

**BUSINESS LICENSE CODE OF THE**  
**CITY OF ALEXANDER CITY , ALABAMA**  
**FOR THE YEAR 2008 AND EACH SUBSEQUENT YEAR**

**SCHEDULE OF LICENSES AND FEES**

**BE IT ORDAINED BY THE CITY COUNCIL OF ALEXANDER CITY,**

**ALABAMA, as follows:**

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**SECTION 1. Levy of Tax.**

Pursuant to the *Code of Alabama*, the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the municipality for the year beginning January 1, 2008, and for each subsequent year thereafter. There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession or other activity in the municipality, or the police jurisdiction, by whatever name called.

**SECTION 2. Definitions.**

Unless the context clearly requires otherwise, the following terms shall have the following meaning as set forth below:

[1] **BANKRUPT AND FIRE SALES.** Each person, other than the original bona fide owner, selling goods, wares or merchandise as an agent, receiver or otherwise, obtaining rights to property for sales as a closeout, fire, water or smoke damage.

[2] **BUSINESS.** Any 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.

[3] **BUSINESS LICENSE.** An annual license issued by the municipality for the privilege of doing any kind of business, trade, profession, or any other activity in the municipality, by whatever name called, which document is required to be conspicuously posted or displayed except to the extent the taxpayer's business license tax or other financial information is listed thereon.

[4] **BUSINESS LICENSE REMITTANCE FORM.** Any business license return, renewal reminder notice, or other writing on which the taxpayer calculates the business license tax liability for all or part of the license year and remits the amount so calculated with the form.

[5] DEPARTMENT or DEPARTMENT OF REVENUE. The Alabama Department of Revenue, as created under Section 40-2-1 et seq.

[6] DESIGNEE. An agent or employee of the municipality authorized to administer or collect, or both the municipality's business license taxes, which may include another taxing jurisdiction, the Department of Revenue, or a "private auditing or collecting firm" as defined in Section 40-2A-3 of the *Code of Alabama*.

[7] GROSS RECEIPTS. 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, 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 of Chapter 21 of 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.

[8] LICENSE FORM. Any business license application form, renewal reminder notice, business license remittance form, or business license return by whatever name called.

[9] LICENSE OFFICER or MUNICIPAL LICENSE OFFICER. The municipal employee charged by the municipality with the primary responsibility of administering the municipality's business license tax ordinance and related matters thereto.

[10] LICENSE YEAR. The calendar year.

[11] MUNICIPALITY. Any town or city in this state that levies a business license tax from time to time. The term shall also include the town's or city's police jurisdiction, where the business license tax is levied in the police jurisdiction.

[12] PERSON. Any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation formed under the laws of Alabama which is operated to enable municipalities that become members of such nonprofit corporation to finance or refinance capital projects and related undertakings, on a cooperative basis, and whose board of directors or other governing body consists primarily of elected officials of the municipality.

[13] TAXING JURISDICTION. Any municipality that levies a business license tax, whether or not a business license tax is levied within its police jurisdiction, or the Department of Revenue acting as agent on behalf of a municipality pursuant to Section 11-51-180 et seq., as the context requires.

[14] TAXPAYER. Any person subject to or liable under this chapter for any business license tax; any person required to file a return with respect to, or pay or remit the business license tax levied under this chapter or to report any information or value to the taxing jurisdiction; or any person required to obtain, or who holds any interest in, any business license issued by the taxing jurisdiction; or any person

that may be affected by any act or refusal to act by the taxing jurisdiction under this chapter, or to keep any required record by this chapter

[15] U.S.C. The applicable title and section of the United States Code, as amended from time to time.

[16] OTHER TERMS. Other capitalized or specialized terms used in this ordinance, and not defined above, shall have the same meanings ascribed to them in Section 40-2A-3, of the *Code of Alabama*, unless the context therein otherwise specifies.

### **SECTION 3. License term; minimums.**

The license term and the minimum amount for a business license are as follows:

- (a) *Full Year.* Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full.
- (b) *Half Year.* In case the license of any business, trade, occupation, or professions based on a flat rate and is taken out on or after July 1, only one half of the license shall be charged and collected, except for those subjects for which daily, weekly, monthly, quarterly, or semiannual licenses are provided by law.
- (c) *Issue Fee.* For each license issued there shall be an issue fee collected that is the maximum allowed by state law and said issue fee shall be collected in the same manner as the license tax.
- (d) *Annual Renewal.* Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 15<sup>th</sup> day of February each year.
  - ( i ) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
  - ( ii ) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama* which states that each year, each insurance

company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.

( iii ) On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1<sup>st</sup> in order for them to receive their notice.

( iv ) Business license renewal payments received by the municipality shall be applied to the current renewal only when any and other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the municipal code.

**SECTION 4. License shall be location specific.**

- (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) All licenses shall conform to the zoning regulations of the city, and no license shall be issued contrary thereto. Any license that may be issued contrary to the zoning regulations shall be invalid, and the amount of the license paid shall be refunded to the licensee. The erroneous

issuance of such license shall not authorize the licensee to do business at any location in violation of the zoning and building codes of the city.

- (c) 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.
- (d) 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 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 working 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 of 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.

**SECTION 5. Restriction on transfer of license.**

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.

**SECTION 6. Unlawful to do business without a license.**

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the municipality for which a license is required without first having procured a license. Any violation of this section shall be punishable by a fine not to exceed the sum of five hundred (\$500) for each offense, and if a willful violation, by imprisonment, not to exceed six months, or both, at the discretion of the court trying the same. Each day shall constitute a separate offense.

**SECTION 7. Leased department.**

Each person operating what is commonly known as a leased department in a department store or leasing or renting space for the purpose of selling or promoting the sale of wares, goods, merchandise or



services shall pay a license on each department or location so leased, according to a proper classification of the business conducted as provided for in this ordinance.

**Section 8. Payment of check.**

Whenever a license or license receipt shall be issued in return for any check, the same shall not be valid or of any force or effect unless such check shall be duly paid and honored upon presentation to the drawee.

**Section 9. License must be posted.**

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 so to do.

**SECTION 10. Contractors**

- a. Except as otherwise provided in this article, each person engaged in business as a contractor and every person who undertakes to assume authority or control, or who supervises, manages or directs the work of others, or who is delegated by the owner to do so, in the construction, erection, alteration or repair of any road, sewer, building, structure or construction project, of any nature or character, or any part thereof, shall pay a license as prescribed in section 26 of this ordinance.
- b. Each person engaged in the business of constructing houses or buildings on contract, or who constructs one or more houses or buildings in any one calendar year, whether on contract or otherwise, or who maintains an office in the city shall pay a license tax as provided in section 26.
- c. Each subcontractor shall pay a city license in accordance with the classification in this section to which the person is subject.
- d. Any subcontractor who has not paid such person's city license who undertakes to do any part of the work contracted for by a general contractor or homebuilder shall be deemed to be a contractor

and shall pay the license prescribed by this section for the classification to which the person is subject.

- e. All general contractors shall furnish the building official or the licensing office with a full and complete list showing the names, addresses and license numbers of all subcontractors to whom any work has been let or sublet to be done and will not allow any work to be done by such subcontractor until the required license due by the subcontractor has been paid.
- f. If all subcontracts have not been closed or awarded at the time of an application is made for a permit by the general contractor, homebuilder or owner, the general contractor, homebuilder or owner shall not allow any work to proceed by any subcontractor until such subcontractor has exhibited to him the appropriate City of Alexander City license for the work to be done on such job, unless such subcontractor is certified by the city license department as having paid the appropriate city license due by any subcontractor. No electrical or any other final inspection will be given on a job until a subcontractor list has been given to the city license department and each subcontractor has purchased a business license. The building inspector will make an electrical or any other final inspection on each construction project or job only after the city license department has verified that each subcontractor has the appropriate and current business license. At least three (3) working days prior to any final inspection being conducted, the general contractor or homebuilder will submit to the city license department a complete list of subcontractors. In the event that no general contract has been let by the owner, then the owner shall be subject to the provisions of this section which governs general contractors or homebuilders.
- g. No permits for work of any kind for which a license is required by this ordinance shall be issued to any contractor, subcontractor, owner or any authorized agency by the city building department unless the city license department shall have first certified that all license taxes have been paid.
- h. All contractors or subcontractors shall have any vehicles located at or near job worksites marked for easy identification with lettering in at least a two-inch size. Name on vehicle must be same as current license.

## **SECTION 11. Agents.**

Each person taking orders for any article or merchandise or services and/or delivering the same in person or by another shall pay, unless otherwise designated in this article, the same license as such person would pay if licensed in the city as a regular business, profession, vocation or calling. This section does not include employees of properly licensed businesses.

## **SECTION 12. Professions and vocations**

Each person and each member of an association, firm or partnership engaged in any practice, vocation or profession in NAICS sectors 541110, 541200, 541300, 541940 and 541991 shall be required to purchase a license under this ordinance. Amounts received as retainers, whether paid on an annual or any other basis, even though designated as salary shall be paid as part of gross receipts.

## **SECTION 13. Child care.**

Only child care facilities defined as a day care center, group day care home, nighttime center or group nighttime home as defined by § 38-7-2 of the Code of Alabama shall be required to purchase a municipal business license. Any child care facility exempt under § 38-7-3 of the Code of Alabama from state regulation shall be exempt from purchasing a municipal business license.

## **SECTION 14. Duty to file report.**

- (a) It shall be the duty of every person subject to such license tax to render to the municipality on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.

- (b) If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest.
- (c) The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.
- (d) If the amount of business license tax remitted by the taxpayer is undisputed by the municipality, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the municipality shall enter a final assessment for the amount of the tax due, plus any applicable penalty and interest.
- (e)
  - (1) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to the assessment. The license officer shall issue findings of fact and law within 60

days following the conference, which shall promptly upon issuance be mailed or delivered to the taxpayer, consistent with the procedures set forth in subsection (d) above.

- (2) If a petition for review: a. is not timely filed, or b. is timely filed, and upon further review the license officer determines that the preliminary assessment is due to be upheld in whole or in part, the municipality shall make the assessment final in the amount of business license tax due as computed by the taxing jurisdiction, with applicable penalty and interest.
- (3) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars (\$500.00) or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred (\$500.00). In either case, at the option of the taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal delivery.
- (5) A taxpayer may appeal from any final assessment entered hereunder by the municipality by filing a notice of appeal, within 30 days from the date of entry of the final assessment, with the license officer, who shall promptly forward a copy of the notice of appeal and related documents to the administrative hearing officer appointed by the municipality to hear appeals of final assessments of the municipality's sales, use, rental and lodging taxes, as applicable, and business license taxes. The administrative hearing officer shall function in a manner similar to the Administrative Law Judge of the Department of Revenue and must be impartial and reasonably knowledgeable of the business license laws and the municipality's business license code or ordinance. The administrative hearing officer may be an employee of the municipality or otherwise, but in no event shall

he or she charge or otherwise be compensated for his or her services in whole or in part based on the portion or amount of the final assessment that he or she determines should be upheld, or any similar contingency.

**SECTION 15. Duty to permit inspection and produce records.**

Upon demand by the designee of the municipality, it shall be the duty of all licensees to:

- (a) Permit the designee of the municipality to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said municipal designee to gain such information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;
- (b) To furnish information during reasonable business hours, at the licensee's place of business, in the municipality or the police jurisdiction, all books of account, invoices, papers, reports and memoranda containing entries showing amount of purchases, sales receipts, inventory and other information from which the correct license tax classification of such person may be ascertained and the correct amount of license tax to which he is subject may be determined, including exhibition of bank deposit books, bank statements, copies of sales tax returns to the State of Alabama, copies of Alabama income tax returns and federal income tax returns.

**SECTION 16. Unlawful to obstruct.**

It shall be unlawful for any person, or for any agent, servant or employee of such person, to fail or refuse to perform any duty imposed by this ordinance; nor shall any person, agent, servant or employee of such person obstruct or interfere with the designee of the municipality in carrying out the purposes of this ordinance.

**SECTION 17. Privacy.**

- (a) It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the mayor, the municipal attorney or others authorized by law to receive such information described herein.
- (b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the license form of any taxpayer or any part of the license form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this ordinance.
- (c) Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license. Statistical information pertaining to taxes may be disclosed to the municipality council upon their written request through the Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

**SECTION 18. Failure to file assessment.**

- (a) In any case where a person subject to paying a license tax as provided herein fails to do so, the municipal designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.
- (b) The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to appear before the municipal governing body on a day named not less than twenty (20) days from the date of notice and to show cause why such assessment shall not be made final. Such appearance may be made by agent or attorney.

- (c) If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgment of the municipality, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the municipality to be correct. If upon such hearing the municipal designee finds a different amount due than that originally assessed, he/she shall make the assessment final in the correct amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.
- (d) A notice by the United States mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the designee of the municipality shall be prima facie correct upon any appeal.

**SECTION 19. Lien for non-payment of license tax.**

On all property, both real and personal, used in the business, the municipality shall have a lien for such license, which lien shall attach as of the date when the license is due, as allowed by *Code of Alabama*, Section 11-51-44 (1975).

**SECTION 20. Criminal penalties.**

Any person found guilty of violating any of the provisions of this ordinance shall be fined in an amount not less than fifty dollars (\$50.00) and not more than five hundred dollars (\$500.00), and may also be sentenced to imprisonment for a period of not exceeding six (6) months, in the discretion of the court trying the case, and violations on separate days shall each constitute a separate offense.

**SECTION 21. Civil penalties.**

In addition to the remedies provided by *Code of Alabama*, Section 11-51-150 (1975) et seq., the continued or recurrent performance of any act or acts within the corporate limits or within its police jurisdiction for which a license may be revoked or suspended under this ordinance is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The



municipality, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

**SECTION 22. Penalties and interest.**

- (a) All licenses not paid within forty-five (45) days from the date they fall due shall be increased by fifteen (15) percent for the first thirty (30) days they shall be delinquent, or fraction thereof, and shall be measured by an additional fifteen (15) percent for a delinquency of sixty (60) or more days, but this provision shall not be deemed to authorize the delay of thirty (30) days in the payment of the license due, which may be enforced at once.
- (b) In the case of persons who began business on or after the first day of the calendar year or in the case of daily, weekly or monthly licenses, such license must be paid for prior to beginning the business and the same shall be delinquent if not paid for and obtained prior to the commencement of the business.

**SECTION 23. Prosecutions unaffected.**

The adoption of this ordinance shall not in any manner affect any prosecution of any act illegally done contrary to the provisions of any ordinance now or heretofore in existence, and every such prosecution, whether begun before or after the enactment of this article shall be governed by the law under which the offense was committed; nor shall a prosecution, or the right to prosecute, for the recovery of any penalty or the enforcement of any forfeiture be in any manner affected by the adoption of this ordinance; nor shall any civil action or cause of action existing prior to or at the time of the adoption of this ordinance be affected in any manner by its adoption.

**SECTION 24. Procedure for denial of new applications.**

- (a) The municipal designee shall have the authority to investigate all applications and may refer any application to the municipal governing body for a determination of whether such license should or should not be issued.
- (b) If the municipal governing body denies the issuance of any license referred to it, the municipal clerk shall promptly notify the applicant of the municipal governing body's decision.
- (c) If said applicant desires to appear before the municipal governing body to show cause why said license should be issued, he shall file a written notice with the municipal clerk, said notice to be filed within two (2) weeks from the date of mailing by the municipal clerk of the notice of the denial of such license by the municipal governing body.
- (d) Upon receipt of said notice the municipal clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the municipal governing body and shall give the notice of the date, time and place of said hearing to the applicant.
- (e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the municipal governing body shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- (f) If the municipal governing body determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the municipality said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

**SECTION 25. Procedure for revocation or suspension of license.**

- (a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the municipal governing body for the violation by the licensee, his agent, servant, or employee of any provision of this ordinance or of any ordinance of the municipality, or any statute of the State of Alabama relating to the business for which such license is issued; and shall also be subject to revocation by the municipal governing body if the licensee, his agent, servant, or employee under color of such license violates or aids or abets in violating or knowingly permits or suffers to be violated any penal ordinance of the municipality or any criminal law of the State of Alabama; and shall also be subject to revocation by the municipal governing body if, in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.
- (b) The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.
- (c) The municipal governing body shall set a time for hearing on the matter of revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for said hearing. At the hearing the municipal governing body shall hear all evidence offered by any party and all evidence that may be presented bearing upon the question of revocation or the refusal of renewal, as the case may be.

**SECTION 26. Refunds On Overpayments**

- (a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may

be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.

- (b) A petition for refund shall be filed with the municipality within two years from the date of payment of the business license tax, which is the subject of the petition.
- (c) The municipality shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.
- (d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, together with interest to the extent provided for in Section 11-51-192. If the municipality determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.
- (e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of the county in which the municipality denying the petition for refund is located. Said notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund

due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

**SECTION 27. Delivery License.**

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for the maximum allowed by state law plus the issuance fee, a delivery license for the 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 delivered;
  - (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 licenses from the municipality for the entire license 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.

**SECTION 28. License classifications.**

<u>CODE</u>	<u>2002 NAICS TITLES / BUSINESS LICENSE CODES</u>	<u>SCHEDULE</u>
111112---	Cattle Feedlots	A
113310---	Logging	V
113311---	Logging- nonresident	W
114000---	Hunting and trapping	B
115000---	Support activities for agriculture and forestry	A
115001---	Support activities for agriculture and forestry -nonresident	C
210000---	Mining	B

221000---	Utilities – state regulated	CC
236000---	Contractors – building, developing and general contracting,	V
236001---	Contractors- building, developing and general contracting-nonresident	W
237000---	Contractors – heavy construction	V
237001---	Contractors – heavy construction-nonresident	W
238000---	Contractors – specialty trade	V
238001---	Contractors – specialty trade – nonresident	W
238210---	Contractors – electrical contractors	V
238211---	Contractors – electrical contractors	W
238212---	Contractors – electrical contractors– low voltage	V
238213---	Contractors – electrical contractors– low voltage– nonresident	W
238220---	Contractors = plumbing	V
238221---	Contractors =plumbing– nonresident	W
238223---	Contractors –heating & air conditioning	V
238224---	Contractors – heating & air conditioning– nonresident	W
238225---	Contractors – sprinkler and refrigeration	V
238226---	Contractors – sprinkler and refrigeration– nonresident	W
311000---	Food manufacturing	D
311811---	Retail bakeries	E
311613---	Rendering and meat by product processing and collection	TT
312000---	Beverage and tobacco products manufacturing	D
312142---	Alcoholic Beverage Manufacturer	EE
313000---	Textile mills	D
314000---	Textile product mills	D
315000---	Apparel manufacturing	D
316000---	Leather and allied products manufacturing	D

321000---	Wood product manufacturing	D
322000---	Paper manufacturing	D
323000---	Printing and related support activities	A
324000---	Petroleum and coal products manufacturing	D
325000---	Chemical manufacturing	D
326000---	Plastics & rubber manufacturing	D
327000---	Nonmetallic mineral product manufacturing	D
331000---	Primary metal manufacturing	D
332000---	Fabricated metal product manufacturing	D
333000---	Machinery manufacturing	D
334000---	Computer & electronic product manufacturing	D
335000---	Electrical equipment, appliance component manufacturing	D
336000---	Transportation equipment manufacturing	D
337000---	Furniture and related product manufacturing	F
339000---	Miscellaneous manufacturing	D
421000---	Wholesale trade – durable goods	G
421110---	Automobile and other motor vehicle wholesalers	H
421940---	Resident buyer of precious metals	LL
421941---	Nonresident buyer of precious metals	MM
422000---	Wholesale trade –non-durable goods	G
422700---	Wholesale trade – petroleum and petroleum products	KK
422800---	Beer & Wine – wholesale distributor	EE
422801---	Alcoholic beverage importer	EE
422810---	Beer only– wholesale distributor	EE
422820---	Wine only- wholesale distributor	EE
422821---	Liquor Wholesaler	EE



441100---	Automobile dealers	H
441210---	Recreational vehicle dealers	H
441220---	Motorcycle, boat and other motor vehicle dealers	I
441300	Automotive parts, accessories and tire stores	I
442000---	Furniture and home furnishing stores	I
443000---	Electronic & appliance stores	I
444000---	Building materials and gardening equipment stores	I
445000---	Food & beverage stores	I
445311---	Beer – off premise – state regulated through ABC	EE
445312---	Wine –off premise – state regulated through ABC	EE
445313---	Lounge retail liquor class II- package – state regulated through ABC	EE
446000---	Health and personal care stores	I
447000---	Gasoline, diesel fuel and other fuel retailers	L
448000---	Clothing & accessories stores	I
451000---	Sporting goods, hobby, book & music stores	I
451111	Firearms	X
452000---	General merchandise	I
453000---	Miscellaneous store retailers	I
453310---	Used merchandise stores	I
453311---	Used merchandise vendor booth	Y
453312---	Bankrupt and fire sales	FF
453930---	Manufactured (mobile) home dealers	H
453997---	Auctions	OO
453998---	All other miscellaneous store retailers	I
454000---	Non-store retailers	K
454001---	Non-Store Retailer – local peddler	J

454100---	Electronic shopping and mail order houses	I
454210---	Vending machine operators	I
454310---	Fuel Store	I
454391---	Fireworks shops- seasonal retailer	MM
454392---	Retail furniture or appliance sales from truck or mobile unit	GG
481000---	Air transportation	B
482000---	Rail transportation	TT
483000---	Water transportation	B
484001---	Truck transportation – terminal – state regulated	TT
484002---	Truck transportation – intrastate – state regulated	TT
484003---	Truck transportation –intracity	II
485001---	Transit and ground passenger transportation – terminal	TT
485002---	Transit and ground passenger transportation- intrastate	TT
485300---	Taxi and limousine Service	II
487000---	Scenic and sightseeing transportation	B
492000---	Couriers and messengers	II
493000---	Warehousing and storage	B
511110---	Newspaper publishers- 4 or more times per week	M
511111---	Newspaper publishers- less than 4 times per week	E
511112---	Periodical publishers	E
511130---	Book publishers	E
511140---	Directory and mailing list publishers	II
511190---	All other publishers	E
511210---	Software publishers	O
512110---	Motion picture and video production	I
512111---	Motion picture and video production- nonresident	K

512120---	Motion picture and video distribution	G
512130---	Motion picture and video exhibition	P
512190---	Postproduction services and other motion and video industries	A
512200---	Sound recording industries	A
515000---	Broadcasting (except internet)	M
516000---	Internet publishing and broadcasting	B
517111---	Wired telecommunications carriers- local service	TT
517112---	Wired telecommunications carriers- long distance service	TT
517210---	Wireless telecommunications carriers (except satellite)	A
517310---	Telecommunications resellers	A
517410	Satellite Telecommunications	A
517510	Cable and other program distribution	A
517910	Other telecommunications	A
519000---	Other information services	A
522110---	Bank Main Office – main location in city limits	JJ
522111---	Bank Branch or ATM – not main office of bank in city limits	FF
522120---	Savings Institutions – not branch location or ATM	FF
522121---	Savings Branch or ATM – not main office of S&L	FF
522200---	Sales financing, consumer lending and real estate credit	BB
522298---	Pawnshop	Q
523000---	Securities, commodities and other financial products	R
524101---	Fire and marine insurance companies	UU
524102---	Life, casualty and other insurance companies	UU
524200---	Agencies, brokerages and other insurance related activities	O
525000---	Funds, trusts, other financial vehicles	B
531000---	Real estate	T

531100---	Lessors of real estate	S
531130---	Lessors of mini-warehouses and self storage units	B
531390---	Other activities related to real estate	A
532000---	Rental and leasing store (except auto, truck, trailer & RV)	I
532001---	Rental and leasing nonstore (except auto, truck, trailer & RV)	K
532100---	Automotive equipment rental and leasing	I
541110---	Lawyers/attorneys	O
541190---	Other legal services	A
541200---	Accounting, tax preparation and bookkeeping	O
541214---	Payroll services	A
541300---	Architectural and engineering services	O
541340---	Drafting services	A
541350---	Building inspection services	V
541400---	Specialized design services	O
541500---	Computer systems design and related services	O
541600---	Management, scientific and technical consulting services	O
541700---	Scientific research and development services	O
541800---	Advertising and related services	P
541850---	Display advertising	U
541910---	Marketing research and public opinion polling	C
541920---	Photographic services- local	I
541923---	Photographic services- nonresident	JJ
541930---	Translation and interpretation services	A
541940---	Veterinary services	O
541990---	Professional Services Not Elsewhere Classified – scientific, technical	A
541991---	Medical professionals and practitioners	O

551000---	Management of companies and enterprises	O
551111---	Offices of bank holding companies	JJ
561000---	Administrative and support services	A
561001---	Administrative and support services- nonresident	C
561710---	Exterminating and pest control services	Z
561730---	Landscaping services	V
561731---	Landscaping services- nonresident	W
561732---	Landscape care and maintenance only	A
561733---	Landscape care and maintenance only- nonresident	C
562000---	Waste management and remediation services	A
562001---	Waste management and remediation services- nonresident	C
611000---	Educational services	E
611710---	Educational support services	C
621000---	Ambulatory health care services	A
621001---	Ambulatory health care services	C
622000---	Hospitals	DD
623000---	Nursing and residential care facilities	L
624000---	Social assistance	A
711000---	Performing arts, spectator sports and related industries	II
711001---	Special Events	VV
711191---	Carnivals or fairs	RR
711192---	Circuses	PP
712000---	Museums, zoos and historical sites	II
713110---	Amusement and theme parks	B
713120---	Amusement arcades (Ordinance #2002-06)	NN
713910---	Golf	II

713930	Marinas	I
713940---	Fitness and recreational sports centers	A
713941	Skating rink	II
713950---	Bowling center	Q
713991	Non gambling amusement device	A
713992---	Archery or shooting range	II
713993	Billiard or pool tables	LL
721000---	Accommodations	G
722000---	Food services	E
722111---	Restaurant liquor license	EE
722410---	Lounge retail liquor class I- state regulated through ABC	EE
722411---	Beer – on/off premise – state regulated through ABC	EE
722412---	Wine- on/off premise - state regulated through ABC	EE
722413---	Club liquor license	EE
811000---	Repair and maintenance	A
811001---	Repairs and maintenance – nonresident	C
812110---	Hair, nail and skin care services	AA
812190---	Other personal care services	A
812210---	Funeral homes and funeral services	P
812220	Cemeteries	A
812310---	Coin-operated laundries and drycleaners	A
812320---	Dry cleaning and laundry services	P
812330---	Linen and uniform supply	C
812910---	Pet care (except veterinary) services	A
812920---	Photofinishing	I
812990---	All other personnel services	A

812991---	Bonds; appearance and appeal	N
812992---	Fortune Teller, medium or clairvoyant	QQ
999111---	Unclassified services not elsewhere classified	B
999999---	Delivery- See section 27	SS

**SECTION 29. License Fee Schedules.**

**Schedule "A" – If gross receipts are:**

More Than	but	Less than	
0		5,000	35
5,000		10,000	65
10,000		25,000	85
25,000	over	25,000	85 + 1/10 of 1% in excess of 25,000

**Schedule "B" – If gross receipts are:**

More Than	but	Less than	
0		10,000	50
10,000	over	10,000	50 + 1/10 of 1% in excess of 10,000

**Schedule "C" – If gross receipt are:**

More Than	but	Less than	
0		5,000	65
5,000		10,000	85
10,000		25,000	125
25,000	over	25,000	125 + 1/10 of 1% in excess of 25,000

**Schedule "D" – If gross receipts are:**

More	Less
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Than	but	than	
0		50,000	75
50,000		150,000	150
150,000		250,000	250
250,000		50,000,000	250 + 1/10 of 1% in excess of 250,000
50,000,000		100,000,000	50,000 + 1/20 of 1% in excess of 50,000,000
100,000,000	over	100,000,000	75,000 + 1/40 of 1% in excess of 100,000,000

**Schedule "E" – If gross receipts are:**

More		Less	
Than	but	than	
0		25,000	50
25,000	over	25,000	50 + 1/10 of 1% over 25,000

**Schedule "F" - If gross receipts are:**

More		Less	
Than	but	than	
0		50,000	75
50,000		250,000	75 + 1/10 of 1% in excess of 50,000
250,000		50,000,000	275 + 1/20 of 1% in excess of 250,000
50,000,000	over	50,000,000	25,150 + 1/40 of 1% in excess of 50,000,000

**Schedule "G" – If gross receipts are:**

More		Less	
Than	but	than	
0		25,000	50
25,000		50,000	100
50,000		100,000	150
100,000		150,000	200
150,000		250,000	250
250,000	over	250,000	250 + 1/20 of 1% in excess of 250,000

**Schedule "H" – If gross receipts are:**



More Than	but	Less than	
0		250,000	250
250,000		1,000,000	250 + 1/8 of 1% in excess of 250,000
1,000,000	over	1,000,000	1187.50 + 1/20 of 1% in excess of 1,000,000

**Schedule "I" If gross receipts are:**

More Than	but	Less than	
0		10,000	25
10,000		20,000	50
20,000		500,000	50 + 1/8 of 1% in excess of 20,000
500,000	over	500,000	650 + 1/20 of 1% in excess of 500,000

**Schedule "J" If gross receipts are:**

More Than	but	Less than	
0		10,000	50
10,000		20,000	75
20,000		500,000	75 + 1/8 of 1% in excess of 20,000
500,000	over	500,000	675 + 1/20 of 1% in excess of 500,000

**Schedule "K" If gross receipts are:**

More Than	but	Less than	
0		10,000	50
10,000		20,000	100
20,000		500,000	100 + 1/4 of 1% in excess of 20,000
500,000	over	500,000	1300 + 1/10 of 1% in excess of 500,000

**Schedule "L" If gross receipts are:**

More Than	but	Less than	
0		1,000,000	100
1,000,000	over	1,000,000	100 + 1/40 of 1% in excess of 1,000,000

**Schedule "M" – If gross receipts are:**

More Than	but	Less than	
0		50,000	100
50,000	over	50,000	100 + 1/20 of 1% over 50,000

**Schedule "N" – If gross receipts are:**

More Than	but	Less than	
0		125,000	125
125,000	over	125,000	125 + 1/10 of 1% over 125,000

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**Schedule "O" If gross receipts are:**

More Than	but	Less than	
0		10,000	100
10,000		15,000	125
15,000		20,000	150
20,000		25,000	200
25,000		600,000	200 + 1/8 of 1% in excess of 25,000
600,000	over	600,000	718.75 + 1/20 of 1% in excess of 500,000

**Schedule "P" – If gross receipts are:**

More Than	but	Less than	
0		50,000	100
50,000	over	50,000	100 + 1/10 of 1% in excess of 50,000

**Schedule "Q" – If gross receipts are:**

More Than	but	Less than	
0		20,000	150
20,000	over	20,000	150 + 1/8 of 1% over 20,000

**Schedule "R" – If gross receipts are:**

More Than	but	Less than	
0		25,000	100
25,000	over	25,000	100 + 1/20 of 1% over 20,000

**Schedule "S" – If gross receipts are:**

More Than	but	Less than	
0		8,000	0
8,000		10,000	50
10,000	over	10,000	50 + 1/8 of 1% over 10,000

**Schedule "T" – If gross receipts are:**

More Than	but	Less than	
0		5,000	50
5,000		10,000	75
10,000		15,000	100
15,000		25,000	150
25,000		500,000	150 + 1/8 of 1% over 25,000
500,000	over	500,000	743.75 + 1/20 of 1% over 500,000

**Schedule "U" – If gross receipts are:**

More Than	but	Less than	
0		20,000	100
20,000	over	20,000	100 + 1/5 of 1% in excess of 20,000

**Schedule "V" - Contractors**

\$50.00 plus 1/8 of 1% of gross receipts

**Schedule "W" – Other Contractors**

\$100.00 plus 1/8 of 1% of gross receipts

**Schedule "X" – Firearms**

\$50.00 plus 1/10 of 1% of gross receipts

**Schedule "Y" - Booth Vendor**

\$25.00 plus 1/4 of 1% of gross receipts over 10,000.

**Schedule "Z" - Exterminator**

\$200.00 plus 1/4 of 1% of gross receipts over 80,000.

**Schedule "AA" – Hair, nail and skin care services**

\$25.00 plus 1/10 of 1% of gross receipts

**Schedule "BB" - Sales financing, consumer lending and real estate credit**

\$250.00 plus 1/10 of 1% of gross receipts over \$25,000

**Schedule "CC" - Utilities**

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license is set at an amount equal to three percent of the gross receipts

**Schedule "DD" – Hospitals:**

10 beds or less	25.00
Each additional bed	1.00

**Schedule "EE" - Beer, Wine & Liquor**

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
Beer On/Off Premise	722411	75.00	
Beer Off Premise Only	445311	75.00	
Table Wine On/Off Premise	722412	75.00	
Table Wine Off Premise Only	445312	75.00	
Lounge Retail Liquor Class I	722411	75.00	All three codes are part of the package plus the business license code.
	722410	1,000.00	
	722412	75.00	
Package Store Liquor Class II	445311	75.00	All three codes are part of the package plus the business license code.
	445313	1,000.00	
	445312	75.00	
Restaurant Retail Liquor	722411	75.00	All three codes are part of the package plus the business license code.
	722111	500.00	
	722412	75.00	
Club Liquor Class II	722411	75.00	All three codes are part of the package plus the business license code.
	722413	500.00	
	722412	75.00	
Wholesale Table Wine & Beer	422800	375.00	Distributors License
Alcoholic Beverage Importer	422801	250.00	
Wholesale Beer Only	422810	275.00	Distributors License
Wholesale Wine only	422820	275.00	Distributors License
Wholesale Liquor	422821	500.00	
Alcoholic Beverage Manufacturer	312142	500.00	

**Schedule "FF" - Banks / Savings & Loans**

Bank ATM Location	\$ 10.00
Bank Branch Location	\$ 10.00
Bank Main Office Facility inside city limits	See schedule"JJ"
Savings & Loan ATM Location	\$ 10.00
Savings & Loan Branch Location	\$ 10.00
Savings & Loan Mail Office Facility inside city limits	See schedule"JJ"

**Schedule "GG" – Flat Rate**

Flat rate	\$750.00
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**Schedule "HH" – Flat Rate**

Flat rate	\$1,000.00
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**Schedule "II" – Flat Rate**

Flat rate	\$100.00
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**Schedule "JJ" – Flat Rate**

Flat rate	\$125.00
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**Schedule "KK" – Flat Rate**

Flat rate	\$200.00
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**Schedule "LL" – Flat Rate**

Flat rate	\$250.00
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Schedule "MM" – Flat Rate

Flat rate \$500.00

Schedule "NN" – Flat Rate

Flat rate \$2,000.00

Schedule "OO" – Flat Rate

Flat rate \$50.00 per day

Schedule "PP" - Circuses

Flat rate \$150.00 per day

Schedule "QQ" - Fortune Tellers

Fortune tellers, clairvoyants, astrologists, mediums, etc. \$500.00 per week

Schedule "RR" – Carnivals or Fairs

Flat rate \$900.00 per week

Schedule "SS" - Delivery License

Delivery license (gross receipts less than \$75,000 for previous year): Maximum allowed by state law

Schedule "TT" – Certain State Regulated Businesses

Maximum allowed by state law

**Schedule “UU”-Insurance companies**

Maximum allowed by §11-51-120 and §11-51-121 Code of Alabama 1975

**Schedule “VV” - Special Events Licenses**

Certain events sponsored by a regularly licensed business, merchants association or civic association may petition the city council to set the amount of license.

**SECTION 30. Exchange of information.**

- (a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.
- (b) Any such exchange shall be for one or more of the following purposes:
  - (1) Collecting taxes due.
  - (2) Ascertaining the amount of taxes due from any person.
  - (3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.
- (c) Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter administered by the license officer. The license officer may



also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to the Code of Alabama section 40-23-25, 40-23-82, or 40-12-224.

**SECTION 31. License fees in police jurisdiction.**

Any person, firm, association, or corporation engaged in any business outside the municipality but within the police jurisdiction hereof shall pay one-half of the amount of the license imposed for like business within the municipality.

**SECTION 32. Effective date.**

This ordinance shall become effective on and after January 1, 2008.

**SECTION 33. Severability.**

The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs and sections, since the same would have been enacted by the municipality council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

**SECTION 34. Repealer.**

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed

