

GENERAL INFORMATION FOR BUSINESSES

City of Lincoln
Revenue Department
P.O. Box 172
150 Magnolia St.
Lincoln, AL 35096
205-763-4006

The City of Lincoln has authority through State law to license all businesses conducting trade or performing services within its city limits and/or police jurisdiction. The license year is based on a calendar year (January 1st through December 31st). It shall be the sole responsibility of the business to obtain the proper business license prior to the start of business. **All licenses** (except transient or temporary event licenses) **expire December 31st of each year, regardless of the date purchased.**

Application for business licenses are taken daily between the hours of 8:00 a.m. and 4:30 p.m. at the Lincoln City Hall, 150 Magnolia St., Lincoln, Alabama 35096. For your convenience a checklist of documents required to process a business license and an application for a business license are available at www.Lincoln.com. DO NOT complete the application and remit without payment, contact this office to obtain the correct license fee due.

All license renewals become DUE ANNUALLY ON JANUARY 1ST. Penalties for a delinquent license are as follows:

Payments made after: January 30th will be assessed a 15% penalty
 February 29th will be assessed a 30% penalty

In the case of persons who began business on or after the first day of the calendar year, the license for such "new business" shall be increased by 15% for the first 15 days they shall be delinquent, and shall incur an additional 15% for a delinquency of 45 days or more.

If business operations have been discontinued as of January 1st it is the responsibility of the taxpayer to notify the Revenue Department in writing of the cessation of the business operations in the city. Additionally, taxpayers are responsible for providing written notification of any change of address, business structure or organization, and/or ownership.

Alcoholic Beverage License: Applications for the retail sale or distribution of alcoholic beverages in a public location within city limits and/or the police jurisdiction are processed by the Revenue Department. **Applications are taken by appointment only** by calling 205-763-4006. Alcoholic beverage licenses are not transferrable. Prior to purchasing a business which holds a valid ABC license, contact the Revenue

Department at 205-763-4006 or the Alabama ABC Board Field Enforcement Office at 256-237-3211.

Regulated Licenses: Applicants for certain types of licenses are required to show evidence of current, valid licensure or certification by a City, County or State Board regulating the specific business or industry before a City business license can be issued or renewed. Some examples of such business include, but are not limited to: Electricians, Plumbers, Gas Fitters, Heating & Air Conditioning Contractors, Landscape Architects , Tree Pruners &/or Tree Surgeons. Contractors and Sub-contractors requesting to obtain a city business license must provide proof of general liability insurance.

Applicants for licenses for eating/food establishments, bars, tattoo parlors, boarding houses, domiciliaries, and similar businesses must present a valid Health Department permit at the time of application. Day Care Centers must present a valid Zoning Certificate of Operation (ZCO), as well as a valid Day Care license issued through the County or State Department of Human Resources before the City license can be issued.