

CUSTOMER NUMBER

LICENSE RENEWAL APPLICATION

GADSDEN, ALABAMA
Phone (256) 549-4559

APPLICATION NUMBER

LOCAL TRADE NAME AND PHYSICAL LOCATION

NAME OF OWNER AND PHONE NUMBER
(PLEASE PRINT)

LOCAL MANAGER NAME AND PHONE NUMBER
(PLEASE PRINT)

PAYROLL CONTACT AND PHONE NUMBER
(PLEASE PRINT)

**WHEN A BUSINESS MOVES TO A NEW LOCATION WITHIN THE CITY, THE LICENSEE MUST OBTAIN A CERTIFICATE OF OCCUPANCY FROM THE BUILDING DEPARTMENT
CALL FOR INSPECTION (256) 549-4529**

★ ★ ★ ★ INSTRUCTIONS ON REVERSE SIDE ★ ★ ★ ★

CLASSIFICATION	DESCRIPTION	GROSS RECEIPTS OF PRECEDING CALENDAR YEAR	RATE SCH	LICENSE AMOUNT
				\$
				\$
				\$
				\$
				\$
				\$
SUB TOTAL				\$

DELINQUENT PENALTY

FEBRUARY 15%
MARCH 30%

**1% INTEREST PER MONTH
BEGINNING FEBRUARY 1ST**

	%	ISSUANCE FEE	TOTAL DUE
PENALTY OF AMOUNT DUE		\$14.00	
	%	INTEREST AMT DUE	

PLEASE MAKE CHECKS PAYABLE TO: CITY OF GADSDEN
MAIL TO: REVENUE DEPARTMENT, P.O. BOX 267, GADSDEN, AL 35902-0267

I CERTIFY THE ABOVE INFORMATION IS CORRECT.

SIGNATURE

TITLE

DATE

MAILING NAME AND ADDRESS

INSTRUCTIONS

1. This notice is based on license purchases by you in the prior year. If you have discontinued business in Gadsden, please mark "Inactive" and return form.
2. A Business License must be purchased for each physical location.
3. If you are liable for more than four license schedules, you may receive more than one notice and are required to pay each notice.
4. **INSURANCE COMPANIES ONLY:** Insurance companies, liable under Section 74-64 (d) (ii) of the Business License Tax Code, must pay the Annual License fee before March 1 to avoid penalty and interest.
5. **BUSINESS OTHER THAN INSURANCE COMPANIES:** The annual license fee must be paid before February 1, to avoid penalty and interest.
6. **PENALTIES:** Penalties for late payment are as follows:

	All Others	Ins. Companies
Feb.	15%	
March	30%	15%
April	30%	30%
7. **INTEREST:** All delinquent accounts shall also be charged simple interest at the rate of 1% per month (beginning February 1st).
8. The Gross Receipts threshold for licensing a line of business at a Gadsden location shall be 10% as allowed by State Code Sec. 11-51-95 (B).

FOR YOUR INFORMATION

(Section 74-62)

(6) *Gross receipts:* The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license.

On businesses whose place of business is located outside the city and the police jurisdiction thereof, gross receipts will cover only that merchandise sold and/or delivered within the jurisdiction of the city. If a gross receipts license is paid to another municipality, the amount of those gross receipts shall not be included within the gross receipts in this city. A flat rate/delivery license paid to another municipality shall not entitle a business to a deduction from gross receipts.

(Section 74-68)

Determination of License Fee

- (a) License fees shall be in the amounts established in this article and as further determined under this section.
- (b) Persons paying a license tax based on gross receipts shall pay at least the minimum license tax required regardless of when business is commenced. When an

existing business is taken over by new owners or operators and the license tax is based on gross receipts, the amount of the license tax shall be based on gross receipts of the preceding year regardless of whether the present owner was the owner or operator during the preceding year.

(c) For licensees located outside the city, the term "gross receipts" includes only that merchandise sold and/or delivered within the city.

(d) The amount of license tax shall be computed by using the appropriate schedule from this article and using the previous calendar year's gross receipts to make the computation.

(e) The amount of license tax for a new business shall be based on an estimate of the gross receipts expected from the date the business commences operation until the end of the year. This will be considered a deposit on the license tax due. At the end of the year the license fee for the actual gross receipts will be computed in accordance with subsection (d). Appropriate adjustments will be made by the licensee paying the balance due or the city giving a credit for the difference on the forthcoming year's license.