



Revenue Department
 City of Opelika
 204 S 7TH Street
 Opelika, Alabama 36801
 (334)705-5160 or (334)705-5162
 Fax: (334) 705-5163



FEE CALCULATION SHEET

CT – GENERAL CONTRACTORS

Flat fee \$100 and \$35 for subsequent Ct license. In additional for non-permitted job 1/4 of 1% (0.0025)

FS – FINANCIAL SERVICES

Flat fee \$100 plus 1/16 of 1% (0.000625) of gross receipts.

GS – GENERAL SERVICES

Flat fee \$100 plus 1/20 of 1% (0.0005) of gross receipts

MF - MANUFACTURER

Flat fee \$300 plus 1/1000 of 1% (0.00001) of gross receipts

PS – PROFESSIONAL SERVICES

LESS THAN \$50, 000-Flat fee \$ 100 plus 1/10 of 1% (0.001) of gross receipts.
 \$50,000 or more-Flat fee \$ 350 plus 1/40 of 1% (0.00025)

RM – REPAIR & MAINTENANCE

Flat fee \$100 plus 1/20 of 1% (0.0005) of gross receipts

RS – RESTAURANT (Health Food Permit required) Flat fee \$100 plus 1/10 of 1% (0.001) of gross receipts

RT – RETAIL SALES

Flat fee \$100 plus 1/8 of 1% (0.00125) of gross receipts

TR – TRANSCIENT DEALER

Flat fee \$ 500

VH – VEHICLE DEALER

Flat fee \$100 plus 1/8 of 1% (0.00125) of gross receipts (NOT TO EXCEED \$ 725)

WS – WHOLESALE SALES

Flat fee \$250 plus 1/20 of 1% (0.0005) of gross receipts

MS-MISCELLANEOUS - (Flat Fee Only)

Bus Line Local	\$ 100
Carnival, Fair Circus	\$ 700
Dance Hall	\$ 100
Distribution Center	\$ 300
Fortune Teller, Palmist, Phrenologist	\$1,000
Gasoline Wholesale	\$ 200
Gold & Silver Buyer	\$ 500
Golf Course	\$ 100
Newspaper, Periodical, Book & Directory	
Publisher	\$ 150
Office	\$ 100
Rental of Personal Property	\$ 100
Warehouse & Storage	\$ 300
Wood Yard	\$ 100
Game Room	\$ 100
Radio & Television Broadcasting	\$ 150
Gasoline Retail	\$ 100 and \$ 20 per Pump
Taxicab	\$ 100 and \$ 30 per Cab
Hotels/Motels	\$ 100 and \$ 3 per room or space
Mobile Home Park	\$ 100 and \$ 3 per mobile home space
Pool Hall	\$100 and \$ 50 per Table

MS-MISCELLANEOUS-

(Flat fee plus % of gross receipts)

Bail Bondsman Service	
Flat fee \$ 300 plus 1/20 of 1% (0.0005)	
Care Facility	
Flat fee \$100 plus 1/10 of 1% (0.001)	
Movie Theatre	
Flat fee \$ 100 plus 1/8 of 1% (0.00125)	
Photographer	
Flat fee \$ 100 plus 1/20 of 1% (0.0005)	
Preschool Centers & Schools	
Flat fee \$ 100 plus 1/9 of 1% (0.00111)	
Real Estate Sales Office	
Flat fee \$ 100 plus 1/8 of 1% (0.00125)	

AB-ALCOHOLIC BEVERAGES – (Flat Fee Only)

Beer & Wine Wholesale	\$ 525
Beer Off Premise	\$ 50
Beer On Premise	\$ 75
Beer Wholesale	\$ 250
Brew Pub	\$ 750
Lounge Retail Liquor	\$ 2,000
Manufacturing	\$ 500
Package Store	\$ 2.250
Private Club Liquor	\$ 1,000
Restaurant Retail Liquor	\$ 1,000
Special Events Alcohol	\$ 100
Wine Off Premise	\$ 75
Wine On Premise	\$ 300
Wine Wholesale	\$ 275

SM-STATE MANDATED

Delivery (gross receipts do not exceed \$75,000)	\$ 100
Over \$75,00 contact Revenue Dept	
Electric, Gas or Water Treatment	
3% of gross receipts	
Insurance-Fire & Marine	
4% of gross receipts	
Insurance-Other Than Fire & Marine	
Flat fee \$ 20 plus 1% of gross receipts	
Long Distance Service	\$ 338
Motor Carrier (Intrastate) (37-3-33)	\$ 100
Motor Carrier (Local) (37-3-33)	\$ 100
Motor Carrier Terminal	\$ 100
Railroads (11/51/124)	\$ 795
Telephone Company-Local (11-51-128)	\$1,350

LICENSE CALCULATION

License fee:	_____
Gross Receipts:	_____
Issuance Fee:	_____
*Penalty:	_____
Interest(1%/month late)	_____
Total Due:	_____

*Penalty is calculated at 15% for license 1-30 days delinquent or 30% if over 30 days delinquent.

A \$10.00 issuance fee should be added to the total business license fee

Mail your application: City of Opelika; ATTN: Revenue Dept.; PO Box 390; Opelika AL 36803-0390