

## **Town of Coker**

### **Delivery License Payment Schedule**

To All Business Owners:

According to the Town of Coker Ordinance 2007-2 a Business License must be purchased before engaging in or carrying on any business in Coker.

#### SECTION 21. Of such Ordinance: Delivery License

(A) In lieu of any other type of license, a taxpayer may as its option purchase for \$100.00 plus the issuance fee, a delivery license for a privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:

(1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;

(2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;

(3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;

(4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy five thousand dollars (\$75,000) during the license year;

(5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so deliver;

(6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business license from the municipality for the entire year and without regard to this section.

(B) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business 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 (\$75,000) limitation described in the preceding section 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.

(C) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.

(D) 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 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 of the *Code of Alabama* or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

Should there be any questions concerning the completion of this application, please contact

Town Hall at (205) 333-8181.

Office hours are Tuesday and Thursday from 8:30a.m. - 1:30p.m

<b>Amount for license:</b>	<u>\$100.00</u>
<b>Issuance fee:</b>	<u>\$10.00</u>
<b>Penalty*</b>	<u>                    </u>
<b>Interest**</b>	<u>                    </u>
<b>Total amount due</b>	<u>                    </u>

\* 15% after January 31st; 30% after February 28th

\*\* 1% per month delinquent

Please return the forms with your check made payable to Town of Coker.

Return To:

Town of Coker  
P. O. Box 278  
Coker, AL 35452

Phone Number: (205) 333-8181  
Fax Number: (205) 333-4045