MONEY ON REAL ESTATE MORTGAGES AND ON REAL PROPERTY DOES NOT REQUIRE A PRIVILEGE LICENSE. It was repealed in 1955. There is an occupational tax administered by Corporate Tax. (334-242-9835)
- Mortgage Broker's Licensing Act 2001-692. License issued by Banking Dept. (334) 242-3452 (Codified 5-25-1)

§40-12-84

Construction Companies or Contractors

Any person, firm, or corporation accepting orders or contracts for doing any work on or in any building or structure requiring the use of paint, stone, brick, mortar, wood, cement, structural iron or steel, sheet iron, galvanized iron, metallic piping, tin, lead, electric wiring, or other steel, or any other building material, or accepting contracts to do any paving or curbing on sidewalks or streets, public or private property, using asphalt, brick, stone, cement, wood or other composition, or accepting orders for or contracts to excavate earth, rock, or other material for foundations or any other purpose, or accepting orders or contracts to construct any sewer of stone, brick, terra cotta, or other material, or accepting contracts to construct highways, bridges, dams, or railroads, shall be deemed a contractor. Every contractor shall procure from the

Probate Judge of the county in which he has his principal office a license to carry on the business of a contractor; provided, that if such contractor has no such office in this State, then he shall procure such license from the Probate Judge of the county where the contract is to be performed. Every such contractor shall pay a license tax to be ascertained on the basis of the gross amount of all orders or contracts accepted, exclusive of orders or contracts pertaining to state or county road and bridge projects, as follows:

Gross amount of contracts	License Amount	Fee	Total
Over \$200,000	\$375.00	\$1.00	\$376.00
\$150,000 to \$200,000	300.00	1.00	301.00
\$100,000 to \$150,000	225.00	1.00	226.00
\$50,000 to \$100,000	75.00	1.00	76.00
\$20,000 to \$50,000	37.50	1.00	38.50
\$10,000 to \$20,000	22.50	1.00	23.50
\$5,000 and not exceeding \$10,000	15.00	1.00	16.00

and, when such contractor shall have obtained a license for any year for which he has paid a license tax of less than the maximum above prescribed, he shall not accept any contract or contracts during such year, the aggregate amount of which exceeds the maximum amount for which his license was obtained, unless and until he shall have paid such additional sum as will make the total license tax paid by him for that year sufficient to cover the aggregate amount of such contract or contracts as prescribed above; and unless he pays such additional sum he shall be deemed to be acting without a license. The payment of the license tax in one county in the State, as evidenced by the license or official certificate of the Probate Judge, shall be sufficient.

Interpretations

- Licensees may also need to contact the Contractors Board (334-272-5030) or Home Builders Board (334-242-2230).
- No half-year's license is available. The fee for this license is based on the amount of contracts, regardless of the time of year when the contracts are executed. The license may be purchased at any time, prior to the signing of a contract. It is delinquent at the point the contract is signed, regardless of when the work is to be performed.
- If the maximum license is purchased during a year, contracts covering a specific building or project will not require a new license for the life of the contracts, if no new contracts are signed and the only work done during a subsequent year is performance of previously licensed contracts. However, if new contracts are accepted during the next license year, then a license is due for the new contracts. Revisions are considered part of the original contract. If a contract is open-ended, the contractor will need a Section 84 for all license years involved.
- The statute of limitations with regard to contractor's license does not run from Oct. to Sept. as do the annual licenses. The Statute of Limitations runs from the date the licenses become delinquent, which is the date a contract is accepted/or executed. These licenses can be cited at any time within three years from the date the contracts are signed.
- Contractors working on military reservations and other Federal lands are not exempt from licensing, unless the land was ceded prior to May 31, 1941. After this date, the State has reserved the right to tax contractors as well as other individuals working or situated thereon, where such taxes are otherwise due.
- The basis for determining the license tax for under Section 84 is the gross amount of all orders or

contracts (including materials, labor, and subcontractors), regardless of any other privilege licenses purchased.

- A prime contractor and a subcontractor are each required to buy Section 84 based on the gross amount of their contracts. The person accepting the contract is not required to actually do the work himself.
- Each corporation needs a separate license, regardless of its affiliation with other corporations which may be licensed. Each d/b/a needs a separate license, even if owned by one individual or partnership. A joint venture needs a separate license, regardless of any licenses held by the venturers.
- Landscape companies who excavate earth for the planting of trees or shrubs, or the installation of sprinkler systems, etc., would require Section 84.
- An architectural firm which accepts a contract to design a building, and agrees to supervise the construction of the building, but does not agree to actually perform the work is engaged in the business of an architect (Section 48), not a construction contractor. He is not actually performing the work necessary to make an addition to real property.
- Contractors working on roads, bridges, or highways under a contract from the State Transportation Department are exempt from this license.
- Current holders of Class A, B, B-1, C, or D permit issued by the Liquefied Petroleum Gas Board, who only install gas piping are exempt from Section 84. The Board's number is (334) 242-5649.
- Building speculative homes (those that the builder builds without a buyer, and are not presold) may be built without a Section 84, so long as no contract is signed before it is completed.
- This license is not needed for tinting building windows, digging graves, installing draperies and blinds, and cutting lawns.
- The following businesses may require a Section 84:

Plantation Shutters	Installs Burglar Bars	Tying Down Trailers
Sand & Refinish Hardwood Floors	Installing Carpets	Acoustical
Alarm Systems	Swimming Pool Installation	Awnings
Backhoe	Burglar Alarm Systems	Building Company
Cabinet	Shop	Carpet
Ceramic Tile	Communications	Concrete Company
Decks & Porches	Drywall	Electrical Company
Excavating	Fence Company	Floor Finishing
Garage	Glass Company	Gutter Company
Insulation Company	Heating & Air Conditioning	Remodeling
Roofing	Sheet Metal	Home Improvement Company
Landscaping	Masonry Company	Mechanical Company
Ornamental Doors & Windows	Painting Company	Paving
Plumbing Company	Petroleum Tank Installation	Sprinkler System
Swimming Pools	Stained Glass Company	Tennis Courts
Utility	Vinyl Siding	Wallpaper
Water Wells	Oil/Gas Wells	Contract Coal Miners
Demolition	Storm Windows & Doors	

**§40-12-85
Cotton Buyers**

Each person whose principal business is buying cotton shall pay a license tax of:

	License Amount	Fee	Total
(1st county)	\$35.00	\$1.00	\$36.00

and shall also pay a license of

License	Fee	Total
\$10.00	\$1.00	\$11.00

in each additional county in which such person shall maintain an office or buy cotton.

** Interpretations**

- This is not required of a cotton gin.

**§40-12-86
Cotton Compresses**

For each person operating any compress for the purpose of compressing cotton, the license tax shall be as follows: For each compress:

Annual Compressing Capacity	License Amount	Fee	Total
50,000 or more bales	\$375.00	\$1.00	\$376.00
20,000 and less than 50,000	150.00	1.00	151.00
Less than 20,000 bales	112.50	1.00	113.50

Such tax to be measured by the number of bales of cotton compressed during the previous year. Each person applying for such license shall file with the Probate Judge a sworn statement showing the number of bales compressed during the preceding year. A person beginning the operation of a new compress shall be liable for the minimum license tax herein levied for the first year.

** Interpretations**

- A gin which also operates a cotton compress is not required to pay a privilege license for its compress.
- Compressing only takes place when the finished bale is further compressed. If cotton is to be compressed, this finished bale is taken to a compress which reduces the size of the bale to a fraction of its size. Compressing is primarily used to save storage space in overseas shipments, etc. There are actually very few cotton compresses operating in Alabama as compared to the number of gins.

§40-12-87

Cotton Seed Oil Mills, Cotton Mills, Factories, etc.

Every person operating a cottonseed oil mill; cotton mill; cloth mill; towel factory; garment factory; yarn mill; hosiery mill; peanut mill; peanut oil mill; peanut shelling plant; paper mill; pulp mill; mill manufacturing sheeting, rugs, bags, hats, cement, carpets, lime, plaster, soap, chemical, acid (other than fertilizer) explosive; and all mills manufacturing any finished or semifinished products of tobacco, thread, yarn, cloth, fur, felt, nylon, paper, jute, rubber, iron, iron ore, copper, brass, tin, coal, coke, sand, cement, glass, clay, slag, aluminum, bauxite, ore, grain, other than what is commonly called a grist mill, oats, corn, rye, synthetic rubber, stone, oil, crude oil, tar, resin, asphalt, paraffin, plastics, fibers, straw, cellulose, or other factory where materials are woven, made, or assembled shall pay the following license tax: where the investment for plant, equipment, supplies, and fixtures is:

Capital Investment	License Amount	Fee	Total
\$1,000,000 and over	\$300.00	\$1.00	\$301.00
\$500,000 and less than \$1,000,000	225.00	1.00	226.00
\$100,000 and less than \$500,000	150.00	1.00	151.00
\$50,000 and less than \$100,000	75.00	1.00	76.00
\$25,000 and less than \$50,000	45.00	1.00	46.00
\$15,000 and less than \$25,000	30.00	1.00	31.00
Less than \$15,000	15.00	1.00	16.00

Such investment shall be the total capital employed in such plant, and the person applying for such license shall furnish a sworn statement showing the amount of the investment and shall accompany the same with a statement taken from the books of the company, showing the amount of such investment, and such books shall at all times be subject to the inspection of the Department of Revenue or its agents. The license taxes levied under this section shall not apply where the factory, mill, or plant which would be licensed by this section is covered by a specific license under this article.

Interpretations

- Manufacturing means to produce, convert, process or adapt some material, whether raw or semi-finished, into a different form or into a finished or semi-finished product.
- Rebuilding products from old products for resale to someone other than the original owner constitutes a manufacturing operation.
- Newspaper publishers that print their own newspaper are not subject to this section, unless the publisher prints papers for other publishers, or does job printing.
- If a manufacturer has more than one plant that performs the same function, only one license is needed for each county, provided there is one ownership, one business office, and one set of records.
- If different types of manufacturing are being done in each plant, a separate license is needed.
- Fixed assets are to be included in the total investment amount at the book value shown in the company's books and records. This should be the acquisition price, less accumulated depreciation.
- Rented assets are not to be included if they are not capitalized on the books and records of the company. If such assets are capitalized, they are to be included in the calculations, at book value.
- Completed inventory is not to be included in the calculations; however, goods in process, raw materials, and supplies are to be included. Accounts receivable is not to be included in the calculations.

- If the original investment increases during the license year an additional license should be procured before operations begin which include the additional investment.
- A jeweler may acquire gold and silver as salvage to use (not to sell) in the manufacture of jewelry without being a junk dealer required to purchase the Section 116. However, in that case the jeweler is a manufacturer and would be required to purchase the Section 87 license.
- Dental labs, bakeries, natural gas treating plants, or plants for which a specific license is charged by another section do not need this license.

§40-12-88
Cotton Warehouses

Each person operating a warehouse or yard for the storage of cotton for compensation shall, for every such warehouse, pay a license tax based on the storage in the preceding calendar year, as follows:

Storage Amount	License Amount	Fee	Total
Over 30,000 bales	\$300.00	\$1.00	\$301.00
20,000 and not over 30,000	225.00	1.00	226.00
15,000 and not over 20,000	150.00	1.00	151.00
10,000 and not over 15,000	90.00	1.00	91.00
5,000 and not over 10,000	60.00	1.00	61.00
Not more than 5,000	30.00	1.00	31.00

§40-12-89
Credit Agencies

- (a) Each person, firm, or corporation inquiring into and reporting on the credit and standing of persons, firms or corporations in this State shall pay the following license tax for each place of business:

County Population	License Amount	Fee	Total
Over 300,000	\$250.00	\$1.00	\$251.00
Over 200,000 but not over 300,000	200.00	1.00	201.00
Over 100,000 but not over 200,000	125.00	1.00	126.00
Over 50,000 but not over 100,000	75.00	1.00	76.00
All others	37.50	1.00	38.50

- (b) This section shall not apply to mutual trade organizations where credit information is exchanged among members at actual cost of service.
- (c) Where any person shall pay a license tax of \$250.00 for an office which supervises the operations of suboffices under its jurisdiction, no additional state license tax shall be due for such suboffice, but a county license tax of \$50.00 shall be paid in each county in which a suboffice is located.
- (d) The population shall be according to the last or any subsequent Federal decennial census.

Interpretations

- This section covers furnishing and selling credit reports to a number of concerns.
- Where an organization maintains credit information for exchanging among its members and does not sell reports nor solicit business and the expenses are shared by its several members, without profits, then it would not be subject to this license.

§40-12-90 Creosoting, etc.

Each person operating a creosoting or other preservative treatment plant, where crossties, crossarms, poles, posts, or other lumber or timbers are creosoted or treated shall pay a license tax based on the capital invested in such plant for equipment, raw materials, finished materials, supplies, realty, and all personal property, as follows:

Capital Investment	License Amount	Fee	Total
\$50,000 or over	\$150.00	\$1.00	\$151.00
\$25,000 and less than \$50,000	112.50	1.00	113.50
\$5,000 and less than \$25,000	75.00	1.00	76.00
Less than \$5,000	30.00	1.00	31.00

§40-12-91 Delicatessen Shops

Each delicatessen where cooked foods are sold for consumption other than on the premises shall pay a license tax of:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

Interpretations

- Certificate from Health Department is a requirement before issuance of license, in all cases.
- Mini marts, etc. which sell packaged sandwiches out of a refrigerator do not need this license, even if the customer is allowed to heat the sandwich in a microwave.
- A bakery selling only bakery products, such as bread, candy, cake, pies, cake ornaments, etc., for off premises consumption would not be subject to this license even though these products are considered prepared food.
- This section is limited to establishments serving food for off-premises consumption. If a dining area is provided, a sandwich shop license (Sec. 153) or restaurant license (Sec. 151) is needed. If the menu consists solely of hot dogs, hamburgers, barbecue and other sandwiches, with only prepackaged sides (i.e. potato chips), a sandwich shop license is sufficient (Sec. 153).

- Purchase of this license does not exempt the purchase of any Sections, other than Section 153. If articles of general merchandise are sold, a 315 is needed. Vending machine sales still require a 176a. Soft drinks, tobacco, and other items still require specific licenses.

§40-12-92

Dentists

Each person practicing the profession of dentistry:

City Population	State Amount	Fee	Total
Over 25,000	\$25.00	\$1.00	\$26.00
Over 5,000 but not over 25,000	15.00	1.00	16.00
Over 1,000 but not over 5,000	10.00	1.00	11.00
In all other places whether incorporated or not	5.00	1.00	6.00

No license shall be paid the county. If such business is conducted as a firm or as a corporation in which more than one dentist is engaged, each dentist so engaged shall pay the license tax as above stated; provided, that the license tax imposed by the section shall not apply until such dentist shall have practiced his profession as long as two years. Seventy-five percent of all moneys paid into the treasury for licenses under this section shall be paid to the Secretary-Treasurer of the Board of Dental Examiners each year. Such amounts shall be paid annually upon the warrant of the comptroller drawn on the treasury; said funds shall be used by the Board of Dental Examiners to defray the expenses of enforcing the laws of the State of Alabama relating to the practice of dentistry in the State of Alabama. As soon after the first day of each year as practicable, the State Treasurer shall certify to the Secretary-Treasurer of the Board of Dental Examiners the names of dentists who have paid such license fee.

Interpretations

- Dental laboratories do not qualify for this license.
- Dentists employed by a Government Institution are exempt from this license as long as they are engaged in their official duties and not treating patients in their free time.

§40-12-93

Detective Agencies

Each person engaged in the business of operating a detective agency, or each company or corporation doing business as such in this State, shall pay a license tax of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

Each person so engaged who also solicits or receives notes or accounts for collection shall pay an additional license tax of:

License	Fee	Total
\$150.00	.00	\$150.00

Interpretations

- An agency is not required to purchase a license in each county they operate in, only the counties where an office is maintained.
- An out-of-state agency sending a detective to do investigative work in this state and not maintaining an office, answering service, etc., whereby the general public could contact them to obtain services, would not require a license.
- Private investigators and security guards should contact the local authorities (sheriff or city hall) when doing business in a municipality as most municipalities require a license.
- A company providing guard service only is not required to procure this license.
- Part-time detectives are required to procure this license.

§40-12-94

Developing and Printing Films

Each person engaged in the business of developing and printing Kodak plates or films, or camera plates or films, or other photographic films or plates shall pay a license tax of:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

provided, that this license tax shall not be applicable to any person paying the photographers license tax levied by this title.

§40-12-95

Devices for Testing Skill and Strength Used for Profit

For each device used by persons as a source of profit to themselves, such as throwing at wooden figures or any object of like character, striking at an object to test the strength, blowing to test the lungs, or other devices of like character, or for operating a cane rack, a knife rack, or similar rack or table there shall be paid a license tax of:

License Amount	Fee	Total
\$37.50	\$1.00	\$38.50

in each county in which it is operated, but this section shall not be construed to legalize the operation of any device which is now prohibited by law.

Interpretations

- This section covers activities such as:
 - throwing at wooden figures, or any object of like character
 - striking at an object to test strength
 - blowing to test the lungs, or other like devices
 - operating a cane rack, knife rack or similar rack or table

§40-12-96 Directories

Each person compiling, selling, or offering for sale directories shall pay license taxes as follows:

City Population	License Amount	Fee	Total
Over 100,000	\$225.00	\$1.00	\$226.00
50,000 and less than 100,000	112.50	1.00	113.50
20,000 and less than 50,000	75.00	1.00	76.00
Less than 20,000	22.50	1.00	23.50

provided, that this section shall not apply to directories issued by any person in connection with or as a part of a business for which a general license tax is provided.

Interpretations

- A directory is any book containing names, addresses, and occupations of inhabitants of a city. It is also any list or compilation, usually in book or pamphlet form, of persons, professional organizations, firms or businesses forming some class separate and distinct from others, e.g. telephone directory, lawyer's directory, hotel directory, etc.
- The method of production of a list or directory is not a factor in determining whether a license is required. Persons producing computer generated lists, or lists sold over the internet for downloading must still buy the license.
- An out-of-state company compiling a directory (telephone) for a city or town in Alabama would need license. The information is being compiled based on information received through their agents, or they are causing said information to be compiled in a city or town in Alabama. The license is directed at some local activity such as the compiling of the directory, or information which goes into the directory, in Alabama, and as such is purely local activity within the State of Alabama.
- This section applies only where the directories are compiled, sold or offered for sales in "cities" or "towns." When a license is bought in a specific city or town, it covers the entire area comprising such city or town, and no additional Section 96 is needed for compiling sub-directories for communities or other localities within the boundaries of the city or town for which the license has been paid.
- No license is due for a newspaper, including a "legal" newspaper. Legal newspapers are defined as, newspapers published nationally and in major cities containing summaries of important court decisions, recently enacted or pending legislation or regulatory changes, and, locally, notices of bankruptcy, probate, foreclosure, divorce, etc. proceedings, and also news of general interest to the legal profession.

§40-12-97

Electric Refrigerators, Electric or Gas Heaters, etc.

For each dealer in electric, gas, or other mechanical refrigerators, electric or gas heaters, electric or gas water heaters, electric or gas stoves, or for each electrical or gas repair shop, or electrical or gas supply shop there shall be paid a license tax as follows:

City Population	License Amount	Fee	Total
Over 100,000	\$45.00	\$1.00	\$46.00
50,000 and less than 100,000	30.00	1.00	31.00
10,000 and less than 50,000	15.00	1.00	16.00
Less than 10,000 whether incorporated or not	7.50	1.00	8.50

Interpretations

- This license includes walk-in refrigeration units.
- An entity engaged in selling, installing and repairing heating and air conditioning equipment would be required to purchase a license under this section, and Section 46.
- A repairman with no business location, repairing appliances in homes does not qualify for this license.
- If the repairman performed repairs in his truck this would constitute a “shop” and this license would be required.
- Microwave ovens, toaster-broilers and hot plates all qualify for this license.
- Repairs of VCR's, radios, TV's and vacuum cleaners do not require this license.

§40-12-98

Embalmers

Each embalmer shall pay an annual license tax of:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

§40-12-99

Engineers

Each person practicing for the public the profession of civil, electrical, mining, mechanical, or radio engineering, shall pay an annual license tax of:

State Amount	Fee	Total
\$20.00	\$1.00	\$21.00

but no license shall be paid to the county. If such business is conducted as a firm or corporation in which more than one engineer is engaged, each engineer so engaged shall pay the license tax. No such engineer

shall be required to pay this license tax until after he practiced his profession for two years in this State or elsewhere. An engineer who is an employee of the State or of any county or municipality at a fixed salary and who engages in no other engineering work for compensation is not subject to this license when so employed.

Interpretations

- An engineer doing work for the public must purchase a license, whether he is a salaried employee or the business owner.
- Each engineer in a firm or corporation must purchase a license.
- One who only does survey work, but is not a civil engineer, is not liable for this license.
- An engineer employed by a firm that does only federal, state, county or city government work is not required to buy a license. However if the same engineer is also working on projects for the public, a license is required.
- Likewise, an engineer who is a government employee and does no other engineering work for compensation is not required to buy this license. However, if the same engineer is also working on projects for the public, a license is required.
- Any civil engineer although not qualified through the State Board of Engineers & Land Surveyors, but who does engineering work, is still required to purchase a privilege license.
- The issuance of privilege licenses is not governed by the rules and regulations set forth by the Board of Engineers.

§40-12-100

Fertilizer Factories

Each person owning or operating any fertilizer factory shall pay a license tax for each factory, based on the capital invested, as follows:

Capital Investment	License Amount	Fee	Total
Over \$100,000	\$375.00	\$1.00	\$376.00
Over \$50,000 to \$100,000	300.00	1.00	301.00
Over \$25,000 to \$50,000	150.00	1.00	151.00
\$25,000 or less	75.00	1.00	76.00

Each fertilizer mixing plant shall pay a license tax of:

License Amount	Fee	Total
\$22.50	\$1.00	\$23.50

Interpretations

- A dealer of fertilizer or like products is not required to purchase this license unless some sort of manufacturing or processing of fertilizer is being performed.

§40-12-101
Fire, Closing Out, etc., Sales

Each person, other than the original bona fide owners, selling goods, wares, or merchandise as an insurance, bankruptcy, mortgage, insolvent, assignee's, executor's, administrator's, receiver's, trustee's, removal, or closing out sale, or a sale of goods, wares, and merchandise damaged by fire, smoke, water, or otherwise, shall pay a license tax of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

NO HALF-YEAR LICENSE

The provisions of this section shall not apply to sheriffs, constables, or other public or court officers or to any other persons acting under the license, discretion, or authority of any court, state or federal, selling goods, wares, or merchandise in the course of their official duties.

** Interpretations**

- Any person "other than the original bona fide owner" selling bankrupt stock or goods is liable for this license.
- If the sale of an entire stock of goods takes place in more than one county, a separate license is required for each county.
- If the seller has purchased a "going out of business" license from a city, this license is not needed.
- This section is not enforced by the State – only by probate judges.

§40-12-102
Fireworks

Each dealer in fireworks such as roman candles, sky rockets, torpedoes, firecrackers, cannon crackers, cap guns, devil wheels, and such other articles commonly known as fireworks shall pay the following license tax: in cities or within two miles of said cities of:

City Population	License Amount	Fee	Total
25,000 or more	\$75.00	\$1.00	\$76.00
10,000 and not more than 25,000	45.00	1.00	46.00
5,000 to 10,000 population	30.00	1.00	31.00
In all other places whether incorporated or not	15.00	1.00	16.00

** Interpretations**

- Purchase of the license provided by this section does not legalize the sale of any fireworks. See Act 81-409 for procedures governing the issuance of permits for the legal sale of fireworks.
- The issuance of this license does not overrule any rules and regulations set forth by the State Fire Marshal, who has regulatory authority over the sale and use of fireworks.

- Have to have permit from Fire Marshal (269-3575) before issuing Section 102. A new permit is required each time the stand is taken down and put up again. Will need chain store license if a person has two or more stands.
- Each municipality has the power to regulate or prohibit the possession, sale or use of fireworks.
- The City Police or County Sheriff has the responsibility of enforcing any statutes pertaining to fireworks in their jurisdiction.
- If a dealer is located two miles from a municipality, but the municipality is in a different county, the two-mile provision still applies and the license amount would be based on that city's population.
- A license is required for each location whether operating from a fixed location, truck or otherwise.
- A person, firm or corporation domiciled outside the state that takes fireworks orders that are delivered within the state is liable to purchase a license. The population of the city where the sale is made determines the amount of the license.

§40-12-103

Flying Jennies, Merry-Go-Rounds, etc.

For each flying jenny, called also hobbyhorses, and merry-go-rounds, roller coasters, or other devices of like character, there shall be paid a license tax of:

	License Amount	Fee	Total
Per year	\$75.00	\$1.00	\$76.00
Per month	30.00	1.00	31.00
Per week	7.50	1.00	8.50

in each place in which such device is operated, whether incorporated or not.

Interpretations

- If a weekly or monthly license is issued, it will remain good for that period of time regardless of whether the license year ends during such period.
- This section covers items such as roller coasters, merry go rounds, flying jennies (also called hobby horses), moon walks, etc.
- Go-cart tracks are required to purchase a license for each track operated no matter how many go carts are used.
- This license is required for carnivals that have no midway and no admission is charged to the show grounds and there are no variety shows.

§40-12-104
Fortune-teller, Palmists, Clairvoyants, etc.

Each fortuneteller, palmist, clairvoyant, astrologer, phrenologist, or crystal gazer, where any fee is charged directly or indirectly or any gratuity is accepted, shall pay a license tax of:

License Amount	Fee	Total
\$60.00	\$1.00	\$61.00

🔍 Interpretations

- Definition – **palmist** – one who tells fortunes from the lines/marks on the palms.
- Definition – **clairvoyant** – one who has the power to perceive things that are out of the natural range of human senses.
- Definition – **astrologer** – study of the positions and aspects of heavenly bodies in the belief that they have an influence on the course of human affairs.
- Definition – **phrenology** – study of the skull based on the belief that it is indicative of character and mental capacity.
- An additional license fee is charged for any person engaging in the occupation, vocation or calling of fortuneteller, palmist, clairvoyant, astrologer, phrenologist or crystal gazer in Chambers County.
- It is unlawful for any person, for any fee or other valuable consideration, to engage in the practice of fortune telling, palmistry, mind reading, astrology, clairvoyance or any other practice involving the alleged foretelling of events or prophesying of the future, in Colbert County.
- A fortuneteller giving free readings, but selling other items pursuant to the reading being given, is still required to purchase a license as any fee charged directly or indirectly requires a license.
- If a business began after April 1, of any license year, a license may be issued on a one-half year basis.
- One state license is not sufficient for a fortuneteller to do business throughout the state and in each county in the state. Such fortuneteller must purchase a state and county license in each county they do business.

§40-12-105
Fruit Dealers

Each person selling fruit from a fruit stand, store, or other established place of business shall pay a license tax as follows:

City Population	License Amount	Fee	Total
Over 10,000	\$15.00	\$1.00	\$16.00
In all other places whether incorporated or not	7.50	1.00	8.50

This section shall not apply to regular merchants carrying fruit as a part of their stock of merchandise who do not display same in front of their place of business and whose ad valorem assessment on the stock of merchandise at the place where such fruit is sold is in excess of \$100.

Interpretations

- Fruit includes apple, pear, orange, lemon, peach, plum, grape, banana, persimmon, pineapple, most berries, etc.
- Vegetables consists of the stem, leaves, or root of the plant. They include peas, beans, pumpkins, squash, eggplant, cucumbers, etc.
- Tomato, melon and rhubarb are regarded as both fruits and vegetables.
- Selling melons exclusively, retail or wholesale, would not subject one to this section.
- A fruit dealer that sells from a vehicle at approximately the same place each time would be required to purchase this license.
- A separate license is required for each fruit stand.
- Merchants displaying fruit in front of their store and not as part of their stock of merchandise are required to purchase this license.
- There is no exemption for homegrown fruits.
- Fruit, vegetables, wood and charcoal are exempt from Section 174.
- The license is based on the largest city.

§40-12-106

Gasoline Stations and Pumps

Each person operating for profit a gasoline filling station or pump in cities or towns, or within three miles thereof, shall, on October 1, of each year, pay the following annual privilege tax:

City Population	License Amount	Fee	Total
100,000 and over –			
One pump or filler	\$42.00	\$1.00	\$43.00
Each additional pump	31.50	.00	31.50
40,000 and less than 100,00 –			
One pump	31.50	1.00	32.50
Each additional pump	21.00	.00	21.00
12,000 and less than 40,000 –			
One pump	27.00	1.00	28.00
Each additional pump	15.00	.00	15.00
5,000 and less than 12,000 –			
One pump	21.00	1.00	22.00
Each additional pump	10.50	.00	10.50
1,000 and less than 5,000 –			
One pump	10.50	1.00	11.50
Each additional pump	7.50	.00	7.50
Less than 1,000 –			
One pump	5.25	1.00	6.25
Each additional pump	3.75	.00	3.75
In all other places whether incorporated or not			
One pump	3.75	1.00	4.75
Each additional pump	3.75	.00	3.75

Interpretations

- The number of pumps is determined by the number of vehicles that can be filled simultaneously, despite the number of nozzles at each location. A machine that can pump gasoline from two nozzles simultaneously would be considered two pumps. A pump with three nozzles that can pump from only one nozzle at a time would be considered one pump.
- A person that has taken out a gasoline filling station license in one county and then moves the business to another county is required to purchase a new license.
- The population of the nearest city or town is the measure of the tax regardless of which county the city or town is located.
- The phrase “operating for profit” is not meant to exclude pumps which are open to the public or a part of the public, such as mills, factories or corporations selling gasoline at cost for employees. Even though the business is not organized for profit, a different sort of profit is attained.
- If any repairs to motor vehicles are performed, a garage license under Section 54, must be purchased.
- This license does not apply to pumps providing diesel fuel, propane or kerosene.
- If other merchandise or food or beverages are sold at the gasoline station, separate licenses must be procured to cover all of these other businesses.

§40-12-107

Glass

Each person whose principal business is the selling of plate glass or other glass shall pay the following license tax:

City Population	License Amount	Fee	Total
100,000 or more	\$75.00	\$1.00	\$76.00
Over 30,000 to 100,000	52.50	1.00	53.50
Over 7,000 to 30,000	30.00	1.00	31.00
All other places	15.00	1.00	16.00

Interpretations

- One who maintains no place of business in this state, who operates solely from a truck and goes from place to place at the request of insurance companies is not subject to Section 107 or to Section 54.
- Section 84 is also needed if glass is installed in buildings.

§40-12-108
Golf, Miniature Golf, etc., Courses

Each person operating a golf course or courses where the game of golf, miniature golf, or a similar game is played, either indoors or out, where a charge is made, in cities or towns or within ten miles of the city limit thereof, shall pay the following:

City Population	License Amount	Fee	Total
35,000 or over –			
For each golf course	\$60.00	\$1.00	\$61.00
For each miniature golf or similar game	22.50	1.00	23.50
Over 10,000 but not over 35,000 –			
For each golf course	30.00	1.00	31.00
For each miniature golf or similar game	15.00	1.00	16.00
Over 500 but not over 10,000 –			
For each golf course	15.00	1.00	16.00
For each miniature golf or similar game	7.50	1.00	8.50
In all other places, whether incorporated or not –			
For each golf course	7.50	1.00	8.50
For each miniature golf or similar game	3.75	1.00	4.75

This section shall not apply to municipally owned and operated golf courses or tables, nor to regularly organized clubs or other private organizations maintaining and operating a golf course or tables for the use of its members only.

§40-12-109
Hat Cleaning Establishments

Each person conducting what is commonly known as a hat cleaning establishment shall pay the following license tax: For each place where such work is actually done,

City Population	License Amount	Fee	Total
Over 10,000	\$15.00	\$1.00	\$16.00
10,000 or less	7.50	1.00	8.50

and in addition shall pay

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

for each separate place of business within this State owned or operated for the reception and collection of such articles. A person not having a place of business within the State of Alabama where such work is actually performed shall pay a license of:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

for each vehicle and for each regular place of business within this State owned or operated or the reception and collection of such articles. This section shall not apply to persons conducting what is commonly known as a cleaning and pressing business who have paid the license tax provided therefore under Section 40-12-75.

§40-12-110 Hide, Fur, etc., Dealers

Each person dealing in hides or furs, whether principal business or not, shall pay the following license tax:

County Population	License Amount	Fee	Total
100,000 or over	\$37.50	\$1.00	\$38.50
40,000 and less than 100,000	30.00	1.00	31.00
Less than 40,000	22.50	1.00	23.50

The license herein fixed shall not apply to persons dealing in cattle, sheep, goat, or horse hides.

Interpretations

- A license is required for each county in which a person engages in the business of dealing in hides or furs, whether the principal business or not.
- A person with a fur dealer's license may hire other men to buy furs for him provided such men do not maintain or buy from an established place of business separate and apart from the place of business for which the employer has bought the fur dealer's license, and provided further that purchases so made by them are confined to the county in which the employer has purchased his license.

§40-12-111 Horse Show, Rodeo, or Dog and Pony Shows

Every horse show, rodeo, dog and pony show, or like exhibition or show, where any charge is made therefore, shall pay a license tax of:

License Amount	Fee	Total
\$37.50	\$1.00	\$38.50

for each day of performance.

Interpretations

- Charity events are not exempt from procuring this license unless expressly designated in the code.

- Any horse show for which admission is charged and which is not held in connection with a state or county fair or agricultural show is subject to this license.
- **This license does not apply to stock, kennel or poultry show or exhibits of agricultural implements, farm products livestock and athletic prowess (superior skill or ability, superior strength, courage or daring).**

§40-12-112
Horse, Mule, etc., Dealers

Each person engaged in the business of buying, selling, or exchanging horses, mules, jacks, or jennets, shall pay a license tax of:

License Amount	Fee	Total
\$30.00	\$1.00	\$31.00

in each county where such person engages in said business.

 Interpretations

- A dealer must be engaged in the business, not one who occasionally or incidentally falls within the category.
- Boarding horses does not require a license.

§40-12-113
Ice Cream

Each manufacturer of ice cream who sells any part of his output at wholesale shall pay the following license tax:

City Population	License Amount	Fee	Total
35,000 or more	\$75.00	\$1.00	\$76.00
7,000 and less than 35,000	15.00	1.00	16.00
In all other places	7.50	1.00	8.50

Nothing in this section shall apply to soda fountains and places of like character where the owner or proprietor manufactures ice cream exclusively for service at his established place of business.

§40-12-114
Ice Factories

Each ice factory shall pay an annual license tax of:

License Amount	Fee	Total
\$1.50	.00	\$1.50

for each ton capacity per day.

👉 Interpretations

- The \$1.00 issuance fee is to be added to the total amount.
- No license is required if a person is only distributing ice and has no involvement in the manufacturing of ice.

§40-12-115
Innkeepers and Hotels

Each person keeping a public inn or lodging house of five or more bedrooms where transient guests are lodged for pay shall be deemed for the purposes of this title to be engaged in the business of keeping a hotel. A transient guest is one who puts up for less than one week at such hotel, but such a house is no less a hotel because some of the guests put up for longer periods than one week. Every person keeping a hotel, as defined in this section, shall pay an annual license tax as follows:

	License Amount
100 rooms and over	\$3.00 per room
50 rooms and less than 100	2.25 per room
15 rooms and less than 50	1.50 per room
5 rooms and not over 15	.75 per room
\$1.00 ISSUANCE FEE TO BE ADDED TO TOTAL AMOUNT	

If meals, food or refreshments are served to the general public and charged for, then the additional license required to be paid by restaurants, cafes, lunch counters, and public eating houses shall be paid. Where cottages or annex are operated in connection with or rented by such hotel, this section shall apply to the total of the rooms in the hotel and the cottages and annex.

👉 Interpretations

- Hospitals that make empty hospital rooms available to families and friends of terminally or critically ill patients for a nominal fee would not qualify for this license.
- The operator of an establishment that qualifies as a hotel, as defined, would be liable for the license tax even if building was primarily designed and partially used as an apartment building. The amount of tax would be calculated on all of the rooms in the building regardless of the fact that some of the rooms were used as apartments for permanent tenants.

- A boarding house, where meals are served only to regular boarders who are in occupancy for at least one week or longer is not liable for this license or the license required for restaurants.

§40-12-116 Junk Dealers

Each junk dealer in all places, or within ten miles thereof:

City Population	License Amount	Fee	Total
50,000 and over	\$225.00	\$1.00	\$226.00
20,000 and less than 50,000	112.50	1.00	113.50
10,000 and less than 20,000	75.00	1.00	76.00
3,000 and less than 10,000	45.00	1.00	46.00
1,000 and less than 3,000	30.00	1.00	31.00
Less than 1,000 whether incorporated or not	15.00	1.00	16.00

Each junk dealer, his clerk, agent or employee shall keep a book open to inspection in which he shall make entries of all articles of railroad iron or brass, pieces of machinery and plumbing material, automobiles, automobile tires, parts and accessories, or other articles purchased by him, together with the name of the party from whom purchased, and upon failure to keep such book or record and produce it on demand, the dealer shall forfeit his license. Each junk dealer, his clerk, agent or employee to whom any new and unused articles of railroad brass and iron, pieces of machinery, automobiles, automobile tires, parts and accessories or other articles shall be presented for sale shall notify the police authorities that such articles are offered for sale, within a reasonable time thereafter; otherwise his license shall be forfeited. Any junk dealer whose place of business is within ten miles of more than one city, shall pay the license for the larger of the cities within ten miles.

Interpretations

- The terms used in this section will be given the commonly understood or dictionary definitions or the generally accepted usage of such words.
- There is no distinction between a junk dealer selling retail or wholesale.
- If a person, having no established place of business in this state, is buying junk in this state, but not selling it in this state, he is not required to have a junk dealer's .
- Any permits or licenses required for junkyards, whether issued for highway beautification or health reasons, are regulatory licenses. They have no impact on the purchase of this license, a revenue measure.
- Dealing in items of gold and silver by content (quality or weight) rather than form (coins, jewelry, etc.) does constitute dealing in junk, and requires the purchase of this license.
- A coin dealer dealing in coins of value whereby the coins are bought and sold based on the value as a coin and not the value of the metal, where there is no intent to process the metal into another commodity, would not be a junk dealer.
- Likewise, jewelry bought and sold as new or used jewelry is not dealing in junk unless the unit of account is related to the salvage value of the metals.

- A jeweler may acquire gold and silver as salvage to use (not to sell) in the manufacture of jewelry without being a junk dealer required to purchase Section 116. However, in that case the jeweler is a manufacturer and would be required to purchase the Section 87 license.
- A person in the business of purchasing junked or worn-out automobiles and selling the usable parts thereof or selling the automobiles as a unit, is required by Act 79-756 to be licensed as a Dismantler and Parts Recycler.
- A person, other than a licensed Dismantler and Parts Recycler, may deal in junk automobiles only when they are crushed and sold as scrap (for the value of the base materials). He may not sell usable parts from them, nor sell junk vehicles as a unit, without becoming a licensed Dismantler and Parts Recycler.

§40-12-117

Laundered Towel, Apron, etc., Rentals; Diaper Services

- (a) Each person renting or supplying laundered towels, aprons, coats, linens or supplying other similar service, except those persons engaged in the business of renting diapers who do not rent or supply laundered towels, aprons, coats or linens shall pay the following license tax:

City Population	License Amount	Fee	Total
100,000 or over	\$75.00	\$1.00	\$76.00
60,000 and less than 100,000	52.50	1.00	53.50
25,000 and less than 60,000	37.50	1.00	38.50
10,000 and less than 25,000	22.50	1.00	23.50
All other places whether incorporated or not	15.00	1.00	16.00

This section shall not apply to regular laundries which have paid the licenses on laundries levied by this title.

- (b) Each person furnishing diaper service or laundered diapers shall pay a license tax of:

License Amount	Fee	Total
\$75.00	\$1.00	\$76.00

in the county in which he maintains his principal place of business and shall pay a license of:

License Amount	Fee	Total
\$10.50	\$1.00	\$11.50

in each county wherein he engages in the business of furnishing diaper service or laundered diapers other than the county of his principal place of business.

Interpretations

- If a laundry license is purchased under Section 118, the laundry is exempt from purchasing Section 117(a), even if a linen supply service is being provided.

- A state and county license is required in each county that a linen supplier does business. The license is measured by the population of the largest city in each of these counties.

§40-12-118
Laundries

Each person, firm or corporation who operates what is commonly known as a power or steam laundry shall pay the following license tax:

City Population	License Amount	Fee	Total
35,000 and over	\$90.00	\$1.00	\$91.00
15,000 and less than 35,000	45.00	1.00	46.00
5,000 and less than 15,000	22.50	1.00	23.50
In all other places whether incorporated or not	15.00	1.00	16.00

Self-service laundries or concerns commonly known as launderettes shall pay a license tax of 25 percent of the power or steam laundry license.

City Population	License Amount	Fee	Total
35,000 and over	\$22.50	\$1.00	\$23.50
15,000 and less than 35,000	11.25	1.00	12.25
5,000 and less than 15,000	5.63	1.00	6.63
In all other places whether incorporated or not	3.75	1.00	4.75

Each laundry operated by hand power shall pay a license tax of:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

provided, that no license shall be required of a person commonly known as a "washwoman." Hotels which operate laundries exclusively for their own guests shall pay a license tax of 25 percent of the foregoing enumerated amounts for power or steam laundries.

A person not having a place of business within the State of Alabama where such work is actually performed shall pay a license tax of:

License Amount	Fee	Total
\$37.50	\$1.00	\$38.50

for the reception or collection of laundry.

Interpretations

- An establishment that is in the business of washing clothes is classified as a laundry.
- A self-service laundry or a laundrette equipped with coin operated washers and dryers is subject to this license, not a vending machine (176a) license, since no goods are dispensed.
- Machines located in a laundrette that dispense detergent and other laundry supplies would be required to have a vending machine license under Section 176(a).
- An establishment utilizing large machines which are capable of washing more than one individual family wash at a time must be classified as a power or steam laundry.
- Laundry pick-up stations are exempt from this license, unless the actual laundry business is outside the state.
- Apartment complexes, mobile home parks, campgrounds and similar establishments that provide laundry facilities for their residents should also purchase this license.
- An establishment that is engaged in both the cleaning and pressing business and the laundry business must purchase a license for both businesses.

§40-12-119

Legerdemain and Sleight of Hand

Each exhibition of feats of legerdemain or sleight of hand or other exhibition or entertainment of like kind shall pay an annual license tax of:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50
NO HALF-YEAR LICENSE		

Interpretations

- This license covers magicians, card-trick artists, etc.

§40-12-120

Lightning Rods

Each person selling or installing lightning rods who maintains his principal and permanent place of business within this State shall pay a license tax of:

License Amount	Fee	Total
\$10.00	\$1.00	\$11.00

to the county in which the principal place of business is located.

Each person who sells or installs lightning rods, but whose primary business is not selling or installing of lightning rods or who does not maintain his principal and permanent place of business within this State shall pay a license tax of:

	License Amount	Fee	Total
First County	\$225.00	\$1.00	\$226.00
Each Additional County	50.00	1.00	51.00

Each person selling lightning rods in this State shall register with the State Fire Marshal and furnish his name and address and any other information requested by the Fire Marshal. Failure to notify the Fire Marshal of a change of address within 10 days from such change shall constitute a misdemeanor.

§40-12-121 Lumber and Timber Dealers

Each wholesale dealer or jobber of lumber and timber and each wholesale dealer in lumber and timber on commission whether maintaining an established place of business or not shall pay a license tax of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

A sawmill operator, regularly licensed under Section 40-12-154, shall not become liable for the license tax imposed by this section by reason of his purchasing partially manufactured lumber from other sawmills, if the processing of said partially manufactured lumber is completed at the plant of the sawmill operator so purchasing the same and the lumber is thereafter shipped or sold in the same manner as lumber manufactured at the plant of such operator; provided, that such purchases do not exceed in volume the lumber manufactured by such operator at his own plant or plants.

Interpretations

- This license is to be purchased by those who buy and resell lumber and/or timber at wholesale, in substantially the same condition as when purchased. The stage of processing the lumber does not matter (trees, logs, cants, boards, etc.).
- A “wholesale dealer” of lumber or timber is one who sells at wholesale. The term does not include one who is engaged exclusively in purchasing lumber or timber in this state, and transporting it to another state.
- This license is not required if a person never has title or possession of the lumber or timber. If negotiating sales for a commission, without having title or possession, a license as a merchandise broker may be required (Section 81).
- A place of business in Alabama is not necessary for this license to be required. If more than one place of business is maintained, a license must be purchased for each.

§40-12-122
Lumberyards

Each person operating a lumberyard shall pay the following license tax:

City Population	License Amount	Fee	Total
100,000 or over	\$112.50	\$1.00	\$113.50
35,000 and less than 100,000	60.00	1.00	61.00
7,000 and less than 35,000	37.50	1.00	38.50
1,000 and less than 7,000	15.00	1.00	16.00
In all other places whether incorporated or not	7.50	1.00	8.50

This section shall not apply to regularly licensed sawmill selling lumber at retail at its plant.

 Interpretations

- This license does not cover wholesale shipments from the yard. See Section 121.
- Retail sales by a sawmill are covered by the sawmill license (Section 154), and this section is not required.
- A person who buys lumber from sawmills and resells to the retail trade is operating a lumberyard.
- Persons selling from a building (a covered or enclosed area, not a yard) are also subject to this license. The law does not state that such lumberyard must be an open yard.
- Persons selling special forms of lumber (i.e. flooring, moldings, or paneling) are subject to this license.
- Plywood does not come under the definition of lumber and therefore the selling of plywood would not require a license under this section.

§40-12-123
Machinery Repair Shops

Each person operating a shop for the repair or rebuilding of machinery or making parts therefor for the public and charging for same shall pay the following license tax:

City Population	License Amount	Fee	Total
100,000 or more	\$60.00	\$1.00	\$61.00
50,000 and less than 100,000	37.50	1.00	38.50
15,000 and less than 50,000	22.50	1.00	23.50
In all other places whether incorporated or not	7.50	1.00	8.50

This license shall not apply to what is commonly known as a blacksmith shop or to shops repairing automobiles where a garage license or an automobile repair license has been taken out.

Interpretations

- This section covers making repairs, including fabricating or welding parts.
- This section covers repairs to large equipment, boats, small motors, vacuum cleaners, sewing machines and lawn mowers.
- If a repairman works from a truck, exclusively, doing the type of repairs covered by this section, the license should be bought in his home county.
- Radio and television repairs would not be included in this section, as these items are not considered machinery. They do not perform a physical function.
- In cases where machinery is rebuilt for sale, as well as repaired, a manufacturer's license is also required (Section 87).

§40-12-124

Manicurists, Hairdressers, etc.

Each person engaging in the business of manicuring, hairdressing, or administering facial treatments shall pay a license tax of:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

provided, that this section shall not apply to such persons employed in beauty shops and beauty shop colleges, paying the license tax as provided under Section 40-12-61.

Interpretations

- Those employed in beauty parlors licensed under Section 61 do not need this section.
- **This section only applies to self-employed persons operating within a shop licensed under Section 61.**

§40-12-125

Mattresses, Cushions, Pillows, etc.

Each person engaging in the business of manufacturing or upholstering cushions, mattresses, pillows, or rugs, or the renovating, cleaning or reworking of same, shall pay for the privilege of engaging in such business:

City Population	License Amount	Fee	Total
Over 3,000	\$22.50	\$1.00	\$23.50
3,000 or less	7.50	1.00	8.50

Interpretations

- Persons in rural (unincorporated) sections should purchase minimum license.

- Persons in the business of renovating furniture who in the course of the business renovates, cleans, or repairs cushions or mattresses are liable for the license.

§40-12-126

Medicine, Chemistry, Bacteriology, etc.

Each person engaged in the practice of medicine, chemistry, bacteriology, roentgenology, or other similar profession, except chemists, bacteriologists and roentgenologists employed full time by physicians, nonprofit scientific institutions, and hospitals, and except doctors employed exclusively by a medical college, shall pay the following annual license tax:

City Population	State Amount	Fee	Total
Over 5,000	\$25.00	\$1.00	\$26.00
1,000 to 5,000	10.00	1.00	11.00
All other places whether incorporated or not	5.00	1.00	6.00

But no license shall be paid to the county.

If such business is conducted as a firm or as a corporation in which more than one person is engaged, each person so engaged shall pay the license as above stated. The license tax imposed by this section shall not apply until such person shall have practiced his or her profession as long as two years. Two fifths of the annual license tax herein levied shall remain in the treasury and shall constitute a separate fund to be disbursed by the treasurer as follows: All of such fund arising from licenses paid in each of the separate counties of the state shall be set aside in a separate fund for such county and shall be disbursed by the treasurer, on the order of the board of censors of the medical society of such county, if there is such organization in such county.

Interpretations

- Chemists and Physicians following their professions whether or not working exclusively for any company (other than the State of Alabama or the University of Alabama Medical Center) are liable for the license.
- Interns and residents are exempt from license.
- Pharmacists in retail sales (who dispense, but do not mix/create medications) are excluded from licenses.
- Chemists and Physicists employed by the State of Alabama, or the University of Alabama Medical Center, who do not practice their profession outside their regular duties are not liable for the license.

§40-12-127

Mimeographs, Duplicating Machines, Dictaphones, etc.

Every person engaged in the business of selling or soliciting orders for the sale or purchase of mimeographs, duplicating machines, dictaphones, teletypes, or other similar machines, and except any person regularly employed by a said agent or dealer in which said agent or dealer in has paid the

privilege tax or license tax herein provided for, the following annual privilege tax shall be levied and collected:

County Population	License Amount	Fee	Total
Over 100,000	\$45.00	\$1.00	\$46.00
60,000 to 100,000	30.00	1.00	31.00
40,000 to 60,000	22.50	1.00	23.50
40,000 and less	15.00	1.00	16.00

Such license shall not authorize such agent or dealer to do business in any other county than that in which the license is issued, but if such agent or dealer shall do business in any other county than that in which he has secured the license above provided, he shall pay an additional license in each county where he solicits business of one fourth of the above enumerated amounts.

County Population	License Amount	Fee	Total
Over 100,000	\$11.25	\$1.00	\$12.25
60,000 to 100,000	7.50	1.00	8.50
40,000 to 60,000	5.63	1.00	6.63
40,000 or less	3.75	1.00	4.75

Interpretations

- This section includes photocopiers, tape recorders, video recorders and fax machines.
- Selling or soliciting orders for the sale of the machines requires the licenses.
- A license is required for every county in which sales are made.
- Purchase of license under Section 44 does not exempt the purchase of license under Section 127.

§40-12-128 **Mining of Iron Ore; Levy and Amount of Tax** **Limitation of Actions**

Every person engaged in the business of mining iron ore or operating an iron ore mine in the State of Alabama shall pay to the State of Alabama a license or privilege tax by the twentieth of each month for the privilege of operating said iron ore mine during the current month in which such payment is due an amount equal to \$.03 per ton, of 2,240 pounds, on all iron ore mined during the last preceding month in which said mine was operated according to the run of the mine, whether such mine is an open mine or an underground mine, but no such tax shall be paid to any county in this state. Railroad weights shall govern where said iron ore is loaded on railroad cars in determining the amount of iron ore mined. In order that the industrial development of the state may be best preserved and promoted and in order that any deleterious effect of the tax levied in this section may be minimized, the Department of Revenue is authorized and empowered to lower, with the approval of the Governor, as in its knowledge of prevailing conditions may, from time to time prove expedient and advisable for the best welfare of the state, but not to raise, the rate on which the tax is computed. Any action by the state for the recovery of the tax levied under this section shall be commenced, or the assessment therefor made, within 12 months from the shipment by any means of such iron ore from the mine. Unless commenced within such period, the same shall be forever barred.

Interpretations

- This tax is paid monthly to the State Revenue Department, along with the production report required by Section 40-12-129. No license is required for this section.

§40-12-129

Mining of Iron Ore; Report of Operators

Every person, partnership, joint stock company, or association engaged in the business of mining iron ore or coal in this state shall, by the twentieth day of each month, make a report, duly sworn to before some officer authorized to administer oaths, to the Department of Revenue of the number of tons of iron ore or coal mined during the preceding month according to the run of the mine and where mined by such person in this state. Every person engaged in operating or assisting to operate in any capacity whatsoever any coal or iron ore mine in this state, upon the output of which a report has not been made as provided herein upon which the license or privilege tax has not been paid and is past due, shall be guilty of a misdemeanor and, upon conviction therefor, shall be fined not less than \$10 nor more than \$500, and may also be sentenced to hard labor for the county for not more than six months.

Interpretations

- This report is submitted monthly to the State Revenue Department, along with payment of the tax required by Section 40-12-128. No license is required by this section.

§40-12-130

Mining of Iron Ore; Report of Persons Receiving Products

Every person or corporation receiving coal or iron ore from any mine in this state for transportation or use shall render to the Department of Revenue by the twentieth day of each month a statement in writing, duly sworn to by some person having knowledge of the facts before some officer authorized by law to administer oaths, of the number of tons so received during the preceding month. Every person receiving coal or iron ore from any mine in this state and transporting the same in motor trucks shall, in addition to the above requirements, show to whom and where each ton of coal or iron ore was delivered. Every person or corporation receiving coal or iron ore from any mine in this state for transportation or use, who shall fail by the twentieth day of the succeeding month to render the statement required herein, shall be guilty of a misdemeanor and, upon conviction therefor, shall be fined not less than \$10 nor more than \$500.

Interpretations

- These reports are submitted monthly to the State Revenue Department, by the receivers and transporters of products. No license is required by this section.

§40-12-131
Monuments and Tombstones

Each person who sells or erects monuments or tombstones in the State shall pay an annual license tax of:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

for each county in which he sells or erects such monument or tombstone; provided, that this shall not apply to benevolent and fraternal societies that place monuments at the graves of their members.

** Interpretations**

- Purchase of Section 84 is not necessary when Section 131 is purchased and the license holder is simply selling or erecting the monuments or tombstones.
- Section 131 is required for each county in which monuments or tombstones are sold or erected.
- Funeral homes who sell or erect monuments or tombstones are not exempt from purchase of this license.

§40-12-132
Moving Picture Shows; Transient Operators

Every person operating what is known as a transient moving picture show to which an admission is charged, in tents or otherwise, shall pay a license tax of:

	License Amount	Fee	Total
First week or portion	\$75.00	\$1.00	\$76.00
Each additional week or portion	37.50	1.00	38.50

for each place where a performance is held, and this license tax shall be payable \$50 in advance of opening for exhibition and \$25 in advance, each week, thereafter.

§40-12-133
Moving Picture Shows; Permanent Operators

Every person engaging or continuing in the business of operating a moving picture show, or show of like character to which admission is charged shall pay the following license tax:

City Population	License Amount	Fee	Total
35,000 inhabitants and over	\$300.00	\$1.00	\$301.00
35,000 and not less than 7,000	75.00	1.00	76.00
All other places	22.50	1.00	23.50

provided that, in cities of thirty five thousand inhabitants or over in which the theater is one mile or more from the city hall, the license shall be:

License Amount	Fee	Total
\$90.00	\$1.00	\$91.00

per annum. Moving picture shows under this section shall be held to mean a show, the principal featuring of which is moving pictures and for which is required an annual privilege license in Alabama and shall be conducted within a building arranged or constructed for such purpose, and no additional license shall be required if other features of entertainment, including vaudeville acts, are given during any period for which an admission is charged. Any motion picture theater charging children under 12 years of age more than one half of the admission charged adults shall pay double the amount herein levied under this section; provided that this shall not apply where admission charged such children does not exceed ten cents.

Interpretations

- A license is required for each separate screen and viewing area in operation in a building.

§40-12-134 Newsstands

Each person operating a newsstand for the sale of magazines or periodicals shall pay an annual license tax of:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

Interpretations

- The sale of magazines and periodicals from a rack or a section within the store is required to purchase a Section 134.

§40-12-135 Oculists, Optometrists and Opticians

Each oculist, optometrist, or optician practicing his profession shall pay the following license tax:

City Population	State Amount	Fee	Total
Over 5,000	\$25.00	\$1.00	\$26.00
Over 1,000 to 5,000	10.00	1.00	11.00
All other places whether incorporated or not	5.00	1.00	6.00

But no license shall be paid to the county. If such business is conducted as a firm or as a corporation in

which more than one person is engaged, each oculist, optometrist, or optician so engaged shall pay the license as above stated; provided, that the license imposed by this section shall not apply until such oculist, optometrist, or optician shall have practiced his profession as long as two years. A licensee having procured a license in the city or town where he has his principal office may practice his profession in any other place without the payment of an additional license.

Interpretations

- Purchaser of Section 135 exempts purchase of Section 161.
- Additional locations of the same oculist, optometrist, or optician do not require additional licenses.
- Person processing/grinding the glasses themselves are exempt from this license.

§40-12-136 **Osteopaths and Chiropractors**

Each osteopath or chiropractor practicing his profession shall pay an annual license tax of:

State Amount	Fee	Total
\$20.00	\$1.00	\$21.00

But no license shall be paid to the county. If such business is conducted as a firm or corporation in which more than one person is engaged, each osteopath or chiropractor so engaged shall pay a license tax of \$20. No osteopath or chiropractor shall be required to pay a license until after he has practiced his profession for two years.

Of the license fee prescribed herein for chiropractors, but not for osteopaths, one fourth of the amount collected shall be paid into the state general fund and three fourths of the amount collected shall be paid into the state treasury to the credit of the State Board of Chiropractic Examiners. That portion paid into the credit of the State Board of Chiropractic Examiners shall be used by the board for the purposes stipulated in Section 34-24-143.

Interpretations

- Purchase of Section 136 does not exempt the purchaser from the requirements set forth by the State Board of Chiropractic Examiners.

§40-12-137
Packinghouses, Cold Storage Plants, etc.

Each cold storage plant, packinghouse, or refrigerated warehouse used for storage for hire of any food product shall pay a license fee according to the following schedule based on cubic feet of refrigerated space:

Refrigerated capacity	License Amount	Fee	Total
200,000 cubic feet and over	\$150.00	\$1.00	\$151.00
100,000 and not over 200,000	75.00	1.00	76.00
50,000 and not over 100,000	37.50	1.00	38.50
25,000 and not over 50,000	30.00	1.00	31.00
Less than 25,000 cubic feet	22.50	1.00	23.50

Operators of refrigerating pipeline for the purpose of refrigerating rooms, premises, goods, wares, or merchandise of others for profit shall pay a license tax of:

License Amount	Fee	Total
\$112.50	\$1.00	\$113.50

🔍 Interpretations

- Wholesale grocers and produce companies who maintain small cold rooms for storage are liable for license. Refrigerated trucks require a license in each county in which they operate. License is not levied on each individual truck.

§40-12-138
Pawnbrokers

Each pawnbroker shall pay a license tax of:

License Amount	Fee	Total
\$375.00	\$1.00	\$376.00

for each place of business; but, if such pawnbroker sells pistols or sawed-off shotguns, or revolvers, however acquired, he shall pay the additional license tax required for dealers in pistols or sawed-off guns or revolvers by this title.

🔍 Interpretations

- For merchandise received on pawn, purchase of Section 138 exempts the pawnshop from purchasing specific section licenses relating to those items, except for Section 143 (pistols) and Section 158 (sawed-off shotguns). These must be purchased whether or not the goods were received on pawn.
- If merchandise was not received on pawn, but was purchased by the pawnbroker for resale, purchase of Section 138 will not exempt the pawnshop from purchasing any section licenses relating to these specific items.

- The Banking Department (242-3452) regulates pawnshops.
- A pawnshop that repossesses and sells or negotiates the sale of at least five used vehicles during a year would have to have Act 539 and Section 51.

§40-12-139
Peddlers and Itinerant Vendors

- (a) Every itinerant vendor or peddler who shall sell or offer for sale any drugs, ointments or medical preparations intended for treatments of any disease or injury, who shall by speech, writing or printing or any other method profess to treat or cure diseases, injury or deformity by any drug, nostrum or medical preparation shall pay an annual license tax of:

License Amount	Fee	Total
\$375.00	\$1.00	\$376.00

in each county where he does business, but the license taken out under this section will not be so construed as to authorize the licensee to practice medicine or treat persons for diseases; provided, that the foregoing shall not be construed to apply to the sale of patent or proprietary medicines or household remedies in original or unbroken packages upon which are written or printed directions for use.

- (b) Each itinerant vendor or peddler of spices, flavoring, extracts, toilet articles, soaps, insecticides, stock and poultry supplies, proprietary medicines and household remedies in original packages and other packaged articles of like kind commonly used on the farm and in the home, who uses a motor vehicle solely for the purpose of transporting merchandise from house to house or place to place, who do not use such vehicle for the display of merchandise or as a rolling store and who does not permit purchases or prospective purchasers to enter said vehicle for the purpose of inspecting or purchasing merchandise shall pay an annual license tax of:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

to each county in which they do business; provided, that those who use a vehicle as herein provided, other than a motor vehicle, shall pay an annual license of:

License Amount	Fee	Total
\$30.00	\$1.00	\$31.00

to each county in which they do business, and those who operate without a vehicle of any kind shall pay an annual license tax of:

License Amount	Fee	Total
\$20.00	\$1.00	\$21.00

to each county in which they do business.

- (c) Upon the payment of the license fees provided in subsection (b) of this section, the licensee shall be required to pay no other state or county license for the privilege of carrying on the business described in said subsection.

Interpretations

- Section 139(a) covers peddlers of homemade medical preparations and remedies. Licensees under Section 139(a) will also need to be licensed under Section 174, either a, b, or c and possibly d.
- Section 139(b) covers prepackaged medicines and household/farm supplies in the original packaging. Purchasing Section 139(b) exempts the purchase of any other license sections, to peddle these goods, only.

§40-12-140

Photographers and Photograph Galleries

Every photograph gallery or person engaged in photography, when the business is conducted at a fixed location shall pay the following license tax:

City Population	License Amount	Fee	Total
75,000 and over	\$37.50	\$1.00	\$38.50
40,000 and less than 75,000	22.50	1.00	23.50
7,000 and less than 40,000	15.00	1.00	16.00
Less than 7,000 and all other places whether incorporated or not	7.50	1.00	8.50

The payment of such license tax shall authorize the doing of business only in and throughout the county where paid. If the licensee does business in any other county or counties, he shall pay an annual license tax of:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

for each photographer in each additional county in which he does business.

Each transient or each traveling photographer having no fixed place of business in the State shall pay a license tax of:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

per annum in each county where he does business.

Interpretations

- A license should be purchased for each county where the applicant conducts business from a fixed location, based on city population.
- Each photographer, operating in a county in which he has no place of business, but who has a place of business in another county within Alabama, must have an additional license of \$7.50 in each such non-resident county.
- Each transient photographer, operating in a particular county, and having no place of business within the State of Alabama, must purchase a license of \$15.00 in each county where he does business.
- Newspapers which provide copies of photos upon request are not subject to this license.
- Videotaping (weddings, parties, etc.) is considered photography and it requires this license.

§40-12-141

Pianos, Organs and other Musical Instruments

Each person engaged in the business of selling, renting or delivering pianos, organs, small musical instruments or all such articles in this State, either in person or by agent, consignee or broker, shall pay a license tax of:

License Amount	Fee	Total
\$75.00	\$1.00	\$76.00

for each county in which he has an established place of business, and such license shall permit him to solicit business anywhere in the State; provided, that where such dealer does not have an established place of business in the State but merely sells or solicits the sale of such articles, he shall pay a state license tax of:

License Amount	Fee	Total
\$37.50	\$1.00	\$38.50

in each county. The provisions of this section shall not apply to general merchants selling as a part of their stock in trade small musical instruments, the selling price of which does not exceed \$10; provided, that the license tax on general merchants selling small musical instruments, the selling price of which exceeds \$10, but who do not sell pianos or organs, shall be as follows:

County Population	License Amount	Fee	Total
Over 100,000	\$30.00	\$1.00	\$31.00
50,000 to 100,000	22.50	1.00	23.50
35,000 to 50,000	15.00	1.00	16.00
35,000 or less	7.50	1.00	8.50

This shall not be construed to entitle a licensee to maintain branch establishments, or stores without payment of regular license tax of each branch or store, both state and county, required under this section.

Interpretations

- Persons, firms, or corporations dealing in organs whether they are portable or pipe organs would be subject to this license.

§40-12-142 Pig Iron Storage Operators

Any person operating yards or enclosures for the purpose of storing pig iron therein and selling warrants thereon or receipts therefor, for each yard of enclosure shall pay a license tax of:

License Amount	Fee	Total
\$75.00	\$1.00	\$76.00

§40-12-143 Pistols, Revolvers, Bowie and Dirk Knives, etc.

Persons, dealing in pistols, revolvers, maxim silencers, bowie knives, dirk knives, brass knucks or knucks of like kind, whether principal stock in trade or not, shall pay the following license tax:

City Population	License Amount	Fee	Total
35,000 and over	\$225.00	\$1.00	\$226.00
All other places	150.00	1.00	151.00

All persons dealing in pistols, revolvers and maxim silencers, shall be required to keep a permanent record of the sale of every pistol, revolver or maxim silencer, showing the date of sale, serial number or other identification marks, manufacturer's name, caliber and type, and also the name and address of the purchaser, which record shall always be open for inspection by any peace officer of the State of Alabama or any municipality thereof. The failure to keep such record shall subject such person to having his license revoked by the Probate Judge of the County where such license was issued on motion of any District Attorney of the State of Alabama.

Interpretations

- Dealers who participate in gun shows must purchase a license in each county where the shows are held.
- Section 174 is also required for each county, when a dealer participates in more than one show during a year.
- Individuals (Non-Dealers) making one-time sales/purchases at gun shows are not required to be licensed.
- Antique/Replica guns/kits do not require the license.
- Pistols not firing using explosives (air guns) and blank pistols do not require the license.
- Hunting knives do not require the license, fighting/assault (bowie/dirk) knives do.
- Dealers require a license from Federal Firearms, Tobacco, and Alcohol Agency (ATF) (334-223-7507). Not a prerequisite for Sec. 143, but required to operate.

§40-12-144
Playing Cards

In addition to all other taxes of every kind now imposed by law and which are not specifically repealed by this section, every person, firm, corporation, club or association within the State of Alabama which sells or stores or uses or otherwise consumes packages of playing cards containing not more than 54 cards to the deck or package shall pay to the State of Alabama for State purposes only a license or privilege tax of \$.10 per package or deck, such tax to be evidenced by revenue stamps, and the stamps in all cases to be affixed to the individual package. The stamps shall be affixed in such manner that their removal will require continued application of water or steam. All taxable playing cards found in the possession of any person, firm, corporation, club or association without having stamps affixed in the manner set out in this section shall be subject to confiscation in the manner provided for contraband goods as set out in Chapter 25 of this title. The administration, collection and enforcement of this law shall be subject to the provisions of Chapter 25 of this title. In addition to the above tax, each retail dealer shall pay for the privilege of selling playing cards an annual license tax of:

License Amount	Fee	Total
\$3.00	\$1.00	\$4.00

 Interpretations

- Playing cards are defined as those having four suits and used to play such games as poker, rummy, bridge, etc.
- Chain store must purchase license for each store selling playing cards. Also, if the playing cards are sold through vending machines, the operator or owner is required to purchase the license for each machine from which the playing cards are sold.

§40-12-145
Plumbers, SteamFitters, Tin Shop Operators, etc.

Each person doing business as a plumber, steamfitter, or operator of a tin shop or roofing shop shall pay the following license tax:

City Population	License Amount	Fee	Total
50,000 or over	\$37.50	\$1.00	\$38.50
10,000 and less than 50,000	22.50	1.00	23.50
Less than 10,000	15.00	1.00	16.00
In all other places whether incorporated or not	7.50	1.00	8.50

 Interpretations

- Plumber or steam fitter must purchase both Section 145 and Section 84 when they replace an existing fixture, affix any new fixture or equipment to the building or structure, or make any change in the building or structure.

- Plumber or steamfitter who merely performs service work such as repairing existing fixtures needs only a Section 145.
- A license is required for each county in which operations take place.
- Counties are not required to see Plumbers Board Certification before issuing a Section 145.
- Steam Fitter – One who installs and repairs steam lines for steam heating systems.
- Tin Shop – A place where tin products are formed, fabricated or assembled before delivery and installation.
- Roofing Shop – A place where roofing products are formed, fabricated or assembled before delivery and installation.
- A roofing contractor needs Section 84 for doing work on a building, and Section 145 if he has a shop for forming his products.

§40-12-146 Pool Tables

For each pool table upon which the game of pin pool, bottle pool or starboard pool, or other like device is played, there shall be paid a license tax of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

For each table upon which the game of pool or billiards is played with 15 balls or more or less, and not pin pool, there shall be paid a license tax of:

License Amount	Fee	Total
\$37.50	\$1.00	\$38.50

The provisions of this section shall not apply to pool or billiard tables operated or owned by private individuals and used in their homes or pool or billiard tables operated or owned by private clubs, social clubs, or Y.M.C.A.'s when no charge is made for playing thereon.

Interpretations

- Bond requirement under Section 34-6-32 must be complied with before issuance of license.
- Coin operated pool tables are subject to license.
- The issuance fee should be charged for each table.

§40-12-147
Racetracks, Athletic Fields, etc.

Each owner or lessee of an athletic field, racetrack or place where races of any kind are held, within five miles of, or in cities or towns, where admission fees charged are in excess of fifty cents, shall pay the following license tax:

City Population	License Amount	Fee	Total
50,000 or more	\$150.00	\$1.00	\$151.00
25,000 and less than 50,000	75.00	1.00	76.00
10,000 and less than 25,000	37.50	1.00	38.50
Less than 10,000	15.00	1.00	16.00
NO HALF-YEAR LICENSE			

This section shall not apply to racetracks used exclusively by any county or state fair or athletic fields owned or maintained in good faith by educational institutions located in this State.

§40-12-148
Radios

Every person engaged in the business of selling radios or other receiving or transmitting machines shall pay the following annual privilege tax:

City Population	License Amount	Fee	Total
Over 50,000	\$37.50	\$1.00	\$38.50
15,000 and not over 50,000	22.50	1.00	23.50
5,000 and not over 15,000	15.00	1.00	16.00
1,000 and not over 5,000	7.50	1.00	8.50
In all other places whether incorporated or not	4.50	1.00	5.50

** Interpretations**

- This section covers machines which receive and transmit radios waves. It covers:

Boat radios	CB radios	Radar detectors
Cellular phones	Pagers	Televisions
- Car radios can be licensed under Section 53, or Section 148, but they do not require both.
- Selling and installing satellite dishes requires Section 148 and Section 84 (contractors). If selling only, Section 148 is sufficient.
- The following items are not covered by this license:

Hearing aids	Fax Machines	CD players
Telephones	VCR's	
- This section does not apply to shops who only repair radios. If an electrical repair shop repairs a radio that later is sold by the shop to cover the cost of the repair work, that is not engaging in the business of selling radios, and Section 148 is not required.

§40-12-149

Real Estate Brokers and Agents; Realty Situated within State

Each person engaged in buying, selling or renting real estate on commission, when such real estate is situated in this State, shall pay to the State the following license tax:

City Population	License Amount	Fee	Total
10,000 and over	\$22.50	\$1.00	\$23.50
5,000 but less than 10,000	15.00	1.00	16.00
In all other places	7.50	1.00	8.50

** Interpretations**

- Real estate is regulated by the Real Estate Commission (334-242-5544).
- Individual real estate agents employed by an agency are not required to purchase this license; however, the agency must purchase the license.
- License required in each county where an office is located. An agency maintaining only one office may engage in many counties without needing additional licenses.
- Renting real property for a commission requires this license.
- No license is required for appraisers.
- An individual buying property for himself and re-selling it for a profit needs no license.

§40-12-150

**Real Estate Brokers and Agents;
Realty Situated Without the State**

Every person who shall sell or who shall offer to sell in this State any lots or land situated in another State, or who offers to sell at auction or advertises any auction sale of town lots, or the sale by auction or otherwise, or lots in any subdivision of lands situated in another State shall pay an annual license tax of:

License Amount	Fee	Total
\$750.00	\$1.00	\$751.00

Before any license shall be issued under this section, the party desiring to obtain such license shall cause to be recorded at his own expense on the deed records in the office of the Probate Judge of the county in which the license is applied for a full description of the lands or lots so offered for sale, together with the location of same and, if the lands have been divided into lots shall, at his own expense, file a map of said subdivision, which shall be recorded upon the plat book of the county in the office of the Judge of Probate, and reference to said plat book shall be made on the deed records and noted in the general direct and reverse index of said county. The applicant shall also file and cause to be recorded at his own expense, in the office of the Probate Judge, evidence of the ownership of the vendor of said lands or lots, the character and extent of such ownership, together with a statement of any and all mortgages or other liens which may exist thereon.

Interpretations

- This section is needed only by persons, not licensed through the Alabama Real Estate Commission, who sell out-of-state real estate in this state. Persons licensed by the Real Estate Commission are exempted from Section 150 by Section 34-27-10.
- A licensed out-of-state broker is not required to buy this license when he associates with an Alabama broker who is licensed by the Alabama Real Estate Commission.
- The license is required of all persons who are out of state, advertising in Alabama newspapers, and not going through a licensed Alabama real estate agency.
- One license is good statewide.

§40-12-151

Restaurants, Cafes, Cafeterias, etc.

Each restaurant, cafe, cafeteria, lunch counter or public eating house where meals, food or refreshments are furnished or served and charged for shall pay the following license taxes:

	City Population	License Amount	Fee	Total
1	40,000 and over (seating capacity)			
	10 people or less	\$15.00	\$1.00	\$16.00
	Over 10 people but not over 20	22.50	1.00	23.50
	Over 20 people but not over 35	45.00	1.00	46.00
	35 people	75.00	1.00	76.00
2	15,000 and not over 40,000 (seating capacity)			
	10 people or less	11.25	1.00	12.25
	Over 10 people but not over 20	18.75	1.00	19.75
	Over 20 people but not over 35 people	37.50	1.00	38.50
	Over 35 people	52.50	1.00	53.50
3	5,000 and less than 15,000 (seating capacity)			
	10 people or less	7.50	1.00	8.50
	Over 10 but not over 20	15.00	1.00	16.00
	Over 20 people but not over 35	22.50	1.00	23.50
	Over 35 people	37.50	1.00	38.50
4	In all other places of 5,000 and under whether incorporated or not (seating capacity)			
	10 people or less	7.50	1.00	8.50
	Over 10 people but not over 20	11.25	1.00	12.25
	Over 20 people but not over 35	15.00	1.00	16.00
	Over 35 people	22.50	1.00	23.50

Seating capacity shall be computed as of October 1st; provided, that if a restaurant, cafe, cafeteria, lunch counter or other public eating house should increase its seating capacity after paying the license tax as above provided before January 1, next, it shall be liable for additional tax based on above schedule; should the seating capacity be increased after January 1 and before April 1, it shall be liable for an additional tax based on the acquired number of seats, but shall be taxed only for three fourths of the additional tax; should the seating capacity be increased after April 1, it shall be liable for one half of the additional tax

based on the then acquired seating capacity.

The foregoing schedule shall not apply to regular druggists or operators of ice cream parlors paying a soda fountain license and who serve sandwiches, but do not serve meals or lunches, nor to employers operating on their own premises nonprofit restaurants or lunchrooms for the service of meals and lunches to their employees.

Hotels operating two restaurants or dining rooms, in connection with the hotel and under the same ownership or management, shall compute their seating capacity on the combined seats of both restaurants or dining rooms and shall be required to secure only one license.

The provisions hereof shall not apply to restaurants, cafes, cafeterias or lunch counters operated in connection with, by or as a part of any school, college or university.

Interpretations

- Certificate from Health Department is required before issuance, in all cases.
- This section covers all establishments serving meals and having a dining area. Establishments serving only limited food items, such as sandwiches and prepackaged side items (i.e. potato chips) can get a 153, even if seating is available.
- Fast food places are considered restaurants due to the fact that they offer a meal consisting of hamburger and prepared side items (i.e. french fries and onion rings), and they have a dining area. Mall food courts and other food places having a common seating area need Section 91 (deli) or 153 (sandwich), because the food is sold for off premise consumption.
- Purchase of license does not exempt the purchase of any sections, other than 91 and 153. If articles of general merchandises are sold, a 315 is needed. Vending machine sales still require a 176a. Soft drinks, tobacco, and other items still require specific licenses.
- Food services which operate college dining halls and bill the students as part of their room and board are not subject to Section 151 even if they also serve guests, faculty members and others who walk in and pay on a cash basis. However, if non-food items are sold, then the Section 315 license would be due.
- Country Clubs serving meals for members only are exempt from Section 151.
- Hotels operating two restaurants or dining rooms under the same ownership or management, in connection with the hotel, shall compute their seating capacity on the combined seats of both restaurants or dining rooms and shall be required to secure only one license.
- Only chairs and tables inside the restaurant comprise the seating capacity. Outside tables, chairs or benches are not counted.

§40-12-152
Roadhouses, Nightclubs, etc.

Every place commonly known as a roadhouse, nightclub, public dance hall or place by any other name where the general public is permitted to dance, whether or not a charge is made therefore:

	License Amount	Fee	Total
Within incorporated city or police jurisdiction	\$37.50	\$1.00	\$38.50
All other places	75.00	1.00	76.00

 Interpretations

- The license is needed if the general public is permitted to dance, whether or not a charge is made.
- If there is a cover charge, the business may also need Section 166.

§40-12-153
Sandwich Shops, Barbecue Stands, etc.

Each sandwich shop, barbecue stand or pit, hamburger or hot dog stand shall pay an annual license tax of:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

 Interpretations

- Certificate from Health Department is a requirement before issuance of license, in all cases.
- Mini marts, etc. which sell packaged sandwiches out of a refrigerator do not need this license, even if the customer is allowed to heat the sandwich in a microwave.
- This license is limited to establishments serving sandwiches and prepackaged sides (i.e. potato chips).
- Establishments serving prepared side items (fries, potato salad, tossed salad, etc.) must purchase a deli license (Sec. 91) if all food is sold for off-premises consumption or a restaurant license if seating is provided (Sec. 151).
- Purchase of this license does not exempt the purchase of any other sections. If articles of general merchandises are sold, a 315 is needed.

§40-12-154
Sawmills, Heading Mills or Stave Mills

Each person, firm or corporation engaged in operating a sawmill, heading mill or stave mill shall pay a privilege tax according to capacity as follows:

Capacity	License Amount	Fee	Total
Over 200,000 feet per day	\$750.00	\$1.00	\$751.00
Over 150,000 to 200,000	600.00	1.00	601.00
Over 100,000 to 150,000	450.00	1.00	451.00
Over 50,000 to 100,000	300.00	1.00	301.00
Over 25,000 to 50,000	150.00	1.00	151.00
Over 10,000 to 25,000	75.00	1.00	76.00
Over 5,000 to 10,000	37.50	1.00	38.50
5,000 feet or less per day	15.00	1.00	16.00

The operator or owner of any sawmill shall pay only one State license.

🔍 Interpretations

- A license is to be purchased for each sawmill, even if more than one is located in the same county.
- Purchase of Section 40-12-177 does not exempt purchase of Section 40-12-154.
- Purchase of Section 40-12-154 does exempt purchase of Sections 40-12-177 and 40-12-121.
- The amount of lumber produced by a sawmill during a 24-hour period (between 12:01 am and 11:59 pm) is the daily capacity of the mill. The license fee is to be based on that daily amount, not the capacity during daylight hours only.
- The license capacity is to be computed as the average daily output, without considering down days or short days. An average "full" day is to be used.

§40-12-155
Scientists, Naturopaths and Chiropractors

Each scientist, naturopath, or chiropractor practicing his profession shall pay an annual license tax of:

State Amount	Fee	Total
\$10.00	\$1.00	\$11.00

to the state, but no license tax shall be paid to the county. If such business is conducted as a firm or corporation in which more than one person is engaged, each scientist, naturopath, or chiropractor so engaged shall pay a license tax. Provided further, that no scientist, naturopath, or chiropractor shall be required to pay a license tax until after he has practiced his profession for two years.

🔍 Interpretations

- Definition – **Naturopathy** – a system of therapy that relies exclusively on natural remedies, such as

sunlight supplemented with diet and massage, to treat the sick. Purchase of the license does not authorize or legalize any practice. The practitioner needs to check for violation of medical laws or regulations.

- Podiatrists and acupuncturists also need this section.

§40-12-156 Sewing Machines

Each person selling or delivering sewing machines, either in person or through agents, shall pay annually to the state for each county in which he may sell or deliver sewing machines:

License Amount	Fee	Total
\$37.50	\$1.00	\$38.50

For each motor vehicle used in delivering or displaying the same, an additional license shall be paid to the state of:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

Provided, that a merchant carrying sewing machines as a part of his stock in trade and whose principal business is not selling sewing machines shall not be required to pay this license.

Interpretations

- There is no exemption from this license. The second part of this section levies an additional license of \$15.00 for each motor vehicle used in delivering or displaying sewing machines. This additional license is due only by those persons whose principal business is selling sewing machines. The exemption in the last portion of the second part applies only to the additional license and in no way has any effect on the license required in the first part.

§40-12-157 Shooting Galleries

Each person operating a shooting gallery shall pay an annual license tax of:

License Amount	Fee	Total
\$30.00	\$1.00	\$31.00

but such license may be taken out for one month, in which case the per month license shall be:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

Interpretations

- This section covers shooting of firearms. Bow and arrow shooting is not covered.

§40-12-158 **Shotguns, Rifles, Ammunition, etc.**

- (a) Each person dealing in shotguns, rifles of .22 caliber or over, metallic ammunition or shotgun shells, shall pay a license tax of:

City Population	License Amount	Fee	Total
100,000 or over	\$37.50	\$1.00	\$38.50
7,000 and less than 100,000	15.00	1.00	16.00
All other places whether incorporated or not	4.50	1.00	5.50

- (b) Regularly licensed rolling stores selling any or all of the articles enumerated in this section shall, in addition to the license provided in Section 40-12-174, pay a license tax of:

License Amount	Fee	Total
\$10.00	\$1.00	\$11.00

in each county in which they sell or offer such articles for sale.

Interpretations

- This section is for each person dealing in shotguns, rifles of twenty-two caliber or over, and includes selling of metallic ammunition or shotgun shells.
- Counties are not required to see the license from the Federal Bureau of Alcohol, Tobacco, & Firearms before issuance of license, however such license is required before firearms can be sold.
- Dealers who participate in a gun show must purchase this license as well as Section 143 in the county where the show is held. If he participates in more than one gun show during a license year, he must purchase the maximum license under Sections 143 and 158, as well as Section 174(b).
- Section 158 is not needed for selling BB's and pellets.
- "The Annual Shrine Circus as well as all other charitable Shrine amusement and fund raising events are exempt from the payment of any and all State, County and municipal taxes, licenses, fees and charges of any nature whatsoever." This would include the Annual Shrine Gun and Knife show.
- This section does not apply to a person who makes an occasional sale, exchange, or purchase of firearms.
- The person who is operating a show and who charges admission to said show must purchase the license required by Section 166 (theaters, vaudevilles and variety shows) for each place of business where said show is held.

**§40-12-159
Skating Rinks**

Each skating rink operator shall pay an annual license of:

License Amount	Fee	Total
\$30.00	\$1.00	\$31.00

for every county in which the same is operated or conducted.

**§40-12-160
Soliciting Brokers**

Any person engaged in the management of business matters occurring between the owners of vessels, railroads, airplanes, motor vehicles, and express companies and the shippers or consignors of the freight and the passengers which they carry shall be deemed a "soliciting broker" for the purpose of this section. Every such person shall pay, for the privilege of transacting such business:

License Amount	Fee	Total
\$75.00	\$1.00	\$76.00

** Interpretations**

- This section covers travel agents and freight forwarders.

**§40-12-161
Spectacles or Eyeglasses**

Each person selling spectacles or eyeglasses, other than nonprescription sunglasses, shall pay the following license tax:

City Population	License Amount	Fee	Total
50,000 and over	\$37.50	\$1.00	\$38.50
15,000 to 50,000	22.50	1.00	23.50
5,000 to 15,000	15.00	1.00	16.00
In all other places, whether incorporated or not	7.50	1.00	8.50

§40-12-162
Stock and Bond Brokers

Each person dealing in stocks and bonds shall pay a license tax of:

License Amount	Fee	Total
\$75.00	\$1.00	\$76.00

The payment of license tax required by this section shall authorize the doing of business in the town, city or county where paid.

 Interpretations

- This section covers brokers of securities. It includes mutual funds, but does not include annuities.
- Each “person” means the business entity and not every individual stock salesman
- The fact that a corporation may engage solely in interstate transactions does not relieve the corporation from the provisions of the Alabama statute. The criteria on which license is imposed is that the corporation be engaged in the business of dealing in stocks and bonds in Alabama.
- Having an office located in Alabama is not necessary to be due license.

§40-12-163
Street Fairs and Carnivals

Each person operating or conducting exhibitions termed “street fair” or “carnival” shall pay a license tax as follows: For an exhibition operating or composed of or controlling or embracing:

Number of Exhibits, Devices or Concessions	License Amount	Fee	Total
More than 35 devices	\$225.00	\$1.00	\$226.00
20 and not more than 35	150.00	1.00	151.00
10 and not more than 20	112.50	1.00	113.50
10 devices or less	75.00	1.00	76.00

This license shall entitle the street fair or carnival to be operated for a period of not exceeding two weeks in any one place at any one time. For the purpose of this section, a “street fair” or “carnival” shall mean a combination of exhibitions, also called sideshows, rides, games of chance, test of skills or strength, concessions and any other devices generally associated with a “street fair” or “carnival,” regardless of ownership, when operated as a combination or a group, and regardless of whether or not an admission is charged to the midway or grounds. A licensee under this section shall not be required to purchase licenses under the provisions of Sections 40-12-69, 40-12-95, 40-12-103, 40-12-140, 40-12-153, and 40-12-157.

 Interpretations

- A street fair must have a midway consisting of side shows and entertainment, regardless of whether or not an admission is charged to the midway or grounds.
- If the carnival/street fair does not have all or some side shows, each device should be licensed under

ride devices and other special licenses such as fortune teller, soft drink, sandwich shop, shooting gallery, transient photographer, etc.

- The exemptions are from: Sections 69 (soft drinks), 95 (devices for testing skill and strength), 103 (flying jennies, merry-go-rounds), 140 (transient photographers), 153 (sandwich shops), and 157 (shooting galleries).
- If the street fair lasts longer than two weeks, it must be licensed under Section 47.

§40-12-164

Supply Cars

The owner, conductor or person in charge of every supply car or cars from which any goods, wares or merchandise are sold, whether to servants of the railroad company or to others, must pay a license tax of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

and the person so licensed shall thereby be entitled to carry on such business in the car therein named in any county in which such car is run or drawn; upon payment of an additional license tax of:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

in each county where goods are sold.

§40-12-165

Syrup and Sugar Factories

Each person operating or conducting a factory, plant or refinery where syrup or sugar is made, manufactured or refined shall pay a license tax based on the capital invested in plant, equipment, finished materials and raw materials, as follows:

Capital Investment	License Amount	Fee	Total
Over \$100,000	\$150.00	\$1.00	\$151.00
Over \$75,000 to \$100,000	112.50	1.00	113.50
Over \$50,000 to \$75,000	75.00	1.00	76.00
Over \$25,000 to \$50,000	60.00	1.00	61.00
Over \$10,000 to \$25,000	37.50	1.00	38.50
Over \$5,000 to \$10,000	22.50	1.00	23.50
Over \$2,000 to \$5,000	15.00	1.00	16.00
Over \$1,000 to \$2,000	7.50	1.00	8.50

§40-12-166
Theaters, Vaudevilles and Variety Shows

Each person engaged in conducting a theater, vaudeville or variety show and each person conducting any other exhibition, show, entertainment or performance to which an admission is charged and not in this chapter otherwise licensed shall pay an annual license tax for each place of business as follows:

City Population	License Amount	Fee	Total
30,000 or more inhabitants	\$52.50	\$1.00	\$53.50
20,000 and less than 30,000	37.50	1.00	38.50
7,000 and less than 20,000	30.00	1.00	31.00
3,000 and less than 7,000	15.00	1.00	16.00
3,000 and less and in unincorporated places	7.50	1.00	8.50

** Interpretations**

- This covers a place where shows or entertainment are conducted and admission is charged.
- Nightclubs, gun shows, flea markets, etc. are all covered if admission is charged.

§40-12-167
Ticket Scalpers

Any person offering for sale or selling tickets at a price greater than the original price and who is commonly known as a ticket scalper shall pay a license tax of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

** Interpretations**

- One must be “commonly known” as a ticket scalper to qualify for this license. The person who disposes of excess tickets that he purchased for personal use is not required to buy this license.

§40-12-168
Tourist Camps

Each person operating a public tourist camp where transient guests are lodged for pay shall be deemed for the purpose of this section engaged in the business of keeping or operating a tourist camp and shall pay the following license or privilege tax; each camp containing:

Number of Beds	License Amount	Fee	Total
Less than 5	\$22.50	\$1.00	\$23.50
5 and less than 15	37.50	1.00	38.50
15 or more	52.50	1.00	53.50

and \$1 for each additional bed over 15.

 Interpretations

- This section covers establishments with less than five bedrooms, only. If five or more, Section 115 should be used.
- It covers bed and breakfast inns and boarding houses.

§40-12-169
Tractors, Road Machinery and Trailers

Each person, other than a licensee under Section 40-12-51, for engaging in the business of dealing in tractors, road machinery or trailers, shall pay the following license tax:

City Population	License Amount	Fee	Total
50,000 or over	\$90.00	\$1.00	\$91.00
25,000 to 50,000	70.00	1.00	71.00
5,000 to 25,000	40.00	1.00	41.00
In all other places of less than 5,000 whether incorporated or not	20.00	1.00	21.00

 Interpretations

- This section includes tractors, mobile homes, vehicle trailers, boat trailers, etc.
- Motorized homes require Act 539 and Section 51.
- Riding lawn mowers only need this license if big enough to have attachments on the back. Otherwise, Section 315 is sufficient.
- This license can be used to become a Designated Agent. For more information call the Motor Vehicle Division at 242-9000.

§40-12--170
Trading Stamps

Every person who engages in or carries on the business of issuing or selling to merchants trading stamps, or any device or substitute thereof, or any stamps or certificates of like character which are to be given by merchants to purchasers of goods, wares, or merchandise and which said stamps, certificates or devices, or substitute therefor the person issuing or selling the same agrees to accept in payment for goods, wares, and merchandise kept on hand by himself or another for redemption or for distribution by the person issuing or selling such stamps or certificates, shall pay a privilege or license tax of:

License Amount	Fee	Total
\$750.00	\$1.00	\$751.00

per annum. The provisions of this section shall not apply to any coupon, ticket, certificate, card, or other similar device issued or distributed by a manufacturer or packer which is redeemable for any goods, wares, or merchandise by the manufacturer or packer or its agents or independent contractor acting for redemption.

§40-12-171
Transfer of Freight

Each person transferring freight, not including household goods, using more than one vehicle for hire in cities or towns or in the police jurisdiction thereof shall pay a license tax of:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

for each vehicle in excess of one. This section shall not apply to vehicles owned by motor carriers coming within the provisions of Sections 37-3-1 through 37-3-34 and 40-19-1 through 40-19-17 nor shall it apply to vehicles owned by any railroad company or express company.

§40-12-172
Transient Dealers

Each person doing business as a transient dealer as defined in this section and who does not pay the privilege license under Section 40-12-73 or the license permit under Section 40-25-19 shall pay an annual license tax of:

	License Amount	Fee	Total
For first county	\$35.00	\$1.00	\$36.00
For each additional county	5.00	1.00	6.00

When used in this section, the words "transient dealer" shall be held to include any person or persons who shall be embraced in any of the following classifications: all persons acting for themselves or as an agent,

employee, salesman or in any capacity for another, whether as owner, bailee or other custodian of goods, wares, and merchandise and going from person to person, dealer to dealer, house to house or place to place and selling or offering to sell, exchanging or offering to exchange, for resale by a retailer, any goods, wares, and merchandise, or all persons who do not keep a regular place of business open at all times in regular business hours and at the same place, who shall sell or offer for sale goods, wares, and merchandise, or all persons who keep a regular place of business open during regular business hours and at the same place, who shall elsewhere than at such regular place of business sell or offer for sale or at the time of such sale deliver goods, wares, or merchandise, or all persons who go from person to person, house to house, place to place, or dealer to dealer and sell or offer for sale or exchange the goods, wares and merchandise which they carry with them, and who deliver the same at the time of, or immediately after the sale, or without returning to the place of business operations (a permanent place of business) between the taking of the order and the delivery of the goods, wares, and merchandise, or all persons who go from person to person, house to house, place to place, or dealer to dealer soliciting orders by exhibiting samples, or taking orders, and thereafter making delivery of the goods or filling the order without carrying or sending the order to the permanent place of business and thereafter making delivery of the goods pursuant to the terms of the order, or all persons who go from person to person, place to place, house to house or dealer to dealer carrying samples and selling goods from samples and afterwards making delivery without taking or sending an order therefor to a permanent place of business for the filling of the order and delivery of the goods, or the exchange of the goods, or the exchange of merchandise having become damaged or unsaleable, or the purchase by merchants of advertising space, or all persons who have in their possession or under their control any tangible property offered or to be offered for sale, or to be delivered, unless the sale or delivery thereof is to be made in pursuance of a bona fide order for the goods to be sold or delivered, said order to be evidenced by an invoice or memorandum.

An order is defined as being an agreement in writing, between the seller to deliver and the buyer to accept the merchandise to be sold, bought and delivered at the prices and in the quantities agreed upon; and said order shall be evidenced by a memorandum or invoice accompanying the goods on the day on which the same are to be delivered, specifically designating and specifying the name and address of the seller and the buyer, the items purchased, sold and to be delivered and the price on each and the aggregate thereof. The agreement to buy or accept for delivery must be entered into before the goods are placed in transit or delivered and must be transmitted from the place at which taken to the regular and fixed place of business before being filled and the goods delivered.

A commonly termed "blanket order" shall not satisfy the conditions of this definition when such "blanket order" is merely an agreement between the buyer and seller, whereby the buyer shall take such quantity of goods as the seller may deliver to his place of business, or to any other place, within a certain period of time. A "blanket order" to satisfy the conditions of this definition must be an agreement in writing and must recite that the buyer agrees to accept from the seller definite quantities of goods at agreed prices or at prevailing market prices at the time of the delivery of the same; and such agreement shall not be subject to change or cancellation before its termination, without damages to either of the parties entering into it, and it shall not be a condition of such agreement that goods, delivered in accordance therewith must be paid for on delivery. This section shall not apply to transient dealers of bakery products in the county where such bakery is located; nor shall this section apply to transient dealers of bottled soft drinks when sold or distributed from a bottling plant which has paid the privilege tax imposed by Section 40-12-65; nor shall it apply to transient dealers in the sale or delivery of gasoline, kerosene, lubricating oil, or other petroleum products when drawn, conveyed, and distributed from a stock maintained at a warehouse, oil depot,

distributing station, or established place of business in this State upon which has been paid all the privilege taxes required of such business; provided that transient dealers of bakery products engaging in the business of transient dealer in any other county shall pay an annual license of:

	License Amount	Fee	Total
1st County	\$25.00	\$1.00	\$26.00
Each additional county	5.00	1.00	6.00

This section shall not apply to a person or to any member of his immediate household selling dairy, poultry, or farm products raised, produced, or grown by them nor to such products preserved, bottled, or canned by them. Nor shall this section apply to those selling fish, shrimp, crabs, or other seafoods, candy, and peanuts. No part of this section shall be construed so as to impose any tax or require any duty of traveling salesmen representing jobbers or wholesalers and who do not carry with them goods for sale, but only take orders for goods and deliver said orders to their employer at a store or permanent place of business, to be filled in the manner used by the jobbing and wholesale trade. The payment of the privilege license tax required by this section shall not authorize any transient dealer to sell any goods, wares, or merchandise for which a higher license is required without the payment of the higher license. Any person paying the license tax herein levied shall not sell any goods, wares, or merchandise for use or consumption by going from person to person, dealer to dealer, house to house, or place to place without the payment of a peddler's license as required by Section 40-12-174. The taxes herein levied are not subject to any specific exemption.

Interpretations

- This section covers wholesale dealers selling to a retailer for resale. Retail dealers are covered by Section 174.
- For wholesale vendors if the specific license exceeds the amount deemed paid under this section, then the specific license is due for selling the specific item of merchandise, in each county in which such business is conducted, in addition to the transient dealer's license.
- A dealer must be able to approve orders and/or collect money. Taking orders for later approval does not qualify.
- Fish, shrimp, crabs, other seafood, candy and peanuts are exempt from Section 172.

§40-12-173

Transient Theatrical and Vaudeville Shows

Each person operating or conducting vaudeville or theatrical shows as transient, operating temporarily in different places in tents or otherwise, shall pay to the State a license tax of \$25 per week for such show. A separate license shall be taken out for each week of operation. No county in collecting said license for said county shall charge a license, except for the number of days said shows operate in said county, and that license shall be in proportion that the days shown in said county bears to the weekly license. This section shall not apply to any show operating in a theater regularly licensed.

Interpretations

- The county license is one-seventh of one-half of the amount of the state license.

§40-12-174**Transient Vendors and Peddlers**

- (a) Each person traveling on an animal or using a vehicle other than a motor vehicle, doing business as a transient vendor or peddler as defined in this section, displaying, selling, or offering to sell any goods, wares, or merchandise, other than to a merchant for resale, shall pay a privilege license tax of:

License Amount	Fee	Total
\$20.00	\$1.00	\$21.00

in each county in which such transient vendor or peddler does business for each vehicle.

- (b) Each itinerant vendor or peddler of merchandise, other than tobacco products, medicines or household remedies or liquefied petroleum products, but including person, firms, corporations, partnerships, or cooperatives whose principal business is selling and distributing milk and dairy products, who operates on foot or uses a vehicle solely for the purpose of transporting merchandise from house to house or place to place but who does not use such vehicle for the display of merchandise or as a rolling store and who does not permit purchasers to enter said vehicle for the purpose of purchasing merchandise shall pay an annual license tax of:

	License Amount	Fee	Total
1st county	\$30.00	\$1.00	\$31.00
Each additional county	10.00	1.00	11.00

- (c) Each person using a motor vehicle, doing business as a transient vendor or peddler as defined in this section displaying, selling, or offering to sell any goods, wares, or merchandise of whatever nature at retail shall pay to the State in order to engage in such business the following license taxes:

	License Amount	Fee	Total
1st vehicle	\$150.00	\$1.00	\$151.00
2nd vehicle	195.00	1.00	196.00
3rd vehicle	195.00	1.00	196.00
4th vehicle	225.00	1.00	226.00
5th vehicle	225.00	1.00	226.00
6th vehicle	225.00	1.00	226.00
7 or more vehicles each	300.00	1.00	301.00
For each additional county	100.00	1.00	101.00

Rolling stores which are controlled or held with others by stock ownership of 25 percent or ultimately controlled or directed by one management or association of ultimate management shall be deemed for the purpose of this section as being owned by the same person.

- (d) Each person going from person to person, place to place, town to town, selling, or giving away medicine, salves, ointments, lotions, or other goods, wares, or merchandise by exhibitions, shows, performances, or other entertainment, whether sold for himself or another, in each county where such sales or gifts are made shall pay a license of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

- (e) When used in this section, the words "transient vendor or peddler" shall be held to include any person embraced in any of the following classifications:
- (1) All persons commonly and generally termed "peddlers" and falling within the usual and commonly understood definition of "peddler"; or
 - (2) All persons acting for themselves or as an agent, employee, or salesman, or in any capacity for another whether as owner, bailee, or other custodian of goods, wares, and merchandise, going from person to person, house to house, or place to place and selling or offering to sell, or consigning or offering to consign, other than to a retail merchant for resale, goods, wares, and merchandise; or
 - (3) All persons who do not keep a regular place of business open at all times in regular business hours at the same place, going from person to person, house to house, place to place, or town to town, and selling or offering for sale, other than to a retail merchant, goods, wares, and merchandise which they carry with them and who deliver the same at the time of or immediately after the sale; or
 - (4) All persons who go from person to person, house to house, place to place, soliciting orders, other than from a retail merchant for resale, by exhibiting samples or taking orders and thereafter making delivery of the goods or filling the order, without carrying or sending the order to the permanent place of business.
- (f) This section shall not apply to a person or to any member of his immediate household selling or offering to sell dairy, poultry or farm products raised, produced or grown by himself, or the immediate members of his household, or such products preserved, bottled or canned by himself, or the immediate members of his household, or to persons peddling wood, charcoal, fruit, or vegetables; or to blind persons or persons physically disabled to the extent of 30 percent, such disability to be certified to by a reputable physician and the local license inspector, operating other than a rolling store, or to peddlers of poultry and eggs, or to persons selling fish, shrimp, crabs or other seafoods. These and none other shall be exempt from the payment of the license tax levied by this section.
- (g) The payment of the privilege license tax required by this section shall not authorize any transient vendor or peddler to sell any goods, wares, or merchandise for which a higher or specific license is required without the payment of such license in addition to the license herein levied or to sell any goods, wares, or merchandise that are by law required to be sold at a fixed location, except upon the payment of the maximum license tax levied under the section or sections of this chapter for the sale of merchandise at a fixed location. This section shall not apply to transient dealers of bottled soft drinks when sold or distributed from a bottling plant which has paid the privilege license tax imposed by Section 40-12-65.

Interpretations

- This section covers retail dealers selling directly to end-users. Wholesale peddlers are covered by Section 172.
- It is not necessary that a sale actually be made for this license to be due, only that items are offered for sale.
- This license does not exempt retail vendors from specific section licenses, based on what they are selling. The maximum license would be due for selling specific items of merchandise, in each county in which such business is conducted, in addition to the transient dealer's license.
- A peddler of any goods using an animal or wagon needs Section 174a.
- A peddler traveling on foot or using a motor vehicle only to transport goods needs Section 174b.
- A peddler using a motor vehicle as a rolling store needs Section 174c. A rolling store is a vehicle used to display merchandise, which permits purchasers to enter the vehicle for the purpose of inspecting and purchasing merchandise.
- A peddler using exhibitions, shows, performances, or entertainment to sell his goods needs Section 174d. This applies to old-fashioned "medicine shows".
- Subsections a, b and c are mutually exclusive, but subsection d may be needed along with one of them.
- A peddler of home remedies, licensed under Section 139(a) will still need Section 174 (either a, b or c) and possibly Section 174(d), depending on his method of making sales.
- A peddler of prepackaged medicines and household/farm supplies, who is licensed under Section 139(b), needs no other sections to peddle those goods.
- A flea market needs Section 174(b), as well as any specific section licenses that may apply (radios, bicycles, etc.).

§40-12-175 Turpentine and Resin Stills

Each person operating a turpentine still or stills for the purpose of distilling or manufacturing spirits of turpentine or resin shall pay an annual privilege tax on each such still as follows:

Still Capacity, in barrels	License Amount	Fee	Total
16 or less	\$20.00	\$1.00	\$21.00
Over 16 and not over 20	35.00	1.00	36.00
Over 20 and not over 25	45.00	1.00	46.00
25 or over	65.00	1.00	66.00

Each owner or operator of a turpentine still shall, between October 1 and November 1 of each year, file with the Probate Judge of each county in which he does business a sworn statement, showing the number of stills operated by him or them in such county for any period of the preceding year and the capacity of each still operated, and shall pay the license tax required by the foregoing schedule in each county, which license tax shall be based on such previous year's capacity; provided, that no county license tax shall be paid. Any person who makes or files a false statement as to the number of stills operated or as to the capacity of such still or stills shall be guilty of perjury and, on conviction, shall be punished as in other cases of conviction for perjury as provided by law.

§40-12-176
Vending Machines

- (a) Every person, firm, corporation, association or copartnership operating a vending machine business whereby tangible personal property is sold through or by the use of coin-operated machines shall pay an annual privilege license tax based on the total sales of each such vending company during the preceding year as follows:

TOTAL SALES	License Amount	Fee	Total
\$10,000,000.01 or more	\$1,000.00	\$1.00	\$1001.00
\$7,500,000.01 to 10,000,000.00	900.00	1.00	901.00
\$5,000,000.01 to 7,500,000.00	800.00	1.00	801.00
\$2,500,000.01 to 5,000,000.00	700.00	1.00	701.00
\$1,000,000.01 to 2,500,000.00	600.00	1.00	601.00
\$750,000.01 to 1,000,000.00	500.00	1.00	501.00
\$450,000.01 to 750,000.00	400.00	1.00	401.00
\$350,000.01 to 450,000.00	300.00	1.00	301.00
\$250,000.01 to 350,000.00	200.00	1.00	201.00
\$200,000.01 to 250,000.00	175.00	1.00	176.00
\$150,000.01 to 200,000.00	150.00	1.00	151.00
\$100,000.01 to 150,000.00	125.00	1.00	126.00
\$80,000.01 to 100,000.00	90.00	1.00	91.00
\$60,000.01 to 80,000.00	75.00	1.00	76.00
\$48,000.01 to 60,000.00	60.00	1.00	61.00
\$36,000.01 to 48,000.00	40.00	1.00	41.00
\$24,000.01 to 36,000.00	30.00	1.00	31.00
\$12,000.01 to 24,000.00	20.00	1.00	21.00
\$12,000.00 or less	10.00	1.00	11.00

- (b) The revenue produced by the license taxes levied in this section shall be divided equally between the State and the several counties in which it is collected. No separate county license shall be required. The several Probate Judges and License Commissioners shall report and remit monthly to the State Treasurer all moneys collected for the use of the State, and to the counties all moneys collected for the counties. The payment of such occupational license tax as herein provided for in one county in the State shall be sufficient, and the vending machine company shall conspicuously post, on each machine operated by him under such license, his name and address.
- (c) Hotels, motels, tourist camps, or other places of business having less than five coin-operated radios for each location, establishment, or place of business receiving transmitted music by wire or cable:

	License Amount	Fee	Total
Having 1-4 transmitters	\$8.00	\$1.00	\$9.00
For each such transmitter or speaker in excess of four	2.00	.00	2.00

each; provided, that where the music transmitted by wire or cable from any central point or studio,

whether such point or studio is situated within or without such location, establishment, or place of business, is not coin-operated or where no deposit of a coin or other thing of value into any machine is necessary in order that music may be heard, then each person, firm, or corporation engaged in the business of transmitting music by wire or cable may pay in lieu of the speaker or transmitter tax specified above a privilege tax as follows:

County Population	License Amount	Fee	Total
125,001 and over	\$80.00	\$1.00	\$81.00
60,001 and not exceeding 125,000	60.00	1.00	61.00
60,000 or less	30.00	1.00	31.00

provided, that one license may be issued to include all coin-operated radios and/or transmitters or speakers located within such hotel, motel, tourist camp location, establishment, or other place of business, which license shall be prominently displayed. The licenses herein provided for shall be levied upon the operator of the machine, the coin-operated radio or the central point or studio from which point or studio the music is transmitted; provided, that in the event any unlicensed machine, coin-operated radio, transmitter, or speaker is found in any establishment or place of business, the operator of such establishment or place of business shall be the operator of such machine, coin-operated radio, transmitter, or speaker and shall be liable for the license therefor.

- (d) Nothing in this section shall apply to machines installed by any person, firm, or corporation, nor to coin-operated gas meters, nor to coin-operated telephones, nor to a machine vending postage stamps in its place of business or vending necessary articles on a nonprofit basis for emergency use only by the employees of such person, firm, or corporation.
- (e) No license shall be required under this section where a privilege or dealer's license is required by this chapter for the sale of such article, and such privilege license shall have been obtained by the person, firm, or corporation operating the place of business where such machine is located, or the owner of such vending machine shall have secured such privilege license as required herein.
- (f) Any person operating or permitting the operation of a vending machine dispensing packages or in quantities less than a package of cigarettes, or any article on which there is an excise tax, the payment of which is evidenced by stamps, without first having paid the tax thereon by affixing the required stamps to the original package as required under Section 40-25-2, shall be guilty of a misdemeanor and punished as provided in such section for failure to pay said tax. Each vending machine vending tobacco products of any kind whatsoever shall have securely affixed thereto in full view the name and address of the legal owner of said machine. When tobacco products are found in such vending machines to be improperly stamped or unstamped, in violation of Section 40-25-2, such vending machine and contents shall be confiscated by any duly authorized agent of the Department of Revenue as provided in Section 40-25-2 for the confiscation of improperly stamped or unstamped tobacco products. Each vending machine vending tobacco products of any kind whatsoever shall have a transparent front window, or windows, through which the Alabama revenue stamps required by Section 40-25-2 may be seen without the necessity of opening or unlocking the vending machine.
- (g) For the purpose of any excise or consumption taxes, the payment of which is not evidenced by stamps, levied on any of the articles dispensed through such machine, the person in whose place of business

each machine is located shall be considered the consumer of such article and shall be liable for such taxes measured by the regular retail price thereof.

- (h) No license shall be required under this section for home-type merchandise vending machines placed in private homes for home use only and not for public use.
- (i) Nothing herein contained shall be construed as legalizing or licensing any machine or device which is now illegal or which may hereafter be declared illegal.
- (j) All the licenses levied by this section shall bear the business address of the owner or operator thereof.
- (k) It is the legislative intent that only the license required under this section shall be required for the operation of a vending machine company under this section within this State for any one-license year.
- (l) The license shall be purchased in the county in which the home office or principal place of business of the company is located or in operation on October 1, or at the time the license is purchased for the licensing year.
- (m) Any person failing to perform any of the duties required of him by the provisions of this section shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than \$10 and not exceeding \$100 for each offense.
- (n) In the event that a new business is formed which has not heretofore been in the vending machine business, it shall pay only the minimum license until such time as a new license is required.
- (o) Each applicant for any license required herein shall by sworn statement supply the gross sales as required herein, and its books and records shall be available to any taxing authority within this State for inspection to ensure compliance with this section.
- (p) On all other vending machines whereby tangible personal property is not sold but services or amusements are vended, with the exception that coin-operated pool tables or self-service laundries are specifically excluded herefrom and licensed under other sections, operators shall pay a license as follows:

	License Amount	Fee	Total
On all machines where over one cent is used	\$8.00	\$1.00	\$9.00
On all machines whereby one cent is used	1.00	1.00	2.00

ISSUANCE FEE FOR EACH MACHINE

The license is to be paid, collected and distributed as heretofore provided in this section.

Interpretations

- Section 176(a) covers vending machines whereby tangible personal property is sold. Licenses are sold based upon the total vending machine sales for the entire company during the preceding year. One license is to be purchased to license all machines owned and operated by the vending company,

statewide. The licensee is not required to specify the number of machines provided under this license; therefore, hundreds of machines could possibly be covered by one license under Section 176(a). The applicant is to provide a sworn statement reflecting the gross sales shown on his books and records to any taxing authority for inspection to insure compliance. Section 176(a) requires a card, etc., showing name of operator, address, license number, and from what county license was purchased to be conspicuously posted on each machine.

- No license is required under Section 176(a) if the sale of a particular article is licensed under another section of this chapter. For instance, if a grocer sells soft drinks from his vending machine and from a cooler in the store, the grocer can buy the soft drink license under Section 69 and would not be liable for Section 176(a).
- The taxpayer has the option of buying either the Section 176(a) or the license for the specific article being vended (i.e. Section 69 or Section 72), as long as the license is secured on time and is not delinquent. Once a license is delinquent, the option is lost and the higher-priced license of the two sections becomes due.
- Section 176(p) covers vending machines whereby tangible personal property is NOT sold, but services or amusements are vended, with the exception of coin-operated pool tables (Section 146) or self-service laundries section (118). Included are coin-operated game room machines, blood pressure machines, and jukeboxes. The fee is \$8 for all machines where over \$.01 is used and \$1 where \$.01 is used, plus the issuance fee. Section 176(p) requires that a decal be obtained and displayed on each machine.
- Section 176(c) covers receiving transmitted music by wire or cable. If the same music is played for everybody, no license is needed, but if the customer can control what is played, the license is required. It is based on the number of transmitters. Machines with 1 to 4 transmitters have a license fee of \$8, and for each additional transmitter the fee is \$2. If the music machine is NOT coin-operated, the license fee is based upon the city population with fees ranging from \$30 to \$80. (These types of machines are basically obsolete.)
- Exclusions from this section include vending machines in private homes for personal use (176h), coin-operated gas meters, telephones, postage stamps, or vending machines in a place of business to vend articles on a non-profit basis for the emergency use of employees (176d). Note that vending postage stamps for profit requires Section 176(a).

§40-12-177
Veneer Mills, Planing Mills, Box Factories, etc.

Each person, firm, or corporation engaged in the operation of a veneer mill, planing mill, box factory, handle factory or any other factory where lumber or timber is sawed or made into a finished or semi-finished product, other than a sawmill licensed under Section 40-12-154, shall pay a privilege tax based on the number of men employed or engaged in the manufacture of the products produced by such mills, as follows:

Number of Men Employed	License Amount	Fee	Total
40 and over	\$180.00	\$1.00	\$181.00
Over 20 and less than 40	120.00	1.00	121.00
Over 10 and less than 20	45.00	1.00	46.00
Over 5 and less than 10	15.00	1.00	16.00
5 or less	7.50	1.00	8.50

It is the intention hereof that where a person, firm, or corporation shall pay a privilege tax under Section 40-12-154 or under Section 40-12-121, then no privilege license tax shall be charged or collected hereunder.

📖 Interpretations

- A cabinet shop also needs Section 84, if the cabinets are installed.

§40-12-178
Veterinary Surgery

Each person practicing veterinary surgery shall pay an annual license tax to the State of:

State Amount	Fee	Total
\$5.00	\$1.00	\$6.00

But no license shall be paid to the county. No veterinary surgeon shall be required to pay a license tax until he has practiced his profession for two years.

§40-12-179
Warehouses and Yards

Each person operating a warehouse or yard for the storage of goods, wares, or merchandise for hire shall pay an annual license tax to the State of:

License Amount	Fee	Total
\$37.50	\$1.00	\$38.50

Where such warehouseman also acts as a distributing agent and forwards and distributes the goods stored

in such warehouse and charges for such service, he shall pay an additional license tax of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

Interpretations

- This section covers public warehouses; those that store and account for customer's property.
- If a licensee owns and operates completely separate warehouses, a separate license is due for each, even if all receipts and records are kept at one unit.
- A self-service storage facility (mini-warehouse) is not a public warehouse. Section 179 does not apply to them.
- An ordinary moving, storage company is not subject to Section 179.
- Before issuing, the law requires each warehouse to present to the issuing agent of the county a permit issued by the Commissioner of Agriculture. (Title 8, Chapter 15, Article 1, Paragraph 8-15-3) – Department of Agriculture – Division of Gins and Warehouses – 334-240-7133
- If the warehouse also forwards and distributes the goods stored in such warehouse, and charges for such service, he shall pay an additional license of \$150.00 plus issuance fee. Example: A taxpayer warehouses and distributes food items under contract with the federal government. Licenses are due both on the operation of a warehouse for hire, and as a distributing agent. The distributing agent portion of the license is a personal license on the warehouseman and even if the warehouseman operates more than one warehouse, only one license is required for his operating as a distributing agent in the county.

§40-12-180

Waste Grease and Animal By-Products

Act 99-526 redesignated this Section as 11-40-23. It is no longer a part of Article 2 of Chapter 12, and County licensing officials are no longer responsible for issuing licenses under this section.

Chapter 12

STORE LICENSES

Article 6

SECTION	TITLE
40-12-310	"Store" defined; construction
40-12-311	Who must procure license
40-12-312	Application for license
40-12-313	Examination of application and issuance of license
40-12-314	Expiration and renewal of licenses
40-12-315	Annual fees
40-12-316	Fees for portion of year
40-12-317	Scope of article
40-12-318	Payment of expenses; net collections paid into treasury
40-12-319	Penalty for violation of article

§40-12-310

"Store" Defined; Construction

The term "store" as used in this article shall be construed to mean and include any store or stores or any mercantile establishment or establishments which are owned, operated, maintained, controlled or for which the buying is done by the same person, firm, corporation, copartnership, or association, either domestic or foreign, in which goods, wares or merchandise of any kind are sold, either at retail or wholesale. The term "store" as used in this article shall not be construed to mean or include any place of business at which the principal business conducted is that of selling or distributing petroleum products or ice, where the amount kept in any store is less than 4,000 pounds at any one time.

Two or more stores or mercantile establishments shall, for the purpose of this article, be treated as being under a single or common ownership, supervision or management if directly or indirectly owned or controlled by a single person or any group of persons having a common interest in such stores or mercantile establishments, or if any part of the gross revenues, net revenues or profits from any such stores or mercantile establishments shall directly or indirectly be required to be immediately or ultimately made available for the beneficial uses or shall directly or indirectly inure to the immediate or ultimate benefit of any single person or any group of persons having a common interest therein; provided, that a person owning or operating a store and owning an interest in not more than one other store which handles merchandise of an entirely different character, or a person operating a candy counter or popcorn stand in the lobby of a motion picture theater owned or operated by him shall not be termed a chain of stores, but shall be required to pay only the annual license on each store; each store being considered a separate unit.

§40-12-311

Who Must Procure License

It shall be unlawful for any person, firm, corporation, association, or copartnership, either foreign or domestic, to operate, maintain, open, or establish any store in this state without first having obtained a license to do so from the Probate Judge or License Commissioner of the county in which the store is located, as hereinafter provided. In instances where stores are located in more than one county, the licensee must procure licenses in the county where his principal or main store is located for all stores wheresoever located.

§40-12-312

Application for License

Any person, firm, corporation, association, or copartnership desiring to operate, maintain, open, or establish one or more stores in this State shall apply to the Probate Judge or License Commissioner for a license to do so. The application for a license shall be made on a form which shall be prescribed and furnished by the Department of Revenue and shall set forth the name of the owner, manager, lessee, receiver, or other person desiring such license, the name of the store, the location, including the street number of each store, and such other facts as the Department of Revenue may require. The applicant desiring to operate, maintain, open, or establish such stores, shall make a separate application for a license to operate, maintain, open, or establish each store, but the respective stores for which the applicant desires to secure licenses may all be listed on one application blank. Each such application shall be accompanied by an issuance fee of \$.50 for each store, to be retained by the Probate Judge or License Commissioner for the issuance of such license, and by the license fee as prescribed in Section 40-12-315.

§40-12-313

Examination of Application and Issuance of License

As soon as practical after the receipt of any such application, the Probate Judge or License Commissioner shall carefully examine such application to ascertain whether it is in the proper form and contains the necessary and requisite information. If upon examination the Probate Judge or License Commissioner shall find that any such application is not in the proper form and does not contain the necessary and requisite information, he shall return such application for correction. If an application is found to be satisfactory and if the issuance and license fees, as herein prescribed, shall have been paid, the Probate Judge or License Commissioner shall issue to the applicant a license for each store for which an application for a license shall have been made. Each licensee shall display the license so issued in a conspicuous place in the store for which such license is issued. It shall be the duty of the License Inspector to examine such licenses to ascertain if there is an attempted evasion on the part of the applicant; and, if it is brought to the attention of the License Inspector, he shall cite any and all delinquents for failure to procure the proper license. The License Inspector shall be entitled to the citation fee of \$1 for each citation served, to be taxed against the delinquent, and collected by the Probate Judge or License Commissioner at the time of issuing the license. The Probate Judge or License Commissioner shall remit such fees to the License Inspector in a like manner as other fees are remitted. It shall be the duty of the Probate Judge or License Commissioner to furnish the State Department of Revenue a list of all licenses issued, on a form prescribed by the State Department of

Revenue, by the tenth of the month following the month of issuance.

§40-12-314
Expiration and Renewal of Licenses

All licenses shall be so issued as to expire on September 30 of each calendar year. On or before October 31 of each year, every person, firm, corporation, association, or copartnership due a license shall apply to the Probate Judge or License Commissioner for a renewal license for the fiscal year next ensuing. All such licenses shall become delinquent on the first day of the month immediately following the due date thereof.

§40-12-315
Annual Fees

Every person, firm, corporation, association, or copartnership opening, establishing, operating, or maintaining one or more stores or mercantile establishments, within this state under the same general management, supervision, or ownership shall pay the license fees hereinafter prescribed for the privilege of opening, establishing, operating, or maintaining such stores or mercantile establishments. The license fee herein prescribed shall be paid annually, shall be in addition to the filing fee prescribed in Sections 40-12-312 and 40-12-314 and shall be in addition to all other license or privilege taxes levied by this section or hereafter levied.

The license fees as herein prescribed shall be as follows:

	State Amount	Fee	Total
a) One store	\$1.00	\$1.00	\$2.00
b) Two to five stores, each additional store	15.00	1.00	16.00
c) Six to ten stores, each additional store	22.50	1.00	23.50
d) Eleven to twenty stores, each additional store	37.50	1.00	38.50
e) Over twenty stores , each such additional store	112.50	1.00	113.50

No license fee or license shall be due or payable for the use of any county.

** Interpretations**

- "Store" does not include establishments where the principal (51%) business is selling or distributing petroleum products, or ice, where the amount kept in any store is less than four thousand pounds at any one time.
- Chain stores are two or more stores with the same type of merchandise under a single or common ownership. Stores are treated as under common ownership if they are directly or indirectly owned or controlled by a single person, or by any group of persons having a common interest or shares in the profits of such stores.
- If a cafe/restaurant is engaged in selling any article of merchandise, i.e., handkerchiefs, aspirin, etc., in addition to prepared foods, the operator would be required to purchase the store/chain license as well as the cafe/restaurant license.

- All chain store licenses are to be purchased in one county for all stores, usually in the county where the first store was opened. When selling a store license, inquire how many stores are in Alabama. If more than one, the licensee will need to find out the county where the first store was opened and purchase the licenses for all stores in that county.
- When issuing licenses for a chain, all licenses are to be put on the chain store report, including the first store of \$1, if they are purchased at the same time. If first store is purchased in a month prior to the others, then the first store of \$1 would not be on the chain store report.
- It is very important that you put the actual physical location of the stores on the chain store report. The mailing address should not be shown.
- On a chain of twenty-one stores, the amount due is \$661.00, calculated as follows:

1st store	\$ 1.00
2nd store thru 5th store	\$60.00 (4 x \$15.00)
6th store thru 10th store	\$112.50 (5 x \$22.50)
11th store thru 20th store	\$375.00 (10 x \$37.50)
21st store	\$112.50 (1 x \$112.50)
Total due for chain of 21	\$661.00 plus issuance fee per store

§40-12-316

Fees for Portion of Year

Any person beginning a new business on or after April 1 shall be entitled to, and be charged for one half of the full rate in Section 40-12-315 for the then current year.

§40-12-317

Scope of Article

The provisions of this article shall be construed to apply to every person, firm, corporation, copartnership, or association, either domestic or foreign, which is controlled or held with others by stock ownership of 25 percent or ultimately controlled or directed by one management or association of ultimate management or the buying for said store or stores is centralized or done by one person or management.

§40-12-318

Payment of Expenses; Net Collections Paid Into Treasury

It shall be the duty of the Probate Judge or License Commissioner to issue the licenses herein prescribed on a form to be furnished and prescribed by the State Department of Revenue and to remit such money to the Department of Revenue on or before the tenth of the month following the month of issuance. Such amount of money shall be appropriated for each fiscal year by the Legislature to the Department of Revenue with which to pay the salaries, the cost of operation and the management of the said department shall be deducted, as a first charge thereon, from the taxes collected under and pursuant to Section 40-12-315; provided, that the expenditure of said sum so appropriated shall be budgeted and allotted pursuant to

Article 4 of Chapter 4 of Title 41 and limited to the amount appropriated to defray the expenses of operating said department for each fiscal year. All money collected under the provisions of this article, less expenses appropriated herein, shall be paid into the treasury monthly by the Department of Revenue and shall be added to and constitute a part of the Educational Trust Fund. All fees collected by Probate Judges, License Commissioners, and License Inspectors, who are compensated on a salary basis, shall be paid by them into the treasury of the county, as other fees are likewise paid.

§40-12-319

Penalty for Violation of Article

Any person, firm, corporation, copartnership, or association who shall violate any of the provisions of this article shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not less than \$25, nor more than \$100. Each and every day such violation shall continue shall constitute a separate and distinct offense.

Article 8

MOTOR VEHICLE DEALERS, RECONDITIONERS, REBUILDERS, AND WHOLESALEERS (ACT 539)

SECTION	TITLE
40-12-390	Definitions.
40-12-391	License – Generally.
40-12-392	License – Applications; inspection of records; restrictions on sales; liability insurance.
40-12-393	License – Disposition of fees collected.
40-12-394	License – Issuance of certificate; term – Repealed.
40-12-395	License – Supplemental licenses; off-site sales.
40-12-396	License – Suspension or revocation; reasons for revocation or denial of license.
40-12-397	License; appeal to circuit court from denial, cancellation, suspension or revocation of license – Repealed.
40-12-398	Bond prerequisite to issuance of license.
40-12-399	Records to be kept by licensees.
40-12-400	Penalty for violations of article.

§40-12-390 **Definitions**

The following words and phrases, when used in this article, shall have the following meanings:

- (1) **COMMISSIONER.** The State Commissioner of Revenue.
- (2) **DISTRIBUTOR.** Any person, firm, or corporation engaged in the business of selling or distributing new motor vehicles to new motor vehicle dealers.
- (3) **MANUFACTURER.** Any person, firm, or corporation engaged in the business of manufacturing or assembling new and unused motor vehicles.
- (4) **MOTOR VEHICLE.** Any motor vehicle as defined in Section 40-12-240, but the term shall not include trailers, semitrailers, or house trailers as defined in Section 40-12-240.

Statute Text

- §40-12-240.<S> Definitions. ... (6) Motor vehicle. Every vehicle which is self-propelled, every vehicle which is propelled by electric power, and every vehicle that is drawn by a self-propelled vehicle, including every trailer and semitrailer.
- (5) **MOTOR VEHICLE RECONDITIONER.** Any person, firm, or corporation engaged in the business of refurbishing, repairing, or replacing damaged parts of motor vehicles for the purpose of preparing the vehicle for resale under the same identification and identity as the vehicle bore before the refurbishing.

(6) **MOTOR VEHICLE REBUILDER.** Any person, firm, or corporation engaged in the business of making or causing to be made extensive repairs, replacements, or combination of different motor vehicles to the extent of extinguishing the identity of the original vehicle to the extent that the finished motor vehicle shall be assigned a new identification to be issued by the Department of Revenue under the provisions of Chapter 8 of Title 32.

(7) **MOTOR VEHICLE WHOLESALER.** Any person, firm, or corporation engaged in the business of buying, selling, or exchanging motor vehicles at wholesale to motor vehicle dealers, as defined in this article, and not to the public.

(8) **NEW MOTOR VEHICLE.** A motor vehicle, other than a used motor vehicle, the legal title of which has never been transferred by a manufacturer, distributor, or new motor vehicle dealer to an ultimate purchaser.

(9) **NEW MOTOR VEHICLE DEALER.** Any person, firm, or corporation which holds a bona fide contract or franchise in this state in effect with a manufacturer or distributor of new motor vehicles and is engaged in the business of selling, advertising, or negotiating the sale of new motor vehicles or new and used motor vehicles, and the duly licensed new motor vehicle dealers shall be the sole and only persons, firms, or corporations entitled, other than in connection with the rental or leasing of new motor vehicles by persons engaged in the business of motor vehicle rental and leasing, to sell and publicly or otherwise solicit and advertise for sale new motor vehicles.

(10) **PERMANENT LOCATION.** A building or structure from which sales of motor vehicles are conducted. A house used as a residence by the business owner, a partner, or a corporate officer from which sales of motor vehicles are conducted may also be a permanent location. The building or structure must be owned, rented, or leased and must be used as an office and a place to receive mail, keep records, and conduct routine business, to include an operable telephone listed with the telephone company under the name of the licensed business.

(11) **USED MOTOR VEHICLE.** A motor vehicle, the legal title of which has been transferred by a manufacturer, distributor, or new motor vehicle dealer to an ultimate purchaser.

(12) **USED MOTOR VEHICLE DEALER.** Any person, firm, or corporation engaged in the business of buying, selling, exchanging, advertising, or negotiating the sale of five or more motor vehicles at retail during a calendar year, whether or not the motor vehicles are owned by such person, firm, or corporation, or in offering or displaying motor vehicles for sale at retail to the public. The term "selling" or "sale" shall include lease-purchase transactions. The term "used motor vehicle dealer" does not include banks and finance companies which acquire motor vehicles as an incident to their regular business and does not include motor vehicle rental and leasing companies.

(13) **ULTIMATE PURCHASER.** With respect to a new motor vehicle, the first person, firm, or corporation, other than a new motor vehicle dealer purchasing in his or her capacity as a new motor vehicle dealer, who in good faith purchases the new motor vehicle for purposes other than resale. Ultimate purchaser shall not include a person, firm, or corporation who purchases a vehicle for purposes of altering or remanufacturing the motor vehicle for future resale.

§40-12-391
License – Generally

- (a) No person shall be licensed as an automobile dealer under the provisions of Section 40-12-51, nor shall any person engage in the business as, serve in the capacity of or act as a new motor vehicle dealer, used motor vehicle dealer, motor vehicle reconditioner, motor vehicle rebuilder, or motor vehicle wholesaler in this state, without first obtaining a license as provided in this article and, if a new motor vehicle dealer, or used motor vehicle dealer, a state sales tax number.
- (b) No person, firm, or corporation shall engage in the business of buying, selling, exchanging, advertising, or negotiating the sale of new motor vehicles unless he or she holds a valid license as a new motor vehicle dealer in this state for the make or makes of new motor vehicles being bought, sold, exchanged, advertised, or negotiated or unless a bona fide employee or agent of the licensee.

§40-12-392
**License – Applications; inspection of records;
restriction on sales; liability insurance**

- (a) The application for a license shall be in such form and shall be subject to such rules and regulations as may be prescribed by the Commissioner. An application shall be verified by the oath or affirmation of the applicant. If the applicant is a sole proprietorship, the application shall contain the name and residence of the applicant. If the applicant is a partnership, the application shall contain the names and residences of each partner. If the applicant is a corporation, the application shall contain the names and residences of the officers and directors. If the applicant is a new motor vehicle dealer, or used motor vehicle dealer in this state, the application shall contain the state sales tax number assigned to the applicant. The application shall enumerate the number of new and used vehicles sold during the previous calendar year; describe the exact location of the place of business, and shall state: That the location is a permanent one; that the location affords sufficient space upon and within which to adequately display one or more motor vehicles offered for sale and that an appropriate sign designates the location as being the place of business of a motor vehicle dealer; that it is a suitable place from which the applicant can in good faith carry on such business and keep and maintain books and records necessary to conduct business, which shall be available at all reasonable hours for inspection by the Commissioner. The application shall state that the applicant is either (i) franchised by a manufacturer of motor vehicles, and, if so, the name of the manufacturer and line make that the applicant is authorized to represent, or (ii) a used motor vehicle dealer, reconditioner, rebuilder, or wholesaler. Upon making such application, the person applying shall pay an application fee of ten dollars (\$10) to the Commissioner in addition to other fees required by law. The Commissioner may cause an investigation to be made and upon being satisfied that the facts set forth in the application are true, shall issue a license certificate to the applicant, which shall entitle the licensee to operate as a motor vehicle dealer, reconditioner, rebuilder, or wholesaler for one year from the first day of October of each year. If the Commissioner, upon investigation, determines that a license should not be issued, the Commissioner may deny the license and the applicant may appeal the denial to the Administrative Law Division of the department as allowed in Chapter 2A of this title.

- (b) A motor vehicle reconditioner, motor vehicle rebuilder, or a motor vehicle wholesaler shall not be required to maintain a sign designating the location, and may maintain books, records, and files of his or her business at his or her home; provided, that books, records, and files shall be accessible and available for inspection by the Commissioner, inspectors, or employees during normal business hours on usual business days. The location may be adjacent to his or her residence.
- (c) If a motor vehicle reconditioner, a motor vehicle rebuilder, or a motor vehicle wholesaler shall also be a motor vehicle dealer within the meaning of this article, he or she shall qualify with the Commissioner both as a motor vehicle dealer and motor vehicle reconditioner, or motor vehicle rebuilder or motor vehicle wholesaler, and shall file his or her application and pay the fee for each business, and shall comply with the requirements of subsections (a) and (b) of this section as to the business location for each business licensed by the Commissioner.
- (d) A motor vehicle reconditioner, motor vehicle rebuilder, or motor vehicle wholesaler may not sell any motor vehicles or component parts to anyone other than a licensed motor vehicle dealer, motor vehicle wholesaler, or other motor vehicle reconditioner or motor vehicle rebuilder, or as salvage.
- (e) Motor vehicle dealers, motor vehicle reconditioners, motor vehicle rebuilders, and motor vehicle wholesalers shall be required to maintain blanket motor vehicle liability insurance coverage on vehicles operated on the public streets and highways of this state, including vehicles in dealership inventory. Evidence of liability insurance for business and inventory vehicles shall be filed with the application for license, and the application for license shall be denied if proof of liability insurance satisfactory to the commissioner is not provided.

§40-12-393

License – Disposition of Fees Collected

The Commissioner shall deposit the application fees collected under the provisions of this article in the general fund of the State.

§40-12-394

License – Issuance of Certificate; Term

Repealed by Acts 1992, No. 92186, Section 80, effective October 1, 1992.

§40-12-395

License – Supplemental licenses; off-site sales

- (a) A person licensed under this article shall obtain a supplemental license for each additional place of business, on a form to be furnished by the commissioner and upon payment of an additional application fee of \$5 for each such additional location. The signage and other requirements of Section 40-12-392 shall apply to each additional place of business. Only one licensed dealer shall operate at the same place of business; provided, that a licensed motor vehicle reconditioner or motor vehicle rebuilder may operate on the premises for which he is licensed to operate as a motor vehicle dealer.
- (b) Notwithstanding the requirement that sales of new and used motor vehicles shall be made only from the permanent location of the new or used motor vehicle dealer, such dealers may conduct sales of new and used motor vehicles from locations off-site of their permanent locations on the following conditions:
 - (1) The off-site sales events shall not exceed three per dealer per license year with each sale not to exceed 10 consecutive calendar days in duration. Off-site sales of new motor vehicles by new motor vehicle dealers shall be conducted only at a location within the new motor vehicle dealer's area of responsibility as defined in the contract or franchise agreement between the new motor vehicle dealer and its manufacturer or distributor. Off-site sales of used motor vehicles shall be conducted only at a location in the county or city where the new or used motor vehicle dealer maintains a permanent location.
 - (2) The off-site sale need not be conducted in a building or permanent structure, but the motor vehicle dealer shall display a temporary sign at the location where the off-site sale is conducted identifying the name of the motor vehicle dealer who is conducting the sale as stated on the license required by this section. All advertisements and other notices of the sale must be conducted in the name of the licensee.
 - (3) Not later than 14 days before conducting each off-site sale, the motor vehicle dealer shall obtain from the commissioner on a form designed by the commissioner an off-site sale license by making license application to the commissioner and paying an application fee of twenty-five dollars (\$25) for each off-site sale to be conducted. If more than one motor vehicle dealer participates in the same off-site sale, each motor vehicle dealer participating in the sale shall obtain an off-site sale license from the commissioner.
- (c) In addition to the foregoing, the motor vehicle dealer shall obtain from the judge of probate or other county taxing official a county license for the off-site location by paying the county license tax imposed pursuant to Section 40-12-51. If more than one motor vehicle dealer participates in the same off-site sale, each motor vehicle dealer participating in the sale shall obtain from the judge of probate or other county taxing official a county license for the off-site location by paying the county license tax imposed pursuant to Section 40-12-51.
- (d) For purposes of this section, a new motor vehicle dealer temporarily displaying new vehicles at a shopping mall, auto show, or other location solely for advertising or display purposes and from which location sales are not conducted, shall not be deemed to be conducting an off-site sale and no off-site

sales license shall be required.

- (e) For purposes of this section, an off-site sales license shall not be required for wholesale sales between licensed motor vehicle dealers or for retail sales by new or used motor vehicle dealers conducted at the permanent location of an auction company which is licensed as a used motor vehicle dealer.

§40-12-396

License – Suspension or Revocation; Reasons for Revocation or Denial of License

- (a) The Commissioner may, subject to the appeal provisions allowed in Chapter 2A of this Title 40, suspend or revoke any license issued for the willful and intentional failure of the licensee to comply with the provisions of this article or for the willful failure to maintain his business premises, location, and sign as described in his application.
- (b) A license may be revoked or a license application may be denied by the Department of Revenue for any of the following reasons:
 - (1) Fraud practiced or any material misstatement in license application.
 - (2) Change of conditions after license is granted or failure to maintain qualification for the license.
 - (3) Skipping title assignment; accepting open assignment of title and/or bill of sale for a motor vehicle which is not completed by identifying said licensee as the purchaser or assignee of the motor vehicle.
 - (4) Has no established place of business.
 - (5) Failing to keep and maintain records.
 - (6) Has knowingly dealt in stolen motor vehicles, parts, or accessories.
 - (7) Willful failure to comply with provisions of this chapter, or any rule or regulation promulgated thereunder.
 - (8) Disconnecting, turning back, or resetting the odometer of any motor vehicle in violation of state or federal law.
 - (9) Filing a materially erroneous or fraudulent tax return as certified by the Department of Revenue.

§40-12-397

License – Appeal to Circuit Court

Repealed by Acts 1992, No. 92186, Section 80, effective October 1, 1992.

§40-12-398

Bond Prerequisite to Issuance of License

Annually, before any license shall be issued to a new motor vehicle dealer, used motor vehicle dealer, motor vehicle reconitioner, motor vehicle rebuilder, or motor vehicle wholesaler, the applicant shall either deliver to the Commissioner a good and sufficient surety bond, executed by the applicant as principal and by a corporate surety company qualified to do business in the state as surety, in the sum of \$25,000 for a new motor vehicle dealer and \$10,000 for all other dealers. Such bond shall be in a form to be approved by the Commissioner, and shall be conditioned that the motor vehicle dealer, motor vehicle reconitioner, motor vehicle rebuilder, or motor vehicle wholesaler shall comply with the conditions of any contract made by such dealer in connection with the sale or exchange of any motor vehicle and shall not violate any of the provisions of law relating to the conduct of the business for which he is licensed. Such bond shall be payable to the Commissioner and to his successors in office, and shall be in favor of any person who shall recover any judgement for any loss as a result of any violation of the conditions hereinabove contained. Such bond shall be for the license period, and a new bond or proper continuation certificate shall be delivered to the Commissioner at the beginning of each license period; provided, that the aggregate liability of the surety in any one license year shall, in no event, exceed the sum of such bond. The provisions of this section shall not apply to motor vehicle dealers or wholesalers who hold a valid motor vehicle dealer license under Section 40-12-51 or to motor vehicle rebuilders or reconitioners, as defined in this article who hold a valid business license to engage in such business as of April 1, 1978.

§40-12-399

Records to be kept by Licensees

Every licensee under this article shall keep books and records in such form as may be approved by the Commissioner, in which he shall record the purchase, sale or exchange, or receipt for the purpose of sale of every motor vehicle purchased or sold or held for sale by him, which shall include a description of each vehicle, together with the name and address of the seller, purchaser or owner of vehicles held by him for sale. Such description shall include the identification number of each such vehicle and shall also include a statement that the identification number has been obliterated, defaced or changed if such is the fact.

§40-12-400

Penalty for Violations of Article

Any person violating any of the provisions of this article shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not less than \$250 nor more than \$1,000, or by imprisonment in the county jail for not less than 30 nor more than 90 days, or by both such fine and imprisonment.

DEALER TAGS AND DESIGNATED AGENTS

§40-12-264

Time limit for purchase of tags or plates; dealer plates; manufacturer plates.

- (a) Any person, including a motor vehicle dealer, acquiring a new or used motor vehicle may be granted a grace period of 20 calendar days from date of acquisition to procure a license tag or plate.
- (b) A motor vehicle dealer, motor vehicle wholesaler, motor vehicle rebuilder, or motor vehicle reconditioner who has a current dealer license as required by Sections 40-12-51 and 40-12-391, or Section 40-12-169, may purchase dealer license plates from the county license plate issuing official of the county in which the business is located upon payment of the fee for a private passenger automobile as provided in subdivision (1) of Section 40-12-242 and subsection (a) of Section 40-12-273 per dealer plate. An additional \$1.75 issuance fee shall also be collected, which shall be deposited into the county general fund to be used exclusively for the operation of the issuing official's office. Motorcycle dealers licensed pursuant to Section 40-12-51 or 40-12-62 may purchase motorcycle dealers' license plates from the county in which the business is located upon payment of the motorcycle registration fee as provided by subdivision (2) of Section 40-12-242 and subsection (c) of Section 40-12-273 per license plate. The additional \$1.75 issuance fee shall also be collected, which shall be deposited into the county general fund to be used exclusively for the operation of the issuing official's office. The motorcycle dealer license plates may be used on motorcycles owned by the dealership and being held for resale.
- (c) Dealer license plates may be used on vehicles owned by the dealership and being held for resale at any time, by anyone, for any purpose. Dealer license plates shall not be used on vehicles that are utilized by the dealership as rental or lease vehicles, tow trucks, service trucks, and other service vehicles. A prospective purchaser shall be limited to 72 hours of use of dealer license plates. All vehicles on temporary loan from a motor vehicle dealer to a high school for the purpose of student driver education shall be considered dealer demonstrator vehicles and dealer license plates may be used on these vehicles.
- (d) Licensed motor vehicle dealers selling trucks or truck tractors with more than two axles on the power unit or a gross weight exceeding 26,000 pounds shall allow prospective purchasers to use dealer license plates for one payload trip only, and that use shall not exceed 72 hours. The dealer shall provide the prospective purchaser a permit fully describing the vehicle by make, model, year, and vehicle identification number. The permit shall contain the complete name and address of the dealership and of the prospective customer and shall clearly indicate the date and time the permit was issued. The permit and dealer license plate shall be issued only for demonstration purposes, and shall not be issued by the dealer when a vehicle is loaned or rented to an operator for any other purpose.
- (e) A licensed motor vehicle wholesaler may use dealer license plates on vehicles being offered for sale to licensed motor vehicle dealers. Dealer license plates may be used by the wholesaler to display, test, demonstrate, or transport vehicles within the wholesale inventory. Dealer license plates shall not be used on service vehicles owned by the wholesaler.
- (f) A licensed motor vehicle rebuilder or motor vehicle reconditioner may use dealer license plates in

accordance with subsection (a) of Section 32-8-87.

- (g) Any manufacturer of private passenger automobiles, trucks, truck tractors, trailers, or manufactured homes who has manufacturing facilities located in this state, may procure license plates from the county license plate issuing official of the county in which the business is located upon payment of the private passenger automobile fee per plate, as provided in subdivision (1) of Section 40-12-242 and subsection (a) of Section 40-12-273. The word "manufacturer" shall appear on the license plates. The license plates may be used for transporting and testing new vehicles or manufactured homes owned by the manufacturer.
- (h) The proceeds of the fees levied by subsections (b) and (g) shall not be subject to proration. The fees collected under subsections (b) and (g) shall be distributed by the county license plate issuing officials in the same manner as fees for private passenger automobiles and motorcycles pursuant to Sections 40-12-269, 40-12-270, and 40-12-274.
- (i) No motor vehicle ad valorem taxes, registration fees imposed by local law, or issuance fees imposed by local law shall be collected by the county official who issues dealer or manufacturer license plates. In addition, motor vehicle delinquency penalties and interest fees shall not be applicable when issuing dealer or manufacturer license plates.
- (j) Any person to whom license plates are issued under this section, upon forfeiture of his or her license under Section 40-12-390, et seq., or upon discontinuing business, shall surrender to the county license plate issuing official of the county in which the license plates were issued all license plates so issued.
- (k) Dealer or manufacturer license plates may not be used in lieu of regular issued license plates as a means of avoiding the registration and ad valorem tax requirements of this chapter. Any person who willfully violates this section of law shall be subject to a Department of Revenue penalty of not less than one hundred dollars (\$100) and not more than three hundred dollars (\$300) for each violation.

§32-8-34

Designated agents of Department.

- (a) Each judge of probate, commissioner of licenses, director of revenue, or other county official in this state authorized and required by law to issue motor vehicle license tags shall by virtue of his or her office be a designated agent of the department. Judges of probate, commissioners of licenses, directors of revenue, or other county officials may perform their duties under this chapter either personally or through any of their deputies.
- (b) Every dealer, as defined in this chapter, shall be a designated agent of the department. The dealers may perform their duties under this chapter either personally or through any of their officers or employees; provided, that the dealer or persons shall enter into a bond with a corporate surety authorized to do business in this state as surety thereon, payable to the State of Alabama in a sum to be determined by the department, but in no event less than ten thousand dollars (\$10,000), conditioned on the faithful performance of their duties under this chapter.

- (c) The department may appoint other persons in this state as its designated agents. An appointee shall enter into a bond as provided in subsection (b). Full-time bonded employees of the Department of Revenue may serve as designated agents without additional bond. A qualified designated agent of the department located outside of this state may continue as a designated agent of the department as long as he or she complies with the requirements of this chapter.

Issued by the Alabama State Department of Revenue, Motor Vehicle Division, Title Section.

Chapter 12

AUTOMOTIVE DISMANTLERS AND PARTS RECYCLERS (ACT 756)

Article 9

SECTION	TITLE
40-12-410	Definitions
40-12-411	License; required
40-12-412	License; application
40-12-413	License; fee
40-12-414	License; proof of financial responsibility
40-12-415	License; term; renewal
40-12-416	License; refusal, cancellation or revocation; Authority of Commissioner of Revenue
40-12-417	License; refusal, cancellation, or revocation, hearing; appeal to circuit court
40-12-418	Other licenses not required
40-12-419	Records to be kept; inspection of records
40-12-420	Transfer of motor vehicle certificate of title to or from automotive dismantler and parts recycler
40-12-421	Restrictions on sales at salvage pools or salvage disposal sales; buyer's identification cards
40-12-422	Salvage dealers licensed in other states
40-12-423	License plates from dismantled vehicles to be forwarded to Department of Revenue
40-12-424	Penalty
40-12-425	Injunctive relief

§40-12-410

Definitions

For the purposes of this article, the following terms shall have the meanings respectively ascribed to them by this section:

(1) **AUTOMOTIVE DISMANTLER AND PARTS RECYCLER.** A person, firm, or corporation engaged in the business of purchasing and dismantling, disassembling or repairing, wrecked, abandoned, or repairable motor vehicles, and selling the usable parts thereof, or selling such wrecked, abandoned, or repairable motor vehicles as a unit at wholesale, or selling the hulk of the vehicle after the salvageable parts have been removed. For the purposes of this article, a person, firm, or corporation shall be presumed to be engaging in the business of an automotive dismantler and parts recycler if such person, firm, or corporation shall possess 10 or more inoperable motor vehicles for more than 30 days, except where such inoperable motor vehicles are being held by a licensed junk dealer or scrap processor for the purpose of recycling scrap metal or are being held by a licensed repair business awaiting repairs, nor shall this term include any person, firm, or corporation which repairs, reconstructs, or reconditions its own motor vehicles for its own use, nor shall it include any person, firm, or corporation disposing of a motor vehicle acquired for its own use.

(2) **MOTOR VEHICLE.** Every automobile, motorcycle, mobile trailer, semitrailer, truck, truck tractor, trailer, and other device which is self-propelled or drawn, in, upon, or by which any person or property is or may be transported or drawn upon a public highway, except such as is moved by animal power or used exclusively upon stationary rails or tracks.

(3) **PLACE OF BUSINESS.** The place owned or leased and regularly occupied by a person, firm, or corporation licensed under the provisions of this article for the principal purpose of engaging in the business of an automotive dismantler and parts recycler, where the products for sale are displayed and offered for sale and where the books and records required for the conduct of the business are maintained and kept.

(4) **SALVAGE POOL OR SALVAGE DISPOSAL SALE.** A scheduled sale at auction or by private bid of wrecked or repairable motor vehicles by insurance underwriters or dealers, either at retail or wholesale.

§40-12-411

License; Required

No person, firm, or corporation in this state, unless licensed under this article by the Department of Revenue, shall engage in the business of an automotive dismantler and parts recycler as defined in Section 40-12-410.

§40-12-412

License; Application

Every person, firm, or corporation desiring to engage in the business of an automotive dismantler and parts recycler shall apply in writing to the Department of Revenue on a form prescribed by the department, which form shall contain:

- (1) The name of the applicant.
- (2) The street address of the applicant's principal place of business.
- (3) A statement that the applicant's place of business meets federal, state, and local laws, concerning screening and beautification, which is a requirement to be licensed under this article.
- (4) The type of business organization of the applicant.
- (5) The applicant's sales tax number.
- (6) Such additional information as may be required by the Department of Revenue.

§40-12-413

License; Fee

Every application for a license as an automotive dismantler and parts recycler shall be accompanied by a state privilege license fee of \$225 and any fee for issuing licenses as may be otherwise prescribed by law.

§40-12-414

License; Proof of Financial Responsibility

Every person, firm or corporation, before being licensed under this article, must show proof of responsibility by depositing with the Commissioner of Revenue cash in the amount of \$10,000 or a continuing bond in the amount of \$10,000 with surety thereon of a company authorized to do business in the State of Alabama, which bond shall be approved by the Commissioner of Revenue, payable to the State of Alabama, and shall be conditioned upon the faithful observance of all the provisions of this article and shall also indemnify any person who suffers any loss by reason of a failure to observe the provisions of this article.

§40-12-415

License, Term; Renewal

Every privilege license issued to an automotive dismantler and parts recycler under this article shall be valid for one fiscal year of the State of Alabama, and shall be renewed on October 1 of each year. Thirty days of grace for obtaining such license shall be allowed without penalty. Thereafter, penalties prescribed by law for delinquent licenses shall be imposed.

§40-12-416

**License; Refusal, Cancellation or Revocation;
Authority of Commissioner of Revenue**

The Commissioner of Revenue, subject to the notice and appeal provisions set out in Chapter 2A of this Title 40, is authorized to refuse a license to any person, firm, or corporation who does not meet the requirements of this article; to cancel the license of any licensee for willful failure to continue to meet the requirements of this article; and to refuse, cancel, or revoke a license for the felony conviction of a state or federal law involving theft or for violation of Chapter 8 of Title 32 or similar laws of other states by an applicant, a licensee, a partner of an applicant, or licensee or a director or manager in the case of a corporate applicant or licensee.

§40-12-417

License; Refusal, Cancellation or Revocation, Hearing;

Appeal to Circuit Court

Repealed by Acts 1992, No. 92186, Section 80, effective October 1, 1992.

§40-12-418

Other Licenses Not Required

An automotive dismantler and parts recycler may, as an end result of the conduct of his principal business, accumulate hulks and parts and may scrap such hulks and parts without first obtaining a separate license as a scrap processor or as a junk dealer. A licensed automotive dismantler and parts recycler shall not be required to obtain a separate license as an automobile dealer, an automobile accessory dealer, an

automobile garage, or shop or a storage garage or yard to engage in the business of an automotive dismantler and parts recycler as set forth in this article.

§40-12-419

Records to be Kept; Inspection of Records

Every automotive dismantler and parts recycler shall keep a register of all purchases and sales of motor vehicles for five years from the date of purchase or sale, showing the make, model, year, body style, vehicle identification number, and the name and address of the purchaser or seller. A salvage pool shall furnish the purchaser with the make, model, year, body style, vehicle identification number of the vehicles it sells and, if the owner is an insurance company, the salvage pool shall furnish the purchaser with the claim number. Such registers shall be made available for inspection by identified law enforcement officers of the state, county and municipality of the automotive dismantler and parts recycler's business location at reasonable business hours on business days.

§40-12-420

Transfer of Motor Vehicle Certificate of Title to or from Automotive Dismantler and Parts Recycler

An automotive dismantler and parts recycler, duly licensed under this article, shall have the authority to transfer the certificate of title to a motor vehicle as a dealer under subsection (a) of Section 32-8-45.

§40-12-421

Restrictions on Sales at Salvage Pools or Salvage Disposal Sales; Buyer's Identification Cards

- (a) Sales at a salvage pool or a salvage disposal sale shall be open only to persons holding a current automotive dismantler and parts recycler license or their agents or employees as hereinafter defined. Such persons must have a separate buyer's identification card to buy at a salvage pool or salvage disposal sale.
- (b) Any person, firm, or corporation desiring to purchase a buyer's identification card must do so by making application to the Department of Revenue upon a form prescribed by the department, which form shall contain:
 - (1) The name of the applicant.
 - (2) The street address of the applicant's principal place of business.
 - (3) If an agent or employee, the name of the licensee for whom the applicant will be making purchases at salvage pools or salvage disposal sales.
 - (4) The license number under which the applicant will be making purchases.
 - (5) Such other information as may be required by the Department of Revenue.
- (c) In order to obtain a buyer's identification card, a person, firm or corporation must:

- (1) Be a licensed automotive dismantler and parts recycler or an agent or employee of a licensed automotive dismantler and parts recycler.
 - (2) Pay a fee of \$10 to the Department of Revenue for processing said buyer's identification card. The card shall be valid as long as the holder is a licensed automotive dismantler and parts recycler or an agent or employee of the same licensed automotive dismantler and parts recycler at the time the card is issued. Buyer's identification cards are not transferable, and should the holder no longer be a licensed automotive dismantler and parts recycler or an agent or employee of a licensed automotive dismantler and parts recycler, then the card becomes invalid and it is the duty of the holder to return the same to the Department of Revenue.
- (d) A licensee shall not have more than three agents or employees who are holders of a buyer's identification card.
- (e) It shall be unlawful for the owner, manager, or person in charge of any salvage pool or salvage disposal sale to permit the bidding by a person who does not possess a valid buyer's identification card at a sale.
- (f) All buyer identification cards heretofore issued by the Department of Revenue are hereby revoked and each person, firm, or corporation who qualify and desire to obtain a new buyer's identification card must resubmit their application and pay the fee prescribed.

§40-12-422

Salvage Dealers Licensed in Other States

Nothing in this article shall prohibit salvage dealers licensed in other states from buying at a salvage pool or salvage disposal sale, provided they qualify under the provisions of this article as a holder of a buyer's identification card.

§40-12-423

License Plates from Dismantled Vehicles to be Forwarded to Department of Revenue

It shall be the duty and responsibility of a licensed automotive dismantler and parts recycler who has purchased a motor vehicle and dismantles the same to forward the license tag or plate to the Department of Revenue within 30 days after the purchase. If the vehicle does not have a license tag or plate at the time of purchase by the automotive dismantler and parts recycler, he shall file an affidavit within 30 days of the date of purchase with the Department of Revenue stating that the vehicle did not have a license tag or plate at the time of purchase and giving the name, make, model, and vehicle identification number of such vehicle, the date of purchase and the person, firm, or corporation from whom it was purchased.

§40-12-424

Penalty

Any person violating any provision of this article shall be guilty of a misdemeanor and, upon conviction thereof, may be punished by a fine of not less than \$25 nor more than \$1,000, or by imprisonment in the county jail for not more than six months, or by both such fine and imprisonment.

§40-12-425

Injunctive Relief

The District Attorney of any judicial circuit may seek injunctive relief in the circuit court to prohibit continued violations of this article by any person, firm, or corporation.

2000 CENSUS

THE STATE 4,447,100

POPULATION OF COUNTIES

COUNTY	POPULATION	COUNTY	POPULATION	COUNTY	POPULATION
AUTAUGA	43,671	DEKALB	64,452	MOBILE	399,843
BALDWIN	140,415	ELMORE	65,874	MONROE	24,324
BARBOUR	29,038	ESCAMBIA	38,440	MONTGOMERY	223,510
BIBB	20,826	ETOWAH	103,459	MORGAN	111,064
BLOUNT	51,024	FAYETTE	18,495	PERRY	11,861
BULLOCK	11,714	FRANKLIN	31,223	PICKENS	20,949
BUTLER	21,399	GENEVA	25,764	PIKE	29,605
CALHOUN	112,249	GREENE	9,974	RANDOLPH	22,380
CHAMBERS	36,583	HALE	17,185	RUSSELL	49,756
CHEROKEE	23,988	HENRY	16,310	ST. CLAIR	64,742
CHILTON	39,593	HOUSTON	88,787	SHELBY	143,293
CHOCTAW	15,922	JACKSON	53,926	SUMTER	14,798
CLARKE	27,867	JEFFERSON	662,047	TALLADEGA	80,321
CLAY	14,254	LAMAR	15,904	TALLAPOOSA	41,475
CLEBURNE	14,123	LAUDERDALE	87,966	TUSCALOOSA	164,875
COFFEE	43,615	LAWRENCE	34,803	WALKER	70,713
COLBERT	54,984	LEE	115,092	WASHINGTON	18,097
CONECUH	14,089	LIMESTONE	65,676	WILCOX	13,183
COOSA	12,202	LOWNDES	13,473	WINSTON	24,843
COVINGTON	37,631	MACON	24,105		
CRENSHAW	13,665	MADISON	276,700		
CULLMAN	77,483	MARENGO	22,539		
DALE	49,129	MARION	31,214		
DALLAS	46,365	MARSHALL	82,231		

POPULATION OF ALL INCORPORATED PLACES AND OF UNINCORPORATED PLACES

CITY	COUNTY	POPULATION
ABBEVILLE	HENRY	2,987
ADAMSVILLE	JEFFERSON	4,965
ADDISON	WINSTON	723
AKRON	HALE	521
ALABASTER	SHELBY	22,619
ALBERTVILLE	MARSHALL	17,247
ALEXANDER CITY	TALLAPOOSA	15,008
ALEXANDRIA	CALHOUN	3,692
ALICEVILLE	PICKENS	2,567
ALLGOOD	BLOUNT	629
ALTOONA	ETOWAH	984
ANDALUSIA	COVINGTON	8,794
ANDERSON	LAUDERDALE	354
ANNISTON	CALHOUN	24,276
ARAB	MARSHALL	7,174
ARDMORE	LIMESTONE	1,034
ARGO	JEFFERSON	1,780
ARITON	DALE	772
ARLEY	WINSTON	290
ASHFORD	HOUSTON	1,853
ASHLAND	CLAY	1,965
ASHVILLE	ST. CLAIR	2,260
ATHENS	LIMESTONE	18,967
ATMORE	ESCAMBIA	7,676
ATTALLA	ETOWAH	6,592
AUBURN	LEE	42,987
AUTAUGAVILLE	AUTAUGA	820
AVON	HOUSTON	466
BABBIE	COVINGTON	627
BAILEYTON	CULLMAN	684
BANKS	PIKE	224
BAY MINETTE	BALDWIN	7,820
BAYOU LA BATRE	MOBILE	2,313
BEAR CREEK	MARION	1,053
BEATRICE	MONROE	412
BEAVERTON	LAMAR	226
BELK	FAYETTE	214
BENTON	LOWNDES	47
BERRY	FAYETTE	1,238
BESSEMER	JEFFERSON	29,672
BILLINGSLEY	AUTAUGA	116
BIRMINGHAM	JEFFERSON	242,820

CITY	COUNTY	POPULATION
BLACK	GENEVA	202
BLOUNTSVILLE	BLOUNT	1,768
BLUE MOUNTAIN	CALHOUN	233
BLUE SPRINGS	BARBOUR	121
BOAZ	MARSHALL & ETOWAH	7,411
BOLIGEE	GREENE	369
BON AIR	TALLADEGA	96
BRANCHVILLE	ST. CLAIR	825
BRANTLEY	CRENSHAW	920
BRENT	BIBB	4,024
BREWTON	ESCAMBIA	5,498
BRIDGEPORT	JACKSON	2,728
BRIGHTON	JEFFERSON	3,640
BRILLIANT	MARION	762
BROOKSIDE	JEFFERSON	1,393
BROOKWOOD	TUSCALOOSA	1,483
BRUNDIDGE	PIKE	2,341
BUTLER	CHOCTAW	1,952
BYNUM	CALHOUN	1,863
CAHABA HEIGHTS	JEFFERSON	5,203
CALERA	SHELBY	3,158
CAMDEN	WILCOX	2,257
CAMP HILL	TALLAPOOSA	1,273
CARBON HILL	WALKER	2,071
CARDIFF	JEFFERSON	82
CAROLINA	COVINGTON	248
CARROLLTON	PICKENS	987
CASTLEBERRY	CONECUH	590
CEDAR BLUFF	CHEROKEE	1,467
CENTER POINT	JEFFERSON	22,784
CENTRE	CHEROKEE	3,216
CENTREVILLE	BIBB	2,466
CHALKVILLE	JEFFERSON	3,829
CHATOM	WASHINGTON	1,193
CHELSEA	SHELBY	2,949
CHEROKEE	COLBERT	1,237
CHICKASAW	MOBILE	6,364
CHILDERSBURG	TALLADEGA	4,927
CITRONELLE	MOBILE	3,659
CLANTON	CHILTON	7,800
CLAY	JEFFERSON	4,947
CLAYHATCHEE	DALE	501
CLAYTON	BARBOUR	1,475
CLEVELAND	BLOUNT	1,241
CLIO	BARBOUR	2,206

CITY	COUNTY	POPULATION
COALING	TUSCALOOSA	1,115
COFFEE SPRINGS	GENEVA	251
COFFEEVILLE	CLARK	360
COKER	TUSCALOOSA	808
COLLINSVILLE	DEKALB & CHEROKEE	1,644
COLONY	TUSCALOOSA	385
COLUMBIA	HOUSTON	804
COLUMBIANA	SHELBY	3,316
CONCORD	JEFFERSON	1,809
COOSADA	ELMORE	1,382
CORDOVA	WALKER	2,423
COTTONWOOD	HOUSTON	1,170
COUNTY LINE	BLOUNT & JEFFERSON	257
COURTLAND	LAWRENCE	769
COWARTS	HOUSTON	1,546
CREOLA	MOBILE	2,002
CROSSVILLE	DEKALB	1,431
CUBA	SUMTER	363
CULLMAN	CULLMAN	13,995
DADEVILLE	TALLAPOOSA	3,212
DALEVILLE	DALE	4,653
DAPHNE	BALDWIN	16,581
DAUPHIN ISLAND	MOBILE	1,371
DAVISTON	TALLAPOOSA	267
DAYTON	MARENGO	60
DEATSVILLE	ELMORE	340
DECATUR	MORGAN	53,929
DEMOPOLIS	MARENGO	7,540
DETROIT	LAMAR	247
DORA	WALKER	2,413
DOTHAN	HOUSTON & DALE	57,737
DOUBLE SPRINGS	WINSTON	1,003
DOUGLAS	MARSHALL	530
DOZIER	CRENSHAW	391
DUTTON	JACKSON	310
EAST BREWTON	ESCAMBIA	2,496
ECLECTIC	ELMORE	1,037
EDGEWATER	JEFFERSON	730
EDWARDSVILLE	CLEBURNE	186
ELBA	COFFEE	4,185
ELBERTA	BALDWIN	552
ELDRIDGE	WALKER	184
ELKMONT	LIMESTONE	470
ELMORE	ELMORE	199
EMELLE	SUMTER	31

CITY	COUNTY	POPULATION
ENTERPRISE	COFFEE & DALE	21,178
EPES	SUMTER	206
ETHELSVILLE	PICKENS	81
EUFAULA	BARBOUR	13,908
EUNOLA	GENEVA	182
EUTAW	GREENE	1,878
EVA	MORGAN	491
EVERGREEN	CONECUH	3,630
EXCEL	MONROE	582
FAIRFIELD	JEFFERSON	12,381
FAIRHOPE	BALDWIN	12,480
FAIRVIEW	CULLMAN	522
FALKVILLE	MORGAN	1,202
FAUNSDALE	MARENGO	87
FAYETTE	FAYETTE	4,922
FIVE POINTS	CHAMBERS	146
FLOMATON	ESCAMBIA	1,588
FLORALA	COVINGTON	1,964
FLORENCE	LAUDERDALE	36,264
FOLEY	BALDWIN	7,590
FORESTDALE	JEFFERSON	10,509
FORKLAND	GREENE	629
FORT DEPOSIT	LOWNDES	1,270
FORT PAYNE	DEKALB	12,938
FORT RUCKER	DALE & COFFEE	6,052
FRANKLIN	MACON	149
FRISCO CITY	MONROE	1,460
FRUITHURST	CLEBURNE	270
FULTON	CLARKE	308
FULTONDALE	JEFFERSON	6,595
FYFFE	DEKALB	971
GADSDEN	ETOWAH	38,978
GAINESVILLE	SUMTER	220
GANTTS QUARRY	TALLADEGA	0
GANTT	COVINGTON	241
GARDEN CITY	CULLMAN	564
GARDENDALE	JEFFERSON	11,626
GAYLESVILLE	CHEROKEE	140
GEIGER	SUMTER	161
GENEVA	GENEVA	4,388
GEORGIANA	BUTLER	1,737
GERALDINE	DEKALB	786
GILBERTOWN	CHOCTAW	187
GLEN ALLEN	FAYETTE & MARION	442
GLENCOE	ETOWAH & CLAHOUN	5,152

CITY	COUNTY	POPULATION
GLENWOOD	CRENSHAW	191
GOLDVILLE	TALLAPOOSA	37
GOOD HOPE	CULLMAN	1,966
GOODWATER	COOSA	1,633
GORDO	PICKENS	1,677
GORDON	HOUSTON	408
GOSHEN	PIKE	300
GRAND BAY	MOBILE	3,918
GRANT	MARSHALL	665
GRAYSVILLE	JEFFERSON	2,344
GREENSBORO	HALE	2,731
GREENVILLE	BUTLER	7,228
GRIMES	DALE	459
GROVE HILL	CLARKE	1,438
GUIN	MARION	2,389
GULF SHORES	BALDWIN	5,044
GUNTERSVILLE	MARSHALL	7,395
GURLEY	MADISON	876
GU-WIN	MARION	204
HACKLEBURG	MARION	1,527
HALEBURG	HENRY	108
HALEYVILLE	WINSTON	4,182
HAMILTON	MARION	6,786
HAMMONDVILLE	DEKALB	486
HANCEVILLE	CULLMAN	2,951
HARPERSVILLE	SHELBY	1,620
HARTFORD	GENEVA	2,369
HARTSELLE	MORGAN	12,019
HARVEST	MADISON	3,054
HAYDEN	BLOUNT	470
HAYNEVILLE	LOWNDES	1,177
HAZEL GREEN	MADISON	3,805
HEADLAND	HENRY	3,523
HEATH	COVINGTON	249
HEFLIN	CLEBURNE	3,002
HELENA	SHELBY	10,296
HENAGAR	DEKALB	2,400
HIGHLAND LAKE	BLOUNT	408
HILLSBORO	LAWRENCE	608
HOBSON CITY	CALHOUN	878
HODGES	FRANKLIN	261
HOKES BLUFF	ETOWAH	4,149
HOLLY POND	CULLMAN	645
HOLLYWOOD	JACKSON	950
HOLT	TUSCALOOSA	4,103

CITY	COUNTY	POPULATION
HOMEWOOD	JEFFERSON	25,043
HOOVER	JEFFERSON	62,742
HORN HILL	COVINGTON	235
HUEYTOWN	JEFFERSON	15,364
HUGULEY	CHAMBERS	2,953
HUNTSVILLE	MADISON	158,216
HURTSBORO	RUSSELL	592
HYTOP	JACKSON	315
IDER	DEKALB	664
IRONDALE	JEFFERSON	9,813
JACKSON	CLARKE	5,419
JACKSON'S GAP	TALLAPOOSA	761
JACKSONVILLE	CALHOUN	8,404
JASPER	WALKER	14,052
JEMISON	CHILTON	2,248
KANSAS	WALKER	260
KENNEDY	LAMAR	541
KILLEN	LAUDERDALE	1,119
KIMBERLY	JEFFERSON	1,801
KINSEY	HOUSTON	1,796
KINSTON	COFFEE	602
LADONIA	RUSSELL	3,229
LAFAYETTE	CHAMBERS	3,234
LAKEVIEW	DEKALB	163
LANETT	CHAMBERS	7,897
LANGSTON	JACKSON	254
LEEDS	JEFFERSON	10,455
LEESBURG	CHEROKEE	799
LEIGHTON	COLBERT	849
LESTER	LIMESTONE	107
LEVEL PLAINS	DALE	1,544
LEXINGTON	LAUDERDALE	840
LIBERTYVILLE	COVINGTON	106
LINCOLN	TALLADEGA	4,577
LINDEN	MARENGO	2,424
LINEVILLE	CLAY	2,401
LIPSCOMB	JEFFESON	2,458
LISMAN	CHOCTAW	653
LITTLEVILLE	COLBERT	978
LIVINGSTON	SUMTER	3,297
LOACHAPOKA	LEE	165
LOCKHART	COVINGTON	548
LOCUST FORK	BLOUNT	1,016
LOUISVILLE	BARBOUR	612
LOWNDESBORO	LOWNDES	140

CITY	COUNTY	POPULATION
LOXLEY	BALDWIN	1,348
LUVERNE	CRENSHAW	2,635
LYNN	WINSTON	597
MCDONALD CHAPEL	JEFFERSON	1,054
MCINTOSH	WASHINGTON	244
MCKENZIE	BUTLER	644
MCMULLEN	PICKENS	66
MADISON	MADISON	29,329
MADRID	HOUSTON	303
MALVERN	GENEVA	1,215
MAPLESVILLE	CHILTON	672
MARGARET	ST CLAIR	1,169
MARION	PERRY	3,511
MAYTOWN	JEFERSON	435
MEMPHIS	PICKENS	33
MENTONE	DEKALB	451
MERIDIANVILLE	MADISON	4,117
MIDFIELD	JEFFERSON	5,626
MIDLAND CITY	DALE	1,703
MIDWAY	BULLOCK	457
MIGNON	TALLADEGA	1,348
MILLBROOK	ELMORE	10,386
MILLPORT	LAMAR	1,160
MILLRY	WASHINGTON	615
MINOR	JEFFERSON	1,116
MOBILE	MOBILE	198,915
MONROEVILLE	MONROE	6,862
MONTEVALLO	SHELBY	4,825
MONTGOMERY	MONTGOMERY	201,568
MOODY	ST CLAIR	8,053
MOORE'S MILL	MADISON	5,178
MOORESVILLE	LIMESTONE	59
MORRIS	JEFFERSON	1,827
MOSES	LOWNDES	1,101
MOULTON	LAWRENCE	3,260
MOUNDVILLE	HALE & TUSCALOOSA	1,809
MOUNT OLIVE	JEFFERSON	3,957
MOUNT VERNON	MOBILE	844
MOUNTAIN BROOK	JEFFERSON	20,604
MOUNTAINBORO	ETOWAH	338
MULGA	JEFFERSON	973
MUNFORD	TALLADEGA	2,446
MUSCLE SHOALS	COLBERT	11,924
MYRTLEWOOD	MARENGO	139
NAPIER FIELD	DALE	404

CITY	COUNTY	POPULATION
NATURAL BRIDGE	WINSTON	28
NAUVOO	WALKER	284
NECTAR	BLOUNT	372
NEEDHAM	CHOCTAW	97
NEW BROCKTON	COFFEE	1,250
NEW HOPE	MADISON	2,539
NEW MARKET	MADISON	1,864
NEW SITE	TALLAPOOSA	848
NEWBERN	HALE	231
NEWTON	DALE	1,708
NEWVILLE	HENRY	553
NORTH COURTLAND	LAWRENCE	799
NORTH JOHNS	JEFFERSON	142
NORTHPORT	TUSCALOOSA	19,435
NOTASULGA	MACON & LEE	916
OAK GROVE	TALLADEGA	457
OAK HILL	WILCOX	37
OAKMAN	WALKER	944
ODENVILLE	ST CLAIR	1,131
OHATCHEE	CALHOUN	1,215
ONEONTA	BLOUNT	5,576
ONYCHA	COVINGTON	208
OPELIKA	LEE	23,498
OPP	COVINGTON	6,607
ORANGE BEACH	BALDWIN	3,784
ORRVILLE	DALLAS	230
OWENS CROSSROADS	MADISON	1,124
OXFORD	CALHOUN & TALLADEGA	14,592
OZARK	DALE	15,119
PAINT ROCK	JACKSON	185
PARRISH	WALKER	1,268
PELHAM	SHELBY	14,369
PELL CITY	ST CLAIR	9,565
PENNINGTON	CHOCTAW	353
PETREY	CRENSHAW	63
PHENIX CITY	RUSSELL & LEE	28,265
PHIL CAMPBELL	FRANKLIN	1,091
PICKENSVILLE	PICKENS	662
PIKE ROAD	MONTGOMERY	310
PIEDMONT	CALHOUN	5,120
PINKARD	DALE	667
PINE APPLE	WILCOX	145
PINE HILL	WILCOX	966
PISGAH	JACKSON	706
PLEASANT GROVE	JEFFERSON	9,983

CITY	COUNTY	POPULATION
POINT CLEAR	BALDWIN	1,876
POLLARD	ESCAMBIA	120
PRATTVILLE	AUTAUGA & ELMORE	24,303
PRACO	JEFFERSON	400
PRICEVILLE	MORGAN	1,631
PRICHARD	MOBILE	28,633
PROVIDENCE	MARENGO	311
RAGLAND	ST CLAIR	1,918
RAINBOW CITY	ETOWAH	8,428
RAINSVILLE	DEKALB	4,499
RANBURNE	CLEBURNE	459
RED BAY	FRANKLIN	3,374
RED LEVEL	COVINGTON	556
REDSTONE ARSENAL	MADISON	2,365
REECE CITY	ETOWAH	634
REFORM	PICKENS	1,978
REHOBETH	HOUSTON	993
REPTON	CONECUH	280
RIDGEVILLE	ETOWAH	158
RIVER FALLS	COVINGTON	616
RIVERSIDE	ST CLAIR	1,564
RIVERVIEW	ESCAMBIA	99
ROANOKE	RANDOLPH	6,563
ROBERTSDALE	BALDWIN	3,782
ROCKFORD	COOSA	428
ROCK MILLS	RANDOLPH	676
ROGERSVILLE	LAUDERDALE	1,199
ROSA	BLOUNT	313
RUSSELLVILLE	FRANKLIN	8,971
RUTLEDGE	CRENSHAW	476
ST FLORIAN	LAUDERDALE	335
SAKS	CALHOUN	10,698
SAMSON	GENEVA	2,071
SAND-ROCK	CHEROKEE	509
SANFORD	COVINGTON	269
SARALAND	MOBILE	12,288
SARDIS	ETOWAH	1,438
SATSUMA	MOBILE	5,687
SCOTTSBORO	JACKSON	14,762
SECTION	JACKSON	769
SELMA	DALLAS	20,512
SELMONT-WEST SELMONT	DALLAS	3,502
SHEFFIELD	COLBERT	9,652
SHILOH	DEKALB	289
SHORTER	MACON	355

CITY	COUNTY	POPULATION
SILAS	CHOCTAW	529
SILVERHILL	BALDWIN	616
SIPSEY	WALKER	552
SKYLINE	JACKSON	843
SLOCOMB	GENEVA	2,052
SMITHS	LEE	21,756
SNEAD	BLOUNT	748
SOMERVILLE	MORGAN	347
SOUTHSIDE	ETOWAH & CALHOUN	7,036
SOUTH VINEMONT	CULLMAN	425
SPANISH FORT	BALDWIN	5,423
SPRINGVILLE	ST CLAIR	2,521
STEELE	ST CLAIR	1,093
STEVENSON	JACKSON	1,770
SULLIGENT	LAMAR	2,151
SUMITON	WALKER	2,665
SUMMERDALE	BALDWIN	655
SUSAN MOORE	BLOUNT	721
SWEET WATER	MARENGO	234
SYLACAUGA	TALLADEGA	12,616
SYLVANIA	DEKALB	1,186
SYLVAN SPRINGS	JEFFERSON	1,465
TALLADEGA	TALLADEGA	15,143
TALLADEGA SPRINGS	TALLADEGA	124
TALLASSEE	ELMORE & TALLAPOOSA	4,934
TARRANT	JEFFERSON	7,022
TAYLOR	HOUSTON	1,898
THEODORE	MOBILE	6,811
THOMASTON	MARENGO	383
THOMASVILLE	CLARKE	4,649
THORSBY	CHILTON	1,820
TILLMAN'S CORNER	MOBILE	15,685
TOWN CREEK	LAWRENCE	1,216
TOXEY	CHOCTAW	152
TRAFFORD	JEFFERSON	523
TRIANA	MADISON	458
TRINITY	MORGAN	1,841
TROY	PIKE	13,935
TRUSSVILLE	JEFFERSON	12,924
TUSCALOOSA	TUSCALOOSA	77,906
TUSCUMBIA	COLBERT	7,856
TUSKEGEE	MACON	11,846
UNDERWOOD-PETERSVILLE	LAUDERDALE	3,137
UNION GROVE	MARSHALL	94
UNION SPRINGS	BULLOCK	3,670

CITY	COUNTY	POPULATION
UNIONTOWN	PERRY	1,636
VALLEY	CHAMBERS	9,198
VALLEY HEAD	DEKALB	611
VANCE	TUSCALOOSA	500
VERNON	LAMAR	2,143
VESTAVIA HILLS	JEFFERSON	24,476
VINA	FRANKLIN	400
VINCENT	ST CLAIR, SHELBY & TALLADEGA	1,853
VREDENBURGH	MONROE	327
WADLEY	RANDOLPH	640
WALDO	TALLADEGA	281
WALNUT GROVE	ETOWAH	710
WARRIOR	JEFFERSON	3,169
WATERLOO	LAUDERDALE	208
WAVERLY	CHAMBERS & LEE	184
WEAVER	CALHOUN	2,619
WEBB	HOUSTON	1,298
WEDOWEE	RANDOLPH	818
WEST BLOCTON	BIBB	1,372
WEST END-COBBTOWN	CALHOUN	3,924
WEST JEFFERSON	JEFFERSON	344
WEST POINT	CULLMAN	295
WETUMPKA	ELMORE	5,726
WHITE HALL	LOWNDES	1,014
WILSONVILLE	SHELBY	1,551
WILTON	SHELBY	580
WINFIELD	MARION & FAYETTE	4,540
WOODLAND	RANDOLPH	192
WOODVILLE	JACKSON	761
YELLOW BLUFF	WILCOX	181
YORK	SUMTER	2,854