

TAMMY BROWN, Judge of Probate
PO Box 970
Cullman, AL 35056

BUSINESS LICENSE
256-775-4802 or 256-775-4803

It shall be unlawful for any person, firm, or corporation to engage in or carry on any business, or do any act for which a license is required now or may hereafter be by law, without having first PAID for and TAKEN out a license therefore in the manner provided.

BEFORE any person, firm, or corporation shall engage in or carry on any business or do any act for which a license is required, he, they, or it, except as otherwise provided, shall pay to the Judge of Probate of the county in which it is proposed to engage in or carry on such business or do such act, the AMOUNT REQUIRED for such license and shall comply with all the other requirements of this title.

Per Act 2014-430, effective October 1, 2014, prior to being issued a business license by the county issuing official, the applicant must provide the Social Security Number (SSN) for Individuals or the Federal Employer Identification Number (FEIN) for other entities. Entities not having a FEIN should visit the Internal Revenue Service's website at <http://www.irs.gov/or> contact the Federal Government at 1-800-829-3676 to obtain the required number.

- **The type of business determines the amount required for each license**
- All licenses shall be DUE and PAYABLE as of OCTOBER 1 of each year and shall be for 1(one) year ending September 30; and shall be DELINQUENT on NOVEMBER 1 of each year
- \$2.00 Mail Fee must be included when renewing Business License by Mail
- There are businesses that require permits from the state, but the Probate Office is not required to view permit before issuing license (Contact Probate Office if you have questions regarding your business)
- Permits for any business that is required must be presented in order to purchase business license. Health Food Permits must be presented to the Judge of Probate by any business that has perishable foods. This includes restaurants, sandwich shops, grocery stores, except as otherwise provided
- In all cases where the amount of license is rated according to the population of the town, city, or county, the population of such town, city or county as fixed by the last preceding United States census shall govern

- Whenever this title fixes a license for a business or occupation which is located without the corporate limits of an incorporated municipality but within a fixed distance of such municipality and fixes the amount of the license by the population of such municipality, in the event there is more than one municipality within such distance of the location of such business, then the amount of the license shall be that which is provided for by the nearest municipalities
- All businesses positioned within the limits of a municipality must check for the appropriate business license with that certain entity

EXAMPLES OF LICENSE AND REQUIREMENTS

- Auctioneers §40-12-50
Each auctioneer shall annually purchase a county license in each county where he or she sells by auction.
The state license is issued by the Auctioneer Board, and applicants **MUST HAVE** the state card before county license are issued.
- Automobile Dealers §40-12-51
Must present regulatory license from Montgomery to the Judge of Probate before issuance of license.
- Construction Companies or Contractors §40-12-84
Every contractor shall procure from the Probate Judge of the county in which he has his principal office a license to carry on the business of a contractor. Every such contractor shall pay a license tax to be ascertained on the basis of the gross amount of all orders or contracts accepted. The basis for determining the license tax amount under Section 84 is the gross amount of all orders or contracts (including materials and labor). The prime contractor and a subcontractor are each required to buy Section 84 based on the gross amount of their contracts.
- Fireworks §40-12-102
Must present permit from Fire Marshal to the Judge of Probate before issuance of license. A new permit is required each time the stand is taken down and put up again. Purchase of this license provided by this section does not legalize the sale of any fireworks. The issuance of this license does not overrule any rules and regulations set forth by the State Fire Marshal, who has regulatory authority over the sale and use of fireworks.
- Pawnbroker §40-12-138
Each pawnbroker shall pay a license tax for each place of business; but, if such pawnbroker sells pistols or shotguns, or revolvers, however acquired, the owner shall pay the additional license required for dealers in Section 143 or Section 158 by this title.
The Banking Department (1-334-242-3452) regulates pawnshops

- **Pistols, Revolvers, Bowie and Dirk Knives, etc. §40-12-143**
Persons dealing in pistols, revolvers, maxim silencers, bowie knives, dirk knives, brass knucks or knucks of like kind, whether principal stock in trade or not shall purchase a business license.
Dealers require a license from Federal Firearms, Tobacco, and Alcohol Agency (ATF) (1-334-223-7507-in Montgomery). Not a prerequisite for Section 143, but required to operate.
- **Shotguns, Rifles, Ammunitions, etc. §40-12-158**
Each person dealing in shotguns, rifles or .22 caliber or over, metallic ammunition or shotgun shells, shall purchase a business license.
*Counties are not required to see the license from the Federal Bureau of Alcohol, Tobacco, & Firearms before issuance of license, however, such License is required before firearms can be sold.

The information contained within, is provided for general guidance only and is not intended to be an authoritative statement of law. It does not contain all laws or rules. *TAMMY BROWN, Judge of Probate*