

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Section #	Section Code	License Description	Schedule
327910		Abrasive Product Manufacturing	C
325520		Adhesive Manufacturing	C
541611		Administrative Management and General Management Consulting Services	A
541810		Advertising Agencies	A
541870		Advertising Material Distribution Services	A
711410		Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	B
333912		Air and Gas Compressor Manufacturing	C
333415		Air Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment Manufacturing	C
333411		Air Purification Equipment Manufacturing	C
488111		Air Traffic Control	A
532411		Air, Rail, and Water Transportation Equipment Rental and Leasing Commercial	C
336412		Aircraft Engine and Engine Parts Manufacturing	D
336411		Aircraft Manufacturing	D
336413		Aircraft Parts and Auxiliary Equipment Manufacturing Other	D
488119		Airport Operations Other	A
325181		Alkalies and Chlorine Manufacturing	C
331311		Alumina Refining	C
331521		Aluminum Die Casting Foundries	C
331316		Aluminum Extruded Product Manufacturing	C
331524		Aluminum Foundries (except Die Casting)	C
331319		Aluminum Rolling and Drawing Other	C
331315		Aluminum Sheet, Plate, and Foil Manufacturing	C
621910		Ambulance Services	D
332993		Ammunition (except Small Arms) Manufacturing	D
713990		Amusement and Recreation Industries all other	B
713110		Amusement and Theme Parks	B
713120		Amusement Arcades	B
910003		Amusement Devices and/or games	G
334516		Analytical Laboratory Instrument Manufacturing	C
311611		Animal (except Poultry) Slaughtering	F
311119		Animal Food Manufacturing Other	F
112990		Animal Production all other	F
212113		Anthracite Mining	C
112910		Apiculture	F
111331		Apple Orchards	F
811412		Appliance Repair and Maintenance	D
611513		Apprenticeship Training	D

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Section #	Section Code	License Description	Schedule
112519		Aquaculture Other	F
541310		Architectural Services – Exemptions may apply see Code of AL Section 40-12-48	C
561613		Armored Car Services	C
453920		Art Dealers	B
324121		Asphalt Paving Mixture and Block Manufacturing	C
324122		Asphalt Shingle and Coating Materials Manufacturing	C
334310		Audio and Video Equipment Manufacturing	C
334512		Automatic Environmental Control Manufacturing for Residential, Commercial, and Appliance Use	C
333311		Automatic Vending Machine Manufacturing	C
423110		Automobile and Other Motor Vehicle Merchant Wholesalers	E
611692		Automobile Driving Schools	D
336111		Automobile Manufacturing	D
811121		Automotive Body, Paint, and Interior Repair and Maintenance	C
811112		Automotive Exhaust System Repair	C
811122		Automotive Glass Replacement Shops	C
811118		Automotive Mechanical and Electrical Repair and Maintenance Other	C
811191		Automotive Oil Change and Lubrication Shops	C
441310		Automotive Parts and Accessories Stores	C
811198		Automotive Repair and Maintenance all other	C
811113		Automotive Transmission Repair	C
445291		Baked Goods Stores	F
311812		Bakeries Commercial	F
332991		Ball and Roller Bearing Manufacturing	D
522110	00	Banking Commercial – ATM or Branch Location	U
522110	01	Banking Commercial – Main Branch	U
812111		Barber Shops	B
334412		Bare Printed Circuit Board Manufacturing	C
812112		Beauty Salons	B
721191		Bed and Breakfast Inns	C
112111		Beef Cattle Ranching and Farming	F
912B	01	BEER OFF PREMISE ONLY	H
912A	00	BEER ON/OFF PREMISE	H
424810	00	Beer and Ale Merchant Wholesalers	\$275
445310		Beer, Wine, and Liquor Stores – Must also purchase Package Store Liquor (912.05), Beer Off Premise (912.01) and Wine Off (912.03)	D
424810	02	Beer/Ale and Wine Wholesaler	\$375
311313		Beet Sugar Manufacturing	F
111334		Berry (except Strawberry) Farming	F
325414		Biological Product (except Diagnostic) Manufacturing	C

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Section #	Section Code	License Description	Schedule
212111		Bituminous Coal and Lignite Surface Mining	C
212112		Bituminous Coal Underground Mining	C
323118		Blank book, Loose leaf Binders, and Devices Manufacturing	D
337920		Blind and Shade Manufacturing	C
621991		Blood and Organ Banks	C
336612		Boat Building	D
441222		Boat Dealers	D
332722		Bolt, Nut, Screw, Rivet, and Washer Manufacturing	D
511130		Book Publishers	B
451211		Book Stores	B
424920		Book, Periodical, and Newspaper Merchant Wholesalers	E
323117		Books Printing	D
312112		Bottled Water Manufacturing	E
713950		Bowling Centers	B
311230		Breakfast Cereal Manufacturing	F
312120		Breweries	E
327121		Brick and Structural Clay Tile Manufacturing	C
423320		Brick, Stone, and Related Construction Material Merchant Wholesalers	E
313311		Broad woven Fabric Finishing Mills	E
313210		Broad woven Fabric Mills	E
112320		Broilers and Other Meat Type Chicken Production	F
339994		Broom, Brush, and Mop Manufacturing	B
238290		Building Equipment Contractors Other	E
238390		Building Finishing Contractors Other	E
541350		Building Inspection Services	A
444190		Building Material Dealers Other	C
339995		Burial Casket Manufacturing	B
485113		Bus and Other Motor Vehicle Transit Systems	B
611410		Business and Secretarial Schools	D
561439		Business Service Centers (including Copy Shops) Other	B
999111		Business Services Not Elsewhere Classified	C
561499		Business Support Services all other	C
425110		Business to Business Electronic Markets	E
515210		Cable and Other Subscription Programming	B
722212		Cafeterias, Grill Buffets, and Buffets	D
443130		Camera and Photographic Supplies Stores	B
311312		Cane Sugar Refining	F
314912		Canvas and Related Product Mills	E
811192		Car Washes	C
335991		Carbon and Graphite Product Manufacturing	C

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Section #	Section Code	License Description	Schedule
325182		Carbon Black Manufacturing	C
339944		Carbon Paper and Inked Ribbon Manufacturing	B
336311		Carburetor, Piston, Piston Ring, and Valve Manufacturing	D
314110		Carpet and Rug Mills	E
561740		Carpet and Upholstery Cleaning Services	C
721120		Casino Hotels	C
713210		Casinos (except Casino Hotels)	B
722320		Caterers	C
112112		Cattle Feedlots	F
325221		Cellulosic Organic Fiber Manufacturing	C
327310		Cement Manufacturing	C
812220		Cemeteries and Crematories	B
327122		Ceramic Wall and Floor Tile Manufacturing	C
541211		Certified Public Accountants & Public Accountants – Exemptions may apply see Code of AL Section 40-12-43, 40-12-71	C
485510		Charter Bus Industry	B
311513		Cheese Manufacturing	F
424690		Chemical and Allied Products Merchant Wholesalers Other	E
212393		Chemical and Fertilizer Mineral Mining Other	C
112310		Chicken Egg Production	F
624110		Child and Youth Services	E
624410		Child Day Care Services	E
448130		Children's and Infants' Clothing Stores	B
621310		Chiropractors Offices - Exemptions may apply see Code of AL Section 40-12-136	C
311320		Chocolate and Confectionery Manufacturing from Cacao Beans	F
312221		Cigarette Manufacturing	E
111320		Citrus (except Orange) Groves	F
524291		Claims Adjusting	B
212325		Clay and Ceramic and Refractory Minerals Mining	C
327124		Clay Refractory Manufacturing	C
448150		Clothing Accessories Stores	B
448190		Clothing Stores Other	B
912H	07	CLUB LIQUOR CLASS II Must also purchase Beer On/Off Premise(912.00), Wine On/Off Premise (912.02) and Drinking Establishment License (722410)	H
423520		Coal and Other Mineral and Ore Merchant Wholesalers	E
483113		Coastal and Great Lakes Freight Transportation	B
483114		Coastal and Great Lakes Passenger Transportation	B
322221		Coated and Laminated Packaging Paper Manufacturing	E
322222		Coated and Laminated Paper Manufacturing	E

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Section #	Section Code	License Description	Schedule
322223		Coated Paper Bag and Pouch Manufacturing	E
311920		Coffee and Tea Manufacturing	F
812310		Coin Operated Laundries and Drycleaners	B
561440		Collection Agencies	B
611310		Colleges, Universities, and Professional Schools	D
811310		Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance	D
236220		Commercial and Institutional Building Construction	E
335122		Commercial, Industrial, and Institutional Electric Lighting Fixture Manufacturing	C
523140		Commodity Contracts Brokerage	B
523130		Commodity Contracts Dealing	B
811213		Communication Equipment Repair and Maintenance	B
624210		Community Food Services	E
485112		Commuter Rail Systems	B
423430		Computer and Computer Peripheral Equipment and Software Merchant Wholesalers	E
811212		Computer and Office Machine Repair and Maintenance	B
443120		Computer and Software Stores	B
541513		Computer Facilities Management Services	A
334112		Computer Storage Device Manufacturing	C
541512		Computer Systems Design Services	A
334113		Computer Terminal Manufacturing	C
611420		Computer Training	D
327331		Concrete Block and Brick Manufacturing	C
327332		Concrete Pipe Manufacturing	C
445292		Confectionery and Nut Stores	F
311330		Confectionery Manufacturing from Purchased Chocolate	F
424450		Confectionery Merchant Wholesalers	E
423810		Construction and Mining (except Oil Well) Machinery and Equipment Merchant Wholesalers	E
333120		Construction Machinery Manufacturing	C
212321		Construction Sand and Gravel Mining	C
532412		Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing	C
532210		Consumer Electronics and Appliances Rental	D
811211		Consumer Electronics Repair and Maintenance	B
532299		Consumer Goods Rental all other	D
522291		Consumer Lending	U
623311		Continuing Care Retirement Communities	C

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Section #	Section Code	License Description	Schedule
445120		Convenience Stores	F
561920		Convention and Trade Show Organizers	C
561591		Convention and Visitors Bureaus	C
322299		Converted Paper Product Manufacturing all other	E
333922		Conveyor and Conveying Equipment Manufacturing	C
311821		Cookie and Cracker Manufacturing	F
331525		Copper Foundries (except Die Casting)	C
212234		Copper Ore and Nickel Ore Mining	C
331421		Copper Rolling, Drawing, and Extruding	C
331422		Copper Wire (except Mechanical) Drawing	C
111150		Corn Farming	F
551114		Corporate, Subsidiary, and Regional Managing Offices	B
322211		Corrugated and Solid Fiber Box Manufacturing	E
446120		Cosmetics, Beauty Supplies, and Perfume Stores	C
611511		Cosmetology and Barber Schools	D
339914		Costume Jewelry and Novelty Manufacturing	B
111920		Cotton Farming	F
115111		Cotton Ginning	F
492110		Couriers and Express Delivery Services	C
561492		Court Reporting and Stenotype Services	B
311512		Creamery Butter Manufacturing	F
561450		Credit Bureaus	B
522210		Credit Card Issuing	U
522130	00	Credit Unions – ATM or Branch Location	U
522130	01	Credit Unions- Main Branch	U
115113		Crop Harvesting, Primarily by Machine	F
332115		Crown and Closure Manufacturing	D
211111		Crude Petroleum and Natural Gas Extraction	C
212313		Crushed and Broken Granite Mining and Quarrying	C
212312		Crushed and Broken Limestone Mining and Quarrying	C
335931		Current Carrying Wiring Device Manufacturing	C
314121		Curtain and Drapery Mills	E
337212		Custom Architectural Woodwork and Millwork Manufacturing	C
325991		Custom Compounding of Purchased Resins	C
541511		Custom Computer Programming Services	A
332114		Custom Roll Forming	D
315299		Cut and Sew Apparel Manufacturing all other	D
321912		Cut Stock, Resawing Lumber, and Planing	F
327991		Cut Stone and Stone Product Manufacturing	C
332211		Cutlery and Flatware (except Precious) Manufacturing	D

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Section #	Section Code	License Description	Schedule
333515		Cutting Tool and Machine Tool Accessory Manufacturing	C
325192		Cyclic Crude and Intermediate Manufacturing	C
112120		Dairy Cattle and Milk Production	F
424430		Dairy Product (except Dried or Canned) Merchant Wholesalers	E
711120		Dance Companies	B
518210		Data Processing, Hosting, and Related Services	K
483111		Deep Sea Freight Transportation	B
483112		Deep Sea Passenger Transportation	B
999999	01	Delivery	V
339114		Dental Equipment and Supplies Manufacturing	B
339116		Dental Laboratories	B
621210		Dentists - Exemptions may apply see Code of AL Section 40-12-92	C
452111		Department Stores (except Discount Department Stores)	C
621512		Diagnostic Imaging Centers	C
322231		Die Cut Paper and Paper board Office Supplies Manufacturing	E
812191		Diet and Weight Reducing Centers	B
323115		Digital Printing	D
212311		Dimension Stone Mining and Quarrying	C
524114		Direct Health and Medical Insurance Carriers	A
524113		Direct Life Insurance Carriers	A
541860		Direct Mail Advertising	A
524126		Direct Property and Casualty Insurance Carriers	A
454390		Direct Selling Establishments Other	D
524127		Direct Title Insurance Carriers	A
511140		Directory and Mailing List Publishers	B
452112		Discount Department Stores	C
541850		Display Advertising	A
312140		Distilleries	E
561410		Document Preparation Services	B
311111		Dog and Cat Food Manufacturing	F
339931		Doll and Stuffed Toy Manufacturing	B
541340		Drafting Services	C
311423		Dried and Dehydrated Food Manufacturing	F
213111		Drilling Oil and Gas Wells	C
722410		Drinking Places (Alcoholic Beverages) Must also purchase applicable Liquor License, Beer On/Off Premise (912.00) Wine On/Off Premise (912.02)...see schedule H to determine liquor license needed....	C
512132		Drive In Motion Picture Theaters	A
424210		Drugs and Druggists' Sundries Merchant Wholesalers	E
812320		Dry cleaning and Laundry Services (except Coin Operated)	B

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Section #	Section Code	License Description	Schedule
311823		Dry Pasta Manufacturing	F
111130		Dry Pea and Bean Farming	F
311514		Dry, Condensed, and Evaporated Dairy Product Manufacturing	F
238310		Drywall and Insulation Contractors	E
112130		Dual Purpose Cattle Ranching and Farming	F
611710		Educational Support Services	D
221121		Electric Bulk Power Transmission and Control	E
335211		Electric House wares and Household Fan Manufacturing	C
335110		Electric Lamp Bulb and Part Manufacturing	C
221122		Electric Power Distribution	E
423620		Electrical and Electronic Appliance, Television, and Radio Set Merchant Wholesalers	E
423610		Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers	E
238210		Electrical Contractors and Other Wiring Installation Contractors	E
334510		Electro medical and Electro therapeutic Apparatus Manufacturing	C
331112		Electrometallurgical Ferroalloy Product Manufacturing	C
334411		Electron Tube Manufacturing	C
454112		Electronic Auctions	D
334414		Electronic Capacitor Manufacturing	C
334416		Electronic Coil, Transformer, and Other Inductor Manufacturing	C
334111		Electronic Computer Manufacturing	C
334417		Electronic Connector Manufacturing	C
334415		Electronic Resistor Manufacturing	C
454111		Electronic Shopping	D
332813		Electroplating, Plating, Polishing, Anodizing, and Coloring	D
611110		Elementary and Secondary Schools	D
333921		Elevator and Moving Stairway Manufacturing	C
624230		Emergency and Other Relief Services	E
561311		Employment Placement Agencies	B
332998		Enameled Iron and Metal Sanitary Ware Manufacturing	D
321213		Engineered Wood Member (except Truss) Manufacturing	F
541330		Engineering Services - Exemptions may apply see Code of AL Section 40-12-99	C
322232		Envelope Manufacturing	E
541620		Environmental Consulting Services	A
325193		Ethyl Alcohol Manufacturing	C
611691		Exam Preparation and Tutoring	D
561312		Executive Search Services	B

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Section #	Section Code	License Description	Schedule
325920		Explosives Manufacturing	C
561710		Exterminating and Pest Control Services	C
313320		Fabric Coating Mills	E
332996		Fabricated Pipe and Pipe Fitting Manufacturing	D
332312		Fabricated Structural Metal Manufacturing	D
561210		Facilities Support Services	B
448140		Family Clothing Stores	B
621410		Family Planning Centers	C
423820		Farm and Garden Machinery and Equipment Merchant Wholesalers	E
115115		Farm Labor Contractors and Crew Leaders	F
333111		Farm Machinery and Equipment Manufacturing	C
115116		Farm Management Services	F
493130		Farm Product Warehousing and Storage	F
424910		Farm Supplies Merchant Wholesalers	E
339993		Fastener, Button, Needle, and Pin Manufacturing	B
311225		Fats and Oils Refining and Blending	F
325314		Fertilizer (Mixing Only) Manufacturing	C
322214		Fiber Can, Tube, Drum, and Similar Products Manufacturing	E
335921		Fiber Optic Cable Manufacturing	C
522320		Financial Transactions Processing, Reserve, and Clearinghouse Activities	A
611610		Fine Arts Schools	D
112511		Finfish Farming and Fish Hatcheries	F
114111		Finfish Fishing	E
238350		Finish Carpentry Contractors	E
445220		Fish and Seafood Markets	F
424460		Fish and Seafood Merchant Wholesalers	E
713940		Fitness and Recreational Sports Centers	B
327211		Flat Glass Manufacturing	C
311930		Flavoring Syrup and Concentrate Manufacturing	F
323112		Flexographic Printing Commercial	D
611512		Flight Training	D
442210		Floor Covering Stores	C
238330		Flooring Contractors	E
111422		Floriculture Production	F
453110		Florists	C
311211		Flour Milling	F
311822		Flour Mixes and Dough Manufacturing from Purchased Flour	F
424930		Flower, Nursery Stock, and Florists' Supplies Merchant Wholesalers	E
311511		Fluid Milk Manufacturing	F

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Section #	Section Code	License Description	Schedule
333995		Fluid Power Cylinder and Actuator Manufacturing	C
333996		Fluid Power Pump and Motor Manufacturing	C
332912		Fluid Power Valve and Hose Fitting Manufacturing	D
322212		Folding Paperboard Box Manufacturing	E
446191		Food (Health) Supplement Stores	C
333294		Food Product Machinery Manufacturing	C
722310		Food Service Contractors	D
811430		Footwear and Leather Goods Repair	D
316219		Footwear Manufacturing Other	D
424340		Footwear Merchant Wholesalers	E
113210		Forest Nurseries and Gathering of Forest Products	D
532220		Formal Wear and Costume Rental	D
812990		Fortune Teller	M
221112		Fossil Fuel Electric Power Generation	E
238130		Framing Contractors	E
621493		Freestanding Ambulatory Surgical and Emergency Centers	C
488510		Freight Transportation Arrangement	A
311712		Fresh and Frozen Seafood Processing	F
424480		Fresh Fruit and Vegetable Merchant Wholesalers	E
311813		Frozen Cakes, Pies, and Other Pastries Manufacturing	F
311411		Frozen Fruit, Juice, and Vegetable Manufacturing	F
311412		Frozen Specialty Food Manufacturing	F
111336		Fruit and Tree Nut Combination Farming	F
311421		Fruit and Vegetable Canning	F
445230		Fruit and Vegetable Markets	F
454319		Fuel Dealers Other	D
722110		Full Service Restaurants	D
812210		Funeral Homes and Funeral Services	B
315292		Fur and Leather Apparel Manufacturing	D
112930		Fur Bearing Animal and Rabbit Production	F
423210		Furniture Merchant Wholesalers	E
442110		Furniture Stores	C
713290		Gambling Industries Other	B
339932		Game, Toy, and Children's Vehicle Manufacturing	B
339991		Gasket, Packing, and Sealing Device Manufacturing	B
336312		Gasoline Engine and Engine Parts Manufacturing	D
447110		Gasoline Stations with Convenience Stores	C
811111		General Automotive Repair	C
484110		General Freight Trucking, Local	C
484122		General Freight Trucking, Long Distance Less Than Truckload	C

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Section #	Section Code	License Description	Schedule
484121		General Freight Trucking, Long Distance Truckload	C
424410		General Line Grocery Merchant Wholesalers	E
622110		General Medical and Surgical Hospitals	C
452990		General Merchandise Stores all other	C
532310		General Rental Centers	C
493110		General Warehousing and Storage	F
541360		Geophysical Surveying and Mapping Services	A
453220		Gift, Novelty, and Souvenir Stores	B
238150		Glass and Glazing Contractors	E
327213		Glass Container Manufacturing	C
327215		Glass Product Manufacturing Made of Purchased Glass	C
315992		Glove and Mitten Manufacturing	D
112420		Goat Farming	F
212221		Gold Ore Mining	C
713910		Golf Courses and Country Clubs	B
424510		Grain and Field Bean Merchant Wholesalers	E
111199		Grain Farming all other	F
111332		Grape Vineyards	F
541430		Graphic Design Services	A
323111		Gravure Printing Commercial	D
511191		Greeting Card Publishers	B
424490		Grocery and Related Products Merchant Wholesalers Other	E
327992		Ground or Treated Mineral and Earth Manufacturing	C
336414		Guided Missile and Space Vehicle Manufacturing	D
336415		Guided Missile and Space Vehicle Propulsion Unit and Propulsion Unit Parts Manufacturing	D
325191		Gum and Wood Chemical Manufacturing	C
327420		Gypsum Product Manufacturing	C
332212		Hand and Edge Tool Manufacturing	D
332510		Hardware Manufacturing	D
423710		Hardware Merchant Wholesalers	E
444130		Hardware Stores	C
321211		Hardwood Veneer and Plywood Manufacturing	F
315991		Hat, Cap, and Millinery Manufacturing	D
111940		Hay Farming	F
562112		Hazardous Waste Collection	F
562211		Hazardous Waste Treatment and Disposal	F
446199		Health and Personal Care Stores all other	C
525120		Health and Welfare Funds	B
238220	01	Heating and Air Conditioning Contractors	E

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Section #	Section Code	License Description	Schedule
333414		Heating Equipment (except Warm Air Furnaces) Manufacturing	C
454311		Heating Oil Dealers	D
237990		Heavy and Civil Engineering Construction Other	D
336120		Heavy Duty Truck Manufacturing	D
237310		Highway, Street, and Bridge Construction	D
712120		Historical Sites	C
621491		HMO Medical Centers	C
451120		Hobby, Toy, and Game Stores	B
112210		Hog and Pig Farming	F
811411		Home and Garden Equipment Repair and Maintenance	D
444110		Home Centers	C
423220		Home Furnishing Merchant Wholesalers	E
442299		Home Furnishings Stores all other	C
621610		Home Health Care Services	C
532291		Home Health Equipment Rental	D
623312		Homes for the Elderly	D
112920		Horses and Other Equine Production	F
721110		Hotels (except Casino Hotels) and Motels	C
316212		House Slipper Manufacturing	D
443111		Household Appliance Stores	B
335221		Household Cooking Appliance Manufacturing	C
337125		Household Furniture (except Wood and Metal) Manufacturing	C
335224		Household Laundry Equipment Manufacturing	C
335222		Household Refrigerator and Home Freezer Manufacturing	C
335212		Household Vacuum Cleaner Manufacturing	C
541612		Human Resources Consulting Services	A
114210		Hunting and Trapping	E
221111		Hydroelectric Power Generation	E
311520		Ice Cream and Frozen Dessert Manufacturing	F
312113		Ice Manufacturing	E
325413		In Vitro Diagnostic Substance Manufacturing	C
711510		Independent Artists, Writers, and Performers	B
333412		Industrial and Commercial Fan and Blower Manufacturing	C
424130		Industrial and Personal Service Paper Merchant Wholesalers	E
236210		Industrial Building Construction	E
541420		Industrial Design Services	A
325120		Industrial Gas Manufacturing	C
812332		Industrial Launderers	B
423830		Industrial Machinery and Equipment Merchant Wholesalers	E

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Section #	Section Code	License Description	Schedule
333298		Industrial Machinery Manufacturing all other	C
333511		Industrial Mold Manufacturing	C
332997		Industrial Pattern Manufacturing	D
333994		Industrial Process Furnace and Oven Manufacturing	C
212322		Industrial Sand Mining	C
423840		Industrial Supplies Merchant Wholesalers	E
333924		Industrial Truck, Tractor, Trailer, and Stacker Machinery Manufacturing	C
332911		Industrial Valve Manufacturing	D
315291		Infants' Cut and Sew Apparel Manufacturing	D
519190		Information Services all other	A
483211		Inland Water Freight Transportation	B
483212		Inland Water Passenger Transportation	B
325188		Inorganic Basic Chemical Manufacturing all other	C
325131		Inorganic Dye and Pigment Manufacturing	C
337127		Institutional Furniture Manufacturing	C
334515		Instrument Manufacturing for Measuring and Testing Electricity and Electrical Signals	C
334513		Instruments and Related Products Manufacturing for Measuring, Displaying, and Controlling Industrial Process Variables	C
524210		Insurance Agencies and Brokerages	B
524298		Insurance Related Activities all other	B
512220		Integrated Record Production/Distribution	A
541410		Interior Design Services	A
522293		International Trade Financing	U
519130		Internet Publishing and Broadcasting and Web Search Portals	A
485210		Interurban and Rural Bus Transportation	B
561611		Investigation Services	C
523930		Investment Advice	B
523110		Investment Banking and Securities Dealing	B
332111		Iron and Steel Forging	D
331111		Iron and Steel Mills	C
331210		Iron and Steel Pipe and Tube Manufacturing from Purchased Steel	C
331511		Iron Foundries	C
212210		Iron Ore Mining	C
334517		Irradiation Apparatus Manufacturing	C
561720		Janitorial Services	C
339913		Jewelers' Material and Lapidary Work Manufacturing	B
339911		Jewelry (except Costume) Manufacturing	B
448310		Jewelry Stores	B

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Section #	Section Code	License Description	Schedule
423940		Jewelry, Watch, Precious Stone, and Precious Metal Merchant Wholesalers	E
611210		Junior Colleges	D
212324		Kaolin and Ball Clay Mining	C
621492		Kidney Dialysis Centers	C
332214		Kitchen Utensil, Pot, and Pan Manufacturing	D
322225		Laminated Aluminum Foil Manufacturing for Flexible Packaging Uses	E
326130		Laminated Plastics Plate, Sheet (except Packaging), and Shape Manufacturing	D
237210		Land Subdivision	D
541320		Landscape Architectural Services	C
561730		Landscaping Services	C
611630		Language Schools	D
333312		Laundry, Dry cleaning, and Pressing Machine Manufacturing Commercial	C
333112		Lawn and Garden Tractor and Home Lawn and Garden Equipment Manufacturing	C
541110		Lawyers - Exemptions may apply see Code of AL Section 40-12-49	C
212231		Lead Ore and Zinc Ore Mining	C
339942		Lead Pencil and Art Good Manufacturing	B
316110		Leather and Hide Tanning and Finishing	D
316999		Leather Good and Allied Product Manufacturing all other	D
541199		Legal Services all other	C
531130		Lessors of Mini warehouses and Self Storage Units	B
533110		Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	C
531120		Lessors of Nonresidential Buildings (except Mini warehouses)	B
531190		Lessors of Other Real Estate Property	B
531110		Lessors of Residential Buildings and Dwellings	B
519120		Libraries and Archives	A
336112		Light Truck and Utility Vehicle Manufacturing	D
327410		Lime Manufacturing	C
722211		Limited Service Restaurants	D
485320		Limousine Service	J
482111		Line Haul Railroads	B
812331		Linen Supply	B
454312		Liquefied Petroleum Gas (Bottled Gas) Dealers	D
323110		Lithographic Printing Commercial	D
424520		Livestock Merchant Wholesalers	E
492210		Local Messengers and Local Delivery	C
561622		Locksmiths	C
113310		Logging	D

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Section #	Section Code	License Description	Schedule
912E	04	LOUNGE RETAIL LIQUOR CLASS I Must also purchase Beer On/Off Premise(912.00), Wine On/Off Premise (912.02) and Drinking Establishment License (722410)	H
448320		Luggage and Leather Goods Stores	B
316991		Luggage Manufacturing	D
423310		Lumber, Plywood, Millwork, and Wood Panel Merchant Wholesalers	E
332710		Machine Shops	D
333512		Machine Tool (Metal Cutting Types) Manufacturing	C
333513		Machine Tool (Metal Forming Types) Manufacturing	C
334613		Magnetic and Optical Recording Media Manufacturing	C
454113		Mail Order Houses	D
311213		Malt Manufacturing	F
323116		Manifold Business Forms Printing	D
453930		Manufactured (Mobile) Home Dealers	B
321991		Manufactured Home (Mobile Home) Manufacturing	F
713930		Marinas	B
488320		Marine Cargo Handling	A
541613		Marketing Consulting Services	A
541910		Marketing Research and Public Opinion Polling	A
339943		Marking Device Manufacturing	B
238140		Masonry Contractors	E
562920		Materials Recovery Facilities	F
337910		Mattress Manufacturing	C
311941		Mayonnaise, Dressing, and Other Prepared Sauce Manufacturing	F
333913		Measuring and Dispensing Pump Manufacturing	C
424470		Meat and Meat Product Merchant Wholesalers	E
445210		Meat Markets	F
311612		Meat Processed from Carcasses	F
333613		Mechanical Power Transmission Equipment Manufacturing	C
541830		Media Buying Agencies	A
541840		Media Representatives	A
621511		Medical Laboratories	C
423450		Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers	E
325411		Medicinal and Botanical Manufacturing	C
424320		Men's and Boys' Clothing and Furnishings Merchant Wholesalers	E
315211		Men's and Boys' Cut and Sew Apparel Contractors	D
315228		Men's and Boys' Cut and Sew Other Outerwear Manufacturing	D
315223		Men's and Boys' Cut and Sew Shirt (except Work Shirt) Manufacturing	D
315222		Men's and Boys' Cut and Sew Suit, Coat, and Overcoat Manufacturing	D

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Section #	Section Code	License Description	Schedule
315224		Men's and Boys' Cut and Sew Trouser, Slack, and Jean Manufacturing	D
315221		Men's and Boys' Cut and Sew Underwear and Nightwear Manufacturing	D
315225		Men's and Boys' Cut and Sew Work Clothing Manufacturing	D
315993		Men's and Boys' Neckwear Manufacturing	D
448110		Men's Clothing Stores	B
316213		Men's Footwear (except Athletic) Manufacturing	D
621330		Mental Health Practitioners (except Physicians)	C
332431		Metal Can Manufacturing	D
332812		Metal Coating, Engraving (except Jewelry and Silverware), and Allied Services to Manufacturers	D
332811		Metal Heat Treating	D
337124		Metal Household Furniture Manufacturing	C
212299		Metal Ore Mining all other	C
423510		Metal Service Centers and Other Metal Merchant Wholesalers	E
332116		Metal Stamping	D
332420		Metal Tank (Heavy Gauge) Manufacturing	D
332321		Metal Window and Door Manufacturing	D
336992		Military Armored Vehicle, Tank, and Tank Component Manufacturing	D
327993		Mineral Wool Manufacturing	C
333131		Mining Machinery and Equipment Manufacturing	C
621999		Miscellaneous Ambulatory Health Care Services all other	C
325998		Miscellaneous Chemical Product and Preparation Manufacturing all other	C
111998		Miscellaneous Crop Farming all other	F
423990		Miscellaneous Durable Goods Merchant Wholesalers Other	E
335999		Miscellaneous Electrical Equipment and Component Manufacturing all other	C
332999		Miscellaneous Fabricated Metal Product Manufacturing all other	D
523999		Miscellaneous Financial Investment Activities	A
311999		Miscellaneous Food Manufacturing all other	F
333999		Miscellaneous General Purpose Machinery Manufacturing all other	C
523910		Miscellaneous Intermediation	B
339999		Miscellaneous Manufacturing all other	B
424990		Miscellaneous Nondurable Goods Merchant Wholesalers Other	E
327999		Miscellaneous Nonmetallic Mineral Product Manufacturing all other	C
611699		Miscellaneous Schools and Instruction all other	D
453998		Miscellaneous Store Retailers (except Tobacco Stores) all other	B
314999		Miscellaneous Textile Product Mills all other	E
562998		Miscellaneous Waste Management Services all other	F
321999		Miscellaneous Wood Product Manufacturing all other	F

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Section #	Section Code	License Description	Schedule
485111		Mixed Mode Transit Systems	B
722330		Mobile Food Services	C
521110		Monetary Authorities Central Bank	A
522310		Mortgage and Nonmortgage Loan Brokers	A
512120		Motion Picture and Video Distribution	A
512199		Motion Picture and Video Industries Other	A
512110		Motion Picture and Video Production	A
512131		Motion Picture Theaters (except Drive Ins)	A
335312		Motor and Generator Manufacturing	C
336213		Motor Home Manufacturing	D
336391		Motor Vehicle Air Conditioning Manufacturing	D
336211		Motor Vehicle Body Manufacturing	D
336340		Motor Vehicle Brake System Manufacturing	D
441229		Motor Vehicle Dealers all other	D
336370		Motor Vehicle Metal Stamping	D
423140		Motor Vehicle Parts (Used) Merchant Wholesalers	E
336399		Motor Vehicle Parts Manufacturing all other	D
336360		Motor Vehicle Seating and Interior Trim Manufacturing	D
336330		Motor Vehicle Steering and Suspension Components (except Spring) Manufacturing	D
423120		Motor Vehicle Supplies and New Parts Merchant Wholesalers	E
488410		Motor Vehicle Towing	A
336350		Motor Vehicle Transmission and Power Train Parts Manufacturing	D
441221		Motorcycle, ATV, and Personal Watercraft Dealers	D
336991		Motorcycle, Bicycle, and Parts Manufacturing	D
712110		Museums	C
111411		Mushroom Production	F
512230		Music Publishers	A
711130		Musical Groups and Artists	B
451140		Musical Instrument and Supplies Stores	B
339992		Musical Instrument Manufacturing	B
812113		Nail Salons	B
313221		Narrow Fabric Mills	E
221210		Natural Gas Distribution	E
211112		Natural Gas Liquid Extraction	C
712190		Nature Parks and Other Similar Institutions	C
488330		Navigational Services to Shipping	A
441110		New Car Dealers	D
236117		New Housing Operative Builders	E

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Section #	Section Code	License Description	Schedule
236116		New Multifamily Housing Construction (except Operative Builders)	E
236115		New Single Family Housing Construction (except Operative Builders)	E
451212		News Dealers and Newsstands	B
519110		News Syndicates	A
511110		Newspaper Publishers	B
322122		Newsprint Mills	E
325311		Nitrogenous Fertilizer Manufacturing	C
325222		Non cellulosic Organic Fiber Manufacturing	C
311340		Non chocolate Confectionery Manufacturing	F
327125		Non clay Refractory Manufacturing	C
522298		Non depository Credit Intermediation all other	A
322215		Non folding Sanitary Food Container Manufacturing	E
999999	00	Non Profit Organizations	Z
337122		Non upholstered Wood Household Furniture Manufacturing	C
335932		Noncurrent Carrying Wiring Device Manufacturing	C
331522		Nonferrous (except Aluminum) Die Casting Foundries	C
332112		Nonferrous Forging	D
331491		Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing, and Extruding	C
212399		Nonmetallic Mineral Mining all other	C
531312		Nonresidential Property Managers	B
481212		Nonscheduled Chartered Freight Air Transportation	B
481211		Nonscheduled Chartered Passenger Air Transportation	B
313230		Nonwoven Fabric Mills	E
541120		Notaries	C
221113		Nuclear Electric Power Generation	E
111421		Nursery and Tree Production	F
444220		Nursery, Garden Center, and Farm Supply Stores	C
623110		Nursing Care Facilities	C
561110		Office Administrative Services	B
423420		Office Equipment Merchant Wholesalers	E
337214		Office Furniture (except Wood) Manufacturing	C
532420		Office Machinery and Equipment Rental and Leasing	C
333313		Office Machinery Manufacturing	C
453210		Office Supplies and Stationery Stores	C
621399		Offices of All Other Miscellaneous Health Practitioners	C
551111		Offices of Bank Holding Companies	B
551112		Offices of Other Holding Companies	B
333132		Oil and Gas Field Machinery and Equipment Manufacturing	C
237120		Oil and Gas Pipeline and Related Structures Construction	D

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Section #	Section Code	License Description	Schedule
111120		Oilseed (except Soybean) Farming	F
111191		Oilseed and Grain Combination Farming	F
812922		One Hour Photo finishing	B
525910		Open End Investment Funds	B
339115		Ophthalmic Goods Manufacturing	B
423460		Ophthalmic Goods Merchant Wholesalers	E
446130		Optical Goods Stores	C
333314		Optical Instrument and Lens Manufacturing	C
621320		Optometrists - Exemptions may apply see Code of AL Section 40-12-135	C
111310		Orange Groves	F
325199		Organic Basic Chemical Manufacturing all other	C
332323		Ornamental and Architectural Metal Work Manufacturing	D
541219		Other Accounting Services	C
522390		Other Activities Related to Credit Intermediation	B
315999		Other Apparel Accessories and Other Apparel Manufacturing	D
532490		Other Commercial and Industrial Machinery and Equipment Rental and Leasing	C
333319		Other Commercial and Service Industry Machinery Manufacturing	C
423440		Other Commercial Equipment Merchant Wholesalers	E
323119		Other Commercial Printing	D
335929		Other Communication and Energy Wire Manufacturing	C
334290		Other Communications Equipment Manufacturing	C
624229		Other Community Housing Services	E
334119		Other Computer Peripheral Equipment Manufacturing	C
541519		Other Computer Related Services	A
327390		Other Concrete Product Manufacturing	C
423390		Other Construction Material Merchant Wholesalers	E
212319		Other Crushed and Broken Stone Mining and Quarrying	C
522190		Other Depository Credit Intermediation	U
524128		Other Direct Insurance (except Life, Health, and Medical) Carriers	A
221119		Other Electric Power Generation	E
811219		Other Electronic and Precision Equipment Repair and Maintenance	B
334419		Other Electronic Component Manufacturing	C
423690		Other Electronic Parts and Equipment Merchant Wholesalers	E
333618		Other Engine Equipment Manufacturing	C
332618		Other Fabricated Wire Product Manufacturing	D
424590		Other Farm Product Raw Material Merchant Wholesalers	E
525990		Other Financial Vehicles	A
111419		Other Food Crops Grown Under Cover	F

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Section #	Section Code	License Description	Schedule
238190		Other Foundation, Structure, and Building Exterior Contractors	E
447190		Other Gasoline Stations	C
336419		Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment Manufacturing	D
315119		Other Hosiery and Sock Mills	D
314129		Other Household Textile Product Mills	E
624190		Other Individual and Family Services	E
525190		Other Insurance Funds	B
313249		Other Knit Fabric and Lace Mills	E
335129		Other Lighting Equipment Manufacturing	C
335228		Other Major Household Appliance Manufacturing	C
541618		Other Management Consulting Services	A
114119		Other Marine Fishing	E
334519		Other Measuring and Controlling Device Manufacturing	C
332439		Other Metal Container Manufacturing	D
332919		Other Metal Valve and Pipe Fitting Manufacturing	D
333518		Other Metalworking Machinery Manufacturing	C
321918		Other Millwork (including Flooring)	F
336322		Other Motor Vehicle Electrical and Electronic Equipment Manufacturing	D
111339		Other Non citrus Fruit Farming	F
331528		Other Nonferrous Foundries (except Die Casting)	C
562219		Other Nonhazardous Waste Treatment and Disposal	F
481219		Other Nonscheduled Air Transportation	B
311223		Other Oilseed Processing	F
332995		Other Ordnance and Accessories Manufacturing	D
711190		Other Performing Arts Companies	B
811490		Other Personal and Household Goods Repair and Maintenance	D
327212		Other Pressed and Blown Glass and Glassware Manufacturing	C
423490		Other Professional Equipment and Supplies Merchant Wholesalers	E
541690		Other Scientific and Technical Consulting Services	A
541890		Other Services Related to Advertising	A
561790		Other Services to Buildings and Dwellings	C
711219		Other Spectator Sports	B
327123		Other Structural Clay Product Manufacturing	C
488190		Other Support Activities for Air Transportation	A
488490		Other Support Activities for Road Transportation	A
488390		Other Support Activities for Water Transportation	A
611519		Other Technical and Trade Schools	D
485119		Other Urban Transit Systems	B
111219		Other Vegetable (except Potato) and Melon Farming	F

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Section #	Section Code	License Description	Schedule
444210		Outdoor Power Equipment Stores	C
315191		Outerwear Knitting Mills	D
621498		Outpatient Care Centers all other	C
621420		Outpatient Mental Health and Substance Abuse Centers	C
333923		Overhead Traveling Crane, Hoist, and Monorail System Manufacturing	C
912F	05	PACKAGE STORE LIQUOR CLASS II Must also purchase, Beer Off Premise (912.01) and Wine Off (912.03) and Beer Wine and Liquor Stores Retail (445310)	H
424420		Packaged Frozen Food Merchant Wholesalers	E
561910		Packaging and Labeling Services	C
333993		Packaging Machinery Manufacturing	C
488991		Packing and Crating	A
325510		Paint and Coating Manufacturing	C
444120		Paint and Wallpaper Stores	C
424950		Paint, Varnish, and Supplies Merchant Wholesalers	E
238320		Painting and Wall Covering Contractors	E
322121		Paper (except Newsprint) Mills	E
333291		Paper Industry Machinery Manufacturing	C
322130		Paperboard Mills	E
812930		Parking Lots and Garages	B
532112		Passenger Car Leasing	D
532111		Passenger Car Rental	D
541214		Payroll Services	C
111992		Peanut Farming	F
339941		Pen and Mechanical Pencil Manufacturing	B
525110		Pension Funds	B
511120		Periodical Publishers	B
311991		Perishable Prepared Food Manufacturing	F
812199		Personal Care Services Other	B
316993		Personal Leather Good (except Women's Handbag and Purse) Manufacturing	D
999222		Personal Services Not Elsewhere Classified	B
325320		Pesticide and Other Agricultural Chemical Manufacturing	C
453910		Pet and Pet Supplies Stores	B
812910		Pet Care (except Veterinary) Services	B
325110		Petrochemical Manufacturing	C
324199		Petroleum and Coal Products Manufacturing all other	C
424720		Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)	E
424710		Petroleum Bulk Stations and Terminals	E
324191		Petroleum Lubricating Oil and Grease Manufacturing	C

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Section #	Section Code	License Description	Schedule
324110		Petroleum Refineries	C
325412		Pharmaceutical Preparation Manufacturing	C
446110		Pharmacies and Drug Stores	C
212392		Phosphate Rock Mining	C
325312		Phosphatic Fertilizer Manufacturing	C
812921		Photofinishing Laboratories (except One Hour)	B
333315		Photographic and Photocopying Equipment Manufacturing	C
423410		Photographic Equipment and Supplies Merchant Wholesalers	E
325992		Photographic Film, Paper, Plate, and Chemical Manufacturing	C
541922		Photography Commercial	A
541921		Photography Studios, Portrait	A
621340		Physical, Occupational and Speech Therapists, and Audiologists	C
621111		Physicians (except Mental Health Specialists)	C
621112		Physicians, Mental Health Specialists	C
424310		Piece Goods, Notions, and Other Dry Goods Merchant Wholesalers	E
486990		Pipeline Transportation all other	C
486110		Pipeline Transportation of Crude Oil	C
486210		Pipeline Transportation of Natural Gas	C
486910		Pipeline Transportation of Refined Petroleum Products	C
333220		Plastics and Rubber Industry Machinery Manufacturing	C
326111		Plastics Bag and Pouch Manufacturing	D
326160		Plastics Bottle Manufacturing	D
325211		Plastics Material and Resin Manufacturing	C
424610		Plastics Materials and Basic Forms and Shapes Merchant Wholesalers	E
326112		Plastics Packaging Film and Sheet (including Laminated) Manufacturing	D
326122		Plastics Pipe and Pipe Fitting Manufacturing	D
326191		Plastics Plumbing Fixture Manufacturing	D
326199		Plastics Product Manufacturing all other	D
332313		Plate Work Manufacturing	D
423720		Plumbing and Heating Equipment and Supplies (Hydronics) Merchant Wholesalers	E
238220	00	Plumbing Contractors	E
332913		Plumbing Fixture Fitting and Trim Manufacturing	D
621391		Podiatrists	C
325612		Polish and Other Sanitation Good Manufacturing	C
326140		Polystyrene Foam Product Manufacturing	D
327113		Porcelain Electrical Supply Manufacturing	C
488310		Port and Harbor Operations	A

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Section #	Section Code	License Description	Schedule
523920		Portfolio Management	B
491110		Postal Service	A
115114		Postharvest Crop Activities (except Cotton Ginning)	F
212391		Potash, Soda, and Borate Mineral Mining	C
111211		Potato Farming	F
424440		Poultry and Poultry Product Merchant Wholesalers	E
112340		Poultry Hatcheries	F
311615		Poultry Processing	F
112390		Poultry Production Other	F
238110		Poured Concrete Foundation and Structure Contractors	E
332117		Powder Metallurgy Part Manufacturing	D
237130		Power and Communication Line and Related Structures Construction	D
332410		Power Boiler and Heat Exchanger Manufacturing	D
333991		Power Driven Hand tool Manufacturing	C
335311		Power, Distribution, and Specialty Transformer Manufacturing	C
332721		Precision Turned Product Manufacturing	D
332311		Prefabricated Metal Building and Component Manufacturing	D
321992		Prefabricated Wood Building Manufacturing	F
323122		Prepress Services	D
334612		Prerecorded Compact Disc (except Software), Tape, and Record Reproducing	C
451220		Prerecorded Tape, Compact Disc, and Record Stores	B
331312		Primary Aluminum Production	C
335912		Primary Battery Manufacturing	C
331411		Primary Smelting and Refining of Copper	C
331419		Primary Smelting and Refining of Nonferrous Metal (except Copper and Aluminum)	C
334418		Printed Circuit Assembly (Electronic Assembly) Manufacturing	C
424110		Printing and Writing Paper Merchant Wholesalers	E
325910		Printing Ink Manufacturing	C
333293		Printing Machinery and Equipment Manufacturing	C
561431		Private Mail Centers	B
541614		Process, Physical Distribution, and Logistics Consulting Services	A
611430		Professional and Management Development Training	D
561330		Professional Employer Organizations	B
541990		Professional, Scientific, and Technical Services all other	A
711310	00	Promoters of Performing Arts, Sports, and Similar Events with Facilities	B
711320		Promoters of Performing Arts, Sports, and Similar Events without Facilities	B
622210		Psychiatric and Substance Abuse Hospitals	C

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Section #	Section Code	License Description	Schedule
541820		Public Relations Agencies	A
511199		Publishers all other	B
322110		Pulp Mills	E
333911		Pump and Pumping Equipment Manufacturing	C
323114		Quick Printing	D
711212		Racetracks	B
334220		Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	C
515111		Radio Networks	B
515112		Radio Stations	B
443112		Radio, Television, and Other Electronics Stores	B
336510		Railroad Rolling Stock Manufacturing	D
811420		Re upholstery and Furniture Repair	D
327320		Ready Mix Concrete Manufacturing	C
531210		Real Estate Agents and Brokers	B
531320		Real Estate Appraisers	B
522292		Real Estate Credit	U
531390		Real Estate Other Activities Related to	B
321219		Reconstituted Wood Product Manufacturing	F
512210		Record Production	A
721214		Recreational and Vacation Camps (except Campgrounds)	E
532292		Recreational Goods Rental	D
441210		Recreational Vehicle Dealers	D
423930		Recyclable Material Merchant Wholesalers	E
493120		Refrigerated Warehousing and Storage	F
423740		Refrigeration Equipment and Supplies Merchant Wholesalers	E
524130		Reinsurance Carriers	A
335314		Relay and Industrial Control Manufacturing	C
562910		Remediation Services	F
311613		Rendering and Meat Byproduct Processing	F
561491		Repossession Services	B
541712		Research and Development in the Physical, Engineering, and Life Sciences (except Biotechnology)	A
541711		Research and Development in Biotechnology	A
541720		Research and Development in the Social Sciences and Humanities	A
623990		Residential Care Facilities Other	D
335121		Residential Electric Lighting Fixture Manufacturing	C
623220		Residential Mental Health and Substance Abuse Facilities	C
623210		Residential Mental Retardation Facilities	C
531311		Residential Property Managers	B

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Section #	Section Code	License Description	Schedule
236118		Residential Remodelers	E
326192		Resilient Floor Covering Manufacturing	D
912G	06	RESTAURANT RETAIL LIQUOR Must also purchase Beer On/Off Premise(912.00), Wine On/Off Premise (912.02) and Restaurant Retail (722110)	H
311811		Retail Bakeries	F
111160		Rice Farming	F
311212		Rice Milling	F
311911		Roasted Nuts and Peanut Butter Manufacturing	F
331221		Rolled Steel Shape Manufacturing	C
333516		Rolling Mill Machinery and Equipment Manufacturing	C
238160		Roofing Contractors	E
423330		Roofing, Siding, and Insulation Material Merchant Wholesalers	E
721310		Rooming and Boarding Houses	E
314991		Rope, Cordage, and Twine Mills	E
316211		Rubber and Plastics Footwear Manufacturing	D
326220		Rubber and Plastics Hoses and Belting Manufacturing	D
326299		Rubber Product Manufacturing all other	D
326291		Rubber Product Manufacturing for Mechanical Use	D
721211		RV (Recreational Vehicle) Parks and Campgrounds	E
522220		Sales Financing	U
322291		Sanitary Paper Product Manufacturing	E
517410		Satellite Telecommunications	K
522120	00	Savings Institutions – ATM or Branch Location	U
522120	01	Savings Institutions – Main Branch	U
332213		Saw Blade and Handsaw Manufacturing	D
333210		Sawmill and Woodworking Machinery Manufacturing	C
321113		Sawmills	F
333997		Scale and Balance Manufacturing	C
487110		Scenic and Sightseeing Transportation, Land	A
487990		Scenic and Sightseeing Transportation, Other	A
487210		Scenic and Sightseeing Transportation, Water	A
481112		Scheduled Freight Air Transportation	B
481111		Scheduled Passenger Air Transportation	B
313222		Schiffli Machine Embroidery	E
485410		School and Employee Bus Transportation	B
323113		Screen Printing Commercial	D
311711		Seafood Canning	F
334511		Search, Detection, Navigation, Guidance, Aeronautical, and Nautical System and Instrument Manufacturing	C
522294		Secondary Market Financing	U

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Section #	Section Code	License Description	Schedule
331314		Secondary Smelting and Alloying of Aluminum	C
331423		Secondary Smelting, Refining, and Alloying of Copper	C
331492		Secondary Smelting, Refining, and Alloying of Nonferrous Metal (except Copper and Aluminum)	C
523210		Securities and Commodity Exchanges	B
523120		Securities Brokerage	B
561612		Security Guards and Patrol Services	C
561621		Security Systems Services (except Locksmiths)	C
334413		Semiconductor and Related Device Manufacturing	C
333295		Semiconductor Machinery Manufacturing	C
562991		Septic Tank and Related Services	F
423850		Service Establishment Equipment and Supplies Merchant Wholesalers	E
624120		Services for the Elderly and Persons with Disabilities	E
322213		Setup Paperboard Box Manufacturing	E
221320		Sewage Treatment Facilities	E
451130		Sewing, Needlework, and Piece Goods Stores	B
112410		Sheep Farming	F
315111		Sheer Hosiery Mills	D
332322		Sheet Metal Work Manufacturing	D
112512		Shellfish Farming	F
114112		Shellfish Fishing	E
336611		Ship Building and Repairing	D
448210		Shoe Stores	B
482112		Short Line Railroads	B
337215		Showcase, Partition, Shelving, and Locker Manufacturing	C
238170		Siding Contractors	E
339950		Sign Manufacturing	B
212222		Silver Ore Mining	C
339912		Silverware and Hollowware Manufacturing	B
238910		Site Preparation Contractors	E
713920		Skiing Facilities	B
332992		Small Arms Ammunition Manufacturing	D
332994		Small Arms Manufacturing	D
722213		Snack and Nonalcoholic Beverage Bars	D
311919		Snack Food Manufacturing Other	F
325611		Soap and Other Detergent Manufacturing	C
312111		Soft Drink Manufacturing	E
511210		Software Publishers	B
334611		Software Reproducing	C
321212		Softwood Veneer and Plywood Manufacturing	F

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Section #	Section Code	License Description	Schedule
115112		Soil Preparation, Planting, and Cultivating	F
562111		Solid Waste Collection	F
562213		Solid Waste Combustors and Incinerators	F
562212		Solid Waste Landfill	F
512290		Sound Recording Industries Other	A
512240		Sound Recording Studios	A
111110		Soybean Farming	F
311222		Soybean Processing	F
333514		Special Die and Tool, Die Set, Jig, and Fixture Manufacturing	C
711310	01	Special Events	L
485991		Special Needs Transportation	B
541490		Specialized Design Services Other	A
484220		Specialized Freight (except Used Goods) Trucking, Local	C
484230		Specialized Freight (except Used Goods) Trucking, Long Distance	C
622310		Specialty (except Psychiatric and Substance Abuse) Hospitals	C
311422		Specialty Canning	F
445299		Specialty Food Stores all other	F
238990		Specialty Trade Contractors all other	E
333612		Speed Changer, Industrial High Speed Drive and Gear Manufacturing	C
311942		Spice and Extract Manufacturing	F
339920		Sporting and Athletic Goods Manufacturing	B
423910		Sporting and Recreational Goods and Supplies Merchant Wholesalers	E
451110		Sporting Goods Stores	B
611620		Sports and Recreation Instruction	D
711211		Sports Teams and Clubs	B
332611		Spring (Heavy Gauge) Manufacturing	D
332612		Spring (Light Gauge) Manufacturing	D
424120		Stationery and Office Supplies Merchant Wholesalers	E
322233		Stationery, Tablet, and Related Product Manufacturing	E
221330		Steam and Air Conditioning Supply	E
331513		Steel Foundries (except Investment)	C
331512		Steel Investment Foundries	C
331222		Steel Wire Drawing	C
335911		Storage Battery Manufacturing	C
111333		Strawberry Farming	F
238120		Structural Steel and Precast Concrete Contractors	E
111991		Sugar Beet Farming	F
111930		Sugarcane Farming	F
311311		Sugarcane Mills	F

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Section #	Section Code	License Description	Schedule
445110		Supermarkets and Other Grocery (except Convenience) Stores	F
115210		Support Activities for Animal Production	F
213113		Support Activities for Coal Mining	C
115310		Support Activities for Forestry	F
213114		Support Activities for Metal Mining	C
213115		Support Activities for Nonmetallic Minerals (except Fuels)	C
213112		Support Activities for Oil and Gas Operations	C
488210		Support Activities for Rail Transportation	A
488999		Support Activities for Transportation all other	A
561990		Support Services all other	C
325613		Surface Active Agent Manufacturing	C
322226		Surface Coated Paper board Manufacturing	E
339112		Surgical and Medical Instrument Manufacturing	B
339113		Surgical Appliance and Supplies Manufacturing	B
541370		Surveying and Mapping (except Geophysical) Services	A
335313		Switchgear and Switchboard Apparatus Manufacturing	C
325132		Synthetic Organic Dye and Pigment Manufacturing	C
325212		Synthetic Rubber Manufacturing	C
912D	03	TABLE WINE OFF PREMISE ONLY	H
912C	02	TABLE WINE ON / OFF PREMISE	H
541213		Tax Preparation Services	C
485310		Taxi Service	J
512191		Tele production and Other Postproduction Services	A
517919		Telecommunications all other	K
517911		Telecommunications Resellers	K
561422		Telemarketing Bureaus and Other Contact Centers	B
561421		Telephone Answering Services	B
334210		Telephone Apparatus Manufacturing	C
515120		Television Broadcasting	B
561320		Temporary Help Services	B
624221		Temporary Shelters	E
541380		Testing Laboratories	A
313312		Textile and Fabric Finishing (except Broad woven Fabric) Mills	E
314911		Textile Bag Mills	E
333292		Textile Machinery Manufacturing	C
711110		Theater Companies and Dinner Theaters	B
524292		Third Party Administration of Insurance and Pension Funds	B
313113		Thread Mills	E
238340		Tile and Terrazzo Contractors	E
113110		Timber Tract Operations	D

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Section #	Section Code	License Description	Schedule
423130		Tire and Tube Merchant Wholesalers	E
314992		Tire Cord and Tire Fabric Mills	E
441320		Tire Dealers	C
326211		Tire Manufacturing (except Retreading)	D
326212		Tire Retreading	D
541191		Title Abstract and Settlement Offices	C
424940		Tobacco and Tobacco Product Merchant Wholesalers	E
111910		Tobacco Farming	F
312229		Tobacco Product Manufacturing Other	E
312210		Tobacco Stemming and Redrying	E
453991		Tobacco Stores	B
325620		Toilet Preparation Manufacturing	C
311830		Tortilla Manufacturing	F
334514		Totalizing Fluid Meter and Counting Device Manufacturing	C
561520		Tour Operators	C
423920		Toy and Hobby Goods and Supplies Merchant Wholesalers	E
323121		Trade binding and Related Work	D
485999		Transit and Ground Passenger Transportation all other	B
541930		Translation and Interpretation Services	A
423860		Transportation Equipment and Supplies (except Motor Vehicle) Merchant Wholesalers	E
336999		Transportation Equipment Manufacturing all other	D
561510		Travel Agencies	C
561599		Travel Arrangement and Reservation Services all other	C
336214		Travel Trailer and Camper Manufacturing	D
721199		Traveler Accommodation all other	C
111335		Tree Nut Farming	F
336212		Truck Trailer Manufacturing	D
532120		Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing	D
321214		Truss Manufacturing	F
523991		Trust, Fiduciary, and Custody Activities	B
525920		Trusts, Estates, and Agency Accounts	B
333611		Turbine and Turbine Generator Set Units Manufacturing	C
112330		Turkey Production	F
322224		Uncoated Paper and Multiwall Bag Manufacturing	E
315192		Underwear and Nightwear Knitting Mills	D
326113		Unlaminated Plastics Film and Sheet (except Packaging) Manufacturing	D
326121		Unlaminated Plastics Profile Shape Manufacturing	D
337121		Upholstered Household Furniture Manufacturing	C
212291		Uranium Radium Vanadium Ore Mining	C

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Section #	Section Code	License Description	Schedule
326150		Urethane and Other Foam Product (except Polystyrene) Manufacturing	D
441120		Used Car Dealers	D
484210		Used Household and Office Goods Moving	C
453310		Used Merchandise Stores	F
336321		Vehicular Lighting Equipment Manufacturing	D
454210		Vending Machine Operators	D
541940		Veterinary Services - Exemptions may apply see Code of AL Section 40-12-178	A
532230		Video Tape and Disc Rental	D
327111		Vitreous China Plumbing Fixture and China and Earthenware Bathroom Accessories Manufacturing	C
327112		Vitreous China, Fine Earthenware, and Other Pottery Product Manufacturing	C
624310		Vocational Rehabilitation Services	E
452910		Warehouse Clubs and Supercenters	C
493190		Warehousing and Storage Other	F
423730		Warm Air Heating and Air Conditioning Equipment and Supplies Merchant Wholesalers	E
562119		Waste Collection Other	F
334518		Watch, Clock, and Part Manufacturing	C
237110		Water and Sewer Line and Related Structures Construction	D
221310		Water Supply and Irrigation Systems	E
313241		Weft Knit Fabric Mills	E
333992		Welding and Soldering Equipment Manufacturing	C
311221		Wet Corn Milling	F
111140		Wheat Farming	F
425120		Wholesale Trade Agents and Brokers	E
421990		WHOLESALE TRADE DURABLE	E
422990		WHOLESALE TRADE NON DURABLE	E
442291		Window Treatment Stores	C
424810	01	Wine Wholesaler	\$275
312130		Wineries	E
517110		Wired Telecommunications Carriers	K
517210		Wireless Telecommunications Carriers (except Satellite)	K
315232		Women's and Girls' Cut and Sew Blouse and Shirt Manufacturing	D
315233		Women's and Girls' Cut and Sew Dress Manufacturing	D
315231		Women's and Girls' Cut and Sew Lingerie, Loungewear, and Nightwear Manufacturing	D
315239		Women's and Girls' Cut and Sew Other Outerwear Manufacturing	D

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Section #	Section Code	License Description	Schedule
315234		Women's and Girls' Cut and Sew Suit, Coat, Tailored Jacket, and Skirt Manufacturing	D
448120		Women's Clothing Stores	B
316214		Women's Footwear (except Athletic) Manufacturing	D
316992		Women's Handbag and Purse Manufacturing	D
424330		Women's, Children's, and Infants' Clothing and Accessories Merchant Wholesalers	E
315212		Women's, Girls', and Infants' Cut and Sew Apparel Contractors	D
321920		Wood Container and Pallet Manufacturing	F
337110		Wood Kitchen Cabinet and Countertop Manufacturing	C
337211		Wood Office Furniture Manufacturing	C
321114		Wood Preservation	F
337129		Wood Television, Radio, and Sewing Machine Cabinet Manufacturing	C
321911		Wood Window and Door Manufacturing	F
313111		Yarn Spinning Mills	E
313112		Yarn Texturizing, Throwing, and Twisting Mills	E
712130		Zoos and Botanical Gardens	C

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Section 2. Professions which have been exempted from paying a license to the County according to the Code of Alabama are exempt from purchasing said county business license, including but not limited to the following:

<u>Profession</u>	<u>Code of Alabama</u>
Actuaries, auditors, and public accountants	Section 40-12-43
Architects	Section 40-12-48
Attorneys	Section 40-12-49
Certified public accountants	Section 40-12-71
Dentists	Section 40-12-92
Engineers	Section 40-12-99
Medicine, chemistry, bacteriology, etc	Section 40-12-126
Oculists, optometrists and opticians	Section 40-12-135
Osteopaths and chiropractors	Section 40-12-136
Scientists, naturopaths, and chiropodists	Section 40-12-155
Veterinary surgery	Section 40-12-178

License Fee Schedules

Schedule "A" if gross receipts are:

More Than	but	Less Than	Base Fee
\$0.00		\$99,999.99	\$75.00
\$100,000.00		\$199,999.99	\$129.75
\$200,000.00		\$299,999.99	\$231.75
\$300,000.00		\$399,999.99	\$319.88
\$400,000.00		\$499,999.99	\$402.75
\$500,000.00		\$599,999.99	\$483.75
\$600,000.00		\$699,999.99	\$562.88
\$700,000.00		\$799,999.99	\$639.75
\$800,000.00		\$899,999.99	\$714.75
\$900,000.00		\$999,999.99	\$787.88
\$1,000,000.00		\$1,099,999.99	\$858.75
\$1,100,000.00		\$1,199,999.99	\$852.75
\$1,200,000.00		\$1,299,999.99	\$994.88
\$1,300,000.00		\$1,399,999.99	\$1059.75
\$1,400,000.00		\$1,499,999.99	\$1122.75

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

\$1,500,000.00	\$1,999,999.99	\$1183.88
\$2,000,000.00	\$2,499,999.99	\$1483.88
\$2,500,000.00	\$2,999,999.99	\$1778.25
\$3,000,000.00	\$3,499,999.99	\$2068.88
\$3,500,000.00	\$3,999,999.99	\$2348.25
\$4,000,000.00	\$4,999,999.99	\$2618.25
\$5,000,000.00	\$5,999,999.99	\$3139.50
\$6,000,000.00	\$7,999,999.99	\$3638.25
\$8,000,000.00	\$10,999,999.99	\$4598.25
\$11,000,000.00	\$13,999,999.99	\$5982.00
\$14,000,000.00	\$57,999,999.99	\$7297.75
\$58,000,000.00	\$91,999,999.99	\$25778.25
\$92,000,000.00	Over \$92MM	\$38280.00

Schedule "B" if gross receipts are:

More Than	but	Less Than	Base Fee
\$0.00		\$99,999.99	\$75.00
\$100,000.00		\$199,999.99	\$112.50
\$200,000.00		\$299,999.99	\$202.88
\$300,000.00		\$399,999.99	\$279.75
\$400,000.00		\$499,999.99	\$352.50
\$500,000.00		\$599,999.99	\$423.38
\$600,000.00		\$699,999.99	\$492.38
\$700,000.00		\$799,999.99	\$559.50
\$800,000.00		\$899,999.99	\$625.50
\$900,000.00		\$999,999.99	\$689.25
\$1,000,000.00		\$1,099,999.99	\$751.50
\$1,100,000.00		\$1,199,999.99	\$811.88
\$1,200,000.00		\$1,299,999.99	\$870.38
\$1,300,000.00		\$1,399,999.99	\$927.38
\$1,400,000.00		\$1,499,999.99	\$982.50
\$1,500,000.00		\$1,999,999.99	\$1035.75
\$2,000,000.00		\$2,499,999.99	\$1298.25
\$2,500,000.00		\$2,999,999.99	\$1557.00
\$3,000,000.00		\$3,499,999.99	\$1810.38
\$3,500,000.00		\$3,999,999.99	\$2055.75
\$4,000,000.00		\$4,999,999.99	\$2292.00
\$5,000,000.00		\$5,999,999.99	\$2745.75
\$6,000,000.00		\$7,999,999.99	\$3184.50
\$8,000,000.00		\$10,999,999.99	\$4024.50
\$11,000,000.00		\$13,999,999.99	\$5228.25

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

\$14,000,000.00	\$57,999,999.99	\$6387.00
\$58,000,000.00	\$91,999,999.99	\$22557.00
\$92,000,000.00	Over \$92MM	\$33904.50

Schedule "C" if gross receipts are:

More Than	but	Less Than	Base Fee
\$0.00		\$99,999.99	\$75.00
\$100,000.00		\$199,999.99	\$97.13
\$200,000.00		\$299,999.99	\$174.00
\$300,000.00		\$399,999.99	\$240.00
\$400,000.00		\$499,999.99	\$302.25
\$500,000.00		\$599,999.99	\$363.00
\$600,000.00		\$699,999.99	\$422.25
\$700,000.00		\$799,999.99	\$480.00
\$800,000.00		\$899,999.99	\$536.25
\$900,000.00		\$999,999.99	\$591.00
\$1,000,000.00		\$1,099,999.99	\$644.25
\$1,100,000.00		\$1,199,999.99	\$696.00
\$1,200,000.00		\$1,299,999.99	\$746.25
\$1,300,000.00		\$1,399,999.99	\$795.00
\$1,400,000.00		\$1,499,999.99	\$842.25
\$1,500,000.00		\$1,999,999.99	\$888.00
\$2,000,000.00		\$2,499,999.99	\$1113.00
\$2,500,000.00		\$2,999,999.99	\$1259.25
\$3,000,000.00		\$3,499,999.99	\$1551.75
\$3,500,000.00		\$3,999,999.99	\$1761.75
\$4,000,000.00		\$4,999,999.99	\$1964.25
\$5,000,000.00		\$5,999,999.99	\$2354.25
\$6,000,000.00		\$7,999,999.99	\$2729.25
\$8,000,000.00		\$10,999,999.99	\$3449.25
\$11,000,000.00		\$13,999,999.99	\$4484.25
\$14,000,000.00		\$57,999,999.99	\$5474.25
\$58,000,000.00		\$91,999,999.99	\$19274.25
\$92,000,000.00		Over \$92MM	\$29024.25

Schedule "D" if gross receipts are:

More Than	but	Less Than	Base Fee
\$0.00		\$99,999.99	\$75.00
\$100,000.00		\$199,999.99	\$79.13
\$200,000.00		\$299,999.99	\$143.63
\$300,000.00		\$399,999.99	\$198.75
\$400,000.00		\$499,999.99	\$250.50

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

\$500,000.00	\$599,999.99	\$301.13
\$600,000.00	\$699,999.99	\$350.63
\$700,000.00	\$799,999.99	\$398.63
\$800,000.00	\$899,999.99	\$445.50
\$900,000.00	\$999,999.99	\$491.25
\$1,000,000.00	\$1,099,999.99	\$535.50
\$1,100,000.00	\$1,199,999.99	\$578.63
\$1,200,000.00	\$1,299,999.99	\$620.63
\$1,300,000.00	\$1,399,999.99	\$661.13
\$1,400,000.00	\$1,499,999.99	\$700.50
\$1,500,000.00	\$1,999,999.99	\$738.75
\$2,000,000.00	\$2,499,999.99	\$926.25
\$2,500,000.00	\$2,999,999.99	\$1110.00
\$3,000,000.00	\$3,499,999.99	\$1291.88
\$3,500,000.00	\$3,999,999.99	\$1466.25
\$4,000,000.00	\$4,999,999.99	\$1635.00
\$5,000,000.00	\$5,999,999.99	\$1961.25
\$6,000,000.00	\$7,999,999.99	\$2272.50
\$8,000,000.00	\$10,999,999.99	\$2872.50
\$11,000,000.00	\$13,999,999.99	\$3738.75
\$14,000,000.00	\$57,999,999.99	\$4560.00
\$58,000,000.00	\$91,999,999.99	\$16110.00
\$92,000,000.00	Over \$92MM	\$24142.50

Schedule "E" if gross receipts are:

More Than	but	Less Than	Base Fee
\$0.00		\$199,999.99	\$75.00
\$200,000.00		\$299,999.99	\$113.63
\$300,000.00		\$399,999.99	\$157.50
\$400,000.00		\$499,999.99	\$199.13
\$500,000.00		\$599,999.99	\$239.63
\$600,000.00		\$699,999.99	\$279.00
\$700,000.00		\$799,999.99	\$317.63
\$800,000.00		\$899,999.99	\$355.13
\$900,000.00		\$999,999.99	\$391.50
\$1,000,000.00		\$1,099,999.99	\$427.13
\$1,100,000.00		\$1,199,999.99	\$461.63
\$1,200,000.00		\$1,299,999.99	\$495.00
\$1,300,000.00		\$1,399,999.99	\$527.63
\$1,400,000.00		\$1,499,999.99	\$559.13
\$1,500,000.00		\$1,999,999.99	\$589.50
\$2,000,000.00		\$2,499,999.99	\$739.50

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

\$2,500,000.00	\$2,999,999.99	\$887.63
\$3,000,000.00	\$3,499,999.99	\$1032.00
\$3,500,000.00	\$3,999,999.99	\$1172.63
\$4,000,000.00	\$4,999,999.99	\$1607.63
\$5,000,000.00	\$5,999,999.99	\$1566.38
\$6,000,000.00	\$7,999,999.99	\$1817.63
\$8,000,000.00	\$10,999,999.99	\$2297.63
\$11,000,000.00	\$13,999,999.99	\$2983.88
\$14,000,000.00	\$57,999,999.99	\$3647.63
\$58,000,000.00	\$91,999,999.99	\$12887.63
\$92,000,000.00	Over \$92MM	\$19390.13

Schedule "F" if gross receipts are:

More Than	but	Less Than	Base Fee
\$0.00		\$199,999.99	\$75.00
\$200,000.00		\$299,999.99	\$87.00
\$300,000.00		\$399,999.99	\$120.00
\$400,000.00		\$499,999.99	\$151.13
\$500,000.00		\$599,999.99	\$181.50
\$600,000.00		\$699,999.99	\$211.13
\$700,000.00		\$799,999.99	\$240.00
\$800,000.00		\$899,999.99	\$268.13
\$900,000.00		\$999,999.99	\$295.50
\$1,000,000.00		\$1,099,999.99	\$322.13
\$1,100,000.00		\$1,199,999.99	\$351.75
\$1,200,000.00		\$1,299,999.99	\$373.13
\$1,300,000.00		\$1,399,999.99	\$397.50
\$1,400,000.00		\$1,499,999.99	\$421.13
\$1,500,000.00		\$1,999,999.99	\$444.00
\$2,000,000.00		\$2,499,999.99	\$556.50
\$2,500,000.00		\$2,999,999.99	\$667.13
\$3,000,000.00		\$3,499,999.99	\$775.88
\$3,500,000.00		\$3,999,999.99	\$880.88
\$4,000,000.00		\$4,999,999.99	\$982.13
\$5,000,000.00		\$5,999,999.99	\$1177.13
\$6,000,000.00		\$7,999,999.99	\$1364.63
\$8,000,000.00		\$10,999,999.99	\$1724.63
\$11,000,000.00		\$13,999,999.99	\$2242.13
\$14,000,000.00		\$57,999,999.99	\$2737.13
\$58,000,000.00		\$91,999,999.99	\$9667.13
\$92,000,000.00		Over \$92MM	\$14512.13

**MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE**

Schedule "G" – Amusement Devices and/or games \$500.00 per machine

Schedule "H" – Beer, Wine & Liquor

<u>Title of Code</u>		<u>Amount</u>	<u>Licensing Notes</u>
Beer On/Off Premise	0912A	\$56.25	
Beer Off Premise Only	0912B	\$37.50	
Table Wine On/Off Premises	0912C	\$56.25	
Table Wine Off Premise Only	0912D	\$56.25	
Lounge Retail Liquor Class I	0912E	\$56.25	This section requires purchases of all "three code, as they are part of the package
		\$487.50	
		<u>\$56.25</u>	
		\$600.00 Total	
Package Store Liquor Class II	0912F	\$37.50	This section requires purchase of all "three code, as they are part of the package
		\$487.50	
		<u>\$56.25</u>	
		\$581.25 Total	
Restaurant Retail Liquor	0912G	\$56.25	This section requires purchase of all "three code, as they are part of the package
		\$487.50	
		<u>\$56.25</u>	
		\$600.00 Total	
Club Liquor Class II	0912H	\$56.25	This section requires purchase of all "three code, as they are part of the package
		\$487.50	
		<u>\$56.25</u>	
		\$600.00 Total	

Schedule "I" Peddlers

Daily Rate	Issued for single day sales activity	\$7.50
Weekly Rate	Issued for single dale sales activity	\$18.75
Monthly Rate	Issued for single day sales activity	\$37.50
Yearly Rate	Issued for single day sales activity	\$75.00

MACON COUNTY, ALABAMA
BUSINESS LICENSE FEE SCHEDULE

Schedule "J" – Taxi Cabs & Limousines

1 Taxi Cab or Limousine	\$37.50
All taxi cabs or Limousines over 1	\$18.75 per taxi

Schedule "K" – Telecommunications

\$75.00

Schedule "L" – Special Events Licenses

\$175.00 per event

Schedule "M" – Fortune Tellers

Annual license rate is \$750.00 and rate is reduced by \$18.75 each year until such time as the annual rate reaches \$375.00 and that becomes the minimum rate thereafter.

Schedule "O" Billiard and/or Pool tables

For 1 to 2 billiard or pool tables	\$37.50 per table
All billiard or pool tables over 2	\$18.75 per table

Schedule "T" – Itinerants

Itinerant business operating within the jurisdiction but located outside the jurisdiction, shall pay the itinerant rate for a business license and that rate shall be \$375.00

Schedule "U" – Banks/Savings & Loans

Bank and/or Saving & Loan ATM Location	\$7.50
Bank and/or Savings & Loan Branch Location	\$7.50
Bank Main Office and/or Savings & Loan Main Office	\$93.75

Schedule "V" – Delivery License \$75.00

Cannot have a place of business within Macon County, conduct no other business here, gross receipts derived from the sale and any requisite setup or installation of all merchandise so delivered shall not exceed \$75,000. Such delivery and set-up and installation must be performed by the taxpayer' employees, concerns their own merchandise, and is done by means of delivery vehicles owned by the taxpayer.

Schedule "Z" – Non-Profit Organization

Subject only to the issuance fee