



Town of Hayden (9658)
Business License
Fee Schedule
including General Information/FAQs



Thank you for doing business in the Town of Hayden

All businesses operating in the city limits or police jurisdiction of the Town of Hayden must purchase an annual business license prior to the commencement of business.

How to file:

- **Preferred Method:** To remit payment online: Go to <https://rds.bizlicenseonline.com>. Complete a simple registration, file and pay online. If necessary, use neumo.service-now.com/csp to pass along any required certifications.
- To remit payment by form: Complete the Business License Application located at www.neumo.com. For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

Make your check payable to **Tax Trust Account** and mail to:

Neumo Business License Department,
P.O. Box 830900,
Birmingham, AL 35283-0900.

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact a Neumo Associate:

Neumo Portal: neumo.service-now.com/csp

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

- **License Due Date:** Renew annually on January 1st.
- **License Delinquent Date:** Licenses are considered delinquent after January 31st.
- **License Expiration:** All licenses (except temporary licenses) expire December 31st.

To prevent a delay in the issuance of a license, please note the following:

- Gross-based schedules must report gross receipts for the previous year.
- Unit-based schedules must provide the number of units. Units may refer to number of employees, square footage, vehicles, days, agents, etc. See fee schedule for details for each business type.
- Schedules that indicate certification is required must have a copy of the certification submitted with the application.

General Information/FAQs

Certification Requirements

All municipalities are required to obtain a copy of each individual/entity's board certifications and/or permits prior to issuance of a municipal business license. For a list of types of licenses that require board certification, www.neumo.com. Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license by Neumo does not permit business operation unless the business is properly zoned and/or in compliance with all applicable laws/rules and meet all required certifications.

Gross Receipts, Definition of

If the business is physically located in the incorporated city limits or police jurisdiction, the business must report ALL gross receipts for the business conducted in the State of Alabama. They can deduct out-of-state sales. If the business is a service-based business and not physically located in the incorporated city limits or police jurisdiction then they must report the gross receipts for that jurisdiction only.

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, is to be used in calculating the amount due for a business license. Provided, however, that:

A. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

B. A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.

C. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3, Chapter 21, Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.

D. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

Location Specific, Definition

The up-to-date physical location must be provided on all renewals in order to prevent delays in the issuance of the license.

a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all the following criteria:

(i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal business hours.

(ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility or facilities.

(iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

(iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.

(v) All business claimed by a branch office or offices must be conducted by and through said office or offices.

(vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

New Business Information

Every person who commences business on or after July 1st may pay one-half (1/2) the annual license fee for such business for that calendar year.

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

Police Jurisdiction (PJ), Definition and Rate of

The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half (1/2) the normal rates if applicable. Those businesses located in this area may receive, but are not limited to, police, fire, safety, water, sewer, public health, and protection from the municipality.

Penalty and Interest, Rate of

Failure to purchase a business license can be punishable by a fine not to exceed the sum of five hundred dollars (\$500.00).

All licenses not paid within thirty (30) days from the date they fall due (January 1st) will increase by a 15% penalty due February 1st plus interest at the current state interest rate. An additional 15% penalty will be due March 2nd plus interest at the current state interest rate per month thereafter.

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

Posting of License

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested to do so.

Transfer of License information

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

Type of License

Gross-based licenses require the gross receipts to be provided. See Gross Receipts definition for more information. Unit-based licenses require the number of units (employees, vehicles, rooms, agents, days, etc.) to be provided. Flat-based fees have the rates indicated. Failure to provide the required information will delay the issuance of the license.

Zoning

If a business intends to maintain a physical location within the municipality, there are normally zoning and building code approvals required prior to the issuance of a license. In certain instances, a business may simply be required to register with the municipality to create a mechanism for the reporting and payment of any tax liabilities. Contact the municipality for any zoning, building code and/or tax liability requirements. The completion and submission of the form does not guarantee the approval or subsequent issuance of a license to do business. Any prerequisites for a particular type and location of the business must be satisfied prior to licensing.

Questions?

All questions regarding the business license renewal process should be directed to Neumo.

Website: www.neumo.com

Portal: neumo.service-now.com/csp

Phone: (800) 556-7274

Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Section no.	Classification/Business Description including Certification information	NAICS Code	For Calculation Information See Schedule
1	ACCOMMODATIONS - bed & breakfast, hotel, motel, etc.	721	\$95.00
2	ADVERTISING - gross receipts under \$100,000	541	\$65.00
3	ALARM & SECURITY SYSTEMS Must Provide Board Certification: Alabama Electronic Security Board of Licensure	561	\$65.00
	Alcohol – Businesses who sell alcohol must purchase from Town Hall the necessary license to sell alcohol. The business license is purchased from Neumo. Please contact Town Hall for assistance with your alcohol related licensing.		
4	AMUSEMENT - arcades, golf, fitness, bowling, theme, billiards, recreation, gymnasium, etc	713	\$210.00
5	ANSWERING SERVICE	561	\$65.00
97.07	ARCHITECT Must Provide Board Certification: Architects Registration Board	541	\$175.00
6	ART CENTER/GALLERY	711	\$65.00
7	ASSISTED LIVING FACILITY/NURSING HOME	623	\$65.00
97.02	ATTORNEY Must Provide Board Certification: Alabama State Bar	541	\$65.00
8	AUCTIONEER Must Provide Board Certification: Auctioneers Board	561	\$30.00
9	BAIL BONDS Must Provide Board Certification: Alabama Security Commission	812	\$95.00
10	BAIT SHOP	114	\$65.00
11	BANK – BRANCH OFFICE/ATM – Code of Alabama 11-51-130	522	10.00
12	BANK – MAIN OFFICE – Code of Alabama 11-51-130	522	\$125.00
13	BEVERAGE MANUFACTURER - soft drink, bottled water, ice, etc.	312	\$55.00
14	BOOK STORE	451	\$65.00
15	BOOKKEEPING & TAX SERVICE-	541	\$65.00
16	BROADCASTING COMPANY - radio, TV, etc.	515	\$65.00
17	BROKERAGE FIRM OR AGENCY	523	\$65.00
126	BUILDER CLEAN-UP	238	\$55.00
18	BUILDING MATERIALS - hardware, paint, home center, wallpaper, nursery, marble, etc.	444	\$65.00
19	BUTANE GAS DEALER	221	\$65.00
20	CABLE COMPANY CODE OF ALABAMA 11-51-128	515	
21	CARPET INSTALLATION	238	\$65.00
22	CLOTHING AND ACCESSORIES STORES - shoe, jewelry, luggage, etc.	448	\$95.00

Section no.	Classification/Business Description including Certification information	NAICS Code	For Calculation Information See Schedule
23	COMPUTER AND ELECTRONIC MANUFACTURING - electronic, peripherals, audio, video, circuit boards	334	\$65.00
97.09	COMPUTER PROGRAMMER	541	\$175.00
24	CONCRETE PLANT	327	\$175.00
25	CONSULTANT	999	\$65.00
26	CONTRACTOR - special trade annual	238	\$95.00
26.01	CONTRACTOR - special trade (\$10.00 per job, temporary license)	238	\$10.00 One Job Only
27	COUNSELING CENTER OR SERVICES	624	\$65.00
28	COURIER SERVICE & MESSENGER SERVICE	492	\$65.00
15.01	CPA, ACCOUNTANT Must Provide Board Certification: Public Accountancy Board	541	\$65.00
29	CREDIT AGENCY OR COMPANY	522	\$65.00
30	DANCE CENTER/HALL/SCHOOL	711	\$175.00
31	DAY CARE FACILITY	624	\$55.00
32	DELIVERY LICENSE Inside Town Limits	999	V
32.01	DELIVERY LICENSE Inside Town Limits	999	V
97.06	DENTIST Must Provide Board Certification: Board of Dental Examiners of Alabama	541	\$175.00
33	DETECTIVE OR INVESTIGATOR	561	\$65.00
34	DEVELOPER	236	\$65.00
35	DIRECT SALES – vending	454	\$65.00
97.05	DOCTOR Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	541	\$175.00
36	EDUCATIONAL SERVICES - business, secretarial, computer, technical, sports, driving, cosmetology, etc.	611	\$65.00
37	ELECTRIC COMPANY UTILITIES 3% of gross receipts, 1 1/2% in police jurisdiction 11-51-129	221	
38	ELECTRICIAN Must Provide Board Certification: Alabama Electrical Contractors Board	238	\$55.00
38.01	ELECTRICIAN (\$10.00 per job, temporary license) Must Provide Board Certification: Alabama Electrical Contractors Board	238	\$10.00 One Job Only
39	ELECTRONIC AND APPLIANCE STORE - household, radio, television, computer	443	\$95.00
97.04	ENGINEER Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	541	\$65.00

Section no.	Classification/Business Description including Certification information	NAICS Code	For Calculation Information See Schedule
40	EXCAVATION Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	238	\$65.00
41	EXTERMINATING AND PEST CONTROL SERVICES Must Provide Board Certification: Department of Agriculture and Industries	561	\$55.00
42	FEED STORE	111	\$65.00
43	FINANCIAL AGENT OR AGENCIES	525	\$65.00
44	FLOOR COVERING STORE	442	\$55.00
45	FOOD & BEVERAGE STORES - Businesses selling pre-packaged food and beverages. Department of Health Permit is not required.	445	\$95.00
46	FOOD SERVICES - Businesses, including convenience stores, restaurants, caterers, diners, bakeries, etc. preparing made-to-order food, and food trucks. Must Provide Board Certification: Department of Health Permit	722	\$65.00
47	FRUIT STAND	454	\$45.00
48	FUNERAL PARLOR Must Provide Board Certification: Board of Funeral Services	812	\$120.00
49	FURNITURE MANUFACTURING - cabinets, office, household, beds, medical, kitchen, etc.	337	\$95.00
50	FURNITURE STORE	442	\$95.00
51	GASOLINE STATIONS/FILLING STATIONS	447	\$65.00
52	GENERAL CONTRACTOR – ITINERANT Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	236	\$95.00
52.01	GENERAL CONTRACTOR – ITINERANT(\$10.00 per job, temporary license) Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	236	\$10.00 One Job Only
53	GENERAL CONTRACTOR – LOCAL Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	236	\$95.00
53.01	GENERAL CONTRACTOR – LOCAL ((\$10.00 per job, temporary license) Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	236	\$10.00 One Job Only
54	GENERAL MERCHANDISE STORES - department, superstores, antiques, warehouse clubs, etc.	452	\$65.00
55	HEADSTONES AND MONUMENTS	812	\$65.00
56	HEALTH AND ALLIED SERVICES - mental, outpatient, etc.	621	\$65.00
57	HEALTH CARE STORES - health food, drug, cosmetic, etc	446	\$95.00
58	HEATING AND AIR CONTRACTOR Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	238	\$65.00
59	HOBBY/SPORTING GOODS/GUN/TOY STORE	451	\$95.00
60	HOSPITAL - surgical, substance abuse, psychiatric, spec.	622	\$65.00

Section no.	Classification/Business Description including Certification information	NAICS Code	For Calculation Information See Schedule
61	INSURANCE ALL OTHER COVERAGE - Code of Alabama 11-51-120	524	
62	INSURANCE FIRE COVERAGE - Code of Alabama 11-51-120	524	
63	INTERIOR DECORATOR	541	\$65.00
64	INVESTMENT AGENT	525	\$65.00
65	INVESTMENT BROKERAGE	523	\$65.00
66	LANDSCAPE SERVICE/LAWN AND YARD MOWING	561	\$65.00
67	LAUNDRY - coin operated, drycleaners	812	\$65.00
68	LEATHER GOODS MANUFACTURER	316	\$65.00
69	LOCKSMITHS	561	\$65.00
70	LOGGING	113	\$65.00
71	LONG DISTANCE TRANSPORTATION	484	\$65.00
72	MANUFACTURER NOT ELSEWHERE CLASSIFIED	339	\$95.00
125	MEDICAL REPAIR & RESALE	811	\$75.00
73	METAL FAB SHOP/MACHINE SHOP – ornamental	332	\$55.00
74	MISCELLANEOUS RETAILERS - fireworks, florist, gift, novelty, pet, art, tobacco, used merchandise, etc.	453	\$65.00
75	MISC TEXTILE MANUFACTURER	314	\$95.00
76	MOBILE HOME DEALERS	453	\$175.00
77	MONEY LENDERS	522	\$65.00
78	MORTGAGE COMPANY	522	\$65.00
79	MOTOR VEHICLE PARTS DEALER - automobiles, motorcycles, boats - parts, accessories, etc.	441	\$65.00
79.01	MOTOR VEHICLE DEALER - automobiles, motorcycles, boats	441	\$65.00
80	MOVIE RENTAL	532	\$65.00
81	MOVING - used household and office goods	484	\$65.00
82	MUSEUMS	712	\$65.00
83	NURSERY & GARDEN	444	\$65.00
84	OPTICIAN RETAIL CENTER	446	\$65.00

Section no.	Classification/Business Description including Certification information	NAICS Code	For Calculation Information See Schedule
85	OPTOMETRIST Must Provide Board Certification: Optometry Board	621	\$110.00
86	PAINTER	238	\$55.00
87	PARKING LOT	812	\$65.00
88	PASSENGER TRANSPORTATION - bus, taxi, limousine, charter, buggy, etc.	485	\$65.00
89	PAVING CONTRACTOR	238	\$65.00
90	PAVING PRODUCTS MANUFACTURER	324	\$65.00
91	PAWN SHOP	522	\$95.00
92	PEDDLER - ITINERANT- excludes food trucks - food trucks use schedule 46.00.	454	\$55.00
93	PEDDLER - LOCAL- excludes food trucks - food trucks use schedule 46.00.	454	\$55.00
94	PERSONAL SERVICES - skin, diet, nail, tanning, etc.	812	\$40.00
94.01	PERSONAL SERVICES - hair, barber, beautician Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	812	\$40.00
95	PET GROOMING	812	\$40.00
97.03	PHARMACY Must Provide Board Certification: Pharmacy Board	541	\$65.00
97.01	PHOTOGRAPHER	541	\$65.00
96	PRINTING - screen, handbills, quick, digital, books, etc.	323	\$65.00
98	PUBLISHING INDUSTRIES - newspaper, book, periodical, databases, software	511	\$45.00
482111	RAILROAD – STATE REGULATED	482111	\$50.00
99	REAL ESTATE AGENT/BROKER/OFFICE (per agent)	531	\$65.00
100	REAL ESTATE APPRAISERS	531	\$65.00
101	RENTAL & LEASING - auto, truck, equipment, tangible pr.	532	\$110.00
102	RENTAL PROPERTIES	531	Not applicable
103	REPAIRS AND MAINTENANCE - auto, paint/body, car wash, oil change, other vehicular, etc.	811	\$65.00
104	REPAIRS AND MAINTENANCE - all electronic equipment	811	\$55.00
105	REPAIRS AND MAINTENANCE - all appliances, home and garden equipment, etc.	811	\$55.00
106	ROOFER	238	\$55.00
107	RV PARK	721	\$65.00

Section no.	Classification/Business Description including Certification information	NAICS Code	For Calculation Information See Schedule
108	SATELLITE DISH DEALERS	517	\$95.00
109	SAVINGS AND LOAN ATM/BRANCH	521	\$20.00
110	SAVINGS AND LOAN MAIN OFFICE	521	\$135.00
111	SEWING, NEEDLEWORK & PIECE GOODS STORES	451	\$65.00
112	STORAGE FACILITY - PERSONAL STORAGE	531	\$65.00
97.10	SURVEYOR Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	541	\$175.00
113	TELEPHONE CELLULAR, WIRELESS, PAGING - CODE OF AL 11-51-128	517	
114	TELEPHONE LOCAL—State Law	517	
115	TELEPHONE LONG DISTANCE – State Law	517	
116	THEATRES - drive in, etc.	512	\$65.00
117	TITLE PAWN LOCATION	522	\$95.00
118	TOY STORE	451	\$95.00
119	TRAVEL AGENT/COMPANY/SERVICE	561	\$65.00
120	TREE PRUNING	999	\$55.00
121	USED MERCHANDISE STORES - books, miscellaneous, consignment, flea market, junk, etc.	453	\$40.00
97.08	VET Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	541	\$175.00
122	WASTE MANAGEMENT - companies, trucks, septic tanks, landfill, services	562	\$65.00
123	WHOLESALE GASOLINE DISTRIBUTOR	424	\$95.00
124	WRECKER COMPANY	488	\$65.00

Schedule "V" - Delivery License-See Qualifications in Section 21 Below

The rate for the delivery license is established in Section 21 and is: \$ 55.00

Section 21. Delivery License per §11-51-194 Modified by 2017-415 (SB316)

(a) (1) Each municipality shall allow the purchase of a delivery license by any business that has no other physical presence within the municipality or its police jurisdiction for the privilege of delivering its merchandise therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing herein shall prohibit a municipality from requiring by ordinance the purchase of a decal by the taxpayer for each delivery vehicle making deliveries within the municipality or its police jurisdiction. The charge for such decal shall not exceed the municipality's actual cost of the decal.

(2) Notwithstanding any other provision of law, a municipality may charge a taxpayer an issuance fee for a business delivery license not to exceed ten dollars (\$10).

(b) As used in this section, a delivery license shall mean a fixed rate business license issued by a municipality for the limited privilege of delivering and requisite set-up and installation, by the taxpayer's employees or agents, of the taxpayer's own merchandise in that municipality, by means of delivery vehicles owned, leased, or contracted by the taxpayer; provided that the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered into the municipality shall not exceed seventy-five thousand dollars (\$75,000) during the license year, and any set-up or installation shall relate only to

(1) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and

(2) the merchandise so delivered.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax or a delivery license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand dollar (\$75,000) limitation described in the preceding sentence if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier. Provided that the dollar limitation prescribed above shall be increased, but not decreased, every five years under the standards prescribed by Section 11-51-90 with respect to the uniform license issuance fee and may be increased by a municipality at any time, up to one hundred fifty thousand dollars (\$150,000), by adoption of an ordinance. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license hereunder.

(c) A taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to subsections (a) and (b) is not required to purchase a delivery license or a regular business license if the following criteria apply:

1) The taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars (\$10,000) during the year; and

(2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year.

Any other taxpayer that meets the criteria for the purchase of a delivery license, as provided in subsections (a) and (b), and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.

(d) Notwithstanding Section 11-51-90.2, the delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(e) The purchase of a delivery license or the exemption from the purchase of a delivery license pursuant to subsection (c) shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 or other provisions of this title, nor does the purchase of a delivery license, in and of itself, establish that nexus does not exist between the taxpayer and the municipality.

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).