

# Quick Reference Guide

## **Instructions:**

1. Locate the type of business that you will be operating. Note: Not all businesses require a state/county business license. Check with the city to determine if a city license is required.
2. "Code Section(s) Required" refer(s) to the Code Section as identified in Title 40, Chapter 12, *Code of Alabama 1975*, as amended.
3. Multiple licenses may be required based upon your business operations. For example, if operating a restaurant, a Section 40-12-151 restaurant license, a Section 40-12-69 beverage license and a Section 40-12-315 store license may be required. See Notes and Possible Code Sections for each type of business.
4. If your industry is regulated by a board, commission, association, etc., you may be required to present their certification prior to receiving the state/county business license.
5. Licenses must be renewed each year by October 31.
6. This guide was prepared to assist county licensing officials as well as business owners/operators. It is not intended for this guide to replace or set forth any regulations pertaining to the business license statutes.

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Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Abstract Company	41		Exempt if Part of Attorney's General Practice
Acetylene Gas Manufacturers	42		
Accountants, Certified Public	71, Board of Public Accountancy		
Accountants, Public	43, Board of Public Accountancy		
Accounts Receivable Factoring	83a		
Actuaries	43		Actuaries Employed By Insurance Co. Exempt
Acupuncturist	155		
Adding Machines Sales	44, 315		
Advertising Agency	None	45, 87	
Advertising, Internet Sites	None	45	
Advertising Sign Companies	45	87	
Air Compressor-Coin Operated	176p		Air & Vacuum at Car Wash Etc.
Air Conditioning Installation	46	84	Alabama Board of Heating, Air Conditioning & Refrigeration Contractors
Air Conditioning Repairs	97		
Air Conditioning Sales	46, 315		
Airplane Repair	None	123	For Machinery Repair
Airplane Sales or Rentals	315		
Alarm Systems Installed	84		Elec. Security Board
Alterations	None	315	
Ambulance Service	None		
Ammunition Sales	158, 315		
Amusement Park	47	56, 69, 72, 104 108, 131,134 140, 151,153 176a, 103, 157 176p	Is required only when in or within 5 miles of city limits. City, County and State Parks Exempt. Required if open 6 months or more during a year; not more than five months.
Amusement/Vending Company	146, 176 a/p		No Store License Required
Antique Shop/Dealer	315		Specific Licenses
Apartment Building/Complex (only permanent residents)	None		
Appliance Store/Repair Shop/Parts	97, 315	46	
Appraisers	None		Real Estate Appraisers Board
Architect	48		Architects Board
Artist-Commissioned Work	None		
Arts & Crafts (non-commissioned)	87	315, 174	
Arts & Crafts Supplies	315		
ATM Installation	None		
ATV Sales	62		Rentals None
Athletic Field, Racetrack	147		

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Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Attorney	None		Alabama Bar Association
Auctioneer	50 (County Only)		Auctioneer Board
Auditors	None		43, 71
Auto Accessories Store	53, 315		Not needed if entity has 51
Auto Auction	51		Please Contact Motor Vehicle Division
Auto Dealer/Broker	51		Please Contact Motor Vehicle Division
Auto Detailing/Cleaning	None		
Auto Detailing (Striping)	54	53	
Auto Financing (Purchasing Notes)	83a	138	Banks or Credit Unions Exempt
Auto Glass/Window Replace	107	315	
Auto Parking Lot	56		City Parking Lot Is Exempt
Auto Parts Store	53, 315	54	Not needed if entity has 51
Auto Repair Shop/Garage	54	53, 315	Not needed if entity has 51
Auto Repossession	None		80 needed if money collected
Auto Storage Garage	55		55 not needed if entity has 51
Auto Storage Not In Garages	56		
Auto Tire Retreading Shops	57	53, 315	
Auto Tire Sales	53, 315, 597		
Auto Title Pawn	83b	138	Banking Department Registration
Auto/Truck Rental		51	May Buy 51 Can Only Sell Previously Leased Cars
Automobile Dealer	51		Please Contact Motor Vehicle Division
Automobile Manufacturer (In-State)	87		
Automobile Manufacturer (Out-of-State)	None		
Automobile Rebuilder		53, 54	Please Contact Motor Vehicle Division
Automobile Wholesaler	51		Please Contact Motor Vehicle Division
Automotive Dismantler	Act 79-756, 597		Please Contact Motor Vehicle Division
BB/Pellet Guns	315		
Bacteriologist	126		Not applicable during first two years of practice
Bail Bonding Company	64		
Bait & Tackle Shop	315	69, 72	Check with Conservation Department
Bakery Manufacturing/Wholesale	None		87 – If packaging 172.2 – Transient
Bakery Manufacturing/Retail	87, 315	69, 91, 151, 153, 172	Check w/the Public Health Dept.
Banks	None		Banking Dept
Bankruptcy Sales Company	101		
Barbecue Stand	69, 153, 315	72, 176a/p	
Barbershop	58	69, 72, 315, 176a/p	Check with the Alabama Board of Cosmetology & Barbering
Baseball Cards/Comic Books	315	134	

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Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Baseball Park	59	69, 72, 153, 176 a/p, 315	
Battery Distributor	172		
Battery Shop (repair/recharge)	60	53, 315	Not needed if entity has 51
Battery Manufacturer	60		
Batting Cages (Coin-Operated)	176 p		
Beautician	124	61	Check with the Alabama Board of Cosmetology & Barbering
Beautician employed in a Shop	61		Check with the Alabama Board of Cosmetology & Barbering
Beautician not employed in a shop	124		
Beauty Pageants	166		82 Needed for one time event
Beauty Shop/Salon	61	69, 72, 176a/p, 315	Check with the Alabama Board of Cosmetology & Barbering
Beauty Supply Stores	315		
Bed & Breakfast	168		see Tourist Camp
Beer Distributor	172		Fills orders from Truck
Beer & Wine Store	315	69, 72, 144	
Bicycles Sales/Rentals	62	315	Exempt if has 51
Bill Posting Companies	45		
Billiard Tables	146		
Billing Machines Sales	44, 315		
Bingo Gaming Machines		176p	
Bingo Hall		315, 69	166 if admission charged
Blue Print Shop	63	315	
Boarding House (only permanent residents)	None		
Boat Radio Sales	148, 315		
Boat Repair	123		
Boat Sales	315		
Boat Trailer Dealer	169, 315		123 for repairs
Boiler Repair	145		
Bond Makers	64		
Bond/Stock Brokers	162		
Bonded Warehouse	179		
Bookstore	315	134, 144, 69a, 69b	
Booking Agency, Talent, Etc.	None	82	License Required For Special Events, Concerts Etc.
Bookkeeping Machine Sales	44, 315		
Bookkeeping Service	None	43, 71	
Bottling Company	65		Exempt from 70,172 and 174
Bounty Hunters	None		
Bowie Knives	143, 315		

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Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Bowling Alley	66	69, 72, 151, 153, 176a/p, 315	
Box Manufacturer, Lumber	177		Exempt if entity has 154 or 121
Boxing			Alabama Athletic Commission
Brake Shop	54	53, 315	
Brass Knuckles	143, 315		
Brick Yard	315	84	87 if Manufacturing
Bridal Shop	315		
Brokers, Bonds/Stocks	162		
Brokers, Iron/Mining Supplies	67		
Brokers, Merchandise	81		
Broom, Brush Manufacturing	68		If >3 people are employed
Building Materials/Supplies	315	46, 84, 97, 122	
Burglar Alarms	315	84	If Installing. Check with Ala. Electronic Security Board of License
Bus Station/Depot	None	69, 72, 91, 134, 151, 153, 176a/p	
Business Broker	None	149	If Selling Real Estate
Butane, Propane, LP Gas	315	97	
Butcher/Meat Store	315	69	Check with Dept. of Agriculture
CB Radios	148, 315		
CD Player Sales	315	141, 148	
CDS, Records, Tapes	315	141, 148	
Cab Driver	None		Public Service Commission
Cabinet Shop	177, 315	84	If Installing
Cable TV Company	None		
Cable TV Equipment Sales	148, 315	84	Wiring Construction
Cafe/Cafeteria	151, 69	72, 176a/p, 315	
Calculator Sales	44, 315		
Camps (see tourist camps)			
Camera Shop	315	94, 140	
Candy Manufacturer	87	315	Exempt from 172
Candy Store	315	69 (a or b)	
Cap Gun Sales	102	315	
Car Crushers	116b		Effective 10/1/2011
Car wash (Coin-Operated)	176p	69, 176a	Vacuum & Air Vending Machines
Carbide Manufacturers	42		
Car Manufacturers	87		Contact the Motor Vehicle Division
Car Repairs	54	53, 315	
Cards, Playing-Sales/Use	144	315	
Carnival	163	72, 104, 134, 176a/p, 315	Exempt from 69, 103, 140 153 & 157. State & County Agricultural Fairs Exempt
Carnival Rides	103	47, 163	Exempt if has 163

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Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Carpet Cleaning Company	None	125 (Rugs)	None for Inlaid Carpet
Carpet Installation	84	315	
Carpet Sales	315	84	If Installing
Cash Register Sales	44, 315		Computers with Calculating Programs
Casket Dealer/Agent	79	98	
Casket Manufacturer	78		
Cassette Recorder Sales	127, 315		
Catalog/Internet Sales	315	81, 174b	Other Sections, as required
Catering Service	None	91	Required if Food Prepared Off Premises
Cellular Phone Sales	148, 315		
Cellular Tower Installation	84		
Ceramics	315	87	
Cereal Beverages, retail	69		
Cereal Beverages, wholesale	70		
Certified Public Accountant	71		Board of Public Accountancy
Chain Store License	315	Specific Licenses	
Chartered Boats	None		
Check Cashing Service (Pay Day Loans)	None	83b	83b is needed if checks are held before depositing or redemption.
Chemicals Manufacturer	87		
Chemist	126		Not applicable during first two years of practice
Chicken Processing Plant	None		Check with Department of Agriculture
Chiropractor	136		Not applicable during first two years of practice
Chiropodist (Podiatry)	155		Not applicable during first two years of practice
Cigarettes, Cigars, Tobacco, (Retail)	72		
Cigarettes, Cigars, Tobacco, (Wholesale)	73		Contact the Tobacco Tax Section
Circus	74		One week maximum
Civil Engineer	99		
Clairvoyants	104	47, 163	
Cleaning & Pressing Establishments	75	118, 315	
Closeout Sale	101		See Section 8-13-1, Code of Alabama 1975
Clothing Store	315		110 (Fur Coats)
Clowns	None		
Coal Mining			Contact Severance Tax Section
Coffee Shop	69b	315	Section 151, 153, or 134
Coffins Dealer/Agent	79	98	

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Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Coffins Manufacturer	78		
Coin Operated			
Blood Pressure Machines	176p		
Game Room Machines	176p		
Jukebox	176p		
Laundries	118		
Pool Tables	146		
Postage Machines for Profit	176a		
Snack Machines-Vending	176a		
Coin Shop	315		
Cold Storage Warehouse	137	179	
Collection Agency	80		Must have a presence in this state
Commercial Loans	83b		
Commission Merchant	81		Good Statewide
Comptometer Sales	44, 315		
Computer Accessory Sales	44,315		
Computer Equipment Store	44, 315		
Computer Manufacturing	87		
Computer Repairs	None		
Computer Sales	44, 315	174b	
Computer Software Only	315		
Concerts, Shows, Special Events	82		
Concrete Company	87		Not subject to 84
Conditional Sales Contracts, Loans	83a		Not required for Real Estate mortgages
Consignment Store	81		Additional licenses for specific items.
Construction Company	84		Good Statewide
Consultant	None		
Contact Lenses/Eyeglasses	161	315	
Contractors	84		Good Statewide
Convenience Store	69, 72, 106, 315	44, 53, 91, 134, 144, 148, 151, 153, 176a/p	
Cookie Distributor	172		
Cookie Store	69, 315	151 or 153	
Copier Sales (Photo copier)	127, 315		
Cosmetics Store	315	124	
Cosmetologists		58, 61, 124, 315	Check with the Alabama Board of Cosmetology & Barbering
Cotton Mill	87		
Cotton Warehouse	88		
Counselor Mental Health	None		
Craft Shows	174b	174d	
Credit Agency/Bureau	89		
Credit Union	None		Banking Department

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Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Creosoting, Etc.	90		
Crystal Gazer/Fortune Teller	104	47, 163	
Curb Market (fruits/vegetables)	105	69, 72, 315	
Cushion Manufacturing/Reworking/ Upholstering/Cleaning	125		
Dairy Products Bottler/Distributor	None	65, 174	Check with Dept. of Agriculture
Dance Hall-Dances	152	69, 151, 153, 315	
Dance Studio-Teaching	None	69, 152, 315	152 if dances are held
Dating Service	None		
Day Care Center	None	69, 176a/p	Check with County Human Resources
Delicatessen	91, 315	69, 72	Off premise consumption only
Demolition	84		
Dental Laboratory	None		
Dentist	92		Not applicable during first two years of practice
Department/Discount Store	315	44, 46, 53, 54, 62, 69, 72, 84, 97, 122, 134, 141, 143, 144, 148, 151, 153, 158, 161, 169, 176a/p	
Detective Agency	93		Extra License Required to Collect Money - 80 Check with the Alabama Private Investigation Board
Developing or Printing Film	94		
Diaper Service	117b	75, 118	
Dictaphone Sales	127, 315		
Directory/Compiling or Sales	96		No License if for Members Only
Dirk Knives	143, 315		
Dismantler, Automotive			Please Contact Motor Vehicle Division
Doctors/Physicians	126		License Individuals Separately Not applicable during first two years of practice
Dog Kennel	None		Contact the Humane Society
Dog & Pony Show	111		
Dog Track/Race	147	56, 69, 72	
Donkey/Horse/Mule Dealer	112		
Doughnut Shop	69, 315	72, 151, 153	
Drafting Company	None	63	
Drapery Store	315		
Driving Range	None	69, 72, 153, 315	



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Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Drug Store	315	44, 46, 69, 72, 97, 134, 141, 144, 148, 161	
Dry Cleaners	75	118, 315	
Duplicating Machines	127, 315		
Dyeing Establishments, Clothes	75		
E-cigarettes	315		
Electrical Appliances	97, 315	46, 148	
Electrical Engineer	99		
Electrical Equip/Supplies	97, 315	46, 148	
Electrical Repair Shop (Major Appliances)	97		
Electrolysis	None		
Embalmer	98	79	
Employment Agency	None		
Engineer	99		
Entertainment, Public	82		Not required if theater has 133 or 166
Escort Service	None		
Estate Sales Company	101		
Estheticians		61, 124, 315	Check with the Alabama Board of Cosmetology & Barbering
Examining or Collection Firms	43.1	43, 71	Municipal Contracts
Exercise Studio/Aerobics	None	69, 315	
Exporter			Need specific license for specific items.
Exterminating Company	None	315	Check with Dept. of Agriculture
Eye Doctor	135		
Eyeglasses/Contact Lens	161, 315		
Fabric Store	315		
Facial Treatment Provider (Employed in a shop)	61		
Facial Treatment Provider (Not employed in a shop)	124		
Factory, Manufacturing	87		
Factory, Sugar/Syrup	165		
Factoring Company, Receivables	83a		
Fair	163	72, 104, 134, 176a/p, 315	Exempt from 69, 103, 140, 153, 157. State and County Agricultural Fairs Are Exempt
Fans, Ventilating/Cooling	315		
Farm Implement/Supply Store	169, 315	97	Co-Op's may be Exempt
Fax Machine Sales	127, 315		
Fences	315	84	If Erecting
Ferris Wheel	103	47, 163	103 is not required with 163
Fertilizer Factory	100		

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Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Filling Station, Gasoline	106	44, 53, 54, 60, 69, 72, 315	
Film Developing	94, 315		No 94 if Just a Drop-Off Station
Finance Company	83b	83a	Title Pawn 138
Financing Sales	83a		
Fire/Close-Out/Bankruptcy Sale	101		Not required of original owners
Fireworks Sales	102, 315		Fire Marshal Permit Required
Firing Range	157		
Flea Markets/Craft Shows:			
Sponsor	166		If Admission is Charged
Individual Sellers	174b	By Items	If Participate in > One Per Year
Florist	315		
Florist/Wholesale Distribution	172		
Flying Jennies	103	47, 163	103 is not Required with 163
Food Truck	91	69, 151, 153, 174b	
Formal Wear Sales/Rental	315		
Fortune Teller	104		
Four Wheeler Sales	62, 315		
Frame Shop	315	87	
Freight Company	171		May Need Public Service Commission
Freight Forwarder	160, 179		
Fruit or Vegetable Stand	105	69, 72, 315	
Fruit Display in Front of Store	105		
Funeral Home	98, 315	79, 131	
Furnace Supplies, Broker	67		
Furniture Leasing	None	46, 97, 148, 315	
Furniture Manufacturer	87		Does not need Section 177
Furniture Movers	None		
Furniture Repair/Refinish	None	87, 315	
Furniture Store	315	46, 97, 141, 148	
Furs, Hides Etc. Dealers	110		Excludes cattle sheep/goat & horse hides
Fur Store/Rentals	110, 315		
Game Room	176p	69, 146, 176a	
Garage/Auto Repair	54, 315	51, 53	Exempt if have 51
Gas Appliances, Etc.	97, 315	84, 145	
Gas Plant or Pipeline	None		
Gas Supply Shop	97, 315		
Gasoline Stations/Pumps	106	53, 54, 69, 72, 315	
Gift Shop	315	44, 69, 72, 134, 144, 148	
Glass/Mirror Sales	107		
Go Cart Sales/Rental	62, 315	54, 84, 147, 315	

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Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Go Cart Track	103	147	
Go-Go Club	166	69, 72, 146, 151, 153, 176a/p, 315	If Admission Charged
Going Out of Business		101	See Code of AL 1975, Title 8, Ch. 13
Gold Dealers	116a	315	Must have a permanent place of business See Code of AL 1975, Title 8, Ch. 34
Golf Cart Sales/Rental	62, 315		
Golf Course	108	62, 69, 72, 91, 151, 153, 176a/p, 315	
Goodwill Store	Exempt		
Greeting Cards Store	315	134, 144	
Grocery Store	315	44, 53, 69, 72, 91, 106, 134, 144, 151, 153, 176a/p	
Grocery Wholesaler	70, 73, 315	44, 53, 144, 148, 158	
Gun Repair	123		
Gun Shop/Gun Dealer	143, 158, 315	148	
Gun Show Dealers	143, 158	174b	
Gun Show Sponsor	166		If Admission is charged Possibly 143, 158 & 174(d)
Gym	None	69, 315	
Hairdresser Employed In A Shop	61		
Hairdresser Not Employed In A Shop	124		
Half Way House	None		
Hamburger Stand	69, 153, 315	72, 176a/p	
Handyman	None	84	
Hardware Store	315	46, 53, 62, 97, 122, 143, 148, 158, 169	
Heading Mill	154		
Health Club/Spa	None	69, 72, 151, 153 315	
Hearing Aid Sales	315		
Heating & Air Conditioning/ Installing	46, 84		Exempt from 46 If 84 purchased, in some cases
Heating & Air Conditioning/ Repair Shops	97		
Heating & Air Conditioning/Sales	46, 97, 315		Exempt from 46 If 84 purchased, in some cases
Herbal Sales	315		
Herbalist	None	315	

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Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Hides/Furs Dealer hides	110		Excludes cattle, sheep, goat & horse
Hobbyhorses	103	47, 163	103 is not required with 163
Home Builder	84		
Home Improvement Store	315		See Building Materials/Supplies
Home Inspector	None		
Home Rental by Owner	None		
Horse Boarding/Stable	None	315	
Horse/Mule (Buying/Selling/ Trading)	112		
Horse Renting (Horseback rides)	None	69, 72	
Horse Show/Pony Show	111		
Horse Track/Race	147	56, 69, 72, 91, 151, 153, 315	
Hospice	None		
Hospital	None		See Restaurant, Gift Shop, Florist
Hot Dog Stand	69, 153, 315	72, 176a/p	
Hotels/Motels	115	69, 72, 82, 118, 146, 151, 152, 176a/p, 315	
House Cleaning Service	None		
House Mover	84		
House Painter	84		
Household Items, Itinerant	139b		
House Plans Company	63	48	
Hypnotist	None		
Ice Cream/Yogurt Shop	315	69, 151, 153	
Ice Cream/ Manufacturer	113		None if all is consumed on Premises
Ice Cream/ Truck	174b		
Ice Plant/Factory	114, 315		
Income Tax Refund Advance	83(b)		
Industrial Equipment	169	51 (Trucks)	169 is not needed if have 51
Industrial Loans	83a		
Inflatable Rental	None		
Inn Keepers/Hotels	115	See Hotels/Motels	
Insulation Company	84	315	
Insurance Company	None		
Internet Advertising Companies	45		
Internet Sales		315, Alabama based business	Other Sections as required
Interior Decorator	None	84, 315	
Investment Brokers	162		
Iron Broker	69		
Iron Ore, Mining	Severance Tax		Suspended 10/1/2014

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Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Janitorial Service	None		
Jennet/Horse/Mule Dealer	112		
Jewelry Store	315		
Judo/Karate Instruction	None	69, 315	
Juke Joint	69, 152	72, 146, 151, 153, 166, 176a/p	
Junk Car Dealer	Act.756	116a	(1) Section 116a will also be needed if dealing in refrigerators, lead pipe, etc. (2) Act 756 (Dismantlers License) is needed to sell parts from junk cars, or to sell the cars intact at wholesale. (3) Section 116a is sufficient for dealing with cars only when selling crushed cars for scrap.
Junk Dealer/Yard	116a, 315	51, Automotive Dismantler	
Knife Rack Devices	None	47, 163	
Knuckles, Brass/Other	143, 315		
Land Surveying Company	99		
Landscaping Company	84		Check with Dept. of Agriculture/ Board of Examiners of Landscape Architects
Laundry, Laundromat	118	69, 75, 176a/p	
Laundry Rental Towels Etc.	117		
Laundry Service (Linens, towels, aprons, lab coats, etc.)	117a		Exempt if has 118
Lawn Mower Repair	123		
Lawn Mower Sales	315		
Lawn Service	None		Needs 84 if Landscaping
Leasing Company Auto/Truck	51		
Lecture, Public	82		Not required if theater has 133 or 166
Lighting Supply Store	315	84	
Limousine Service	None		Contact Public Service Commission
Linen Service	117		
Lingerie Store	315		
Liquor Store	315	69, 72, 144	Check with ABC Board
Listings/Directories	96		
Livestock Dealer	None	112, 81	
Loan Discounting Company	83a		
Loan Company	83b		
Locksmith	315	123	
Logging	None		
Lounge/Night Club	152, 315	69, 72, 146, 151, 153, 166, 176a/p	

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Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Low Speed Vehicles	51		
Lumber/Timber Dealer			
(Wholesale)	121		Exempt for entities with Sec. 154
Lumber Finishing Mill	177		Exempt if entity has 121 or 154
Lumber Yard Retail	122, 315		
Lumber Yard Wholesale	121, 315		
Lunch Counter, Dine-In	151	69, 72, 176a/p, 315	
Machine Shop	123	87, 315	
Maid Service	None		
Mail Order Business			
(Out-of-State)	None		
(In-State)	315	By Item	In-State licenses based on items offered
Manicurist employed in a beauty shop	61		Check with the Alabama Board of Cosmetology & Barbering
Manicurist not employed in a beauty shop	124		Check with the Alabama Board of Cosmetology & Barbering
Manufactured Homes	169	315	
Manufacturers	87		
Marble Dealer	315	84 87	If Installing If Manufacturing
Marine Supplies Store	315	169	If Selling Boat Trailers
Marriage Counselor	None		
Massage Parlor	None	315	Check with Massage Therapy Board
Massage Therapist	None		Check with Massage Therapy Board
Mattress Manufacturing (Cleaning/Reworking)	125		
Mattress Store	315	125	If Manufacturing, Recovering or Cleaning
Meat Distributor	172		Check with Dept. of Agriculture
Meat Processing	None		Check with Health Dept.
Mechanical Engineer	99		
Medical Billing	None		
Medical Remedies, Itinerant	139		
Medical Supplies Store	315		
Merchandise Broker	81		Exempt if he only represents-out-of-state principals
Merry-Go-Rounds	103	47, 163	103 is not Required if has 163
Mills, Manufacturing	87		
Mimeograph Machine Sales	127, 315		
Mini Trucks	51		Contact the Motor Vehicle Division
Mini Storage Warehouses	None	315	
Miniature Golf/Putt-Putt	108	69, 72, 91, 151, 153, 176a/p	

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Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Mining Coal/Iron Ore		Severance Tax	
Mining Engineer	99		
Mining Supplies, Broker	67		
Minister	None		
Mirror/Glass Sales	107	54, 84, 315	
Mobile Home Dealer	169, 315		
Modeling School	None	315	
Monument/Tombstone (Sales Erection)	131, 315		
Mop Manufacturing	68		If >3 people are employed
Mortgage Broker	None		Contact Banking Department
Mortgage Companies, (Personal Property) (Real Estate)	83a None		
Motels	115	See Hotels	
Motorcycle Sales/Rental	62	315	Contact the Motor Vehicle Division
Movie Theater	133	69, 91, 151, 153, 176a/p, 315	
Moving & Storage Company	None	179, 315	
Muffler Shop	54	53, 315	
Mule Dealer	112		
Music Instruments Sales/Rentals	141, 315	148	
Musical Show	82		Not required if theater has 133 or 166
Mutual Fund Sales Company	162		
Nail Salon	124		
Natural Hair Stylist		61, 124, 315	Check with the Alabama Board of Cosmetology & Barbering
Naturopath (Natural Remedies, Sunlight, Massage, etc.)	155		Not applicable during first two years of practice
Newspaper	None		
Newspaper Peddler	174(b)		
Newsstand/Magazine Rack	134		Newspaper Vending machines exempt from 134, need 176a
Night Club/Lounge	69, 315	72, 146, 151, 152, 153, 166, 176a/p	Needs 152 if Permit Dancing by the Public
Nursery (Plants, Shrubs)	315	84	If Landscaping. Check with Dept. of Agriculture
Nursing Home	None	69, 72, 151, 153, 176a, 315	Nursing Home Dept. of Public Health or DHR
Oculist	135		Not applicable during first two years of practice
Off Road Equipment	169, 315		
Office Supply Store	44, 315	97, 127, 148	

## Quick Reference Guide

Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Optician, Optometrist	135		Does not need 161
Organ (Musical) Sales/Deliveries	141		
Osteopath	136		Not applicable during first two years of practice
Packing Houses/Cold Storage	137		
Pager Equipment Sales	148	315	
Paint Ball	None	69, 153, 315	
Paint Store	315		
Painting (Non-Commissioned Art)	87	174, 315	
Painting (Interior/Exterior)	84		
Palmists	104	163, 47	
Paralegal	None		
Park & Sell (Vehicles)	51		Contact the Motor Vehicle Division
Parking Lot	56		
Paving Contractor	84	87	If Making their Own Asphalt
Pawn Shop	138	62, 116a, 141, 148, 83b, 143, 158, 315	Must buy section license for merchandise purchased for resale and not received on pawn. Register with Banking Department
Pawn for Title	83b	138	Can Only Sell Vehicles Out-of-Pawn. Pawn Regulated by Banking Dept.
Pay Phones	None		
Peddler, Home Remedies	139a	174a/b/c, 174d	
Peddler, Prepackaged medicines remedies	139b		No other section is required to sell only these items
Peddler, any goods, using an animal or wagon	174a	139a, 174d	Not needed to sell goods licensed under 139b
Peddler, on foot or using motor vehicle to transport goods only	174b	139a, 174d	Not needed to sell goods licensed under 139b Not required for tobacco medicine household remedies, liquefied petroleum, farmer's products, wood, charcoal, fruits or vegetables.
Peddler, using exhibitions, show performances or entertainment to sell	174d	174a/b/c, 139a	
Peddler, using motor vehicle as a rolling store	174c	139a, 174d	
Pellet/ BB Guns	315		
Personal Loans	83b		
Pest Control	None	315	Check with Dept. of Agriculture
Pet Grooming	None	315	



## Quick Reference Guide

Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Pet Shop	315		
Petroleum Prod. Distributor	None	53, 106, 315	Check with Dept. of Agriculture
Pharmacist, Dispensing premixed/prepackaged remedies	315	See Drug Store	
Pharmacist, mixing chemicals & preparing drugs	126		Licensed by Pharmacy Board
Photocopier Sales	127, 315		
Photographer (Photography Studio/Gallery)	140, 315		
Phrenologist	104	163, 47	
Physical Therapist	None		Physical Therapy Board
Physician	126		Not applicable during first two years of practice
Piano Dealer/Delivering	141, 315		
Picture Developing & Printing	94	315	
Picture Frame Shop	315	87, 177	
Pillows Manufacturing/Cleaning Reworking	125		
Pistols, Revolvers, Silencers	143, Federal ATF	158, 315	
Pistol Range	157		
Planing Mill, Lumber	177		Exempt if entity has 154 or 121
Plate Glass/Mirror Sales	107	54, 84, 315	
Playing Cards-Sales/Use	144	315	Require Tax Stamps
Plumbers	145	84, 315	Needs 145 and 84 if installing new plumbing. Needs only 145 if repairing, only.
Plumbing Supply Store	315		
Podiatrist	155		Not applicable during first two years of practice
Pool Hall	146	69, 72, 151, 153, 176a/p, 315	Bond Required by Probate Judge
Pool Table Coin Operated	146		
Potato Chip Distributor	172		
Precious Metal Dealers	116a		Must have permanent place of business, See Code of AL 1975, Title 8, Ch. 34
Pressing Establishment	75	118	
Pressure Washing	None		
Print Shop	87, 315		
Private Detective	93		Additional License to Collect Money Check with the Alabama Investigation Board
Private Examining/Collecting Firms	43.1	43, 71	

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Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Propane, LP Gas Store	315	97	
Psychiatrist	126		Must also be Licensed Physician
Psychologist	None		Same As Counselor (Not MD)
Public Accountant	43,		Board of Public Accountancy
Public Lecture/Entertainment	82		Not required if theater has 133 or 166
Putt-Putt	108	69, 72, 151, 153, 176a/p	
Race Track, Athletic Field	147	69, 153, 315	
Radar Detector Sales	148, 315		
Radiator Shop	54, 315	53	
Radio Engineering	99		
Radio Sales	148, 315		
Radio Station	None		
Radio or TV Repair Shop	None	148, 315	If Selling Radios and Televisions
Radiologist	None		
Railway Supplies, Broker	67		
Real Estate Sales (Property Outside Alabama)	150		
Real Estate Sales/Rentals Management W/I Alabama	149		Per Office; Not Per Agent
Receivables, Factoring	83a		
Receivers Sales Company	101		
Receiving/Transmitting Device Sales	148, 315		
Records & Tapes	315	141, 148	
Recording Device Sales	127, 315		
Recording Studio	None	87, 315, 174(b)	
Recreational Vehicle Dealer	51		Contact the Motor Vehicle Division
Recreational Vehicle Park	176a		
Recycled Car Parts	Act. 756	53	
Refrigerated Truck Line	137		
Refrigerated Warehouse	137		
Refrigerator Sales/Repairs/ Supply Shops	97		
Rent to Own Store	315	46, 97, 148	
Repair Shop (Large & Small Machinery)	123		
Repair Shop Major Appliances	97		
Repair Shop Motor Vehicles	54	51	
Repair Shop Radios/Television	None		
Repair Shop Rebuilding of Machinery for a fee	123		
Repair Shop Rebuilding of Machinery for resale	87		

## Quick Reference Guide

Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Repair Shop Small Engines	123		
Restaurant	69, 151	72, 176a/p, 315	
Restaurant Supplies Store	315	97	
Resume Services	None		
Retreading Tires	57	53, 315	
Rifle Range	157		
Rifle Sales (> .22 Caliber)	158, 315		
Road House	69, 152, 315	72, 146, 151, 153, 166, 176a/p	
Rodeo	111		
Roentgenologist	126		Not applicable during first two years of practice
Roller Coasters	103	47, 163	103 is not required with 163
Roofing Installer	84	145, 315	
Roofing Shop Operator	145	84	
Rooming House (only permanent residents)	None		
Rugs Manufacturing/Cleaning/ Reworking	125		
Sales Financing	83a		
Sales Lists	96		
Salesperson (soliciting & delivering orders)	174		
Salvation Army Store	Exempt		
Sand & Gravel	87		Severance Tax Section (334) 353-7827
Sandwich Shop	69, 153, 315	72, 176a/p	
Satellite Dish Sales	148, 315		
Savings & Loan	None		Banking Department
Saw Mill	154		Does Not Need 121, 122 or 177
Saw Mill (portable)	121		
School Supplies	315	44, 127	
Scientist	155		Only if self-employed Not applicable during the first two years of practice
Scooter Sales	62,315		
Scrap Iron/Metal Dealer	116, 315	Act 756	
Seafood Store	315	69	No 174 for Seafood, See 174f
Securities Broker	162		
Security Guard	None		AL Security Regulatory Board
Security Systems Installation	84		Electronic Security Board
Security Systems Sales	315		Electronic Security Board
Self-Storage Warehouse	None	315	
Septic Tanks Installation	84		
Septic Tanks Manufacturer	87		
Septic Tanks Sales	315		

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Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Service Station	106	53, 54, 69, 72, 153, 315	
Sewing Machine Sales/Delivery	156, 315		Repair is Included
Sheet Metal Shop	145	84	
Shoe Repair Shop	315		
Shoe Store	315		
Shooting Gallery/Alley	157		
Short Wave Radios	148, 315		
Shotgun/Shotgun Shell Sales	158, 315		
Shuttle Bus Service	None		Public Service Commission
Sign Company-Billboard	None	45, 84	
Silencer-Firearms	143, 315, (Federal ATF)	158	
Skating Rink	159	69, 151, 153, 176a/p	
Slaughter House	None		Dept. of Agriculture
Smoking/Smokeless Tobacco, Snuff (Retail)	72		
Smoking/Smokeless Tobacco, Snuff (Wholesale)	73		
Snow Cones	69		
Soft Drink Distributor/Bottler	65		Exempt from 70, 172, 174
Soft Drink Distributor/Only	172		
Soft Drinks/Retail	69		Type of Container is Significant
Soft Drinks/Wholesale	70		
Software Sales	315		
Soliciting Broker	160	179	Travel Agent & Freight Forwarder
Souvenir/Gift Shop	315	See Gift Shop	
Spectacles/Eyeglasses	161		
Speedway/Race Track	147	69, 72, 151, 153, 176a/p	
Sporting Goods Store	315	62, 134, 143 144, 148, 158	
Sports Field	147	69, 72, 151, 153, 176(a)	
Sprinkler Systems/Installation	84		
Sprinkler Systems/Sales	315		
Stable (horses boarding)	None		
Stave Mill	154		
Steam Fitter	145, 84		
Stereo Equipment/Sound Systems	315	148	
Stock Brokerage Firm	162		
Store Fixtures	315	97	

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Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Store	315		Other Sections, as needed
Storm Doors or Windows/Installation	84		
Storm Doors or Windows/Sales	315	84	
Stove Sales/Repairs/Supply Shops	97, 315		
Street Fairs or Carnivals	163	176a/p, 315, 104, 72, 134	Exempt from 69, 103, 140, 153 & 157. State and County Agricultural Fairs Exempt
Stump Grinding	84		
Styling Salon	61	69, 315	Check with the Alabama Board of Cosmetology & Barbering
Sub Contractors	84		
Sugar or Syrup Factory/Mfg.	165		
Surgeon	126		Not applicable during first two years of practice
Swimming Pool Installation	84		
Swimming Pool Sales/Supplies	315		
TV Station	None		
Tailor/Seamstress	None	315	
Talent Agency	None		
Tank Installation Company	84		
Tanning Salon	None	315	
Tape Recorder Sales	127, 315	141, 148	Machines must record, players only, do not qualify for 127
Tapes, Records, CDs	315	141, 148	
Tattoo Parlor	None	315	
Tax Preparation Service	None		43 if Licensed PA 71 if Licensed CPA
Taxicab Company	None		Public Service Commission
Taxidermist	None	315, 110	
Telecopier Machines Sales	127, 315		
Telephone Cellular	148, 315		
Telephone Installation	84		Exempt if furnishing the Phone Line (PSC)
Telephone Store	148, 315		
Teletype Machines Sales	127, 315		
Television Repair	None		
Television Sales	148, 315		
Telex Machine Sales	127, 315		
Ten Pin Alleys	66		
Theater, Movies	133		
Theater, Vaudeville/Variety Show	166		
Threaders (Hair)		61, 124, 315	Check with the Alabama Board of Cosmetology & Barbering
Ticket Sales Agent (Travel)	160		

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Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Ticket Scalper	167		Must be Commonly Known as a Ticket Scalper
Tile Installation	84		
Tile Manufacturing	87		
Tile Sales	315		
Timber/Lumber Dealer, Wholesale	121		Exempt for plywood sales and for entities with Sec. 121
Tin Shop	145	84	
Tin Shop Operator	145	84	
Tire Store	53, 315		Section 22-40A-14, Scrap Tire Environmental Fee, Contact Severance & License Section 334-353-7827
Title Pawn	83b	138	Can Only Sell Vehicles Out-of-Pawn. Pawn Regulated by Banking Dept.
Title Search Company	41		
Tobacco Retailer	72, 315		
Tobacco Wholesaler	73		Contact Tobacco Tax Section
Tombstone Dealer/Erection	131, 315		
Tool & Die Shop	123		
Tourist Camps (<6 beds)	168	315, 69, 72 151, 91, 153	
Towing Service	None	53, 54, 315	
Toy Store	315	44, 53, 62, 69 134, 141, 144 148, 176a/p	
Tractor Dealer	169, 315	53, 54	Contact the Motor Vehicle Division
Trailer Installation & Set-Up	84		
Trailer Park	None		
Trailer Sales	169, 315	53, 54	Exempt from 169 if has 51
Transfer of Freight	171		Household Goods Exempt
Transient Vendor-Retail	See Peddler		
Transient Vendor-Wholesale	172		
Transmission Shop	54	53, 315	Exempt if have 51
Transmitting/Receiving Device Sales	148, 315		
Travel Agency	160	315	
Traveling Salesman	See Peddler		
Tree Surgeon	None	315	84 if Excavating
Trophy Shop	315		
Trucking Company			Contact Motor Vehicle Div. & ALDOT
Truck & Trailer Rental	51		Contact Motor Vehicle Division
Trustee's Sales Company	101		
Typewriter Sales	44, 315		
Undertaker	98	79	
Uniform Shop	315		

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Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
Uniform Cleaning & Rental	117		
Upholstery Shop	125	315	
Used Car Parts		53	Automotive Dismantler – Contact Motor Vehicle Division
Utility Company	None		Regulated by Public Service Commission
VCR Repair Shop	None	148	If Selling Radios and Televisions
VCR Sales	127, 315		
Vacuum Cleaner Repairs	123		
Vacuum Cleaner Sales	315	174B	
Vending Machines	176	69	
Amusements & Games	176p		
Selling Products	176a		
Veneer Mill/Lumber	177		Exempt if entity has 154 or 121
Veterinarian	178	315	
Video Photography	140	315	
Video Rental & Sales	None	315	
Wallpaper Installation	84		
Wallpaper Sales	315		
Warehouse or Storage Company	179		Mini-Warehouses Exempt
Warehouse-Refrigerated	137		
Warehouse-Self Storage	None		
Waterbed Manufacturer	87	177	
Waterbed Store	315		
Water Craft	315		
Water Heater Sales	97		
Water Treatment Units Installation	84		
Water Treatment Units Sales Only	315		
Waxers (Hair)			Check with the Alabama Board of Cosmetology & Barbering
Website Designer	None	45, 315, 174	
Website Maintenance	45		
Welding Shop	123		
Well Drilling (Water & Oil)	84		
Wrestling			Alabama Athletic Commission
Wholesale Dealer-Transient	172		
Wholesaler-Tobacco	73		Contact Tobacco Tax Section
Wig Shop	315		
Windshield Repair (Mobile)	None		
Wrecker Service	None	53, 54, 55	
Xerox Machine Sales	127, 315		
Yard Sale	None	174(b)	Check with City

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Type of Business	Code Section(s) Required	Possible Code Section(s)	Additional Notes/ Possible Code Sections
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\*For a listing of all state boards and agencies that regulate the licensing of businesses or occupations in Alabama, please visit the Department's website at <https://revenue.alabama.gov/business-license/business-licensing/municipal-business-license-information/>