



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



**FEE CALCULATION SHEET  
 2017**

**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 1/30 of 1% (0.000333) 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**

Gross Receipts:	_____
License 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