

Sec. 28-50. - License classifications.

The following shall be the license classification and rates:

Code No.	Title	License Rate
713120	Amusement/arcade	\$120.00
541110	Accountant	
	\$0—\$30,000.00	\$72.00
	\$30,000.00—\$60,000.00	\$120.00
	\$60,000.00—\$125,000.00	\$150.00
	\$125,000.00—\$175,000.00	\$220.00
	Over \$175,000.00	\$300.00
	In addition to the above licenses, an employer shall pay \$25.00 for each professional person more than one engaged in the practice on December 31, of the preceding year on which the license is based.	
541810	Advertising agency	\$60.00
541855	Advertising service — indoor/outdoor	\$90.00
524300	Agent or agency	\$72.00
561499	Alarm and security systems	\$120.00
	Requires state license	
621910	Ambulance service	\$30.00
	No license shall be issued for the operation of an ambulance or the offering of an ambulance service within the city or its police	

	jurisdiction, until permission has been granted by the governing body of the city.	
	<p>No person, firm or corporation shall operate in the city or within its police jurisdiction, an ambulance which carries passengers unless passengers in each vehicle are protected by a public liability insurance policy issued by a solvent incorporated insurance company authorized to write automobile liability insurance in the state subject to the following limits: for all damages arising out of a bodily injury to one person \$20,000.00; and subject to that limit for each person the total liability on account of one accident shall be limited to \$40,000.00. It is not required that such coverage shall apply to the insureds' employee or employees which engage in operating or being carried in any of the insureds' vehicles by other employee or employees of the insured, who are injured while engaged at the time of such an injury if performing any duties for the insured in connection with the trade, business or occupation of the insured. \$10,000.00 for all property damage in any one accident except property, of the insured, or property in the custody of the insured for which insured is legally responsible. Said policy shall include an endorsement to the effect that said policy shall not be cancelled without notice of cancellation being served upon the city clerk, at least five days prior to the date of cancellation. The city clerk shall not issue any ambulance service license under this article, unless the applicant shall exhibit insurance policy as here specified, and a record shall be made of such policies, provided further that in lieu of such insurance policy, an applicant for license may submit an indemnity bond in form and with surety which meets with the approval of the city council of the city. It being understood that the penalty of such bond will be the same as designated herein and that provisions will be the same.</p>	
443100	Appliance store	Merchants general rates
541120	Architect	Professions and vocations
623110	Assisted care/living facility	See Hospital

541100	Attorney individual/firm	
	Where gross annual receipts are:	
	\$15,000.00 and less	\$72.00
	\$15,001.00 to \$125,000.00	\$150.00
	\$125,000.00 and above	\$300.00
454800	Auctions	\$100.00 per day
	No person, firm or corporation, except those hereinafter specifically enumerated, shall carry on or in any way conduct an auction, except such public auctions as are governed by under state law (Code of Ala. 1975, § 8-14-1 et seq.). It shall be unlawful for any person, firm or corporation to carry on an auction sale in the city, except those hereinafter specifically enumerated, without having paid the license hereinafter provided. Any person, firm or corporation that carries out such auction, or in any way aids or abets others in carrying out such auction, shall upon conviction in the recorder's court of this city be subject to a fine not to exceed the sum of \$100.00 for each such offense. This shall not apply to auction sales conducted by administrators, executors, guardians, heirs at law, persons selling property of deceased persons to settle estates, sales instituted by order of any court, auction sales of real property by licensed real estate brokers, auction sales of cattle or other livestock, auction sales conducted by attorneys-at-law, auction sales conducted by mortgages of real or personal property, or auction sales conducted as a public service by the sponsors on a nonprofit basis.	
441310	Automobile accessories	Merchants general rates
441110	Automobile new car dealer	
	Right to deal in new and used automobiles, trucks, tractors, trailers, gasoline and electric motors, also any attachments, replacement parts, accessories and supplies, adapted to and necessary in the carrying on of such business; also to provide	\$260.00

	motor vehicle storage and do a general repair on the herein mentioned lines in same location	
	Plus 1/100 of 1 percent of gross receipts over \$200,000.00.	
811118	Automobile painting	\$60.00
	Plus an additional amount of 1/20 of 1 percent where the gross annual receipts exceed \$50,000.00 in the next preceding year.	
441310	Automobile parts	Merchants general rates
532310	Automobile rental	\$18.00 each
811218	Automobile repair	\$120.00
	Plus 1/20 of 1 percent above \$50,000.00 of gross annual receipts.	
441320	Automobile tire dealer	Merchants general rates
441120	Automobile used car dealer — retail or wholesale	
	Right to deal in used automobiles, trucks, trailers, tractors, gasoline and electric motors, also any attachments, replacement parts, accessories and supplies, adapted to and necessary in the carrying on of such business; also to provide motor vehicle storage and do a general repair business on the herein mentioned lines in same location	\$120.00
	Plus 1/100 of 1 percent of gross receipts over \$50,000.00	
812199	Bail bonds	\$120.00
	Each person, firm or corporation engaged in the business of making bonds and charging for the same except guaranty companies or corporation otherwise specifically licensed. The payment of the license required by this schedule shall authorize the doing of business only in the town, city or county where paid. And that no person engaged in the business of making bonds and	

	charging for the same shall be exempt from paying said license (must qualify the state requirements).	
722120	Bakeries (Requires health permit)	Merchants general rates
522211	Bank — ATM location	Schedule U
522311	Bank — Branch office	Schedule U
522111	Bank — Main office	Schedule U
531120	Banquet/meeting hall	Merchants general rates
722410	Bar (ABC board and city council approval)	Merchants general rates
812111	Barber	\$40.00 each chair
812112	Beautician/beauty parlor	\$40.00 each chair
	State license required	
812114	Beauty shop/barbershop:	
	Product sales for gross receipts less than \$20,000.00	\$20.00
721191	Bed and breakfast inn:	
	Such establishments having 5 rooms	\$18.00
	5—15 rooms	\$30.00
312275	Beer wholesale	Schedule H
422200	Beverage wholesaler	Merchants general rates
312700	Beverages	Merchants general rates
713990	Billiard parlor (Requires city council approval/public liability insurance)	\$48.00 each table

910100	Billiard tables — Individual	\$48.00 each table
	1. Each billiard or pool room or parlor shall pay an annual license for the first table, including coin operated or noncoin operated tables, both regular or miniature tables shall be included. For each additional table, including coin operated or noncoin operated tables, both regular or miniature tables shall be included.	
	2. A pool table for the purposes of this section is any table having the usual appearance of a pool table, with the usual cues, balls and pockets, whether playing fee is collected by a slot machine or by an attendant and whether regulation size or miniature or any variation of size, anything to the contrary notwithstanding in the other sections of the license schedule of the city.	
	3. Any billiard or pool room allowing minors to play or loiter therein, who shall allow or permit gambling machines or games of chance to be placed in premises or in connection therewith shall forfeit his license. No pool or billiard room shall have in connection therewith any opening therefrom, any private room or rooms or compartments which are kept fastened or locked, but all compartments shall at all times be open for inspection. Failure to comply with this provision shall result in a forfeiture of license.	
721100	Boardinghouse:	
	Establishments having 5 rooms	\$18.00
	5 rooms to 15 rooms	\$30.00
	This license does not include the right to operate a restaurant, barbershop, cigarette or newsstand, or any other secondary business operated in connection with the renting of rooms without additional license. In addition, a lodging tax will be assessed as required by Ordinance No. 515-95a.	
811121	Body shop — Automotive	\$72.00
	Plus an additional amount of 1/20 of 1 percent where the gross annual receipts exceed \$50,000.00 in the next preceding year.	

523100	Bond/stocker broker	\$90.00
451211	Book store — New	Merchants general rates
451212	Book store — Used	Merchants general rates
541219	Bookkeeping and tax service	See Accountant
312750	Bottled water company	Merchants general rates
713950	Bowling alley — 1 or 2 alleys	\$60.00
	Next 5 alleys — Each	\$12.00
	All additional alleys — Each	\$6.00
999333	Brokers—Who sells to wholesalers or retailers	\$90.00
444130	Building materials	Merchants general rates
485113	Bus terminals	\$120.00
452200	Butane gas	Merchants general rates
337129	Cabinet manufacturer	Merchants general rates
515210	Cable company	Franchise contract
	<p>The company agrees that within 90 days, after the annual closing of the company's books for income tax purposes and each succeeding anniversary date of the annual closing of the company's books for income tax purposes, that the company has not less than 6.6 percent net profit after paying federal income tax, for a period of 3 years, it will pay to the city an amount, which added to the amount of all taxes, licenses, fees and impositions levied or imposed by the city upon the company and/or the company's property, business or operations for the preceding tax year, for the rest of the life of the franchise an amount equal to 5 percent of the company's gross revenue received by the company for the operation within the city</p>	

711250	Carnival (requires city council approval)	Schedule L
442130	Carpet sales and service	Merchants general rates
811192	Carwash/detail shop	\$60.00
722300	Caterer/catering (requires health permit)	Merchants general rates
327100	Cement plant	Merchants general rates
453100	Cigarettes/tobacco	\$24.00
711350	Circus (requires city council approval)	Schedule L
812100	Clairvoyant/fortuneteller (requires city council approval)	Schedule M
561200	Cleaning service	\$60.00
448100	Clothing store	Merchants general rates
312300	Club liquor — Class 1	Schedule H
	ABC board and city council approval	
312350	Club liquor — Class 11 (ABC board and city council approval)	Schedule H
493110	Cold storage/locker plant	\$120.00
541190	Computer programmer	Merchants general rates
443200	Computer store	Merchants general rates
541545	Consulting	Merchants general rates
238310	Contractor — Acoustical*	\$180.00
238130	Contractor — Carpentry*	\$180.00
238110	Contractor — Concrete*	\$180.00

238910	Contractor — Demolition*	\$180.00
238315	Contractor — Drywall/sheetrock*	\$180.00
238910	Contractor — Excavation*	\$180.00
238330	Contractor — Floor/wall covering *	\$180.00
238340	Contractor — Framers*	\$180.00
238150	Contractor — Glass*	\$180.00
237990	Contractor — Heavy*	\$180.00
238310	Contractor — Insulation*	\$180.00
238140	Contractor — Masonry*	\$180.00
238170	Contractor — Painting*	\$180.00
238320	Contractor — Paving*	\$180.00
238222	Contractor — Refrigeration*	\$180.00
238160	Contractor — Roofing*	\$180.00
238165	Contractor — Sheetmetal*	\$180.00
238180	Contractor — Siding*	\$180.00
238910	Contractor — Site development*	\$180.00
238345	Contractor — Sprinkler/irrigation*	\$180.00
238120	Contractor — Steel erection*	\$180.00
	*Subcontractor — Minor: contractor shall not be engaged in any contract of construction, remodeling, retrofit, or repair that exceeds \$10,000.00 in value. License code does not include work requiring electrical or plumbing.	

	Certificate of liability insurance, \$100,000.00 minimum, required.	
238210	Contractor — Electrical	\$150.00
	Each person, firm or corporation engaged in the business of contracting to install or installing any house wiring or electrical appliances or electrical repair work of any kind or submitting estimates for such work whether awarded the work or not including cases where the actual work is done by the person submitting the estimate. Certificate of liability insurance, \$100,000.00 minimum required.	
238220	Contractor — Heat/air	\$150.00
	Each person, firm or corporation installing heating units and air conditioning units including automatic stokers, must present a state card and certificate of liability insurance, \$100,000.00 minimum.	
238221	Contractor — Plumbing/gas	\$150.00
	Each person, firm or corporation making contracts in the business of plumbing and or gas who submits estimates for such work, though no contract is awarded, and regardless of whether the person submitting the estimate is the person doing the actual work, must present a state card and certificate of liability insurance, \$100,000.00 minimum.	
236220	Contractor — Swimming pool**	\$240.00
237110	Contractor — Irrigation**	\$240.00
236320	Contractor — Home builders**	\$240.00
236220	Contractor — General**	\$240.00
	** Any person, firm or corporation accepting orders or contracts, and which shall be subject to all state and federal laws, whether at a fixed price or on a cost plus basis for doing any work on or in any building or structure requiring the use of paint, stone, brick, mortar, wood, cement, structural iron or steel, sheet iron,	

	<p>galvanized iron, metallic piping, tin lead, steel, or any other building material, or shall accept contracts to do any paving or curbing of sidewalks or streets, on public or private property, using asphalt, brick, stone, cement, wood or other composition or who shall accept an order for or contract to excavate earth, rock, or other material for foundations or any other purpose, or who shall accept an order or contract to construct any sewer of stone, brick, terra cotta, or other material, or shall accept a contract to construct highways, bridges, dams, or railroad, the amount of which contracts exceeds \$100.00 shall pay an annual license of \$240.00 plus \$1.50 per thousand or fraction thereof in excess of \$20,000.00 gross amount of all contracts. All persons applying for general contractors/home builders license must present a state card/certificate and a certificate of liability insurance, \$100,000.00 minimum.</p>	
	<p>1. Contractors: no permits for work of any kind for which license is required shall be issued to contractor, owner, or any authorized agency by the city building inspector unless the city license inspector shall have first certified that all license taxes have been paid.</p>	
	<p>2. Any subcontractor who has not paid city license who undertakes to do any part of the work contracted for by a general contractor/home builders, shall be deemed to be a contractor and shall pay the license prescribed by this license code for the classification to which he is subject.</p>	
	<p>3. All general contractors/home builders shall furnish the building inspector or the license inspector with a full and complete list showing the names and addresses 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 subcontractors until the required license due by said sub-contractor has been paid.</p>	
	<p>4. If all subcontracts have not been closed or awarded at the time application is made for a permit by the general contractor/home builder or by the owner, the general contractor/home builder, or the owner shall not allow any work to proceed by any subcontractor until such subcontractor has exhibited to him his city license for the work to be done on said job, unless he is</p>	

	certified by the license department or by the building inspector as having paid city license due by him. In the event that no general contract has been let by the owner, then the owner shall be subject to all of the provisions of this article which is required of general contractors/home builders.	
445120	Convenience store	Merchants general rates
422300	Dairy wholesaler	Merchants general rates
711400	Dance hall/center	\$200.00
	Each person, firm, association or corporation conducting or promoting a public dance, or who operates a public dance hall, whether or not a charge is made for dancing or whether operated in connection with any other business or not. The granting of such license, however, is subject to the following terms and conditions:	
	(a) No license shall be issued unless such person is of good moral character.	
	(b) No license shall be issued unless such person is protected by a public liability insurance policy issued by a solvent incorporated insurance company authorized to write insurance in the state and within liability limits approved by the city license inspector. Said policy shall not be cancelled without notice of cancellation being served upon the city license inspector at least five days prior to the date of cancellation.	
	(c) If the city license inspector shall disapprove an application for such license, any person aggrieved by such decision shall have the right to appeal to the city council by filing a written appeal within ten days following such action of said license inspector.	
	(d) When the conduct of any licensee, agent or employee is so inimicable to the public health, safety and general welfare as to constitute a nuisance and thus give rise to an emergency, the city license inspector shall have the authority to summarily order the cessation of such business and to suspend or revoke the license. Any person aggrieved by such decision shall have the right to	

	appeal to the city council by filing a written appeal within 10 days following such action of said license inspector.	
711500	Dance school	\$48.00
623110	Day care facility (Zoning board approval required)	\$40.00
999111	Delivery license	\$100.00
339100	Dental laboratory	\$72.00
	Plus 1/20 of 1 percent of all gross annual receipts above \$50,000.00	
452100	Department store	Merchants general rates
561499	Detective agency or security guard, first guard	\$90.00
	For each additional guard	\$6.00
812191	Diet center	Merchants general rates
446100	Drug store	Merchants general rates
812291	Drycleaners	\$72.00
	Plus 1/10 of 1 percent of gross annual receipts in excess of \$25,000.00 from said business.	
611845	Educational services	\$48.00
221100	Electric company utilities	Schedule G
443112	Electronics store	Merchants general rates
999400	Elevator — Maintenance/installation	\$60.00
541330	Engineer — Individual/firm	Merchants general rates
492210	Express companies	Merchants general rates

561710	Exterminator/pest control	\$120.00
	Each person selling disinfectant, insecticide, and/or exterminators engaged in the business of pest extermination in any manner must present liability policy for bodily injury up to \$100,000.00 and state permit.	
452300	Farm equipment	Merchants general rates
111100	Feed store	Merchants general rates
325998	Fertilizer plant	Manufacturers rates
525990	Financial agent or agencies	Merchants general rates
713400	Fitness centers	\$72.00
453300	Flea market	\$60.00
	Plus 1/10 of 1 percent of gross annual receipts	
453200	Florist	Merchants general rates
812210	Funeral home/undertaker	
	Each person engaged in business as a funeral director, undertaker, or mortician shall pay an annual license tax based on gross receipts as follows:	
	\$40,000.00 and less	\$48.00
	\$50,000.00 to \$80,000.00	\$180.00
	\$80,000.00 to \$90,000.00	\$210.00
	\$90,000.00 to \$100,000.00	\$240.00
	Plus an additional amount equal to 1/10 of 1 percent on all gross receipts in excess of \$100,000.00. The foregoing license tax shall include embalming, the sale of caskets, vaults, undertaking	

	supplies, and the operation of ambulances and hearses where the gross receipts from such sales and services are included in computing this license. Certificate of license embalmer required.	
442200	Furniture store	Merchants general rates
811118	Garage	\$120.00
	Plus 1/20 of 1 percent above \$50,000.00 of gross annual receipts.	
562998	Garbage	\$240.00
	Each person, firm or corporation engaged in the business of hauling garbage from property owners and residents for hire, or by business contract.	
221210	Gas company utilities	Schedule G
447100	Gasoline pump/filler	\$24.00 each
453220	Gift shop	Merchants general rates
453221	Gift store	Merchants general rates
999500	Going out of business license:	Schedule F
	Each person, firm or corporation making an announcement or advertisement, by means of billboards, posters, circulars, newspapers, books, notices, pamphlets, placards, handbills, radio, or advertising in any other way a sale of goods or merchandise as a closing out sale, going out of business sale, final wind-up sale or any sale tending to disclose to the public that the goods or merchandise are offered for sale at lower prices due to the fact that said person, firm or corporation is terminating its business in its present location, in addition to other license required by law, and for the first two weeks of said sale, where inventory is less than \$10,000.00.	\$120.00
	After the first 2 weeks, per day	\$60.00

	Where inventory exceeds \$10,000.00 for the first 2 weeks	\$240.00
	After the first 2 weeks, per day	\$60.00
	(This does not apply to businesses changing locations within city or police jurisdiction.)	
713200	Golf club	Merchants general rates
713210	Golf course	Merchants general rates
445110	Grocery store	Merchants general rates
422490	Grocery wholesaler	Merchants general rates
451120	Gun sales	Merchants general rates
713940	Gymnasium	\$72.00
444130	Hardware store	Merchants general rates
327100	Headstone and monuments	Merchants general rates
621498	Health and allied services	Professions/vocations
713940	Health club	Merchants general rates
446191	Health food store	Merchants general rates
812399	Hearing aids	Merchants general rates
622110	Hospital	Merchants general rates
	Each person, firm or corporation operating a hospital, clinic, rest home or nursing home for profit, shall pay a license tax as follows:	
	10 beds or less	\$300.00
	Each additional bed	\$6.00

	Must have a certificate from the state board of health.	
721110	Hotel/motel:	
	12 rooms or less	\$60.00
	25 rooms or less	\$120.00
	Each additional room	\$3.60
	This license does not include the right to operate a restaurant, barbershop, cigarette or newsstand, or any other secondary business operated in connection with the renting of rooms without additional license. In addition, a lodging tax will be assessed as required by Ordinance No. 515-95a.	
524210	Insurance agent office location	\$60.00
524126	Insurance — Fire or marine 11-51-120/123	
	Each fire or marine insurance company shall pay 4 percent on each \$100.00 and major fraction thereof of gross premiums less return premiums on policies issued during the year 2008, and in subsequent years on policies issued during the year next preceding taking out license on all property in the city; provided new companies shall pay a flat premium license of \$50.00 on which there shall be an adjustment on the above percentage basis at the end of the year, on gross premiums received less return premiums that year. If any company discontinues writing insurance, said company shall pay 4 percent on amount of premiums written for the last year in business.	
524128	Insurance — All other coverage 11-51-120/123	
	All insurance companies except fire or marine, charging a premium for contracts or policies (except fraternal insurance such as masons, odd fellows and like) shall pay \$20.00 plus \$1.00 on each \$100.00 and major fraction thereof, on gross premiums less return premiums received during the year next preceding on policies issued to persons, firms or corporations in said city or property in said city provided that new companies shall pay a flat premium	

	<p>license of \$50.00 on which there shall be an adjustment on the above percentage basis at the end of the year. The city being entitled to the \$20.00 plus \$1.00 on each \$100.00 and major fraction thereof, on gross premiums less return premiums during that year. That on December 31 of each year or within 60 days thereafter each insurance company which did any business in said city during any part of the year next preceding said December 31 shall furnish the city clerk, a statement in writing duly verified showing the full and true amount of gross premiums received during said year, on business in said city and shall accompany said statement with the amount of license due, as hereinabove specified, and failing therein, said company and its agents shall be liable to the penalties herein imposed. If any company discontinues writing insurance, said company shall pay 1 percent on amount of premiums written for the last year in business.</p>	
541220	Interior decorator	Merchants general rates
448310	Jewelry store	Merchants general rates
451212	Junk and salvage sales	Merchants general rates
451212	Junk and salvage store	Merchants general rates
561730	Landscape service	\$180.00
	Certificate of liability insurance required, \$100,000.00 minimum	
812310	Laundry — Coin-operated	\$90.00
812331	Laundry — Linen service	
	Each person, firm or corporation who furnishes or delivers in the city for use and return towels, napkins, uniforms, overalls, automobile fender covers, rags or other supplies of like kind.	\$150.00 plus 1/10 of 1 percent of all gross receipts
561740	Lawn and yard mowing	\$78.00
811411	Lawn mower repair	\$78.00

312450	Liquor wholesale	Schedule H
	ABC board and city council approval	
561499	Locksmith	\$78.00
722410	Lounge	Merchants general rates
	ABC board and city council approval	
312500	Lounge retail liquor	Schedule H
	ABC board and city council approval	
444990	Lumber/building material dealer	Merchants general rates
332111	Machine shop	\$72.00
454113	Mail order sales	\$60.00
	Plus 1/10 of 1 percent of gross sales	
812113	Manicure and pedicure	\$40.00 each chair
	State license required	
336100	Manufacturer — Auto parts***	
313100	Manufacturer — Carpet***	
321100	Manufacturer — Lumber***	
322100	Manufacturer — Paper***	
339999	Manufacturer not elsewhere classified***	
	*** Each person, firm or corporation engaged in a business for which the manufacturers rates apply shall pay the following license based on his gross annual receipts as follows:	

	On less than \$900,000.00	\$1,250.00
	\$900,000.00 and less than \$1,100,000.00	\$1,500.00
	\$1,100,000.00 and less than \$1,300,000.00	\$1,750.00
	\$1,300,000.00 and less than \$1,500,000.00	\$2,000.00
	\$1,500,000.00 and less than \$1,700,000.00	\$2,250.00
	\$1,700,000.00 and less than \$1,900,000.00	\$2,500.00
	\$1,900,000.00 and less than \$2,100,000.00	\$2,750.00
	\$2,100,000.00 and less than \$2,300,000.00	\$3,000.00
	\$2,300,000.00 and above	\$3,500.00
812299	Massage parlor/therapist	\$72.00
	State license required	
339112	Medical manufacturing	Manufacturers rates
332111	Metal fabrication shop	Manufacturers rates
332111	Metal manufacturing plant	Manufacturers rates
999112	Miscellaneous — Business	Merchants general rates
999221	Miscellaneous — Personal	Merchants general rates
541445	Miscellaneous professional services	Merchants general rates
314129	Miscellaneous textile manufacturer***	Manufacturers rates
452400	Merchants general rate:	

	***Each person, firm or corporation operating a business or selling goods for which merchants rates apply shall pay a license tax based on his gross receipts as follows:	
	Less than \$20,000.00	\$90.00
	\$20,000.00 and less than \$50,000.00	\$150.00
	\$50,000.00 and less than \$100,000.00	\$240.00
	\$100,000.00 and less than \$300,000.00	\$240.00
	Plus 1/8 of 1 percent of all gross annual receipts above \$100,000.00	
	\$300,000.00 or more	\$540.00
	Plus 1/10 of 1 percent of gross receipts above \$300,000.00	
453930	Mobile home dealer	Automobile dealer rates
999600	Moneygram	Merchants general rates
721120	Motel	Hotel rates
	This license does not include the right to operate a restaurant, barbershop, cigarette or newsstand, or any other secondary business operated in connection with the renting of rooms without additional license. In addition, a lodging tax will be assessed as required by Ordinance No. 515-95a.	
532230	Movie rental	Rental services apply
512131	Movie theater	\$150.00
511110	Newspaper publisher	
	Each person, firm or corporation engaged in the business of publishing a daily or weekly newspaper shall pay an annual license tax of	\$120.00

	Plus an amount equal to 1/10 of 1 percent of the gross receipts in excess of \$50,000.00 from said business during the next preceding year. Gross receipts shall include all revenues received from sales of newspapers, advertising and other goods of service.	
111998	Nursery and garden	Merchants general rates
623312	Nursing home	See Hospital
332999	Ornamental iron shop	Manufacturers rates
445310	Package store	Merchants general rates
441310	Parts store	Merchants general rates
522298	Pawn shop	Merchandise
	Each person engaged in business as a pawn broker shall pay an annual license tax of \$180.00 plus an amount equal to that amount required of a retail merchant on gross receipts from sales of merchandise as provided in sections 451120 and 452400 of this schedule. Plus weekly list of merchandise received, sent to police department.	
522398	Pawn shop — Title	Merchants general rates
454391	Commercial solicitors and peddlers license (city council approval)	Schedule I
453910	Pet grooming	Merchants general rates
453915	Pet store	Merchants general rates
541200	Photographer services	Professions/vocations
541210	Photographer studio	\$150.00
541151	Physician — Chiropractor — Firm	
541150	Physician — Chiropractor — Individual	

	First 2 years	\$108.00
	After 2 years: less than \$15,000.00	\$72.00
	\$15,000.00 but less than \$125,000.00	\$132.00
	\$125,000.00 and over	\$240.00
541141	Physician — Dentist — Firm	
541140	Physician — Dentist — Individual	
	First 2 years	\$108.00
	After 2 years: less than \$15,000.00	\$72.00
	\$15,000.00 but less than \$125,000.00	\$132.00
	\$125,000.00 and over	\$240.00
541131	Physician — Firm	
	Physician — Individual	
	First 2 years	\$108.00
	3 years - up	\$240.00
541161	Physician — optometrist — firm	
541160	Physician — optometrist — individual	
	First 2 years	\$108.00
	After 2 years	\$120.00
	Plus \$0.50 for each \$1,000.00 over \$75,000.00	
541170	Physician — Veterinarian	

	First 2 years	\$108.00
	After 2 years	\$150.00
51120	Pistols and firearms	\$48.00
713990	Pool hall (requires city council approval/public liability insurance)	\$48.00 each table
561730	Pressure washing — Individual or firm	\$60.00
323114	Printing company	\$120.00
454391	Produce and fruit dealers	Merchants general rates
541445	Professions/vocations:	
	Each person and each member of a firm or partnership engaged in any practice, vocation or profession shall pay a license tax based on his gross annual receipts as follows:	
	On less than \$10,000.00	\$60.00
	\$10,000.00 and less than \$25,000.00	\$120.00
	\$25,000.00 and less than \$50,000.00	\$180.00
	\$50,000.00 and over	\$300.00
	Where the licensed entity is a partnership, the gross receipts of each partner will be determined according to the partnership agreement by allocating to each partner, gross receipts in the same proportion as the profits distributed to said partner. Where the entity licensed is a corporation, the records and accounts of the corporation shall be so kept as to show the percentage of the business actually owned by each professional practitioner, and the license of each practitioner shall be determined according to his percentage of ownership. In the event the books, records and accounts of the licensed entity are not kept so as to show the interest of each professional practitioner, then each practitioner	

	shall be deemed to have gross receipts requiring the maximum payment under this schedule.	
541446	Professional salaried employee	\$24.00 each
515112	Radio station	\$120.00
	Plus 1/10 of 1 percent over \$50,000.00	
482110	Railroad	\$235.00
	Each person, firm or corporation engaged in the business of operating a railroad for the transportation of freight or passengers or either to and from other intrastate points, having an office in the city.	
531210	Real estate agent office	\$125.00
531320	Real estate appraisers	See Professions/vocations
512210	Recording studio	\$60.00
532311	Rent or lease of tangible property	
	Each person, firm or corporation engaged in the business of renting or leasing personal property such as tools, televisions, party supplies, office machines, etc. On less than \$10,000.00	\$60.00
	Plus an additional amount of 1/20 of 1 percent above \$10,000.00 of annual gross receipts.	
811412	Repair services not else classified	\$78.00
722110	Restaurant — Full service facility*	Merchants general rates
722120	Restaurant — Limited facility or service*	Merchants general rates
	This license must be obtained whether in connection with other businesses or not. The city clerk shall be without authority to issue	

	<p>a license to any person, firm or corporation, to conduct a restaurant, boardinghouse, cafe, lunch stand, soda fountain, candy kitchen, ice cream parlor, or any other establishment of business where food for human consumption is sold or dispensed, except upon the following conditions:</p>	
	<p>1. The application for license shall be accompanied by a certificate from the county health department that the applicant is free from all communicable disease.</p>	
	<p>2. That any license issued hereunder shall become immediately void upon a change of management unless the new manager shall before taking up his duties procure a certificate of freedom from all communicable disease from the county health department.</p>	
	<p>3. That any license issued hereunder shall become immediately void and shall be revoked unless each employee in any of the above businesses shall before engaging in any work in or around such place procure from the county health department a certificate of freedom from all communicable disease.</p>	
	<p>4. That every license issued under this section shall become immediately void and shall be revoked if manager, employer or employee or any other person in or around such establishment shall, while suffering from communicable disease do any work of any kind in or around such establishment.</p>	
	<p>5. Any person engaged in work at any such establishment shall upon notice of one day in writing by the county health department report at the office of the county health department for physical examination. When the notice herein provided for shall be given to an employee a written notice shall at the same time be given to his employer, notifying such employer of the required examination in the case of the employee should any employee continue to work in such establishment after the date set for the examination he shall be fined not less than \$10.00 and not more than \$100.00. Should any employer permit such employee to continue to work after the notice herein provided he shall be guilty of any offense against the city and shall be fined not less that \$25.00 and not more than \$100.00.</p>	

	6. No license shall be issued until the applicant has presented to the city clerk a permit from the county health department.	
312600	Restaurant retail liquor*	Schedule H
312200	Retail beer — Off premises only*	Schedule H
312250	Retail beer — On/off premises*	Schedule H
312150	Retail TB wine — Off premises only*	Schedule H
312100	Retail TB wine — On/off premises*	Schedule H
	*ABC board and city council approval	
517410	Satellite dish dealers	Merchants general rates
522411	Savings and loan ATM or branch	Schedule U
522511	Savings and loan branch	Schedule U
522611	Savings and loan main office	Schedule U
523100	Securities/commodities	Merchants general rates
561599	Security guard	See Detective agency
339899	Signs	
	Each person, firm or corporation manufacturing, building, repairing, erecting or painting neon signs or signs of like	\$90.00
	Plus 1/10 of 1 percent of gross annual receipts in excess of \$20,000.00	
713500	Skating rink	\$216.00
511210	Software sales/developer	See Professions/vocations

711310	Special events and/or activities (requires city council approval/public liability insurance)	Schedule L
451110	Sporting goods store	Merchants general rates
493120	Storage facility — Cold/refrigerated	\$120.00
493110	Storage facility — Personal	\$120.00
452910	Super center retailer	Merchants general rates
452810	Super store retailer	Merchants general rates
541180	Surveyor	See Professions/vocations
812179	Tanning beds	\$50.00
812189	Tattoo parlor	Merchants general rates
541219	Tax and bookkeeping service	See Accountant
485400	Taxicab company	\$60.00 each vehicle
	<p>No person, firm or corporation, shall operate in the city, or within its police jurisdiction an automobile, bus or jitney which carries passengers for hire unless passengers in each vehicle are protected by a public liability insurance policy issued by a solvent incorporated insurance company authorized to write automobile liability insurance in the state subject to the following limits: for all damages arising out of a bodily injury to one person \$10,000.00; and subject to that limit for each person the total liability on account of one accident shall be limited to \$20,000.00. It is not required that such coverage shall apply to the insureds' employee or employer which engaged in operating or being carried in any of the insureds' automobiles by other employee or employees of the insured, who are injured while engaged at the time of such an injury in performing any duties for the insured in connection with the trade, business or occupation of the insured, \$5,000.00 for all property damage in any one accident except property, of the insured, or property in the custody of the insured for which</p>	

	<p>insured is legally responsible. Said property shall include endorsement to the effect that said policy shall not be cancelled without notice of cancellation being served upon the city clerk at least 5 days prior to the date of cancellation. The city clerk shall not issue taxicab, jitney or bus license under this article, unless the applicant shall exhibit insurance policy as here specified, and a record shall be made of such policies, provided further than in lieu of such insurance policy, an applicant for license may submit an indemnity bond in form and with surety which meets with the approval of the city council of the city. It being understood that the penalty of such bond will be the same.</p>	
	<p>Taxicab drivers. No person shall drive a taxicab for hire without first obtaining a license as herein required and no license to drive a taxicab shall be issued to any person unless (1) the applicant for such license shall first present to the city clerk, a certificate in writing signed by a reputable physician practicing in the city affirmatively showing the applicant to be in unimpaired possession of his senses of sight, feeling, and hearing, and to have full physical control of both arms and both legs, and to be free from disease or affliction likely to cause the sudden or unexpected loss of any of his senses, and unless (2) the chief of police of the city has approved such application after he has conducted an investigation of each applicant for such license as to the conviction in any court of such applicant for the violation of any city, state, or federal laws and as to the applicant's sobriety, honesty and general good character. If the application is rejected by the chief of police, the applicant may request a personal appearance before the city council to offer evidence why his application should be reconsidered. No person shall be issued such license who has been convicted in any court of reckless driving, driving while intoxicated, violation of the liquor laws, or any serious violation of the traffic laws of said city or state. Any person who obtains such license and is thereafter convicted in any court of violating any laws of the city, state or United States, shall be subject to having such license revoked and cancelled at the discretion of the city council upon the recommendations of such action by the chief of police of said city.</p>	
517300	Telephone — Cellular, wireless, paging	Merchants general rates

517200	Telephone — Long distance	\$98.00
517400	Telephone — Resellers of service	Merchants general rates
561499	Telephone answering service	\$60.00
	Plus 1/10 of 1 percent of gross receipts in excess of \$25,000.00	
517100	Telephone — Local	\$450.00
811219	Television repair	\$78.00
515120	Television station	\$120.00
	Plus 3 percent of gross receipts. It is not intended by this article to levy any license tax against any engagement in interstate commerce; but the license is chargeable in intrastate business. In addition to the base license tax herein, each person, firm, or corporation so engaged shall pay an amount equal to 1/10 of 1 percent of the gross receipts derived from such business in excess of \$50,000.00.	
522298	Title pawn location	Merchants general rates
721214	Trailer parks, courts or camps — Each person, firm or corporation engaged in operating or maintaining a lot or place other than a storage garage, where a charge is made for storage or parking of vehicles commonly known as house trailers for long or short periods of time shall pay an annual license for:	
	1 to 5 spaces	\$30.00
	Up to 10 spaces	\$120.00
	All over 10 spaces	\$120.00
	Plus, per space	\$5.00
	The city clerk shall be without authority to issue a license to any person, firm or corporation to operate or maintain a trailer court,	

	park or camp, until the applicant has presented to him a certificate from the county health department that health, sanitary and hygienic requirements have been complied with.	
561499	Travel agent/service	\$120.00
999211	Tree service	\$120.00
	Certificate of liability insurance \$100,000.00 minimum	
484230	Trucking terminal or depot	\$100.00
	State regulated 37-3-33	
321999	Truss manufacturing	Manufacturing rates apply
337121	Upholstery	\$78.00
453212	Used merchandise sales	Merchants general rates
910002	Vending machines — Amusement/games	
	First 20 machines	\$240.00
	Each machine over 20	\$240.00
	Plus, each additional machine	\$7.50
910001	Vending machines — Number of machines	\$24.00 each
910011	Vending machines — Penny gum and trinket machines	
	On first 25 machines	\$30.00
	Over 25 machines	\$30.00
	Plus, each additional machine	\$0.25
532230	Video rental/store	Rental service rates

493110	Warehouse and warehousing	\$30.00
812181	Weight loss center	Merchants general rates
422720	Wholesale gasoline distributor — Each person, firm, or corporation in the business of selling gasoline or other petroleum products at wholesale or delivering gasoline within the city or its police jurisdiction, shall pay a license tax based on the number of gallons sold or delivered as follows:	
	On less than 1,100,000 gals.	\$210.00
	1,100,000 gals. and less than 2,100,000 gals.	\$300.00
	2,100,000 gals. and less than 3,100,000 gals.	\$360.00
	3,100,000 gals. and over	\$420.00
312175	Wholesale TB wine only	Schedule H
312700	Wholesale TB wine/beer combined	Schedule H
999222	Wrecker company — Each person, firm or corporation providing storage for wrecked motor vehicles shall pay an annual license tax of	\$60.00

(Ord. No. 01-2008, § 22, 2-25-2008; Ord. No. 2010-04, 7-26-2010; Ord. No. 08-2011, 5-23-2011)

ARTICLE III. - SCHEDULES

Sec. 28-74. - License fee schedules.

- (a) *Schedule G, utilities.* Amount of license is state regulated. See Code of Ala. 1975, § 11-51-129. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the city for the previous year, and 1½ percent within the police jurisdiction.
- (b) *Schedule H, beer, wine and liquor.* The following shall be the fees for schedule H:

State of Alabama Code	Classification	Amount	Licensing Notes
040 (Retail Beer On/Off Premise)	312121	\$75.00	
050 (Retail Beer Off/Premises Only)	312122	50.00	
060 (Retail Table Wine On/Off Premises)	312131	75.00	
070 (Retail Table Wine Off/Premises Only)	312132	125.00	
010 (Lounge Retail Liquor Class I)	312171	300.00	
011 (Package Store Liquor Class II)	312112	75.00	
120 (Wholesale TB Wine Only)	312142	275.00	
130 (Wholesale TB Wine/Beer Combined)	312152	250.00	
110 (Wholesale Beer Only)	312132	275.00	
020 (Restaurant Retail Liquor)	312181	150.00	
033 (Club Liquor Class I)	312161	300.00	
032 (Club Liquor Class II)	312191	375.00	

- (c) *Schedule I, commercial solicitors and peddlers.* Each itinerant or transient merchant who brings merchandise into the city for the purpose of selling same at auction or privately at greatly reduced prices and/or having no intention of establishing a permanent business shall pay in addition to the usual merchandise license \$1,000.00 per year. Sales tax number is required.
- (d) *Schedule J, taxicabs and limousines.* In addition to the license thereto, there shall be a decal affixed to each taxicab or limousine and the cost of said decals shall be according to the following table:

1 taxicab or limousine	\$50.00 per decal
All taxicabs or limousines over 1	\$25.00 per decal

(e) *Schedule K, telephones and telecommunications.*

Telephone company	Each telephone company, person, firm or corporation operating a telephone system	\$450.00
Telephone long distance company	Each telephone company operating a long distance telephone system between the city and other intrastate points, whereby subscribers to the city are given long distance service but not to be construed as a tax on interstate business or business of the federal government	\$113.00

(f) *Schedule L, special events licenses.*

- (1) Each person, other than religious, charitable or educational organizations, engaged in any type of entertainment not otherwise provided for, including but not limited to boxing, wrestling, rodeos, sports events, races, museums, lectures, concerts, or other shows or performances where charges are made for admission, shall pay a business license tax of \$100.00.
- (2) The granting of such license, however, is subject to the following terms and conditions:
 - a. No license shall be issued except to a person of good moral character.
 - b. No license shall be issued unless such person is protected by a public liability insurance policy issued by a solvent incorporated insurance company authorized to write insurance in the state, and within liability limits approved by the city license inspector. Said policy shall include an endorsement to the effect that said policy shall not be cancelled without notice of cancellation being served upon the city license inspector at least five days prior to the date of cancellation.
 - c. If the city license inspector shall disapprove an application for such license, any person aggrieved by such decision shall have the right to appeal to the city council by filing a written appeal within ten days following such action of said license inspector.
 - d. When the conduct of any license, agent or employee is so amicable to the public health, safety and general welfare as to constitute a nuisance and thus give rise to an emergency, the city license inspector shall have the authority to summarily order the cessation of such business and to suspend or revoke the license. Any person aggrieved by such decision shall have the right to appeal to the city council by filing a written appeal within ten days following such action of said license inspector.

(g) *Schedule M, fortunetellers.* Annual license rate is \$1,000.00 and rate is reduced by \$25.00 each year until such time as the annual rate reaches \$500.00 and that becomes the minimum rate thereafter. Requires city council approval.

(h) *Schedule N, vending machines.* In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

1 to 5 machines vending any type merchandise or product	\$20.00 per decal
5 to 10 machines vending any type merchandise or product	\$10.00 per decal
All over 10 machines vending any type merchandise or product	\$5.00 per decal

- (i) *Schedule O, billiard and/or pool tables.* In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

1 to 2 billiard or pool tables	\$50.00 per decal
All billiard or pool tables over 2	\$25.00 per decal

- (j) *Schedule P, amusement devices.* In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For the first 10 machines	\$25.00 per decal
All machines over 10	\$10.00 per decal

- (k) *Schedule Q, buses, trucks and other equipment.* In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following table:

From 1 to 2 buses, trucks or other equipment	\$50.00 per decal
From 2 to 5 buses, trucks or other equipment	\$25.00 per decal
Over 5 buses, trucks or other equipment	\$10.00 per decal

- (l) *Schedule R, number of employees.*

R-1	Where personnel are from 1 to 2 people	\$100.00
R-2	Where personnel are from 3 to 5 people	250.00
R-3	Where personnel are from 6 to 10 people	400.00
R-4	Where personnel are from 11 to 20 people	550.00

R-5	Where personnel are from 21 to 50 people	700.00
R-6	Where personnel are from 51 to 75 people	850.00
R-7	Where personnel is from 76 to 100 people	1,000.00
R-8	Personnel over 100 to be 1,000.00 + 50.00 per person over 100	

(m) *Schedule S, square feet.*

S-1	From zero to 5,000 square feet	\$100.00
S-2	From 5,000 to 10,000 square feet	200.00
S-3	From 10,000 to 20,000 square feet	300.00
S-4	From 20,000 to 30,000 square feet	400.00
S-5	From 30,000 to 40,000 square feet	500.00
S-6	From 40,000 to 50,000 square feet	600.00
S-7	From 50,000 to 60,000 square feet	700.00
S-8	From 60,000 to 70,000 square feet	800.00
S-9	From 70,000 to 80,000 square feet	900.00
S-10	From 80,000 to 90,000 square feet	1,000.00
S-11	From 90,000 to 100,000 square feet	1,200.00
S-16	From 100,000 up to 1,200.00 plus \$0.01 per square foot over 100,000	

(n) *Schedule U, banks/savings and loans.*

Bank ATM location	\$ 10.00
Bank branch location	10.00
Bank main office facility	125.00
Savings and loan ATM location	10.00
Savings and loan branch location	10.00
Savings and loan mail office facility	125.00

(o) *Schedule V, delivery license.* The rate for the delivery license is established in section 28-21 and is: \$100.00

(Ord. No. 06-2007, § 23, 2007; Ord. No. 01-2008, § 23, 2-25-2008; Ord. No. 2010-04, 7-26-2010)

Secs. 28-75—28-91. - Reserved.