

(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 one hundred fifty thousand dollars (\$150,000) 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 Code of Ala. tit. 40 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. (Ord. No. 2007-547-O, § 21, 10-29-07)

**Sec. 5-22. License classifications.**

**2002 NAICS TITLES/BUSINESS LICENSE CODES AND SCHEDULE**

<i>Code</i>	<i>Title</i>	<i>Fee Schedule</i>
	<b>A</b>	
541810	Advertising	B
621910	Ambulance Service	D
910003	Amusement Devices, Number of	P
315299	Apparel Manufacturing	C
811412	Appliance Repair and Maintenance	D
443111	Appliance Store	B
623111	Assisted Living Facility	C
541310	Architects	A
541110	Attorney	A
441110	Automobile Dealer, New	D
441120	Automobile Dealer, Used	D
441310	Automobile Parts and Accessories	C
811111	Automobile Repairs	C
811121	Auto/Vehicle Body Shop	C
	<b>B</b>	
812199	Bail Bonds	B
521112	Bank—ATM Location	U
521111	Bank—Branch Office	U

## BLOUNTSVILLE CODE

<i>Code</i>	<i>Title</i>	<i>Fee Schedule</i>
521110	Bank—Main Office	U
812111	Barber Shop	B
812112	Beauty Shop	B
451211	Book Store	D
444190	Building Materials	C
<b>C</b>		
337110	Cabinet and Countertop Manufacturing	C
515210	Cable and Subscription Programming	K
811192	Carwash	C
722320	Caterers	B
517212	Cellular and Wireless Telecommunications	K
327310	Cement Manufacturing	C
624410	Child Day Care Services	C
621310	Chiropractor	A
448150	Clothing Accessories Store	B
448181	Clothing Store	B
812310	Coin Operated Laundry	B
811212	Computer and Office Machine Repair and Maintenance	B
443120	Computer and Software Stores	B
541519	Computer Programming Services	A
522291	Consumer Lending	B
238990	Contractors—General and Specialty Trade (plumbing, heating, air conditioning, painting, electrical, masonry, drywall, carpentry, concrete, roofing, water well drilling, glass, subdivisions, residential, etc.)	E
238190	Contractors—General and Itinerant—Not local	E
238310	Contractors—Heavy Construction (highway, bridge, street, water, sewer)—Local and itinerant	E
445120	Convenience Store	F
446120	Cosmetic, Beauty Supplies and Perfume Stores	B
812220	Crematory	B
<b>D</b>		
999111	Delivery	V
339116	Dental Laboratory	A
621210	Dentists	A
451111	Department Stores < \$15,000,000.00	C
621512	Diagnostic Imaging Centers	A
812191	Diet and Weight Reduction Centers	B
454390	Direct Sales	D

BUSINESS LICENSES, TAXES AND REGULATIONS

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<i>Code</i>	<i>Title</i>	<i>Fee Schedule</i>
541340	Drafting Services	A
812320	Drycleaners and Laundry Services	B
<b>E</b>		
221122	Electric Distribution	G
811219	Electronic/TV Repair	B
541330	Engineering Services	A
561710	Exterminating and Pest Control Service	E
<b>F</b>		
441228	Farm Equipment Dealer	D
713940	Fitness and Sports Center, Recreational	B
442210	Floor Covering Store	C
453110	Florist	B
424930	Flower, Nursery and Florist Supply, Wholesaler	E
446191	Food and Health Supplement Store	C
532220	Formal Wear and Costume Rental	C
445230	Fruit and Vegetable Market	C
812210	Funeral Homes and Services	B
442110	Furniture Store	C
<b>G</b>		
238222	Gas Fitter	E
447110	Gasoline Retail Store	E
452990	General Merchandise Store, Other	C
532310	General Rental Centers	C
532299	General Rental, Other	C
713910	Golf Courses and Country Clubs	B
541430	Graphic Design Services	A
451120	Gun, Hobby and Toy Stores	B
<b>H</b>		
444130	Hardware Store	C
446199	Health and Personal Care Stores	C
812198	Hearing Aid Sales	B
454311	Heating Oil Dealers	E
442299	Home Furnishings Store	C
621610	Home Health Care Services	C
532291	Home Health Equipment Rental	C
444110	Home Improvement Store	C
721110	Hotel/Motel	C
<b>I</b>		
524210	Insurance Agent Office Location	R

BLOUNTSVILLE CODE

<i>Code</i>	<i>Title</i>	<i>Fee Schedule</i>
524128	Insurance—Except Fire and Marine	State Regulated Code of Ala. § 11-51-120/123
524126	Insurance—Fire and Marine	State Regulated Code of Ala. § 11-51-120/123
541410	Interior Design Services	A
523999	Investment Activities, Financial	A
<b>J</b>		
561720	Janitorial Services	F
448310	Jewelry Store	B
<b>L</b>		
561730	Landscaping/Lawn Service	F
452122	Large Retail > \$15,000,000.00	W
811411	Lawn Mower and Garden Equipment Repair	D
531110	Leasing of Residential Buildings	C
531120	Leasing of Nonresidential Buildings (1 unit)	F
531121	Leasing of Nonresidential Buildings (2—3 units)	D
531122	Leasing of Nonresidential Buildings (4 or more units)	B
454312	Liquefied Petroleum Gas Dealer	E
561622	Locksmiths	C
113310	Logging	D
<b>M</b>		
332710	Machine/Welding Shop	D
453930	Manufactured Home Dealers	B
339999	Manufacturing—Miscellaneous	C
812211	Marble and Headstone Dealers	B
311612	Meat Packing Plant	F
332999	Metal Fabrication, Other	D
321918	Millworks (Including flooring)	F
531130	Mini-Warehouse and Self Storage	S
722330	Mobile Food Service	C
522310	Mortgage and Nonmortgage Loan Brokers	B
441221	Motorcycle and ATV Dealers	D
484210	Moving, Household and Office Goods	C

BUSINESS LICENSES, TAXES AND REGULATIONS

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<i>Code</i>	<i>Title</i>	<i>Fee Schedule</i>
451140	Musical Instruments and Supplies Store	B
	<b>N</b>	
812113	Nail Salons	B
511111	Newspaper Publisher	B
444220	Nursery, Garden Center and Farm Supply Store	F
623110	Nursing Care Facility	D
	<b>O</b>	
910005	Office Location Only	R
453210	Office Supplies and Stationery Store	C
621320	Optometrist	A
	<b>P</b>	
522299	Pawn Shop	A
454399	Peddler	I
812910	Pet Grooming and Care (Non-veterinary)	C
424720	Petroleum and Products Wholesaler	F
446110	Pharmacy or Drug Store	C
541923	Photographer	A
621111	Physician	A
326122	Plastic Pipe and Fittings Manufacturer	D
621391	Podiatrist	A
561431	Postal/Mailing Service	C
323119	Printing	D
541990	Professional and Technical Services, Other	A
541211	Public Accountants	A
	<b>R</b>	
531320	Real Estate Appraisers Office	B
531210	Real Estate Brokers Office	B
441210	Recreational Vehicle Dealer	D
532999	Rental Consumer Goods, Other	C
811490	Repair of Household and Personal Goods, Other	D
722211	Restaurant—Fast Food	D
722110	Restaurant—Full Service	D
453998	Retail Stores, Other	C
	<b>S</b>	
517410	Satellite Dealer	C
611699	Schools and Instruction, Other	D
561621	Security and Alarm Systems	C
562991	Septic Tanks and Related Services	F
812999	Services—Personal Care, Other	B

BLOUNTSVILLE CODE

<i>Code</i>	<i>Title</i>	<i>Fee Schedule</i>
451130	Sewing, Needlework and Piece Goods Store	C
448210	Shoe Store	B
238170	Siding and Window Contractor	E
238999	Sign Contractor	E
562111	Solid Waste	F
445299	Specialty Foods, Other	F
611620	Sports and Recreation Instruction	D
451110	Sporting Goods Store	B
452910	Supercenters and Warehouses Clubs	W
445110	Supermarket/Grocery Store	F
541360	Surveying and Mapping	A
	<b>T</b>	
812192	Tanning Salons	B
541213	Tax Preparation	A
517110	Telephone—Local Service	K
517910	Telephone—Long Distance	K
517310	Telephone—Resellers of Service	K
621340	Therapists and Audiologists	A
441320	Tire Dealers	C
522297	Title Pawn	A
424940	Tobacco and Tobacco Products—Wholesaler	E
453991	Tobacco and Tobacco Products—Store	C
531190	Trailer Park	E
999110	Tree and Pruning Service	C
484220	Trucking—Specialized Freight	C
	<b>U</b>	
453310	Used Merchandise Store	F
	<b>V</b>	
910001	Vending Machines, Number of	N
541940	Veterinarians	A
532230	Video Tape and Disc Rental	D
	<b>W</b>	
493190	Warehousing and Storage, Other	S
423990	Wholesaler—Durable Goods, Other	E
424990	Wholesaler—Nondurable Goods, Other	E
999222	Wrecker Company/Service	B

(Ord. No. 2007-547-O, § 22, 10-29-07)

**Sec. 5-23. License fee schedules.**

**SCHEDULE "A".** If gross receipts are:

<i>More Than</i>	<i>But Less Than</i>	<i>Fee</i>
\$0.....	\$99,999	\$200
\$100,000 .....	\$499,999	\$200 + 1.23 per M in excess of \$100,000
\$500,000 .....	\$999,999	\$692 + 1.10 per M in excess of \$500,000
\$1,000,000.....	\$4,999,999	\$1,242 + .87 per M in excess of \$1,000,000
\$5,000,000.....	\$9,999,999	\$4,722 + .72 per M in excess of \$5,000,000
\$10,000,000.....	\$14,999,999	\$8,322 + .69 per M in excess of \$10,000,000
\$15,000,000 and up		\$11,772

**SCHEDULE "B".** If gross receipts are:

<i>More Than</i>	<i>But Less Than</i>	<i>Fee</i>
\$0.....	\$99,999	\$175
\$100,000 .....	\$499,999	\$175 + 1.06 per M in excess of \$100,000
\$500,000 .....	\$999,999	\$599 + .94 per M in excess of \$500,000
\$1,000,000.....	\$4,999,999	\$1,069 + .74 per M in excess of \$1,000,000
\$5,000,000.....	\$9,999,999	\$4,029 + .62 per M in excess of \$5,000,000
\$10,000,000.....	\$14,999,999	\$7,129 + .58 per M in excess of \$10,000,000
\$15,000,000 and up		\$10,029

**SCHEDULE "C".** If gross receipts are:

<i>More Than</i>	<i>But Less Than</i>	<i>Fee</i>
\$0.....	\$99,999	\$150
\$100,000 .....	\$499,999	\$150 + .89 per M in excess of \$100,000
\$500,000 .....	\$999,999	\$506 + .79 per M in excess of \$500,000
\$1,000,000.....	\$4,999,999	\$901 + .62 per M in excess of \$1,000,000
\$5,000,000.....	\$9,999,999	\$3,381 + .52 per M in excess of \$5,000,000
\$10,000,000.....	\$14,999,999	\$5,981 + .50 per M in excess of \$10,000,000
\$15,000,000 and up		\$8,481

**SCHEDULE "D".** If gross receipts are:

<i>More Than</i>	<i>But Less Than</i>	<i>Fee</i>
\$0.....	\$99,999	\$125
\$100,000 .....	\$499,999	\$125 + .70 per M in excess of \$100,000
\$500,000 .....	\$999,999	\$405 + .63 per M in excess of \$500,000
\$1,000,000.....	\$4,999,999	\$720 + .48 per M in excess of \$1,000,000
\$5,000,000.....	\$9,999,999	\$2,640 + .40 per M in excess of \$5,000,000
\$10,000,000.....	\$14,999,999	\$4,640 + .37 per M in excess of \$10,000,000

<i>More Than</i>	<i>But Less Than</i>	<i>Fee</i>
\$15,000,000 and up		\$6,490

**SCHEDULE "E".** If gross receipts are:

<i>More Than</i>	<i>But Less Than</i>	<i>Fee</i>
\$0.....	\$99,999	\$100
\$100,000 .....	\$499,999	\$100 + .53 per M in excess of \$100,000
\$500,000 .....	\$999,999	\$312 + .47 per M in excess of \$500,000
\$1,000,000.....	\$4,999,999	\$547 + .37 per M in excess of \$1,000,000
\$5,000,000.....	\$9,999,999	\$2,027 + .37 per M in excess of \$5,000,000
\$10,000,000.....	\$14,999,999	\$3,577 + .29 per M in excess of \$10,000,000
\$15,000,000 and up		\$5,027

**SCHEDULE "F".** If gross receipts are:

<i>More Than</i>	<i>But Less Than</i>	<i>Fee</i>
\$0.....	\$99,999	\$75
\$100,000 .....	\$499,999	\$75 + .43 per M in excess of \$100,000
\$500,000 .....	\$999,999	\$247 + .37 per M in excess of \$500,000
\$1,000,000.....	\$4,999,999	\$432 + .29 per M in excess of \$1,000,000
\$5,000,000.....	\$9,999,999	\$1,592 + .24 per M in excess of \$5,000,000
\$10,000,000.....	\$14,999,999	\$2,792 + .23 per M in excess of \$10,000,000
\$15,000,000 and up		\$3,942

**SCHEDULE "G".** Electric Company and Gas Company

For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality and one-half percent of the gross receipts of the business transacted in the police jurisdiction for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

**SCHEDULE "H".** Beer, Wine and Liquor

<i>State of Alabama</i>	<i>Code Classification</i>	<i>License Amount</i>
040 (Beer On/Off Premises)	312121	\$75.00

**SCHEDULE "I".** Peddlers

For the sale of fruits, produce and plants:

Daily Rate	Issued for single-day sales activity	\$10.00
Weekly Rate	Issued for weeklong sales activity	\$25.00
Yearly Rate	Issued for annual sales activity	\$50.00



For the sale of small manufactured goods: Items up to \$125.00 each. If any item exceeds a cost of \$125.00, the large manufactured goods license must be purchased.

Daily Rate \$200.00 per day per representative

For the sale of large manufactured goods: Items in excess of \$125.00 each.

Daily Rate \$400.00 per day

**SCHEDULE "J". Taxi Cabs and Limousines**

(Reserved)

**SCHEDULE "K". Telephones and Telecommunications**

Code of Ala. § 11-51-128

**SCHEDULE "L". Special Events License**

(Reserved)

**SCHEDULE "M". Fortune Tellers**

Annual License Rate is \$1,000.00

**SCHEDULE "N". Vending Machines**

Vending machines shall mean any type of machines that dispense any merchandise or product. If gross receipts are:

<i>More Than</i>	<i>But Less Than</i>	<i>Fee</i>
\$0.00	\$250.00	\$25.00 per machine per location
\$251.00	\$500.00	\$15.00 per machine per location
\$501.00	\$1,000.00	\$10.00 per machine per location
Over \$1,000.00		\$5.00 per location per machine

A list of machines and locations must be submitted with license fee.

**SCHEDULE "O". Billiard and/or Pool Tables**

(Reserved)

**SCHEDULE "P". Amusement Devices**

Amusement device, for the purpose of determining this license, shall mean any machine or device intended for amusement such as video games, games of skill, etc., were not otherwise prohibited by ordinance.

For the first 10 devices at the same location: \$25.00 per machine

All machines above 10 at same location: \$10.00 per machine

A list of devices must be submitted with license fee.

**SCHEDULE "Q". Busses, Trucks and Other Equipment**

(Reserved)

**SCHEDULE "R". Number of Employees**

Where personnel are from 1 to 2 people: \$100.00

Where personnel are from 3 to 5 people: \$250.00

Where personnel are from 6 to 10 people: \$400.00

Where personnel are from 11 to 20 people: \$550.00

Where personnel are from 21 to 50 people: \$700.00

Where personnel are from 51 to 75 people: \$850.00

Where personnel are from 76 to 100 people: \$1000.00

Personnel over 100 to be \$1,000.00 + \$50.00 per person over 100

**SCHEDULE "S". Square Feet**

From zero to 5,000 square feet: \$100.00

From 5,001 to 10,000 square feet: \$200.00

From 10,001 to 20,000 square feet: \$300.00

From 20,001 to 30,000 square feet: \$400.00

From 30,001 to 40,000 square feet: \$500.00

From 40,001 to 50,000 square feet: \$600.00

From 50,001 to 60,000 square feet: \$700.00

From 60,001 to 70,000 square feet: \$800.00

From 70,001 to 80,000 square feet: \$900.00

From 80,001 to 90,000 square feet: \$1,000.00

From 90,001 up: \$1,000.00 plus \$.01 per square foot over 90,000 square feet

**SCHEDULE "T". Itinerants**

Itinerant businesses operating within the jurisdiction, but located outside Blount County, shall pay the itinerant rate for a business license and that rate shall be \$500.00 for the first year. If after that time, the same business is operating within the jurisdiction, the license shall be according to the appropriate local business schedule.

**SCHEDULE "U". Bank/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 Main Office Facility: \$125.00

**SCHEDULE "V". Delivery License**

The rate for delivery license is established in section 5-21 and is \$100.00

**SCHEDULE "W". If gross receipts are:**

<i>More Than</i>	<i>But Less Than</i>	<i>Fee</i>
\$15,000,000.....	\$19,999,999	\$14,689 + .88 per M in excess of \$15,000,000
\$20,000,000.....	\$29,999,999	\$19,089 + .84 per M in excess of 20,000,000
\$30,000,000.....	\$39,999,999	\$27,489 + .80 per M in excess of 30,000,000
\$40,000,000.....	\$49,999,999	\$35,489 + .78 per M in excess of 40,000,000
\$50,000,000.....	\$59,999,999	\$43,289 + .76 per M in excess of 50,000,000
\$60,000,000.....	\$69,999,999	\$50,889 + .70 per M in excess of 60,000,000
\$70,000,000.....	\$79,999,999	\$57,889 + .64 per M in excess of 70,000,000
\$80,000,000.....	\$89,999,999	\$64,289 + .60 per M in excess of \$80,000,000
\$90,000,000.....	\$99,999,999	\$70,289 + .54 per M in excess of 90,000,000
\$100,000,000 and up		\$75,689

(Ord. No. 2007-547-O, § 23, 10-29-07)

**Sec. 5-24. 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 (1) 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 Ala. § 40-23-25, 40-23-82, or 40-12-224.

(Ord. No. 2007-547-O, § 24, 10-29-07)

**Sec. 5-25. License fees in police jurisdiction.**

Any person, firm, association, or corporation engaged by any business outside the municipality but within the police jurisdiction hereof shall pay one-half ( $\frac{1}{2}$ ) of the amount of the license imposed for like business within the municipality.

(Ord. No. 2007-547-O, § 25, 10-29-07)

**Secs. 5-26—5-29. Reserved.**

**ARTICLE II. SALES AND USE TAXES\***

**Sec. 5-30. Sales tax—Levy within corporate limits.**

There is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the person on account of the business activities and in the amount to be determined by the application of rates against gross sales, or gross receipts, as the case may be, as follows:

- (1) Upon every person, firm, or corporation engaged, or continuing within the municipality in the business of selling at retail any tangible personal property whatsoever, including merchandise and commodities of every kind and character (not including, however, bonds or other evidences of debts or stocks, nor sales of materials and supplies to any person for use in fulfilling a contract for the painting, repair or reconditioning of vessels, barges, ships, and other watercraft of over fifty (50) tons burden), an amount equal to two (2) percent of the gross proceeds of sales of the business except where a different amount is expressly provided herein; provided, however, that any person engaging or continuing in business as a retailer and wholesaler or jobber shall pay the tax required on the gross proceeds of retail sales of such business at the rates specified, when such person's books are kept so as to show separately the gross proceeds of sales of each business, and when such person's books are not so kept such person shall pay the tax as retailer on the gross sales of the business.
- (2) Upon every person, firm, or corporation engaged or continuing within the municipality in the business of conducting or operating places of amusement or entertainment,

**\*Editor's note**—Resolution No. 95-373-R, adopted January 16, 1995, adopted the rules and regulations on sales and use tax, as promulgated by the state department of revenue, in accordance with Section 11-51-204 of the Code of Alabama, 1975.

**State law reference**—Authority, Code of Ala. 1975, § 11-51-200.

billiard and pool rooms, bowling alleys, amusement devices, musical devices, theaters, opera houses, moving picture shows, vaudevilles, amusement parks, athletic contests, including wrestling matches, prize fights, boxing and wrestling exhibitions, football and baseball games (including athletic contests, conducted by or under the auspices of any educational institution, a state, or county, or city school, or other institution, association or school), skating rinks, race tracks, golf courses, or any other place at which any exhibition, display, amusement or entertainment is offered to the public or place or places where an admission fee is charged, including public bathing places, public dance halls of every kind and description within the municipality, an amount equal to two (2) percent of the gross receipts of any such business.

- (3) Upon every person, firm, or corporation engaged or continuing within the municipality in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, an amount equal to one-half ( $\frac{1}{2}$ ) of one (1) percent of the gross proceeds of the sale of such machines;

