

**THE ADMINISTRATIVE HEARING OFFICER OF  
REVENUE DISCOVERY SYSTEMS**

<b>HARBIN MOTOR CO., INC.,</b>	)	
<b>HARBIN CHEVROLET, LLC.</b>	)	
	)	
<b>Taxpayer,</b>	)	
	)	
<b>vs.</b>	)	<b>Dkt. Nos.: RDS 22315 &amp; 22316</b>
	)	
<b>CITY OF ALBERTVILLE, ALABAMA,</b>	)	
<b>et al, and REVENUE DISCOVERY</b>	)	
<b>SYSTEMS.</b>	)	
	)	
<b>Respondents,</b>	)	
	)	

**FINAL CONSOLIDATED ORDER**

Harbin Motor Company, Inc. and Harbin Chevrolet LLC (collectively “taxpayer” or “taxpayers”) are automotive dealerships located in Scottsboro, Alabama that operate under common ownership. The companies were audited by Revenue Discovery Systems (“RDS”) on behalf of self-administered taxing jurisdictions throughout Alabama. RDS assessed the taxpayers for sales tax and municipal business license tax liabilities for various local jurisdictions and the taxpayers appealed<sup>1</sup>. The issues on the audits and appeals were substantially similar for both entities, and thus the appeals were consolidated for the convenience of the taxpayers. Subsequently, the taxpayers were able to settle and satisfy the sales tax liabilities with the applicable local jurisdictions leaving only the municipal business license issues for the hearing.

Throughout the audit period and with varying frequency, the taxpayer engaged in automotive sales whereby a customer would visit the dealership in Scottsboro and purchase a vehicle, but would request that the vehicle be delivered to them at a location outside of

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<sup>1</sup> The sales tax appeal was filed on or about January 29, 2014, along with the municipal license tax portion, prior to the October 1, 2014 effective date of Act 2014-146, Ala. Acts 2014, and was thus not subject to the jurisdiction of the Alabama Tax Tribunal established by the Act. See ALA. CODE § 40-2B-2(g)(1).

Scottsboro and within other surrounding municipalities or unincorporated areas. An underlying motivation for deliveries outside of Scottsboro was the lower automotive sales tax rates levied within surrounding municipalities, counties, and unincorporated areas, and in some cases the taxpayers were inclined to offer that alternative in order to be price-competitive with dealerships in other localities.

The RDS auditor determined that the delivery of vehicles into surrounding municipalities amounted to a taxable event subjecting the taxpayers to municipal license tax liabilities in those jurisdictions where the deliveries were made and sales closed. RDS subsequently issued final assessments against the taxpayer for those liabilities and the taxpayers appealed pursuant to ALA. CODE § 11-51-191(e)(1). A hearing was conducted on March 20, 2015. The taxpayers were present at the hearing and represented by attorney John F. Porter, III.

The taxpayers contend on appeal that the level and frequency of activities conducted by them within the municipalities in question did not establish the requisite nexus with the jurisdictions to subject them to the exaction of municipal license taxes. In some instances, the taxpayer had only a few deliveries or only a single delivery within a jurisdiction throughout a calendar year. The taxpayers also submitted evidence that for certain years within the assessment period, there were no deliveries made within a particular jurisdiction. Clearly, no license tax is due in those instances where the taxpayers had no deliveries within a jurisdiction for a year, but I must disagree that the taxpayers are not “doing business,” or at least subject to a delivery license, in those jurisdiction in which they delivered its merchandise to customers located therein.

The MBLRA grants all municipalities the authority “[t]o license any exhibition, trade, business, vocation, occupation, or profession not prohibited by the Constitution or laws of the state which may be engaged in or carried on in the municipality.” ALA. CODE § 11-51-

90(a)(1). The term “business” is defined by the MBLRA as “[a]ny commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, including the lease or rental of residential or nonresidential real estate, whether or not carried on for gain or profit, and whether or not engaged in as a *principal* or as an independent contractor, which is engaged in, or caused to be engaged in, within a municipality.” ALA. CODE § 11-51-90.1(1). Municipal license tax levies can extend to those businesses who have no other physical presence within the municipality or its police jurisdiction other than the delivery and requisite set-up and installation, by the Taxpayer’s employees or agents, of the Taxpayer’s own merchandise by means of delivery vehicles owned, leased or contracted by the Taxpayer. ALA. CODE § 11-51-194(a) & (b). Although, mere delivery of the Taxpayer’s merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax against the Taxpayer. *Id.* at (b).

Whether a taxpayer is “doing business” in local jurisdictions is a practical question of whether it is exercising or engaging in any of the functions, powers, or primary business activities for which it was created within a jurisdiction’s boundaries. *State v. Anniston Rolling Mills*, 27 So. 921 (Ala. 1900); *J.R. Watkins Co. v. Hamilton*, 26 So. 2d 207, 210 (Ala. 1946). The amount of the business done is immaterial to the concept, *Rhode Island Hospital Trust Co. v. Rhodes*, 91 A. 50 (R.I. 1914), however, an entity engaging in an activity which is “merely incidental” to its primary functions is not doing business for tax purposes in Alabama. *State v. City Store Co.*, 171 So. 2d 121, 123 (Ala. 1965).


The taxpayers here are in the business of selling automobiles at retail. Clearly, by making sales and delivering vehicles by their own means into jurisdictions within Alabama that levy license tax, they were “doing business” within those localities pursuant to the MBLRA and related case law. The MBLRA does not currently set a minimum threshold of business or gross

receipts which one must attain prior to being subjected to a minimum license fee. Rather, the MBLRA permits municipalities to levy a license tax upon an individual that has no other physical presence within the municipality for the privilege of delivering its merchandise therein, provided it doesn't do so by means of common carrier. ALA. CODE § 11-51-194(a) & (b). The taxpayers admittedly conducted activities in the municipalities for which a delivery license, at minimum so long as gross receipts do not exceed \$75,000 in any given jurisdiction, for which license taxes are assessed pursuant to this appeal. Accordingly, the final assessments for license taxes are upheld in all years wherein the taxpayers had deliveries of merchandise within the municipalities. Any assessments related to years wherein the taxpayer did not have deliveries within a particular municipality are hereby dismissed.

At the request the hearing officer, RDS has recomputed the taxpayers' liabilities in accordance with this opinion, and judgment is hereby entered against the taxpayers in the amounts of \$20,0191.70, which includes updated interest accrued thereon to current. Computations and breakdowns of the amounts due are enclosed herein as Exhibit A. All penalties have been abated for reasonable cause.

This final order may be appealed to the circuit court within thirty (30) days pursuant to ALA. CODE § 11-51-191(f).

DONE and ORDERED this 2<sup>nd</sup> day of April, 2015.

  
Jonathan V. Gerth, Esq.

Administrative Hearing Officer for RDS

**BUSINESS LICENSE AUDIT WORKSHEET - HARBIN MOTORS, INC**

2007 Business License										2008 Business License				
Code	Jurisdiction	NAICS Code	2007 Gross Receipts	License Fee	Issuance Fee	Penalty	Interest	Total 2007	NAICS Code	2008 Gross Receipts	License Fee	Issuance Fee	Penalty	
9397	**Albertville	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	
9448	Arab	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	
9634	**Ardmore	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ -	\$ -	\$ -	\$ -	
9384	**Boaz	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	
9411	Bridgeport	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 5.00	\$ -	
9441	Fyffe	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	
9696	**Gadsden	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	
9344	Guntersville	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	
9369	**Hennagar	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 50.00	\$ 10.00	\$ -	
9700	**New Hope	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 60.00	\$ 10.00	\$ -	
9389	**Rainsville	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	
9447	Stevenson	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 5.00	\$ -	
9487	**Sylvania	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 75.00	\$ 10.00	\$ -	
9456	Union Grove	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 30.00	\$ 10.00	\$ -	

2009 Business License										2010 Business License				
Interest	Total 2008	NAICS Code	2009 Gross Receipts	License Fee	Issuance Fee	Penalty	Interest	Total 2009	NAICS Code	2010 Gross Receipts	License Fee	Issuance Fee	Penalty	Interest
\$ 97.00	\$ 207.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 85.00	\$ 195.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 73.00
\$ 97.00	\$ 207.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 85.00	\$ 195.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 73.00
\$ -	\$ -	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 97.00	\$ 207.00	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 73.00
\$ 97.00	\$ 202.00	238990	\$ 45,000.00	\$ 100.00	\$ 5.00	\$ -	\$ 85.00	\$ 190.00	238990	\$ 45,000.00	\$ 100.00	\$ 5.00	\$ -	\$ 73.00
\$ 97.00	\$ 207.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 85.00	\$ 195.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 73.00
\$ 97.00	\$ 207.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 85.00	\$ 195.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 73.00
\$ 97.00	\$ 207.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 85.00	\$ 195.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 73.00
\$ 48.50	\$ 108.50	238990	\$ 45,000.00	\$ 50.00	\$ 10.00	\$ -	\$ 42.50	\$ 102.50	238990	\$ 45,000.00	\$ 50.00	\$ 10.00	\$ -	\$ 36.50
\$ 58.20	\$ 128.20	238990	\$ 45,000.00	\$ 60.00	\$ 10.00	\$ -	\$ 51.00	\$ 121.00	238990	\$ 45,000.00	\$ 60.00	\$ 10.00	\$ -	\$ 43.80
\$ 97.00	\$ 207.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 85.00	\$ 195.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 73.00
\$ 97.00	\$ 202.00	238990	\$ 45,000.00	\$ 100.00	\$ 5.00	\$ -	\$ 85.00	\$ 190.00	238990	\$ 45,000.00	\$ 100.00	\$ 5.00	\$ -	\$ 73.00
\$ 72.75	\$ 157.75	238990	\$ 45,000.00	\$ 75.00	\$ 10.00	\$ -	\$ 63.75	\$ 148.75	238990	\$ 45,000.00	\$ 75.00	\$ 10.00	\$ -	\$ 54.75
\$ 29.10	\$ 69.10	238990	\$ 45,000.00	\$ 30.00	\$ 10.00	\$ -	\$ 25.50	\$ 65.50	238990	\$ -	\$ -	\$ -	\$ -	\$ -

2011 Business License										2012 Business License									
Total 2010	NAICS Code	2011 Gross Receipts	License Fee	Issuance Fee	Penalty	Interest	Total 2011	NAICS Code	2012 Gross Receipts	License Fee	Issuance Fee	Penalty	Interest	Total 2012					
\$ 183.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 61.00	\$ 171.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 49.00	\$ 159.00					
\$ 183.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 61.00	\$ 171.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 49.00	\$ 159.00					
\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 61.00	\$ 171.00	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
\$ 183.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 61.00	\$ 171.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 49.00	\$ 159.00					
\$ 178.00	238990	\$ 45,000.00	\$ 100.00	\$ 5.00	\$ -	\$ 61.00	\$ 166.00	238990	\$ 45,000.00	\$ 100.00	\$ 5.00	\$ -	\$ 49.00	\$ 154.00					
\$ 183.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 61.00	\$ 171.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 49.00	\$ 159.00					
\$ 183.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 61.00	\$ 171.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 49.00	\$ 159.00					
\$ 96.50	238990	\$ 45,000.00	\$ 50.00	\$ 10.00	\$ -	\$ 30.50	\$ 90.50	238990	\$ 45,000.00	\$ 50.00	\$ 10.00	\$ -	\$ 24.50	\$ 84.50					
\$ 113.80	238990	\$ 45,000.00	\$ 60.00	\$ 10.00	\$ -	\$ 36.60	\$ 106.60	238990	\$ 45,000.00	\$ 60.00	\$ 10.00	\$ -	\$ 29.40	\$ 99.40					
\$ 183.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 61.00	\$ 171.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 49.00	\$ 159.00					
\$ 178.00	238990	\$ 45,000.00	\$ 100.00	\$ 5.00	\$ -	\$ 61.00	\$ 166.00	238990	\$ 45,000.00	\$ 100.00	\$ 5.00	\$ -	\$ 49.00	\$ 154.00					
\$ 139.75	238990	\$ 45,000.00	\$ 75.00	\$ 10.00	\$ -	\$ 45.75	\$ 130.75	238990	\$ 45,000.00	\$ 75.00	\$ 10.00	\$ -	\$ 36.75	\$ 121.75					
\$ -	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					

Total Business License Fees				
License Fee	Issuance Fee	Penalty	Interest	Total All Years
\$ 500.00	\$ 50.00	\$ -	\$ 365.00	\$ 915.00
\$ 500.00	\$ 50.00	\$ -	\$ 365.00	\$ 915.00
\$ 100.00	\$ 10.00	\$ -	\$ 61.00	\$ 171.00
\$ 400.00	\$ 40.00	\$ -	\$ 280.00	\$ 720.00
\$ 500.00	\$ 25.00	\$ -	\$ 365.00	\$ 890.00
\$ 500.00	\$ 50.00	\$ -	\$ 365.00	\$ 915.00
\$ 500.00	\$ 50.00	\$ -	\$ 365.00	\$ 915.00
\$ 250.00	\$ 50.00	\$ -	\$ 182.50	\$ 482.50
\$ 300.00	\$ 50.00	\$ -	\$ 219.00	\$ 569.00
\$ 500.00	\$ 50.00	\$ -	\$ 365.00	\$ 915.00
\$ 500.00	\$ 25.00	\$ -	\$ 365.00	\$ 890.00
\$ 375.00	\$ 50.00	\$ -	\$ 273.75	\$ 698.75
\$ 60.00	\$ 20.00	\$ -	\$ 54.60	\$ 134.60
Total Business License Fees Due				\$ 10,045.85



**BUSINESS LICENSE AUDIT WORKSHEET - HARBIN CHEVROLET LLC**

2007 Business License										2008 Business License				
Code	Jurisdiction	NAICS Code	2007 Gross Receipts	License Fee	Issuance Fee	Penalty	Interest	Total 2007	NAICS Code	2008 Gross Receipts	License Fee	Issuance Fee	Penalty	
9397	**Albertville	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	
9448	Arab	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	
9634	**Ardmore	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ -	\$ -	\$ -	\$ -	
9384	**Boaz	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	
9411	Bridgeport	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 5.00	\$ -	
9441	Fyffe	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	
9696	**Gadsden	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	
9344	Guntersville	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	
9369	**Hennagar	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 50.00	\$ 10.00	\$ -	
9700	**New Hope	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 60.00	\$ 10.00	\$ -	
9389	**Rainsville	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	
9447	Stevenson	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 5.00	\$ -	
9487	**Sylvania	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 75.00	\$ 10.00	\$ -	
9456	Union Grove	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 30.00	\$ 10.00	\$ -	

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Interest	Total 2008	NAICS Code	2009 Gross Receipts	License Fee	Issuance Fee	Penalty	Interest	Total 2009	NAICS Code	2010 Gross Receipts	License Fee	Issuance Fee	Penalty	Interest
\$ 97.00	\$ 207.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 85.00	\$ 195.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 73.00
\$ 97.00	\$ 207.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 85.00	\$ 195.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 73.00
\$ -	\$ -	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 97.00	\$ 207.00	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 73.00
\$ 97.00	\$ 202.00	238990	\$ 45,000.00	\$ 100.00	\$ 5.00	\$ -	\$ 85.00	\$ 190.00	238990	\$ 45,000.00	\$ 100.00	\$ 5.00	\$ -	\$ 73.00
\$ 97.00	\$ 207.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 85.00	\$ 195.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 73.00
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\$ 48.50	\$ 108.50	238990	\$ 45,000.00	\$ 50.00	\$ 10.00	\$ -	\$ 42.50	\$ 102.50	238990	\$ 45,000.00	\$ 50.00	\$ 10.00	\$ -	\$ 36.50
\$ 58.20	\$ 128.20	238990	\$ 45,000.00	\$ 60.00	\$ 10.00	\$ -	\$ 51.00	\$ 121.00	238990	\$ 45,000.00	\$ 60.00	\$ 10.00	\$ -	\$ 43.80
\$ 97.00	\$ 207.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 85.00	\$ 195.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 73.00
\$ 97.00	\$ 202.00	238990	\$ 45,000.00	\$ 100.00	\$ 5.00	\$ -	\$ 85.00	\$ 190.00	238990	\$ 45,000.00	\$ 100.00	\$ 5.00	\$ -	\$ 73.00
\$ 72.75	\$ 157.75	238990	\$ 45,000.00	\$ 75.00	\$ 10.00	\$ -	\$ 63.75	\$ 148.75	238990	\$ 45,000.00	\$ 75.00	\$ 10.00	\$ -	\$ 54.75
\$ 29.10	\$ 69.10	238990	\$ 45,000.00	\$ 30.00	\$ 10.00	\$ -	\$ 25.50	\$ 65.50	238990	\$ -	\$ -	\$ -	\$ -	\$ -

2011 Business License										2012 Business License									
Total 2010	NAICS Code	2011 Gross Receipts	License Fee	Issuance Fee	Penalty	Interest	Total 2011	NAICS Code	2012 Gross Receipts	License Fee	Issuance Fee	Penalty	Interest	Total 2012					
\$ 183.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 61.00	\$ 171.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 49.00	\$ 159.00					
\$ 183.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 61.00	\$ 171.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 49.00	\$ 159.00					
\$ -	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 61.00	\$ 171.00	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
\$ 183.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 61.00	\$ 171.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 49.00	\$ 159.00					
\$ 178.00	238990	\$ 45,000.00	\$ 100.00	\$ 5.00	\$ -	\$ 61.00	\$ 166.00	238990	\$ 45,000.00	\$ 100.00	\$ 5.00	\$ -	\$ 49.00	\$ 154.00					
\$ 183.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 61.00	\$ 171.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 49.00	\$ 159.00					
\$ 183.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 61.00	\$ 171.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 49.00	\$ 159.00					
\$ 96.50	238990	\$ 45,000.00	\$ 50.00	\$ 10.00	\$ -	\$ 30.50	\$ 90.50	238990	\$ 45,000.00	\$ 50.00	\$ 10.00	\$ -	\$ 24.50	\$ 84.50					
\$ 113.80	238990	\$ 45,000.00	\$ 60.00	\$ 10.00	\$ -	\$ 36.60	\$ 106.60	238990	\$ 45,000.00	\$ 60.00	\$ 10.00	\$ -	\$ 29.40	\$ 99.40					
\$ 183.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 61.00	\$ 171.00	238990	\$ 45,000.00	\$ 100.00	\$ 10.00	\$ -	\$ 49.00	\$ 159.00					
\$ 178.00	238990	\$ 45,000.00	\$ 100.00	\$ 5.00	\$ -	\$ 61.00	\$ 166.00	238990	\$ 45,000.00	\$ 100.00	\$ 5.00	\$ -	\$ 49.00	\$ 154.00					
\$ 139.75	238990	\$ 45,000.00	\$ 75.00	\$ 10.00	\$ -	\$ 45.75	\$ 130.75	238990	\$ 45,000.00	\$ 75.00	\$ 10.00	\$ -	\$ 36.75	\$ 121.75					
\$ -	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					

Total Business License Fees				
License Fee	Issuance Fee	Penalty	Interest	Total All Years
\$ 500.00	\$ 50.00	\$ -	\$ 365.00	\$ 915.00
\$ 500.00	\$ 50.00	\$ -	\$ 365.00	\$ 915.00
\$ 100.00	\$ 10.00	\$ -	\$ 61.00	\$ 171.00
\$ 400.00	\$ 40.00	\$ -	\$ 280.00	\$ 720.00
\$ 500.00	\$ 25.00	\$ -	\$ 365.00	\$ 890.00
\$ 500.00	\$ 50.00	\$ -	\$ 365.00	\$ 915.00
\$ 500.00	\$ 50.00	\$ -	\$ 365.00	\$ 915.00
\$ 500.00	\$ 50.00	\$ -	\$ 365.00	\$ 915.00
\$ 250.00	\$ 50.00	\$ -	\$ 182.50	\$ 482.50
\$ 300.00	\$ 50.00	\$ -	\$ 219.00	\$ 569.00
\$ 500.00	\$ 50.00	\$ -	\$ 365.00	\$ 915.00
\$ 500.00	\$ 25.00	\$ -	\$ 365.00	\$ 890.00
\$ 375.00	\$ 50.00	\$ -	\$ 273.75	\$ 698.75
\$ 60.00	\$ 20.00	\$ -	\$ 54.60	\$ 134.60
Total Business License Fees Due				\$ 10,045.85