

Jefferson County Department of Revenue

Suite A-100 Courthouse Annex
716 Richard Arrington Jr. Blvd N.
Birmingham, AL 35203

P.O. Box 12207
Birmingham, AL 35202-2207

License Renewal Cover Page

Account Number:

Dear Licensee:

Pursuant to Jefferson County Commission Ordinance 1801, effective September 27, 2011, all Licensable Entities engaging in Business Activity in Jefferson County are responsible for a Business License Tax. The Business License Tax is based upon a rate of 1/40th of 1% and shall be computed on the gross receipts for the preceding annual accounting period of a Licensable Entity. Except, in the case of a Licensable Entity in existence or engaging in Business Activity in the County for less than a full twelve-month period prior to any such October 1, shall be the actual period of days during which the entity was engaging in Business Activity. In addition to the License Tax due at the time of issuance, an issuance fee in the amount of \$25.00 will be charged for each of the Licensable Entity's Licensable Business Locations within Jefferson County.

A Licensable Entity may also be required to purchase a State of Alabama license under the provisions of Title 40, Chapter 12, Article 2, Code of Alabama 1975, as amended. Licensable Entities engaging in Business Activity in Jefferson County are required to renew their business license annually. Business Licenses are generally issued for the fiscal year which commences on October 1st and ends on September 30th of each year. Renewal forms will be sent to the last mailing address provided to this office. Failure to inform us of an address change will not relieve you from any late fee(s) assessed.

No refund of any License Tax paid or any portion thereof shall be made to any Licensable Entity that is legally dissolved before the end of the Fiscal Year for which such License Tax was Paid, although not legally dissolved, ceases to engage in any Business Activity in the County before the end of such Fiscal Year.

All Licensable Entities are responsible for the timely filing of annual business license renewal forms and payments, which must be received or postmarked before November 1. Licensable Entities failing to meet this deadline shall incur a penalty of 15% of the amount of the delinquent tax plus interest in accordance to Section 40-1-44, Code of Alabama 1975 (i.e. <https://revenue.alabama.gov/assessments/quarterly-interest-rates/>).

Every Licensable Entity is required to complete and return the "Affidavit Regarding Annual Business Gross Receipts for the Business Entity Business License Tax." Due to the high volume of renewals to be processed, we must receive your affidavit as soon as possible to allow ample time to complete the renewal process by mail. Once the affidavit is received, we will notify you by mail of the amount due.

If you are no longer in business, please send our office a written request that includes your account number, contact information, and the reason for the closure. Also, should you need assistance completing the affidavit, require additional information or believe you have received this notice in error, please contact our office at (205) 325-5195.

TO FILE THE AFFIDAVIT WITH OUR OFFICE, PLEASE MAIL THE COMPLETED AFFIDAVIT TO:

JEFFERSON COUNTY DEPARTMENT OF REVENUE
P.O. BOX 12207
BIRMINGHAM, AL 35202-2207

PLEASE MAKE YOUR CHECK PAYABLE TO: TRAVIS A. HULSEY, DIRECTOR

Disclaimer – The issuance of a business license does not constitute acceptance or approval of the use of the above-named location as having complied with existing building codes, fire prevention code, city ordinance, or state law. A licensee shall remain fully liable and responsible for bringing the premises in conformity with all applicable City and Sates Codes.