

		Walker County Business License	As of 9/2/2026
		Revised 2026 - 2027	
Section Code	Type	Description	Calculation Table or Flat Fee Amt (See Tables Below)
1	Gross	Abattoirs --Each person operating an Abattoir or Slaughterhouse	Merchant Rate
2	Flat	Abstractors ---Each person making abstracts of title	\$50.00
3A	Flat	Advertising (Billboards) ---Each person using or leasing space and supplying billboards for advertising purposes in the county	\$150.00
3B	Flat	Advertising (Magazines) ----Each person soliciting advertising in the county for publications in magazines or trade journals	\$60.00
4A	Gross	Agents (Orders & Delivery) ---Each person taking orders for any article or merchandise and/or delivering same in person or by agent shall pay the same license as regular merchant.	Merchant Rate
4B	Flat	Agents (Annum) Book agent per annum	\$35.00
4C	Flat	Agents (Daily) Book agent per day	\$10.00
5A	n/a	Discontinued	
5B	Gross	Air conditioning contractor	Contractor Rate
6	Gross	Ambulance Service --Each person operating an ambulance service when not in connection with a funeral home.	Contractor Rate
7	Gross	Antiques	Merchant Rate
8	Gross	Architects - Exempt from County license. State is required.	Exempt
9	Gross	Attorney at Law - Exempt from County license. State license paid to SBA, not county.	Exempt
10A	Flat	Auctioneer -- Each resident auctioneer	\$150.00
10B	Flat	Auctioneer -- Each itinerant auctioneer of livestock, merchandise or real estate.	
		Per week	\$50.00
		Per day	\$30.00
11	Gross	Actuaries, Auditors and Public Accountants - Exempt from County. State is required.	Exempt
12	Gross	Automobile -- Washing and greasing station where business limited to these services	Merchant Rate
13	Gross	Automobile --accessories	Merchant Rate
14 and 15	Gross	Automobile New & Used --The right to deal in new and used automobiles, trucks, tractors, trailers, gasoline and electric motors, also any attachments, replacement parts, accessories and supplies to carry out such business. vehicle storage and general repair business on the above.	Automobile Rate
16	Gross	Automobile Garage or Body shop	Merchant Rate
17	Gross	Automobile for hire	Merchant Rate
18		Available	
19	Gross	Automobile stock car race track	Merchant Rate
20	n/a	Discontinued	
21	Gross	Bakeries --Each person baking or selling bakery products in the county whether produced in or out of the county and transported into the county	Merchant Rate
22	Flat	Bankrupt or Fire Sale ----Each person selling bankrupt, fire or water damaged goods or merchandise where such stock or part has been shipped into the county after such damage or bankruptcy. In addition to other license due fee per day \$200.00. If the bankruptcy or damage was located within the county at time of bankruptcy or damage--cost per week	\$50.00
23	Gross	Barber Shop --all services	Merchant Rate
24	Gross	Beauty shop --all services	Merchant Rate
25	Gross	Bicycles--retail	Merchant Rate
26	n/a	Discontinued	
27A	Flat	Billiard, pool or game room --each shall pay an annual license per table or game device	\$50.00

Section Code	Type	Description	Calculation Table or Flat Fee Amt (See Tables Below)
27B	n/a	Discontinued	
28	Gross	Body Shop	Merchant Rate
29	Flat	Bond makers --Each person, firm or corporation making bail, appeal and/or appearance bonds in any court for a consideration.	\$125.00
		Any person making 5 plus bonds, appeal and/or appearance bonds during the tax year shall be deemed a bond maker.	
30	Gross	Book Store--retail	Merchant Rate
31	n/a	Discontinued	
32	Flat	Bowling Alley or Shooting Gallery --Each per year on private property	\$100.00
	Flat	Each per week on private property	\$20.00
	Flat	Each per month on private property	\$50.00
33	Gross	Bottling Works ---Each person operating a bottling works with manufacturing facilities located within the county shall pay based on gross annual receipts	Merchant Rate
34	Gross	Brokers --- or their representatives, dealers in stocks, bonds or furnishing market quotations. Gross receipts shall include commissions, salaries, or other payment for services rendered or property sold and bought.	Professional Rates
35		Financial Schedule	
36		Available	
37		Available	
66	Gross	Builders	Contractor Rate
38	Gross	Butane & Similar Gases --Each person dealing in, selling or delivering butane propane or similar type gas commonly known as bottled gas.	Merchant Rate
39	Gross	Butcher or meat market	Merchant Rate
40	Gross	Bus terminal	Merchant Rate
41	Gross	Building insulator	Contractor Rate
42	Gross	Building cleaning service/janitorial services	Merchant Rate
43	Flat	Burglar & fire alarms --Each firm selling, installing or maintaining alarms.	\$100.00
	Flat	Each additional salesman over one	\$50.00
44	Gross	Cabinet maker or woodworking shop	Merchant Rate
45	Flat	Carnivals --Each street fair, carnival, including concession stands, or shows operating in connection with the above shall pay per day.	\$150.00
46	Gross	Carpenters,etc ---Each person engaged in business as a carpenter, roofer or a tinner.	Contractor Rate
47	Gross	Carpet, rug or mattress cleaners	Merchant Rate
48	Gross	Cartridges, shells and ammunition	Merchant Rate
49	n/a	Discontinued	
50	Gross	Cement or concrete product --Each manufacturer of cement blocks, pipe, brick drainage tile or other like commodity	Manufacturer Rate
51	Gross	Cement finishers	Contractor Rate
52	Gross	Cement mix --Each person selling ready mix concrete, either wholesale or retail, and does not have a manufacturing facility located in the county.	Merchant Rate
53	Gross	Ceramic shop	Merchant Rate
54	Gross	Certified public accountant - Exempt from County license. State is required.	Exempt
55	Gross	Chiropractors - Exempt from County license. State is required.	Exempt
56	Gross	Cigarettes, cigars, and tobacco products	Merchant Rate
57	n/a	Discontinued	
58	n/a	Discontinued	
59	Gross	Clinics	Merchant Rate
60	Gross	Coal dealer -- Each coal yard or dealer in coal or coke either wholesale or retail	Merchant Rate

Section Code	Type	Description	Calculation Table or Flat Fee Amt (See Tables Below)
61	Gross	Coal dealer-- Each itinerant dealer, trader or seller of coal	Manufacturer Rate
62	n/a	Discontinued	
63	n/a	Discontinued	
64	Gross	Collection Agency	Professional Rates
65A	Gross	Contractors and sub-contractors of any type.	Contractor Rate
	1	Each person accepting orders or contracts, whether at a fixed price or on a cost plus basis for doing any work on or in any building or structure requiring the use of paint, stone, brick, mortar, wood, cement, structural iron or steel, or any other building material. Or, accept contracts to do any paving, curbing, sidewalks, streets on public or private property. Use of asphalt, brick, stone, cement, wood, or other composition, or who accepts an order for or contract to excavate earth, rock, or other materials for foundations of any other purpose. Or, who accepts an order or contract to construct any sewer, highway, bridges, dams, or railroads out of any material(s).	
	2	All General Contractors shall furnish the County License Inspector with a full and complete list showing whom any work has been let or sublet to be done and will not allow any work to be done by such subcontractor until the required tax due by said subcontractor has been paid. Must include company name, address and contract amount.	
	3	Any subcontractor who has not paid county license who undertake to do any part of the work contracted for by a general contractor shall be deemed to be a contractor and shall pay the license prescribed by this code for the classification to which he is subject	
	4	If a subcontractor has not been closed or awarded at the time application is made for a license pursuant to 65a by General Contractor or by the owner, the General Contractor or the owner shall not allow any work to proceed by any subcontractor until such subcontractor has exhibited to him his county license for the work to be done on said job unless he is certified by the County Clerk as having paid county license to by him. In the event that no General contract has been let by the owner, then the owner shall be subject to all of the provisions of this ordinance which are required by General Contractors.	
	5	Any contractor engaged for the purpose to construct a structure, the total cost of which is expected to exceed \$10,000 shall present to the County Clerk a copy of his State General Contractors License or Home Builders License or proof that the applicant is exempted from the same by virtue of any "Grandfather Clause" permitted by the State of Alabama.	
	6	All persons applying for a license under this section must have a sign showing the name of the company painted or otherwise placed on the company trucks. If this requirement is not met within 5 days after notification by the County, the contractor shall be in violation of the ordinance and shall on conviction, be fined no more than \$100 for each offense. It is further ordained that each separate day for which said contractor operates without a sign showing on his company vehicle shall constitute a separate offense until said sign requirement is met.	
65B	n/a	Discontinued	
65C	n/a	Discontinued	
69	Gross	Corporations-- Each corporation doing business or having its sales or place of business in the county not herein otherwise specifically licensed	Merchant Rate
70	n/a	Discontinued	
71	Gross	Dairies--- Milk or cream distributors	Merchant Rate
72	n/a	Discontinued	
73	Flat	Delivering goods--- See unloading priviledges	\$200.00
74	Flat	Dance Hall-- Each person conducting or promoting a public dance, or operates a dance hall, whether a charge is or is not made for dancing, or whether operated in connection with any other business or not.	Per month \$25.00

Section Code	Type	Description	Calculation Table or Flat Fee Amt (See Tables Below)
75	Gross	Dealer-Non Resident --Any person whose place of business is maintained outside of the county who in person or by representative, takes orders or receives orders for the sale of any merchandise, commodity, or product of any kind to be delivered into the county, shall be deemed doing business in the county.	
		1. Before engaging in business the licensee shall file with the county an estimate of the gross receipts from such business in the county during the license year based on similar resident business.	Merchant Rate
		2. If the licensee has engaged in business in the county during the previous year, the estimated gross receipts shall be based on the gross receipts during that previous year.	Merchant Rate
		3. On or before the 15th day after the end of the license year, the licensee shall file a final statement with the county stating a true and accurate account of gross receipts for that time period and pay to the county any monies due. If gross receipts are less than anticipated the county shall refund monies due to the licensee.	Merchant Rate
76	Gross	Dental or Other Laboratory	Merchant Rate
77	Gross	Dentists - Exempt from County license. State is required. Dental Labs are not exempt.	Exempt
78	Gross	Detective Agency	Professional Rates
79	n/a	Discontinued	
80	Gross	Doctors - Exempt from County license. State is required. (see note below)	Professional Rates
		** Business entities which employ physicians are not exempt from purchasing Walker County business licenses pursuant to section 40-12-126 of the Code of Alabama**	
81	Gross	Doughnuts	Merchant Rate
82	n/a	Discontinued	
83	Gross	Drug Stores	Merchant Rate
84	Gross	Dry cleaning	Merchant Rate
85	Gross	Electrical supplies	Merchant Rate
86	Gross	Electrical appliances	Merchant Rate
67	Gross	Electrical contractors	Contractor Rate
87	Gross	Electrolysis salon	Merchant Rate
88	Gross	Engineering --Each person engaged in general drafting, mechanical drawing, machining designing, land surveying, residential home plans, patent drawing or other such work. Exempt from County license. State is required.	Exempt
89	Flat	Entertainment --Any type of entertainment not otherwise provided for where charges are made for admission when not connected with religious, charitable, or school purpose.	Rate per day \$100.00
90	n/a	Discontinued	
91	Gross	Exterminator or Pest Control --Each person selling disinfectant, insecticide, and exterminators engaged in the business of pest control or extermination.	Merchant Rate
92	Flat	Fire, Wreck, or Bankruptcy Sale --Any person engaged in the business in the county conducting or carrying on any fire sale, wreck sale, bankrupt sale or any sale of like nature shall pay a daily license of	\$150.00
93	Gross	Farm Equipment Dealer	Automobile Rate
94	Flat	Finance Companies --Each person, firm or corporation, co-partnership, association or license of.	\$300.00
123A	Flat	Fire and marine insurance company --each pay a flat fee	\$50.00
123B	Flat	Each insurance company doing business in the county except fire and marine shall pay a flat fee	\$21.00
95	Gross	Fire detection equipment	Merchant Rate
96	n/a	Discontinued	

Section Code	Type	Description	Calculation Table or Flat Fee Amt (See Tables Below)
97	Gross	Flash car wash and/or self serve car wash	Merchant Rate
98	Gross	Frozen custard	Merchant Rate
99	Gross	Frozen food distributor	Merchant Rate
100	Gross	Fruit stand	Merchant Rate
101	Gross	Fruit and vegetable truck	Merchant Rate
102	Gross	Florist	Merchant Rate
103	Gross	Gas Appliance Dealer --Each person, firm, or corporation selling at retail or wholesale	Merchant Rate
104	Gross	Gasoline, filling or service stations --all products including petroleum	\$200 1st pump
		Number of pumps determined by number of vehicles that can be filled simultaneously	\$100 ea additional
105	Gross	Gasoline and/or oil dealers--wholesale	Merchant Rate
106	Gross	Golf Miniature on carpet	Merchant Rate
107	Gross	Greenhouse --wholesale or retail	Merchant Rate
108	n/a	Discontinued	
109	n/a	Discontinued	
110	Gross	Grocery--wholesale	Merchants Rate
111	Gross	Gunsmith or watch repair	Merchant Rate
112	Gross	Health and Physical Clubs	Merchant Rate
113	Gross	Heating Installation--Wholesale or Retail	Contractor Rate
114	Gross	Hospital --Each person operating a hospital or clinic for profit shall pay a license based on gross receipts.	Merchant Rate
115	Gross	Hospital --Veterinarian	Professional Rates
116	Gross	Hotels and motels operations only based on gross receipts.	Manufacturer Rate
	Gross	Bars, restaurants, and other operations based on gross receipts (193)	Merchant Rate
117	Gross	Income consultant	Professional Rates
118	Gross	Ice cream distributor	Merchant Rate
119	Gross	Ice manufacturer	Manufacturer Rate
120	Gross	Ice Delivery --Each person delivering ice or servicing storage bins where sales are made whether retail or wholesale.	Merchant Rate
121	Gross	Insulation contractor or subcontractor	Contractor Rate
122	Gross	Insurance adjusters	Professional Rates
124	Gross	Junk Dealer of all type including scrap metal, paper, rags.---For each place of business	Merchant Rate
125	Gross	Kindergartens and Schools --Each person conducting a school, kindergarten, nursery school or college for profit.	Merchant Rate
125.5	Gross	Landscapers	Contractor Rate
126	Flat	Laundries --Each laundry engaged in business in this county whether or not maintaing a regular place of business in the county	\$150.00
127	Flat	Laundries --self service up to five machines	\$100.00
	Flat	Each additional machine over five	\$10.00
128	Gross	Linen and/or washable clothing	Merchant Rate
129	Gross	Livestock dealer or broker	Merchant Rate
130	Flat	Loan and finance company	\$300.00
131	Gross	Locksmith service and repair	Merchant Rate
132	Gross	Lumber and building materials	Merchant Rate
133	Gross	Lunch stand	Merchant Rate
134	Gross	Machine shop	Manufacturer Rate
135	Gross	Mail order store	Merchant Rate
136	Gross	Manufacturer --Each person engaged in the manufacturing business	Manufacturer Rate
137	Gross	Marble, monument and stone yard	Manufacturer Rate

Section Code	Type	Description	Calculation Table or Flat Fee Amt (See Tables Below)
138	n/a	Discontinued	
139	Gross	Merchants Retail or Whlse --Any person operating a business, performing a service, furnishing or selling goods, wares, merchandise, or other products for which no other classification is available	Merchant Rate
140	Gross	Merchant tailor	Merchant Rate
142	Gross	Metal dealer or processor --Each person, firm, corporation engaged primarily in the purchase and collection of scrap metals for the purpose of processing same scrap metal for the metal recovery industry	Merchant Rate
143	Gross	Mill fee planing and sawmills	Merchant Rate
144	Gross	Milk distributors	Merchant Rate
145	Gross	Milk processing plant	Manufacturer Rate
146	n/a	Discontinued	
147	Gross	Monuments --Selling or erecting monuments	Merchant Rate
148	n/a	Discontinued	Merchant Rate
149	Gross	Motor boats and sail boats --retail or wholesale	Merchant Rate
150	Flat	Motor Carrier --Each person as defined by section 37-3-2(8) of the Code of Alabama doing business in the county by receiving passengers or freight for transport or hire from this county to another point in Alabama or from another point in Alabama to Walker County.	\$100.00
151	Gross	Motorcycles	Merchant Rate
152	Gross	Motion picture show	Merchant Rate
153	n/a	Discontinued	
154	Gross	Music Service --Each person furnishing music or other type of entertainment to places for a service fee where such services are furnished by wire connections or remote control	Professional Rates
155	Gross	Newspaper --publishing or having office in the county	Manufacturer Rate
156	Gross	News dealer	Merchant Rate
157	Gross	Nursery --any person or agent selling or delivering shrubbery or other nursery stock in the county	Merchant Rate
158	Gross	Nursing home, rest home, assisted living or care facility for profit each	Merchants Rate
159	n/a	Discontinued	
160	Gross	Oil-Lubricating --Dealers in lubricating oil when the oil is sold in connection with other business, except regular licensed filling stations	Merchant Rate
161	Gross	Opticians-Optometrists --Any other examining eyes or prescribing or fitting eyeglasses	Exempt
		Exempt from County license. State is required.	
		Retail sales are not exempt and require Section Code 139	
162	Gross	Office machines --selling of	Merchant Rate
163	Gross	Office Supplies --Each dealer or retailer of office supplies	Merchant Rate
164	Gross	Osteopath retail products	Professional Rates
165	Gross	Paint shop	Merchant Rate
166	Gross	Painters --Each person engaged in the business of painting houses or other buildings.	Contractor Rate
167	Flat	Parking Lots -- Each person operating a parking lot	\$100.00
168	Gross	Pawn brokers in addition to any and all other licenses Shall not include the sale of goods other than those received as pledges	Merchant Rate
169	n/a	Discontinued	
169A	Flat	Peddlers --Seasonal selling of watermelon, peaches, apples, etc	\$75.00
170	Gross	Photographer	Professional Rates

Section Code	Type	Description	Calculation Table or Flat Fee Amt (See Tables Below)
171	Gross	Pianos and organs -- Each wholesale or retail dealer and/or agency for piano or organ	Merchant Rate
172	Gross	Physicians - Exempt from County license. State is required.	Exempt
		** Business entities which employ physicians are not exempt from purchasing	
		Walker County business licenses pursuant to section 40-12-126 of the Code of Alabama	**
173	Gross	Pistols and other weapons	Merchant Rate
174	Gross	Plastic moulders	Manufacturer Rate
175	Gross	Plumbers, gas fitters, and steam fitters	Contractor Rate
68	Gross	Plumbing, Installation or Gas Fitting Contractors --Each applicant must meet the requirements of the State of Alabama and be licensed by the State as a plumber or gas fitter.	Contractor Rate
176	Gross	Plumbing supplies	Merchant Rate
178	Gross	Public accounting and auditors	Exempt
179	Flat	Public utilities -- except for telephone and telegraph, railroad companies and express companies, which are furnishing, supplying, or selling public utilities. Shall pay 3% of gross income of such public utility of sales within the county for the preceding year along with 1 1/2 % of the gross income of such public utility services within police jurisdictions.	set rate
180	Gross	Produce ---sale of vegetables or other farm products	Merchant Rate
181	Gross	Pulpwood --each person, firm, or corporation engaged in the sale at retail or wholesale of pulpwood with Walker County	Merchants Rate
182	n/a	Discontinued	
183	Gross	Professional Rate Table	Professional Rates
184	Gross	Radio and/or television broadcasting stations	Professional Rates
185	Gross	Radio and/or television sales and/or repair	Merchant Rate
186	n/a	Discontinued	
187	Flat	Railroads --Each person, firm, or corporation engaged in the business of operating a railraod or trains in the county for the transportation of both freight and passengers in intrastate business	\$375.00
188	Gross	Real estate agents or brokers --each person engaged in the business of buying and/or selling or renting real estate.	Professional Rates
188A	Gross	Lessor --of residential buildings & dwellings (more than one) and nonresidential buildings (except mini warehouses & self storage)	Professional Rates
189	Gross	Real estate appraisers --	Professional Rates
190	Gross	Recording studios and/or music publishing company	Professional Rates
191	Gross	Rental Service --each person engaged in the business of renting and/or leasing personal property. Ex: tools, televisions, party supplies etc	Merchant Rate
192	Gross	Repair and Service --Each person engaged in the business of repairing, installing, improving or servicing property which belongs to others	Merchant Rate
193	Gross	Restaurant, café, lunch stand, or fast food outlet --must present to the County Clerk a valid Walker County Health Food Permit to receive license	Merchant Rate
193A	Gross	Food Truck --must present to the County Clerk a valid authorization letter for food truck and a copy of the commissary's valid Health Food Permit from Health Dept to receive license	Merchant Rate
194	Gross	Rolling stores or selling from trucks	Merchant Rate
195A	Flat	Rummage and Like Sales **Commission shall be authorized to permit churches and other charitable organizations to hold rummage sales on specific occassions without a license.	\$10.00
195B	Gross	Rummage and like sales --If more than two rummage, garage and/or yard sales are held at the same location in one year or by the same person.	Merchant Rate
196	Flat	Safety Deposit Vaults --each person letting for hire boxes, stalls, or compartments in what is known as safety deposit vaults or safes.	Financial Rate

Section Code	Type	Description	Calculation Table or Flat Fee Amt (See Tables Below)
197	Flat	Savings and Loan Associations	Financial Rate
198	Gross	Sand and Gravel Producer--	Manufacturer Rate
199	Gross	Sawmill or wood processing plant	Manufacturer Rate
200	n/a	Discontinued	
200.5	Gross	Security Guards	Merchant Rate
201	Gross	Septic Tank Cleaners	Contractor Rate
202	Gross	Second hand dealers-- selling furniture or other goods	Merchant Rate
203	n/a	Discontinued	
204	Gross	Shoe shop-	Merchant Rate
240	Gross	Shops-- all shops selling merchandise or providing a service	Merchant Rate
205	Flat	Skating rink only. Other license may apply--food, etc	\$100.00
206	Gross	Signs-- sale of neon, electric, plastic or other signs	Merchant Rate
207	Gross	Sign painters	Contractor Rate
208	n/a	Discontinued	
209	Gross	Social clubs-- where pool tables are operated and a membership is charged or assessed for the use thereof	Merchant Rate
210	n/a	Discontinued	
211	Gross	Slaughterhouse--	Merchant Rate
212	n/a	Discontinued	
213	Gross	Storage batteries-dealer--	Merchant Rate
214	Gross	Storm windows and doors-- selling or erecting	Merchant Rate
215	Gross	Tailors--	Professional Rates
215.5	Gross	Tanning beds--	Merchant Rate
216	Gross	Tax consultant persons preparing income tax and/or other tax papers	Professional Rates
217	Flat	Taxicabs-- Each person engaged in the business of carrying passengers for hire by automobiles or like vehicles, whether driver is furnished or not	
		Must file with clerk a liability insurance policy for personal & property damages in the sum of \$20,000 or shall post bond in some solvent bonding company approved by the county clerk.	\$50.00
		For each additional cab operated	\$25.00
218		Taxicab drivers--for each driver	\$25.00
219	n/a	Discontinued	
220	Flat	Telephone companies-- each telephone company operating a telephone exchange and long distance lines in the county shall pay to the county each year for privilege of doing intrastate business within the limits of Walker County	
		Exchange license	\$800.00
		Long distance	\$250.00
221	Gross	Telephone answering service and/or paging service	Merchant Rate
222		Television cable company-- the great of 3% of the company's gross basic service revenue received from subscribers in Walker County or 3% of the gross basic service revenues that would have been received from subscribers in Walker County if the charge for such basic service had been ten dollars per month.	
223	Gross	Tin or sheet metal shops--	Merchant Rate
224		Terminals-- each person operating a truck terminal or place where trucks or goods or materials hauled by trucks are stored or transferred or where such goods or wares are loaded from or on trucks. For each truck line or company served \$100.	

Section Code	Type	Description	Calculation Table or Flat Fee Amt (See Tables Below)
225	n/a	Discontinued	
226	Gross	Tourist court or cabins--	Manufacturer Rate
227	Flat	Trailer court parks or camps-- Each person engaged in operating or maintaining a lot or place other than a storage garage where a charge is made for storage or parking of vehicles commonly known as house trailers for long or short periods of time shall pay:	
		First ten spaces	\$100.00
		Each additional space	\$10.00
228	Gross	Trailer home(s)-- selling or dealing in house or mobile home trailers	Automobile Rate
141	Flat	Transient merchant-- includes itinerant merchants and/or vendor and is defined as any person, firm, corporation, whether as owner, agent, consignee or employee who is a resident of the county or not and engages in temporary business of selling delivering goods, wares and merchandise within the county, or hires, leases, uses or occupies any building, structure, motor vehicle, tent, or any other means in which to conduct business within the county.	
		License for one year	\$150.00
		License for one month	\$25.00
229	Flat	Trucking Company-- where not classified as a common carrier, each person engaged in the business of furnishing transportation of persons or property for hire under special contract shall pay the following	\$150.00 per truck
230	n/a	Discontinued	
231	Gross	Undertaking and embalming--	Merchant Rate
232	Flat	Unloading privileges-- any person who unloads, delivers, distributes, or disposes of any goods, ware, merchandise or produce in the county in which said goods were transported from outside the county and not covered by any other license	\$200.00
233	Gross	Upholstery shop--	Merchant Rate
234	Flat	Vending machines-- every person, firm, corporation, association or copartnership engaged in the business of operating a vending machine in the county, shall obtain and pay to the county an annual tax per machine.	
		1 to 5 machines of any type each	\$20.00
		6 to 10 machines of any type each	\$15.00
		11 plus machines of any type each	\$10.00
235	Gross	Veterinarian--	Professional Rates
		Veterinary Surgery is exempt from County license. State is required.	
236	Flat	Warehouses-- building or warehouse where merchandise is stored for consideration.	
		Each building	\$100.00
237	Gross	Watch and clock repair--	Merchant Rate
238	Gross	Welding shop-- whether repair or fabrication	Manufacturer Rate
239	Gross	Welding products-- each person selling welding products such as oxygen or acetylene acetylene	Merchant Rate
121.5	Flat	Wrecker service	\$200.00
241	Gross	Window washers or cleaners	Merchant Rate
242	Gross	Any profession or business not listed herein shall pay per gross receipts	Merchant Rate

AUTOMOTIVE RATE TABLE--NEW OR USED

As of 9/2/2026

IF GROSS RECEIPTS ARE:	AND NOT GREATER THAN				PER T (THOUSAND)	Dist Code 06
\$ -	\$ 49,999.00	\$150.00				
\$ 50,000.00	\$ 99,999.00	\$200.00			PER T IN EXCESS OF	\$ 50,000.00
\$ 100,000.00	\$ 199,999.00	\$201.00	PLUS	\$1.55	PER T IN EXCESS OF	\$ 100,000.00
\$ 200,000.00	\$ 299,999.00	\$255.00	PLUS	\$1.25	PER T IN EXCESS OF	\$ 200,000.00
\$ 300,000.00	\$ 399,999.00	\$295.00	PLUS	\$1.30	PER T IN EXCESS OF	\$ 300,000.00
\$ 400,000.00	\$ 499,999.00	\$325.00	PLUS	\$1.25	PER T IN EXCESS OF	\$ 400,000.00
\$ 500,000.00	\$ 599,999.00	\$350.00	PLUS	\$1.20	PER T IN EXCESS OF	\$ 500,000.00
\$ 600,000.00	\$ 699,999.00	\$400.00	PLUS	\$1.15	PER T IN EXCESS OF	\$ 600,000.00
\$ 700,000.00	\$ 799,999.00	\$450.00	PLUS	\$1.10	PER T IN EXCESS OF	\$ 700,000.00
\$ 800,000.00	\$ 899,999.00	\$500.00	PLUS	\$1.05	PER T IN EXCESS OF	\$ 800,000.00
\$ 900,000.00	\$ 999,999.00	\$550.00	PLUS	\$1.00	PER T IN EXCESS OF	\$ 900,000.00
\$ 1,000,000.00	\$ 1,099,999.00	\$600.00	PLUS	\$0.95	PER T IN EXCESS OF	\$ 1,000,000.00
\$ 1,100,000.00	\$ 1,199,999.00	\$650.00	PLUS	\$0.90	PER T IN EXCESS OF	\$ 1,100,000.00
\$ 1,200,000.00	\$ 1,299,999.00	\$700.00	PLUS	\$0.85	PER T IN EXCESS OF	\$ 1,200,000.00
\$ 1,300,000.00	\$ 1,399,999.00	\$750.00	PLUS	\$0.80	PER T IN EXCESS OF	\$ 1,300,000.00
\$ 1,400,000.00	\$ 1,499,999.00	\$800.00	PLUS	\$0.75	PER T IN EXCESS OF	\$ 1,400,000.00
\$ 1,500,000.00	\$ 1,999,999.00	\$850.00	PLUS	\$0.70	PER T IN EXCESS OF	\$ 1,500,000.00
\$ 2,000,000.00	\$ 2,499,999.00	\$900.00	PLUS	\$0.65	PER T IN EXCESS OF	\$ 2,000,000.00
\$ 2,500,000.00	\$ 2,999,999.00	\$950.00	PLUS	\$0.60	PER T IN EXCESS OF	\$ 2,500,000.00
\$ 3,000,000.00	\$ 3,499,999.00	\$1,000.00	PLUS	\$0.55	PER T IN EXCESS OF	\$ 3,000,000.00
\$ 3,500,000.00	\$ 3,999,999.00	\$1,500.00	PLUS	\$0.50	PER T IN EXCESS OF	\$ 3,500,000.00
\$ 4,000,000.00	\$ 4,999,999.00	\$2,000.00	PLUS	\$0.45	PER T IN EXCESS OF	\$ 4,000,000.00
\$ 5,000,000.00	\$ 5,999,999.00	\$2,500.00	PLUS	\$0.40	PER T IN EXCESS OF	\$ 5,000,000.00
\$ 6,000,000.00	\$ 7,999,999.00	\$3,000.00	PLUS	\$0.35	PER T IN EXCESS OF	\$ 6,000,000.00
\$ 8,000,000.00	\$ 10,999,999.00	\$3,500.00	PLUS	\$0.20	PER T IN EXCESS OF	\$ 8,000,000.00
\$ 11,000,000.00	\$ 13,999,999.00	\$4,000.00	PLUS	\$0.20	PER T IN EXCESS OF	\$ 11,000,000.00
\$ 14,000,000.00	\$ 24,999,999.00	\$4,500.00	PLUS	\$0.15	PER T IN EXCESS OF	\$ 14,000,000.00
\$ 25,000,000.00	\$ 49,999,999.00	\$5,625.00	PLUS	\$0.11	PER T IN EXCESS OF	\$ 25,000,000.00
\$ 50,000,000.00	\$ 64,999,999.00	\$6,875.00	PLUS	\$0.10	PER T IN EXCESS OF	\$ 50,000,000.00
\$ 65,000,000.00	and over	\$7,950.00	PLUS	\$0.09	PER T IN EXCESS OF	\$ 65,000,000.00

CONTRACTORS AND SUBCONTRACTORS--

As of 9/2/2026	SCHEDULE	CONTRACTOR RATES--ALL CONTRACTORS AND SUBCONTRACTOR				
IF GROSS RECEIPTS ARE:	AND NOT GREATER THAN				PER T (THOUSAND)	Dist Code 12
\$ -	\$ 49,999.00	\$50.00				
\$ 50,000.00	\$ 99,999.00	\$75.00	PLUS	\$1.45	PER T IN EXCESS OF	\$ 50,000.00
\$ 100,000.00	\$ 199,999.00	\$150.00	PLUS	\$1.40	PER T IN EXCESS OF	\$ 100,000.00
\$ 200,000.00	\$ 299,999.00	\$290.00	PLUS	\$1.35	PER T IN EXCESS OF	\$ 200,000.00
\$ 300,000.00	\$ 399,999.00	\$420.00	PLUS	\$1.30	PER T IN EXCESS OF	\$ 300,000.00
\$ 400,000.00	\$ 499,999.00	\$558.00	PLUS	\$1.25	PER T IN EXCESS OF	\$ 400,000.00
\$ 500,000.00	\$ 599,999.00	\$693.00	PLUS	\$1.20	PER T IN EXCESS OF	\$ 500,000.00
\$ 600,000.00	\$ 699,999.00	\$825.00	PLUS	\$1.15	PER T IN EXCESS OF	\$ 600,000.00
\$ 700,000.00	\$ 799,999.00	\$953.00	PLUS	\$1.10	PER T IN EXCESS OF	\$ 700,000.00
\$ 800,000.00	\$ 899,999.00	\$1,078.00	PLUS	\$1.05	PER T IN EXCESS OF	\$ 800,000.00
\$ 900,000.00	\$ 999,999.00	\$1,200.00	PLUS	\$1.00	PER T IN EXCESS OF	\$ 900,000.00
\$ 1,000,000.00	\$ 1,099,999.00	\$1,300.00	PLUS	\$0.95	PER T IN EXCESS OF	\$ 1,000,000.00
\$ 1,100,000.00	\$ 1,199,999.00	\$1,400.00	PLUS	\$0.90	PER T IN EXCESS OF	\$ 1,100,000.00
\$ 1,200,000.00	\$ 1,299,999.00	\$1,500.00	PLUS	\$0.85	PER T IN EXCESS OF	\$ 1,200,000.00
\$ 1,300,000.00	\$ 1,399,999.00	\$1,600.00	PLUS	\$0.80	PER T IN EXCESS OF	\$ 1,300,000.00
\$ 1,400,000.00	\$ 1,499,999.00	\$1,700.00	PLUS	\$0.75	PER T IN EXCESS OF	\$ 1,400,000.00
\$ 1,500,000.00	\$ 1,999,999.00	\$1,800.00	PLUS	\$0.70	PER T IN EXCESS OF	\$ 1,500,000.00
\$ 2,000,000.00	\$ 2,499,999.00	\$2,300.00	PLUS	\$0.65	PER T IN EXCESS OF	\$ 2,000,000.00
\$ 2,500,000.00	\$ 2,999,999.00	\$2,550.00	PLUS	\$0.60	PER T IN EXCESS OF	\$ 2,500,000.00
\$ 3,000,000.00	\$ 3,499,999.00	\$2,800.00	PLUS	\$0.55	PER T IN EXCESS OF	\$ 3,000,000.00
\$ 3,500,000.00	\$ 3,999,999.00	\$3,050.00	PLUS	\$0.50	PER T IN EXCESS OF	\$ 3,500,000.00
\$ 4,000,000.00	\$ 4,999,999.00	\$3,300.00	PLUS	\$0.45	PER T IN EXCESS OF	\$ 4,000,000.00
\$ 5,000,000.00	\$ 5,999,999.00	\$3,750.00	PLUS	\$0.40	PER T IN EXCESS OF	\$ 5,000,000.00
\$ 6,000,000.00	\$ 7,999,999.00	\$4,150.00	PLUS	\$0.35	PER T IN EXCESS OF	\$ 6,000,000.00
\$ 8,000,000.00	\$ 10,999,999.00	\$4,850.00	PLUS	\$0.30	PER T IN EXCESS OF	\$ 8,000,000.00
\$ 11,000,000.00	\$ 13,999,999.00	\$5,750.00	PLUS	\$0.25	PER T IN EXCESS OF	\$ 11,000,000.00
\$ 14,000,000.00	\$ 57,999,999.00	\$6,500.00	PLUS	\$0.20	PER T IN EXCESS OF	\$ 14,000,000.00
\$ 58,000,000.00	\$ 91,999,999.00	\$15,300.00	PLUS	\$0.15	PER T IN EXCESS OF	\$ 58,000,000.00
over	\$ 92,000,000.00	\$20,400.00	PLUS	\$0.10	PER T IN EXCESS OF	\$ 92,000,000.00

EACH TRUCK MUST HAVE A SIGN SHOWING THE NAME OF THE COMPANY PAINTED OR OTHERWISE PLACED ON THE COMPANY TRUCK. IF NO COMPANY VEHICLES ARE USED AT CONSTRUCTION SITE, THERE MUST BE A SIGN ON THE CONSTRUCTION PREMISES STATING NAMES OF CONTRACTORS/SUB CONTRACTORS. IF THIS REQUIREMENT IS NOT MET WITHIN 5 DAYS AFTER NOTIFICATION, THE OWNER SHALL BE FINED \$100 FOR EACH OFFENSE.

[illegible]

MERCHANT & WHOLESALE RATE TABLE

As of 9/2/2026

IF GROSS RECEIPTS ARE:	AND NOT GREATER THAN				PER T (THOUSAND)	Dist Code 01
\$0.00	\$49,999.00	\$100.00				
\$50,000.00	\$99,999.00	\$150.00	PLUS	\$0.85	PER TH IN EXCESS OF	\$50,000.00
\$100,000.00	\$199,999.00	\$240.00	PLUS	\$0.80	PER TH IN EXCESS OF	\$100,000.00
\$200,000.00	\$299,999.00	\$325.00	PLUS	\$0.80	PER TH IN EXCESS OF	\$200,000.00
\$300,000.00	\$399,999.00	\$410.00	PLUS	\$0.70	PER TH IN EXCESS OF	\$300,000.00
\$400,000.00	\$499,999.00	\$485.00	PLUS	\$0.65	PER TH IN EXCESS OF	\$400,000.00
\$500,000.00	\$599,999.00	\$560.00	PLUS	\$0.60	PER TH IN EXCESS OF	\$500,000.00
\$600,000.00	\$699,999.00	\$625.00	PLUS	\$0.55	PER TH IN EXCESS OF	\$600,000.00
\$700,000.00	\$799,999.00	\$700.00	PLUS	\$0.50	PER TH IN EXCESS OF	\$700,000.00
\$800,000.00	\$899,999.00	\$775.00	PLUS	\$0.45	PER TH IN EXCESS OF	\$800,000.00
\$900,000.00	\$999,999.00	\$875.00	PLUS	\$0.40	PER TH IN EXCESS OF	\$900,000.00
\$1,000,000.00	\$1,099,999.00	\$1,000.00	PLUS	\$0.30	PER TH IN EXCESS OF	\$1,000,000.00
\$1,100,000.00	\$1,199,999.00	\$1,075.00	PLUS	\$0.25	PER TH IN EXCESS OF	\$1,100,000.00
\$1,200,000.00	\$1,299,999.00	\$1,150.00	PLUS	\$0.25	PER TH IN EXCESS OF	\$1,200,000.00
\$1,300,000.00	\$1,399,999.00	\$1,250.00	PLUS	\$0.25	PER TH IN EXCESS OF	\$1,300,000.00
\$1,400,000.00	\$1,499,999.00	\$1,300.00	PLUS	\$0.25	PER TH IN EXCESS OF	\$1,400,000.00
\$1,500,000.00	\$1,999,999.00	\$1,350.00	PLUS	\$0.25	PER TH IN EXCESS OF	\$1,500,000.00
\$2,000,000.00	\$2,499,999.00	\$1,650.00	PLUS	\$0.20	PER TH IN EXCESS OF	\$2,000,000.00
\$2,500,000.00	\$2,999,999.00	\$2,000.00	PLUS	\$0.20	PER TH IN EXCESS OF	\$2,500,000.00
\$3,000,000.00	\$3,499,999.00	\$2,250.00	PLUS	\$0.20	PER TH IN EXCESS OF	\$3,000,000.00
\$3,500,000.00	\$3,999,999.00	\$2,600.00	PLUS	\$0.20	PER TH IN EXCESS OF	\$3,500,000.00
\$4,000,000.00	\$4,999,999.00	\$2,800.00	PLUS	\$0.20	PER TH IN EXCESS OF	\$4,000,000.00
\$5,000,000.00	\$5,999,999.00	\$3,350.00	PLUS	\$0.15	PER TH IN EXCESS OF	\$5,000,000.00
\$6,000,000.00	\$7,999,999.00	\$4,200.00	PLUS	\$0.15	PER TH IN EXCESS OF	\$6,000,000.00
\$8,000,000.00	\$10,999,999.00	\$5,350.00	PLUS	\$0.15	PER TH IN EXCESS OF	\$8,000,000.00
\$11,000,000.00	\$13,999,999.00	\$6,250.00	PLUS	\$0.15	PER TH IN EXCESS OF	\$11,000,000.00
\$14,000,000.00	\$57,999,999.00	\$7,150.00	PLUS	\$0.15	PER TH IN EXCESS OF	\$14,000,000.00
\$58,000,000.00	\$91,999,999.00	\$22,500.00	PLUS	\$0.10	PER TH IN EXCESS OF	\$58,000,000.00
over	\$92,000,000.00	\$25,000.00	PLUS	\$0.10	PER TH IN EXCESS OF	\$92,000,000.00

MANUFACTURING RATE TABLE

As of 9/2/2026

IF GROSS RECEIPTS ARE:	AND NOT GREATER THAN				PER T (THOUSAND)	Dist Code 02
\$ -	\$ 49,999.00	\$50.00				
\$ 50,000.00	\$ 99,999.00	\$100.00	PLUS	\$1.30	PER T IN EXCESS OF	\$ 50,000.00
\$ 100,000.00	\$ 199,999.00	\$200.00	PLUS	\$1.20	PER T IN EXCESS OF	\$100,000.00
\$ 200,000.00	\$ 299,999.00	\$370.00	PLUS	\$1.10	PER T IN EXCESS OF	\$200,000.00
\$ 300,000.00	\$ 399,999.00	\$495.00	PLUS	\$1.05	PER T IN EXCESS OF	\$300,000.00
\$ 400,000.00	\$ 499,999.00	\$600.00	PLUS	\$1.00	PER T IN EXCESS OF	\$400,000.00
\$ 500,000.00	\$ 599,999.00	\$700.00	PLUS	\$0.95	PER T IN EXCESS OF	\$500,000.00
\$ 600,000.00	\$ 699,999.00	\$800.00	PLUS	\$0.90	PER T IN EXCESS OF	\$600,000.00
\$ 700,000.00	\$ 799,999.00	\$895.00	PLUS	\$0.85	PER T IN EXCESS OF	\$700,000.00
\$ 800,000.00	\$ 899,999.00	\$985.00	PLUS	\$0.75	PER T IN EXCESS OF	\$800,000.00
\$ 900,000.00	\$ 999,999.00	\$1,075.00	PLUS	\$0.70	PER T IN EXCESS OF	\$900,000.00
\$ 1,000,000.00	\$ 1,099,999.00	\$1,160.00	PLUS	\$0.65	PER T IN EXCESS OF	\$1,000,000.00
\$ 1,100,000.00	\$ 1,199,999.00	\$1,300.00	PLUS	\$0.55	PER T IN EXCESS OF	\$1,100,000.00
\$ 1,200,000.00	\$ 1,299,999.00	\$1,400.00	PLUS	\$0.45	PER T IN EXCESS OF	\$1,200,000.00
\$ 1,300,000.00	\$ 1,399,999.00	\$1,550.00	PLUS	\$0.40	PER T IN EXCESS OF	\$1,300,000.00
\$ 1,400,000.00	\$ 1,499,999.00	\$1,600.00	PLUS	\$0.40	PER T IN EXCESS OF	\$1,400,000.00
\$ 1,500,000.00	\$ 1,999,999.00	\$1,675.00	PLUS	\$0.30	PER T IN EXCESS OF	\$1,500,000.00
\$ 2,000,000.00	\$ 2,499,999.00	\$1,830.00	PLUS	\$0.30	PER T IN EXCESS OF	\$2,000,000.00
\$ 2,500,000.00	\$ 2,999,999.00	\$1,985.00	PLUS	\$0.25	PER T IN EXCESS OF	\$2,500,000.00
\$ 3,000,000.00	\$ 3,499,999.00	\$2,115.00	PLUS	\$0.25	PER T IN EXCESS OF	\$3,000,000.00
\$ 3,500,000.00	\$ 3,999,999.00	\$2,250.00	PLUS	\$0.20	PER T IN EXCESS OF	\$3,500,000.00
\$ 4,000,000.00	\$ 4,999,999.00	\$2,360.00	PLUS	\$0.20	PER T IN EXCESS OF	\$4,000,000.00
\$ 5,000,000.00	\$ 5,999,999.00	\$2,475.00	PLUS	\$0.20	PER T IN EXCESS OF	\$5,000,000.00
\$ 6,000,000.00	\$ 7,999,999.00	\$2,700.00	PLUS	\$0.15	PER T IN EXCESS OF	\$6,000,000.00
\$ 8,000,000.00	\$ 10,999,999.00	\$3,100.00	PLUS	\$0.15	PER T IN EXCESS OF	\$8,000,000.00
\$ 11,000,000.00	\$ 13,999,999.00	\$3,500.00	PLUS	\$0.15	PER T IN EXCESS OF	\$11,000,000.00
\$ 14,000,000.00	\$ 57,999,999.00	\$4,000.00	PLUS	\$0.10	PER T IN EXCESS OF	\$14,000,000.00
\$ 58,000,000.00	\$ 91,999,999.00	\$9,600.00	PLUS	\$0.10	PER T IN EXCESS OF	\$58,000,000.00
over	\$ 92,000,000.00	\$15,000.00	PLUS	\$0.10	PER T IN EXCESS OF	\$92,000,000.00

PROFESSIONAL AND OCCUPATIONAL RATE TABLE

As of 9/2/2026

IF GROSS RECEIPTS ARE:	AND NOT GREATER THAN	RATE		PER T (THOUSAND)	Dist Code 07
\$0.00	\$49,999.00	\$50.00			
\$50,000.00	\$99,999.00	\$200.00			
\$100,000.00	\$199,999.00	\$246.00	PLUS	\$2.50 PER T IN EXCESS OF	\$100,000.00
\$200,000.00	\$299,999.00	\$517.00	PLUS	\$2.25 PER T IN EXCESS OF	\$200,000.00
\$300,000.00	\$399,999.00	\$752.00	PLUS	\$1.25 PER T IN EXCESS OF	\$300,000.00
\$400,000.00	\$499,999.00	\$902.00	PLUS	\$1.00 PER T IN EXCESS OF	\$400,000.00
\$500,000.00	\$599,999.00	\$1,002.00	PLUS	\$1.00 PER T IN EXCESS OF	\$500,000.00
\$600,000.00	\$699,999.00	\$1,102.00	PLUS	\$1.00 PER T IN EXCESS OF	\$600,000.00
\$700,000.00	\$799,999.00	\$1,202.00	PLUS	\$1.00 PER T IN EXCESS OF	\$700,000.00
\$800,000.00	\$899,999.00	\$1,302.00	PLUS	\$1.00 PER T IN EXCESS OF	\$800,000.00
\$900,000.00	\$999,999.00	\$1,402.00	PLUS	\$1.00 PER T IN EXCESS OF	\$900,000.00
\$1,000,000.00	\$1,099,999.00	\$1,502.00	PLUS	\$1.00 PER T IN EXCESS OF	\$1,000,000.00
\$1,100,000.00	\$1,199,999.00	\$1,602.00	PLUS	\$1.00 PER T IN EXCESS OF	\$1,100,000.00
\$1,200,000.00	\$1,299,999.00	\$1,702.00	PLUS	\$1.00 PER T IN EXCESS OF	\$1,200,000.00
\$1,300,000.00	\$1,399,999.00	\$1,802.00	PLUS	\$1.00 PER T IN EXCESS OF	\$1,300,000.00
\$1,400,000.00	\$1,499,999.00	\$1,902.00	PLUS	\$1.00 PER T IN EXCESS OF	\$1,400,000.00
\$1,500,000.00	\$1,599,999.00	\$2,002.00	PLUS	\$1.00 PER T IN EXCESS OF	\$1,500,000.00
\$1,600,000.00	\$1,699,999.00	\$2,102.00	PLUS	\$1.00 PER T IN EXCESS OF	\$1,600,000.00
\$1,700,000.00	\$1,799,999.00	\$2,202.00	PLUS	\$1.00 PER T IN EXCESS OF	\$1,700,000.00
\$1,800,000.00	\$1,899,999.00	\$2,302.00	PLUS	\$1.00 PER T IN EXCESS OF	\$1,800,000.00
\$1,900,000.00	\$1,999,999.00	\$2,402.00	PLUS	\$1.00 PER T IN EXCESS OF	\$1,900,000.00
\$2,000,000.00	\$2,099,999.00	\$2,502.00	PLUS	\$1.00 PER T IN EXCESS OF	\$2,000,000.00
\$2,100,000.00	\$2,199,999.00	\$2,602.00	PLUS	\$1.00 PER T IN EXCESS OF	\$2,100,000.00
\$2,200,000.00	\$2,299,999.00	\$2,702.00	PLUS	\$1.00 PER T IN EXCESS OF	\$2,200,000.00
\$2,300,000.00	\$2,399,999.00	\$2,802.00	PLUS	\$1.00 PER T IN EXCESS OF	\$2,300,000.00
\$2,400,000.00	\$2,499,999.00	\$2,902.00	PLUS	\$1.00 PER T IN EXCESS OF	\$2,400,000.00
over	\$ 2,500,000.00	\$3,002.00	PLUS	\$1.00 PER T IN EXCESS OF	\$2,500,000.00