City of Scottsboro

NAICS CODE LISTING PER FEE SCHEDULE

Beginning 1/1/2026

NAICS CODE	NAICS CODE DESCRIPTION	SCH #
	Accommodation and Food Services	
721111	HOTEL, MOTEL, SHORT TERM RENTAL	9
721211	RV	9
722110	FOOD SERVICE CONTRACTOR	3
722310	FOOD SERVICE CONTRACTORS	3
722320	CATERERS	3
722330	MOBILE FOOD SERVICES	3
722415	RETAIL BEER ON/OFF PREMISE	4
722420	RETAIL BEER OFF PREMISE	4
722425	RETAL WINE ON/OFF PREMISE	4
722430	RETAIL WINE OFF PREMISE	4
	Administrative and Support and Waste Services	
561310	EMPLOYMENT PLACEMENT AGENCY	1
561499	OTHER BUSINESS SUPPORT	1
561510	TRAVEL AGENCIES	1
561611	INVESTIGATION SERVICES	1
561612	SECURITY GUARD SERVICES	1
561613	ARMORED CAR SERVICES	1
561621	SECURITY SYSTEM SERVICES	1
561622	LOCKSMITHS	1
561710	EXTERMINATION AND PEST CONTROL	1
561720	JANITORIAL SERVICES	1
561725	TREE TRIMMING SERVICES	1
561730	LANDSCAPE SERVICES	1
561735	LAWN MOWING SERVICES	1
561740	CARPET AND UPHOLSTERY CLEANING	1
561790	OTHER SERVICES TO BLDG	1
561990	OTHER SUPPORT SERVICES	1
562111	RECYCLING COLLECTION SERV	1
562119	WASTE COLLECTION SERVICES	8
562991	SEPTIC TANK AND RELATED SVCS	1
562998	OTHER MISC SERVICES	1

	Agriculture, Forestry, Fishing and Hunting	
112990	ANIMAL PRODUCTION	1
114119	FISHING, HUNTING, TRAPPNG	1
	Arts, Entertainment and Recreation	
711111	PERFORMING ARTS	1
711510	DISC JOCKEY	1
713910	GOLF COURSES/COUNTRY CLUB	4
713940	FITNESS/RECREATIONAL CENTER	9
713950	BOWLING CENTER	9
713960	BILLIARDS/POOL ROOMS	4
713990	OTHER AMUSEMENT/REC CENT	9
	Construction	
236115	CONSTRUCTION OF BUILDINGS	3
236118	RESIDENTIAL REMODELERS	3
236200	GENERALY HANDYMAN REPAIR	1
237110	HEAVY AND CIVIL ENGINEERING	2
237200	PROPERTY DEVELOPMENT	3
238130	CARPENTER CONTRACTOR	3
238140	MASONRY CONTRACTOR	3
238150	GLASS AND GLAZING CONTRACTOR	3
238160	ROOFING CONTRACTOR	3
238210	ELECTRICAL CONTRACTOR	3
238220	PLUMBING CONTRACTOR	3
238221	GAS FITTING CONTRACTOR	3
238225	REFRIGERATION CONTRACTOR	3
238230	HEATING AND AIR CONTRACTOR	3
238310	DRYWALL/INSULATION CONTRACT	3
238320	PAINTING/WALL COVERING	3
238400	FIRE SPRINKLER INSTALLATION	3
238450	SIGN BUILDING CONTRACTOR	3
238990	OTHER SPECIALITY TRADE	3
	Educational Services	
611111	EDUCATION SUPPORT SVCS	1
611698	SCHOOLS AND INSTRUCTION	1
621511	MEDICAL LABORATORIES	1

	Finance and Insurance	
522110	COMMERCIAL BANKING	10
522298	PAWN SHOP	2
522300	CHECK CASHING/PAYDAY LOAN	1
522320	FINANCIAL TRANSACTION POR	1
522390	OTHER CREDIT RELATED ACTIVITY	10
523111	SECURITIES, COMMODITIES	1
524126	INSURANCE FIRE OR MARINE	16
524128	INSUR OTHER THAN FIRE & MARINE	17
524210	INSURANCE AGENCIES/BROKERS	12
	Health Care and Social Assistance	
621111	OFFICES OF PHYSICIANS	18
621210	OFFICES OF DENTISTS	18
621300	HEALTH PRACTITIONER	1
621310	OFFICES OF CHIROPRACTORS	18
621320	OFFICES OF OPTOMETRISTS	18
621330	OFFICES OF MENTAL HEALTH	18
621340	OFFICES OF THERAPISTS	9
621391	OFFICES OF PODIATRISTS	18
621399	OFF OF OTHER MISC PROFESS	18
621498	OUTPATIENT CARE CENTERS	1
621512	DIAGNOSTIC IMAGING CENTER	1
621600	MASSAGE THERAPISTS	1
621610	HOME HEALTH CARE	18
621910	AMBULANCE & EMERGENCY	1
621999	OTHER MISC HEALTH SERVICE	18
623110	NURSING CARE FACILITIES	18
623990	OTHER RESIDENTIAL CARE	18
624190	INDIV AND FAMILY CARE SVCS	1
624410	CHILD DAY CARE SVCS	1
	Information	
511110	NEWSPAPER PUBLISHERS	2
511199	OTHER PUBLISHERS	2
512131	MOTION PICTURE THEATRES	1
515112	RADIO STATION	9
516110	INTERNET PUBLISHING	13
517110	WIRED COMMUNICATIONS	3
517310	TELECOMMNICATION RESELL	3
518111	INTERNET SERVICE PROVIDER	ILT

519190	OTHER INFORMATION SERVICE	1
	Management of Companies and Enterprises	
551120	MANAGEMENT COMPANIES	1
	Manufacturing	
313111	TEXTILE MILLS FABRICATION	18
314110	TEXTILE PRODUCT MILLS	18
323110	PRINTING AND SUPPORT ACT	1
324110	PETROLEUM & COAL PRODUCT	18
325110	CHEMICAL MANUFACTURING	18
325120	PHARMACEUTICAL & MEDICINE	18
326291	RUBBER PRODUCT MFG	18
327390	CONCRETE PRODUCT MANUFAC	18
331111	IRON AND STEEL MANUFACTURING	18
332116	METAL STAMPING	18
332312	FABRICATED STRUCTURAL METAL	18
332710	MACHINE SHOPS	18
332999	OTHER MISC FABRICATION	18
333415	AIR CONDITIONING EQUIP MFG	18
334111	ELECTRIC AND COMPUTER PRO	18
336111	AUTOMOBILE MANUFACTURING	18
336399	MOTOR VEHICLE PARTS MFG	18
339112	SURGICAL & MEDICAL INST M	18
339911	JEWELERY MFG	18
339999	OTHER MISC MANUFACTURING	18
	Mining	
212299	MINING (EXCEPT FOR OIL)	9
	Other Services (except Public Administration)	
811111	GENERAL AUTOMOTIVE REPAIR	1
811192	CAR WASHES	1
811200	AUTOMOTIVE DETAILING	1
811211	ELECTRONIC & PRECISION EQ	1
811490	HOUSEHOLD GOODS REPAIR	1
811999	OTHER MISC REPAIRS	1
812111	BARBER SHOPS & BEAUTY SALONS	1
812113	NAIL SALON	1
812199	OTHER PERSONAL CARE SVC	1
812210	FUNERAL HOMES/SVCS	1

812310	COIN-OPERATED LAUNDRIES	2
812320	DRYCLEANING & LAUNDRY SVC	1
812332	INDUSTRIAL LAUNDERERS	1
812910	PET CARE SERVICES	1
812950	BAIL BONDS SERVICES	1
812990	OTHER PERSONAL SERVICES	1
813111	RELIGIOUS, SOCIAL AND CIVIC	1
813990	COOPERATIVE OWNERS ASSOC	1
	Professional, Scientific, and Technical Services	
541110	OFFICERS OF LAWYERS	18
541211	OFFICE OF CPA'S	1
541213	TAX PREP SERVICES	1
541219	OTHER ACCOUNTING SVCS	1
541330	ENGINEERING SERVICES	18
541370	SURVEYING AND MAPPING	1
541490	SPECIALIZED DESIGN SERVICE	1
541519	COMPUTER RELATED SERVICES	1
541618	CONSULTING SERVICES	1
541810	ADVERTISING AGENCIES	13
541850	DISPLAY ADVERTISING	13
541890	OTHER SERVICECS RELATED TO	13
541921	PHOTOGRAPHY STUDIOS	1
541930	TRANSLATION SVC	1
541940	VETERINARY SERVICES	18
541990	OTHER PROFESSIONAL SVCS	1
	Real Estate Rental and Leasing	
531190	LESSORS OF REAL ESTATE	9
531210	OFFICES OF REAL ESTATE AGENT	2
531311	PROPERTY MNGMT RESIDENTIAL	2
531320	REAL ESTATE APPRAISERS	12
531350	FLEA MARKET/TRADE DAY	9
532111	VEHICLE RENTAL & LEASING	9
532291	HOME HEALTH EQUIP RENTAL	9
532299	OTHER CONSUMER GOODS RENTAL	9
532412	CONST/INDUST EQUIP RENTAL	9
532420	OFFICE MACHINERY EQUIP RENTAL	9
532999	ALL OTHER RENTAL/LEASING	9

	Retail Trade	
441110	NEW CAR DEALER	9
441120	USED CAR DEALER	9
441130	HEAVY EQUIPMENT DEALER	9
441140	HEAVY EQUIPMENT DEALER	9
441220	MOTORCYCLE/BOAT DEALER	9
441310	AUTOMOTIVE PARTS AND ACCESS	1
441320	TIRE DEALERS	1
442299	HOME FURNISHINGS STORE	1
443111	HOUSEHOLD APPLIANCE STORE	1
443112	HOUSEHOLD ELECTRONICS STORE	1
444110	HOME IMPROVEMENT CENTERS	1
444200	LAWN/GARDEN EQUIP	1
445110	SUPERMARKETS AND GROCERY	1
445120	COVENIENCE STORE	1
445210	MEAT MARKETS	1
445230	FRUIT AND VEGETABLE MARKET	1
445310	RETAIL LIQUOR (PACKAGE STORE)	7
446110	PHARMACIES AND DRUG STORE	1
446199	OTHER HEALTH AND PERS CARE	1
447110	GASOLINE STATION SINGLE H	11
447111	GASOLINE STATION DOUBLE	11
448111	CLOTHING & OTHER PERSL ITEM	1
448210	SHOE STORE	1
448310	JEWELRY & GIFT STORE	1
451110	SPORTING GOODS AND HOBBIE	1
451140	MUSICAL INSTRUMENT STORE	1
452000	GENERAL MERCHANDISE STORE	1
452910	WAREHOUSE CLUBS AND SUPER	1
452990	DOLLAR GENERAL STORE	1
453110	FLORIST	1
453210	OFFICE SUPPLIES AND STATION	1
453220	GIFT, NOVELTY AND SOUVENIR	1
453310	USED MERCHANDISE STORE	1
453910	PET AND PET SUPPLIES STORE	1
453920	ART DEALERS	1
453930	MFGD MOBILE HOME DEALERS	1
453991	TOBACCO STORE	1
453998	OTHER MISC STORE	1
454111	ELECTRONIC SHOPPING	2
454113	MAIL ORDER HOUSES	2

454210	VENDING MACHINE OPERATORS	14
454312	LIQUIFIED GAS DEALER	1
454319	FUEL DEALER	9
454390	TRANSIENT VENDOR	6
	Transportation and Warehousing	
484110	TRUCK TRANSPORTATION	5
488119	OTHER AIRPORT OPERATIONS	1
488410	MOTOR VEHICLE TOWING	1
492110	COURIERS	1
492120	DELIVERY OUT OF TOWN	15
493190	WAREHOUSE AND STORAGE	1
	Utilities	
221111	ELECT POWER GEN & DIS	ILT
	Wholesale Trade	
423120	MOTOR VEH SUPPLIES WHOLESALE	18
423130	TIRE AND TUBE MERCHANT	18
423140	MOTOR VEH PARTS WHOLESALE	18
423210	FURNITURE MERCHANT WHOLESALE	18
423220	HOME FURNISHING MERCHANT	18
423310	LUMBER, PLYWOOD, MILLWORK	18
423390	OTHER CONSTR MATERIALS WH	18
423450	MEDICAL SUPPLY WHOLESALE	18
423490	OTHER PROF EQUIP WHOLESALE	18
423510	METAL & MINERAL WHOLESALE	18
423710	HARDWARE WHOLESALER	18
423720	PLUMBING & HEATING EQUIP	18
423830	INDUSTRIAL MACHINERY WHOL	18
423840	INDUSTRIAL SUPPLIES WHOLE	18
423999	OTHER MISC WHOLESALE	18
424111	WHOLESALE TRADE - OTHERS	9
424410	GENERAL LINE GROCERY WHOLESALE	9
424470	MEAT PRODUCT WHOLESALE	9
424710	WHOLESALES TRADE GAS	6
424830	BEER AND WINE WHOLESALE	6

ILT= IN LIEU OF TAXES. NORMALLY, THIS TYPE OF LICENSE IS ASSOCIATED WITH A FRANCHISE TAX