



**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

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 |

CT – GENERAL CONTRACTORS

Flat fee \$100. Each additional CT license \$35.
Non-permitted jobs add 1/4 of 1% (0.0025)
Non-Permitted Jobs Gross Receipts: _____

Plumbers & Electrician-\$5,000 SURETY BOND

FS – FINANCIAL SERVICES

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

GS – GENERAL SERVICES

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

LAWN CARE PROVIDERS: Additional \$ 100 for waste permit.

MF - MANUFACTURER

Flat fee \$300 plus 1/1000 of 1% (0.00001) 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 |
| Warehouse/Storage | \$ 300 |

MS-MISCELLANEOUS con't- (Flat Fee Only)

| | |
|---------------------------------|--------|
| Wood Yard | \$ 100 |
| Game Room | \$ 100 |
| Radio & Television Broadcasting | \$ 150 |

| | |
|-------------------|---------------------------------------|
| Gasoline Retail | \$ 100 and \$ 20 per Pump |
| Mobile Home Park | \$ 100 and \$ 3 per mobile home space |
| Pool Hall | \$100 and \$ 50 per Table |
| # of Pumps: | _____ |
| # of Rooms/Space: | _____ |
| # of Tables: | _____ |

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) |
| 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)
Gross Receipts: _____

RM – REPAIR & MAINTENANCE

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

RS – RESTAURANT (Health Food Permit required) Flat fee \$100 plus 1/10 of 1% (0.001) of gross receipts and \$10/mobile unit
Gross Receipts: _____

of Mobile unit: _____

RT – RETAIL SALES

Flat fee \$100 plus 1/8 of 1% (0.00125) of gross receipts
Total Gross Receipts: _____

Prescriptions Sales: _____

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)
Gross Receipts: _____

WS – WHOLESALE SALES

Flat fee \$250 plus 1/30 of 1% (0.000333) of gross receipts
Gross Receipts: _____

SM-STATE MANDATED

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) | \$ 830 |
| Renderer | \$ 25 |
| Telephone Company-Local (11-51-128) | \$1,350 |

| | |
|--|----------------|
| LICENSE CALCULATION | |
| Sub-total: | _____ |
| Sub-total: | _____ |
| Sub-total: | _____ |
| Sub-total: | _____ |
| Sub-total: | _____ |
| Total License Fees: | _____ |
| *Penalty: | _____ |
| Interest(1%/month late) | _____ |
| Issuance Fee: | \$12.00 |
| Total Due for worksheet: | _____ |
| *Penalty is calculated at 15% 1-30 days delinquent or 30% if over 30 days delinquent | |



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FEE CALCULATION SHEET

VEHICLE FOR HIRE – GS (Issuance Fee is \$12)

| | | |
|--|-----------------|-------|
| TRANSPORTATION NETWORK COMPANY(TNC) | \$1,000 | |
| TAXI CAB - \$100 and \$30/vehicle | # of Cabs | _____ |
| LIMOUSINE - \$100 and \$30/chauffeur | # of Chauffeurs | _____ |
| BUSES - \$100 plus 1/20 of 1% gross receipts | gross receipts | _____ |
| HORSE DRAWN CARRIAGE - \$100 and \$10/carriage | # of Carriages | _____ |
| PEDI CAB - \$100 and \$30/pedicab | # of Pedicabs | _____ |

DELIVERY – SM

gross receipts: _____

| | |
|---------------------|---|
| Less than \$10,000 | \$0.00 |
| \$10,000 < \$75,000 | \$100.00 flat fee plus \$10 issuance fee |
| ≥\$75,000 | \$250 plus 1/30 of 1% gross receipts plus \$10 issuance fee (Classification will be considered WS) |

RENTAL - MS

\$100 flat fee plus \$10 issuance fee

LODGING - MS

\$100 and \$ 3.00 per room plus \$10 issuance fee # of Rooms: _____

LICENSE CALCULATION-page 2

| | |
|------------------|--|
| Sub-total: _____ | Total License Fees: _____ |
| Sub-total: _____ | *Penalty: _____ |
| Sub-total: _____ | *Interest: _____ |
| Sub-total: _____ | Issuance Fee: <u> \$10 / \$12 </u> |
| Sub-total: _____ | Total Due for page 2: _____ |

***VEHICLE FOR HIRE** - Penalty is calculated at 15% 1-30 days delinquent or 30% if over 30 days delinquent and interest rate is 1%/month late.

***DELIVER/RENTAL/LODGING**-Penalty is \$10.00 and go to the following link for Interest Rate
<https://revenue.alabama.gov/assessments/quarterly-interest-rates/>