

ARTICLE II. BUSINESS LICENSES*

***Cross references:** Duty of clerk to collect and issue licenses, and assistance by police chief therein, § 2-45; gas fitters' license required, § 5-31; smoke emission by factories, § 11-5; mobile home park license standards, § 12-3.

State law references: Authority to license, Code of Ala. 1975, §§ 11-51-90, 11-51-91.

Sec. 9-20. Doing business without license; penalty.

Any person engaging in any business, trade or profession or keeping any establishment or doing any business or act for which a license is required without first obtaining such a license shall, upon conviction, be fined a sum not to exceed five hundred dollars (\$500.00), and may also be imprisoned in the city jail or sentenced to hard labor for the city for not more than six (6) months at the discretion of the court. Each day shall constitute a separate offense.

(Code 1966, § 11-1; Ord. No. 94-1213-3, 12-13-94; Ord. No. 06-1114, 11-14-2006)

State law references: Similar provisions, Code of Ala. 1975, § 11-51-93.

Sec. 9-21. When licenses due, delinquent; delinquency penalty.

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. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be one hundred dollars (\$100.00).

(b) *Half year.* Every person who commences business on or after July 1, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.

(c) *Police jurisdiction.* Any person, firm, association or corporation engaged in any business outside the municipality but within the recognized police jurisdiction hereof, shall pay one-half (1/2) of the amount of the license imposed for like business within the municipality.

(d) *Annual renewal.* Except as provided in subsections (a) or (b), the business license shall be renewed annually from the 2nd to the 31st day of January each year.

(1) 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.

(2) 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.

(3) 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 in order for them to receive their notice.

(4) 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.

(e) All licenses not paid within thirty (30) 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.

(f) In the case of persons who began business on or after the first day of the calendar year, the license for such "new business" shall be increased by fifteen (15) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15) percent for a delinquency of forty-five (45) days or more.

(g) All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one (1) percent per month.

(Code 1966, § 11-2; Ord. No. 1984-07, § 3, 11-27-84; Ord. No. 06-1114, 11-14-2006)

Sec. 9-22. Clerk may issue; procedure for denial of new applications, revocation or suspension of license.

The city clerk shall have the power and authority to issue all licenses provided for in this chapter and shall have the power and authority to demand and obtain sworn statements as to the amount of capital stocks or the amount of sales or the value of goods or receipts where the amount of the license depends thereon. An issuance fee of ten dollars (\$10.00) is assessed for each city license issued.

(a) The municipal designee shall have the authority to investigate all applications and may refer any application to the city council 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 city clerk shall promptly notify the applicant of the city council's decision.

(c) If said applicant desires to appear before the city council to show cause why said license should be issued, he shall file a written notice with the city clerk, said notice to be filed within two (2) weeks from the date of mailing by the city clerk of the notice of the denial of such license by the city council.

(d) Upon receipt of said notice the city clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the city council and shall give the notice of the date, time and place of said hearing to the applicant.

The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the city council shall proceed to hear any evidence which may be presented both for and against the issuance of said license.

(e) If the city council 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.

(f) Any lawful license issued to any person to conduct any business shall be subject to revocation by the city council for the violation by the licensee, his agent, servant or employee of any provision of this section, 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 city council 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 city council 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.

(g) The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license. The city council 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 city council 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.

(Code 1966, § 11-3; Ord. No. 94-1213-3, 12-13-94; Ord. No. 06-1114, 11-14-2006)

Editor's note: Ord. No. 06-1114, adopted Nov. 14, 2006, deleted the former § 9-22, and enacted a new section as set out herein. The former § 9-22 pertained to clerk may issue; authority to require information; failure to furnish information.

State law references: Authority to require information, Code of Ala. 1975, § 11-51-90(a)(3).

Sec. 9-23. Licenses for portion of year; transfer.

Unless otherwise specified in the enclosed schedules, the minimum annual license fee will be one hundred dollars (\$100.00).

(Code 1966, §§ 11-4, 11-6; Ord. No. 06-1114, 11-14-2006)

State law references: Similar provisions, Code of Ala. 1975, § 11-51-92.

Sec. 9-24. Contents of licenses; license must be posted.

All licenses required by this article shall show the date obtained, name of the person and business licensed, the date the license expires, and the amount paid therefor on a removable receipt.

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.

(Code 1966, § 11-5; Ord. No. 06-1114, 11-14-2006)

Editor's note: Ord. No. 06-1114, adopted Nov. 14, 2006, deleted the former § 9-24, and enacted a new section as set out herein. The former § 9-24 pertained to contents of licenses.

Sec. 9-25. 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) Every person dealing in two (2) or more of the articles, or engaging in two (2) or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

(c) A taxpayer subject to the license authorized by this section 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 section. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

(1) 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.

(2) 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.

(3) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

(4) 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.

(5) All business claimed by a branch office or offices must be conducted by and through said office or offices.

(6) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

(d) No license shall be transferred except with the consent of the city council of the municipality; 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 it is a mere change in the name or ownership of a taxpayer that is a corporation or 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.

(Code 1966, § 11-7; Ord. No. 06-1114, 11-14-2006)

Editor's note: Ord. No. 06-1114, adopted Nov. 14, 2006, deleted the former § 9-25, and enacted a new section as set out herein. The former § 9-25 pertained to license covers only one place of business.

State law references: Similar provisions, Code of Ala. 1975, § 11-51-94.

Sec. 9-26. Schedule of taxes in city.

License taxes for each calendar year are hereby imposed and assessed upon each person doing business or trading or carrying on any business, trade or profession personally or by any agent within the corporate limits of the city, other than businesses licensed under special ordinances in force, which licenses are hereby fixed as follows:

A

1. ABATTOIR . . . \$ 100.00
2. ABSTRACTORS: See Professions.
3. ACCOUNTANT: See Professions.
4. ADDING MACHINES, CASH REGISTERS, TYPEWRITERS, CALCULATING MACHINES OR BUSINESS MACHINES OF ANY KIND:
 - (a) Dealer or distributor: See Merchant.
 - (b) Repair: See Repair Shop
5. ADVERTISING, COMMERCIAL:
 - (a) Vehicles on street with banners, float or cartoons where no other license is paid, per week . . . 50.00
Per day . . . 10.00
 - (b) Advertising solicited for radio broadcasting, television broadcasting, newspaper, theaters or directories . . . 100.00
 - (c) Outdoor advertising

Persons owning, maintaining, painting, selling or leasing to others, outdoor signs or bulletin boards . . . 100.00 plus .075 per cent of gross receipts between \$200,000.00 and \$15,000,000.00. No additional license for gross receipts over \$15,000,000.00 is required
6. AGENTS:
 - (a) Buyers, salespersons, or dealers who reside within the city and take orders for delivery of wares, articles of merchandise, products, or services . . . 75.00
 - (b) Transient or itinerant dealers, buying, selling, or taking orders for goods, wares or merchandise . . . 350.00
7. AIR CONDITIONING:
 - (a) Seller and/or installer of commercial air conditioning (State certification required) . . . 150.00
 - (b) Sales only: See Merchant
8. ALCOHOLIC BEVERAGES. Retail sale of:
 - (a) Beer, for off-premises consumption . . . 50.00
 - (b) Beer, for on-premises consumption . . . 75.00
 - (c) Lounge, liquor only . . . 400.00
 - (d) Lounge, wine only . . . 75.00
 - (e) Lounge, liquor and beer only . . . 475.00
 - (f) Lounge, liquor, beer and wine . . . 550.00

(No half-year license. Not transferable.)

9. ALCOHOLIC BEVERAGES, Whiskey: Dealers in whiskey permitted by state law to be sold, per year . . . 400.00

(No half-year license. Not transferable.)

10. ALCOHOLIC BEVERAGES. Malt and/or brewed, wholesale: . . . 250.00

(No half-year license. Not transferable.)

11. ALCOHOLIC BEVERAGES. Retail table wine, and retail package goods only: Each retailer of table wine (defined as wine containing not more than 14% alcohol by volume) who sells only for delivery to purchasers in original packages, and not for consumption on the premises . . . 150.00

(No half-year license. Not transferable.)

12. ALCOHOLIC BEVERAGES. Table wine, wholesale:

(a) Each wholesale dealer, processor, bottler, seller or distributor of table wine (defined as wine containing not more than 14% alcohol by volume). . . . 250.00

(No half-year license. Not transferable.)

(b) In addition thereto, such wholesaler shall pay a license tax equal to 5% of the total gross proceeds from all table wines sold for resale in the city (and equal to 2 1/2% of the total gross proceeds from all those sold for resale outside the city limits but within the police jurisdiction of the city) during each month; the payment of such additional license tax is to be made on or before the fifteenth day of the month next succeeding the month during which the sales are made.

13. AMERICAN LEGION/AMVET/DAV/VFW:

Any veterans' club associated with national organization . . . 200.00

14. AMMUNITION: See Merchant.

15. AMUSEMENT OR ENTERTAINMENT:

(a) Amusement parks or permanent recreational areas . . . 250.00

(b) Concerts, musicals, etc., each event . . . 100.00

16. ANSWERING SERVICE AND/OR SECRETARIAL SERVICE: . . . 75.00

17. ARCHITECT: See Professions.

18. ATTORNEY: See Professions.

19. AUCTIONEER:

(a) Each, per day . . . 20.00

(b) Each, per month . . . 50.00

(c) Each, per year . . . 75.00

(Prohibited from using streets, section 9-29)

20. AUCTION SALES OF MERCHANDISE: Each event . . . 100.00

(This section shall not apply to stocks of goods sold in its entirety nor to sales under court order, or other judicial process).

21. AUTOMATIC DRY CLEANING . . . 100.00

22. AUTO CAR WASH:

- (a) One washing bay . . . 35.00
- (b) Two washing bays . . . 50.00
- (c) All over two washing bays, each . . . 10.00

23. AUTOMOBILES:

- (a) Repairs:
 - 1. Automobile garage, not including sale or purchase of automobiles . . . 100.00
 - 2. Where maintained in connection with other licensed business . . . 75.00
- (b) Paint shop:
 - 1. When not in connection with other licensed business . . . 100.00
 - 2. Where maintained in connection with other licensed business . . . 75.00
- (c) Vulcanizing or retreading . . . 100.00
- (d) Tires, tubes, batteries, etc.:See Merchant.
- (e) Dealers in both new and used cars:
 - 1. Each dealer whose gross annual business is less than \$50,000.00 . . . 125.00
 - 2. Each dealer whose gross annual business is \$50,000.00 or more and less than \$100,000.00 . . . 150.00
 - 3. Each dealer whose gross annual business is \$100,000.00 or more but less than \$200,000.00 . . . 175.00
 - 4. Each dealer whose gross annual business is \$200,000.00 or more but less than \$300,000.00 . . . 200.00
 - 5. Each dealer whose gross annual business is \$300,000.00 or more . . . 250.00
- (f) Storage:
 - 1. Alone; principal business . . . 50.00
 - 2. In connection with other related business . . . 35.00
- (g) Service stations:
 - 1. Each petroleum product pump . . . 25.00
 - 2. Where automobile repairs are made, repair license required. (See Automobile Repairs)
 - 3. Accessories sold at stations with gross sales less than \$20,000.00 . . . 25.00
(Gross sells greater than \$20,000.00 see Merchant)
- (h) Upholstering and/or detailing:
 - 1. Alone; principal business . . . 75.00
 - 2. In connection with other related business . . . 50.00
- (i) Transient or itinerant dealer. Having no place of business in the city . . . 400.00
- (j) Automobiles for hire:
 - 1. Taxi or limousine service:each . . . 50.00
(Requires approval by city council)

2. Rental agency:Auto, trucks, or trailer . . . 75.00
24. AWNINGS:Manufacturing or erecting . . . 100.00

B

25. BAKERS:Retail or wholesale:See Merchant
26. BANKRUPT, CLOSEOUT, GOING OUT OF BUSINESS, ETC. SALE:Conducting, carrying on or engaging in the business of selling goods, wares or merchandise or other personal property, said sale being advertised as an insurance, bankrupt, insolvent, assignee executor, trustee, close out, or going out of business sale; or a sale of goods, wares and merchandise damaged by fire, smoke, water or otherwise, except as exempted by Section 40-12-101, Code of Alabama 1975, as amended.
- (a) First two weeks . . . 125.00
- (b) After first two weeks, per day . . . 50.00
27. BANKS:Savings and loan associations or dealer in exchange. As set forth in Sections 11-51-130 and 11-51-131, Code of Alabama 1975.
- (a) Where capital surplus, reserves, and undivided profits are:
- \$50,000.00 or less . . . 10.00
- (b) More than \$50,000.00 and not over \$100,000.00 . . . 20.00
- (c) More than \$100,000.00 and not over \$150,000.00 . . . 30.00
- (d) More than \$150,000.00 and not over \$200,000.00 . . . 40.00
- (e) More than \$200,000.00 and not over \$250,000.00 . . . 50.00
- (f) More than \$250,000.00 and not over \$300,000.00 . . . 60.00
- (g) More than \$300,000.00 and not over \$350,000.00 . . . 70.00
- (h) More than \$350,000.00 and not over \$400,000.00 . . . 80.00
- (i) More than \$400,000.00 and not over \$450,000.00 . . . 90.00
- (j) More than \$450,000.00 and not over \$500,000.00 . . . 100.00
- (k) More than \$500,000.00 and not over \$600,000.00 . . . 110.00
- (l) More than \$600,000.00 . . . 125.00
- (m) In addition a license must be obtained for each branch of such banks, per year . . . 100.00
28. BARBERSHOP, each chair . . . 55.00
- (a) Hair care products, etc. sold in conjunction with barber license with gross sells less than \$20,000.00 . . . 25.00
- (b) Hair care products etc. with gross sells greater than \$20,000.00:See Merchant
29. BEAUTY PARLOR OR SHOP, each operator . . . 55.00
- (a) Beauty products, etc. sold in conjunction with beauty parlor with gross sells less than \$20,000.00 . . . 25.00
- (b) Hair care products, etc. with gross sells greater than \$20,000.00:See Merchant.
- (29.1) BED AND BREAKFAST . . . 150.00

Cross references: Bed and breakfast see App. A, §§ 18.1--18.4

30. BICYCLE, DEALERS:See Merchant.
 31. BICYCLE REPAIRS:See Repair Shop.
 32. BILLIARD OR POOL TABLES, each table . . . 40.00
 33. BILL POSTER:See:Advertising.
 34. BOOT AND SHOE MAKER OR REPAIRER:
 - (a) Sale of footwear:See Merchant
 - (b) Repairs in connection with other licensed business . . . 35.00
 - (c) Repairs only:See Repair Shop
 35. BOATS, BOAT TRAILERS, OUTDOOR MOTOR: See Merchant
 36. BONDING COMPANY:Each person making application for a municipal business license as a bonding company as defined in Section 40-12-64 Code of Alabama 1975, as amended, shall pay an amount equal to 1/5 of 1 percent (\$2.00 per thousand) on all gross revenue, professional fees and/or charges received during the preceding year:Minimum license per year . . . 100.00
- NOTE:In addition, each person making application for a municipal business license as a bonding company shall furnish evidence that each person is properly bonded and/or has adequate securities registered with the state, the power of attorney to sign bonds for the insurance company, and shall list the location of such person's home office before the requested municipal business license will be issued.
37. BOTTLER:
 - (a) Bottle drinks where wholesale bottling works license is not paid . . . 110.00
 - (b) Bottle drinks, wholesale bottling works. See Manufacturer, Assembler or Processor
 38. BOWLING ALLEYS, each lane . . . 20.00
 39. BOXING OR WRESTLING:each event . . . 100.00
 40. BRICK DEALER:See Manufacturer, Assembler or Processor.
 41. BRICK MASON, each person . . . 55.00
 42. BROKER or Commission Merchant . . . 75.00
 43. BURIAL VAULTS:See Merchant
 44. BUS STATION:See Motor Carrier.
 45. BUTANE, PROPANE AND NATURAL GAS EQUIPMENT AND APPLIANCES:See Merchant.
 46. BUTANE OR PROPANE GAS DEALER . . . 100.00
 47. BUTCHER AND/OR RETAILER OF FRESH MEAT:
 - (a) See Merchant
 - (b) Those persons selling meats of their own raising in smaller quantities than a whole hog or a quarter of beef who are not otherwise licensed . . . 125.00

C

- 48. CABINET MAKER OR WOODWORKING SHOP . . . 100.00
- 49. CAFE:See Restaurants
- 50. CANDY:
 - (a) Candy, wholesale or retail:See Merchant.
 - (b) Candy maker:See Manufacturer, Assembler or Processor.
 - (c) Candy, itinerant or transient:See Deliveries.
- 51. CARNIVAL OR STREET FAIRS:Per day . . . 350.00
- 52. CARTRIDGES, Pistol or rifle:See Merchant.
- 53. CATALOGUE SALES:See Merchant
- 54. CATERING:Not otherwise licensed . . . 75.00
- 55. CEMENT BLOCK OR OTHER CEMENT PRODUCT MANUFACTURER:See Manufacturer, Assembler or Processor.
- 56. CHIROPODIST:See Professions.
- 57. CHIROPRACTOR OR OSTEOPATH:See Professions.
- 58. CIGARETTES AND CIGARS:
 - (a) In addition to any other and all other licenses . . . 20.00
 - (b) Dealer . . . 110.00
- 59. CIRCUS:per day . . . 350.00
- 60. CIVIL ENGINEER, SURVEYOR: See Professions.
- 61. CLAIRVOYANT, FORTUNE-TELLER OR SO CALLED DIVINE HEALER AND LIKE PURSUITS:Annually only . . . 1,200.00
- 62. CLEANING SERVICES:Includes commercial services such as carpet cleaning, office cleaning, upholstery cleaning, etc. . . . 75.00
- 63. CLOCK OR WATCH REPAIR:
 - (a) Where maintained in conjunction with other licensed business . . . 35.00
 - (b) Repairs only:See Repair Shop
- 64. CLOTHING:See Merchant.
- 65. CONCRETE PIPE MANUFACTURER:See Manufacturer, Assembler, or Processor.
- 66. CONTRACTOR, GENERAL:If the gross amounts of all construction contracts:
 - (a) Does not exceed \$20,000.00 . . . 150.00
 - (b) Exceeds \$20,000.00--\$150.00 plus \$1.50 for each \$1,000.00 or fraction thereof in excess of \$20,000.00.

NOTE:All general contractors are required, before purchasing a contractor's license under the license ordinance of the city, to furnish proof that said general contractor has a duly issued state license for general contractors as required by the Code of Alabama 1975, as amended.

- 67. CONTRACTOR-HOME BUILDER:See Contractor, General.

Note:All home builder contractors are required, before purchasing a contractor's license under the license ordinance of the city, to furnish proof that said contractor has a duly issued State

Home Builders License Board Certificate.

68. CONTRACTOR, NOT OTHERWISE LICENSED:Excavation, utilities, paving, grading, siding, swimming pools, etc. . . . 150.00

(Proof of state certification is required if applicable)

68.5. CORPORATE/BUSINESS HOMES . . . 150.00

69. CREOSOTING PLANT:See Manufacturer, Assembler, or Processor.

D

70. DANCE HALL:Annual only. (City council approval required) . . . 750.00

71. DANCING MASTER OR TEACHER OF DANCING:

Per quarter . . . 30.00

Per year . . . 75.00

72. DELIVERIES:Business, other than under motor carriers licensed under the Alabama Motor Carrier Act, which transport and unloads, delivers, distributes or disposes of any goods, wares, merchandise or produce from a point outside the city to a point within the city . . . 110.00

State law references: Alabama Motor Carrier Act, Code of Ala. 1975, as amended, § 37-3-1 et seq.

73. DELICATESSEN:See Merchant.

74. DENTISTS:See Professions.

75. DETECTIVES:See Professions.

It shall be unlawful for any person, firm or corporation to carry on or be engaged in or advertise as engaging in the vocation, profession or business as a private investigator or detective in the City of Brewton or its jurisdiction without police clearance and a license issued.

76. DIAPER SUPPLY:See Laundry

77. DIRECTORIES:See Advertising.

78. DOCTOR:See Professions.

79. DOMESTIC SERVICES . . . 75.00

80. DRY CLEANING AND PRESSING . . . 75.00

E

81. ELECTRICIAN:

(a) Each person, where not licensed as contractor . . . 55.00

(b) Contractor, company or firm . . . 150.00

82. ELECTRIC LIGHT AND POWER COMPANY:

(a) An amount equal to 3% of the gross revenue received by such company from the sale of electric current within the city during the preceding calendar year.

(b) An amount equal to 1 1/2% of the gross revenues received during the preceding calendar year from the sale of electrical current to consumers, users or distributors residing or having a place of business outside the corporate city limits, but within the police jurisdiction of the city.

83. ENGINEER:See Professions.

84. EXPRESS COMPANIES . . . 125.00

(See Section 11-51-126, Code of Alabama 1975.)

F

85. FEEDS:See Merchant

86. FENCE COMPANY:

(a) Installation and sale . . . 100.00

(b) Sales only:See Merchant.

87. FERTILIZER

(a) Retail or wholesale dealer:See Merchant

(b) Manufactures:See Manufacture, Assembler or Processor

(c) Itinerant or transient:See Deliveries

88. FILLING STATION:See Automobiles, Service Station

89. FISH AND OYSTERS DEALER:

(a) Retail or wholesale:See Merchant

(b) Transient or itinerant:See Deliveries.

90. FITNESS CENTER . . . 75.00

91. FLOOR COVERING:See Merchant.

92. FLOOR SANDING MACHINES:

(a) Operating the same for hire not in connection with another business for which a license is paid . . . 55.00

(b) Sales:See Merchant

93. FLORIST:See Merchant

94. FOOD STAND, FOUNTAIN OR MOBILE FOOD VENDOR:

(a) Resident . . . 75.00

(b) Transient or itinerant:See Agent

95. FREIGHT:The business of carrying, hauling or transporting any freight, packages or baggage within the city and its jurisdiction, per truck . . . 50.00

96. FRUIT OR VEGETABLE DEALERS:Selling from vehicles or temporary stands, except farmers selling produce from own farms, state grower's permit required):

(a) Per day . . . 30.00

(b) Per week . . . 75.00

(c) Per year . . . 350.00

Note:It shall be unlawful to park such vehicles on the streets and use the same as a place of business.

97. FRUIT TREES OR SHRUBBERY:See Merchant

98. FURNITURE DEALERS:See Merchant.

99. FURNITURE REPAIR AND UPHOLSTERING:

- (a) Not in conjunction with furniture business . . . 75.00
- (b) In conjunction with other licensed business . . . 50.00

G

100. GARBAGE AND/OR TRASH COLLECTION:Other than city contract . . . 150.00

101. GAS FITTER:

Any person engaged in or proposing to engage in the business of contracting to do, or of superintending the installation, maintenance or repair of gas systems or gas work. Such individual must qualify to be certified master gas fitter. If such business be a firm or corporation, at least one active employee of such firm or corporation must be a duly registered and certified master gas fitter, actively and continuously connected with the conduct of said business. Such master gas fitter must have in his possession a current annual certificate issued by the state board and available for inspection on request.

- (a) Each person not licensed as a contractor . . . 55.00
- (b) Contractor, company, or firm . . . 150.00

102. GASOLINE, WHOLESALE DISTRIBUTING:Making deliveries of gasoline, motor fuel, motor oil or other petroleum products to a tank or station for retail sale within the city whether or not such tank or station is owned or operated by the person making deliveries . . . 175.00

103. GLASS COMPANY:

- (a) Installation and sale . . . 100.00
- (b) Sales only:See Merchant.

104. GROCER:See Merchant.

105. GUNSMITH: . . . 55.00

106. GYMNASIUM:See Fitness Center

H

107. HARDWARE:

- (a) Retail or wholesale:See Merchant
- (b) Itinerant or transient:See Deliveries

108. HOTEL OR MOTEL:

- (a) Accommodating at one time not more than 50 persons . . . 125.00
- (b) Accommodating at one time more than 50 persons . . . 225.00

109. HOUSE MOVER . . . 75.00

A written permit shall be obtained from the chief of police for each house to be moved.

I

110. ICE CREAM DEALER:

- (a) Retail or wholesale:See Merchant or Agent

- (b) Itinerant or transient:See Deliveries.
- 111. ICE CREAM FACTORIES:See Manufacturer, Assembler or Processor.
- 112. ICE DEALER:
 - (a) Retail or wholesale:See Merchant or Agent
 - (b) Itinerant or transient:See Deliveries
- 113. ICE MANUFACTURER:See Manufacturer, Assembler, or Processor.
- 114. INSULATING AND/OR OTHER WEATHER STRIPPING . . . 100.00
- 115. INSURANCE COMPANY:
 - (a) Life insurance:\$15.00 and in addition thereto \$1.00 on each \$100.00 and major fraction thereof of gross premiums received during the preceding year on policies issued in said year to citizens in the city.
 - (b) Fire insurance:4% of the gross premiums less return premiums, received risks in the city.
 - (c) Liability, property damage, collision, theft and all other forms of insurance except life and fire:\$15.00 and in addition thereto \$1.00 on each \$100.00 and major fraction thereof of gross premiums received during the preceding year on policies issued in said year on property within or to citizens being in the city.
 - (d) Bonding or surety company:\$15.00 and in addition thereto \$1.00 on each \$100.00 and major fraction thereof of gross premiums received during the preceding year on business written in said year upon risks within or for citizens living in the city.
 - (e) Insurance company which has not done business during the preceding year in the city or its police jurisdiction shall pay a license of \$50.00 in advance, and there shall be an adjustment at the expiration of a year on such license according to the schedule hereinabove specified.

State law references: Authority as to licensing of insurance companies, Code of Ala. 1975, §§ 11-51-120--11-51-123.

J

- 116. JEWELRY:See Merchant.
- 117. JUDO AND/OR KARATE SCHOOL OR PLACES OF INSTRUCTION . . . 100.00
- 118. JUNK:Dealer in junk, scrap iron or scrap automobiles . . . 100.00

Cross references: For regulation of junk dealers, see § 9-110 et seq.

L

- 119. LANDSCAPING:The business of planting lawns or shrubbery, or other related activities . . . 75.00
(Must meet state requirements)
- 120. LAUNDRY:
 - (a) Laundry service . . . 75.00
 - (b) Supply service, or rental of towels, uniforms, linen or other furnishings . . . 125.00
- 121. LAUNDROMATS, WASHERS AND DRYERS:

- (a) 1 to 10 machines . . . 55.00
 - (b) Over 10 machines . . . 75.00
122. LAWN CARE SERVICE AND MAINTENANCE . . . 55.00
(Under 18 years old exempt)

123. LAWN SPRINKLER INSTALLATION:

- (a) Only business . . . 75.00
- (b) In conjunction with landscaping or other licensed business . . . 50.00

124. LIVESTOCK DEALER . . . 75.00

125. LOAN COMPANY . . . 250.00

NOTE: Does not permit the operation of a pawnshop business where articles of value are taken as security.

126. LOCKSMITH . . . 55.00

127. LUMBER MANUFACTURER: See Manufacturer, Assembler, or Processor

M

128. MACHINE SHOP AND/OR TIN SHOP OR SHEET METAL WORKS: See Manufacturer, Assembler, or Processor.

129. MAGAZINE SALESPERSON (Transient), BOOKS, PERIODICALS: per person, per day . . . 35.00

130. MANUFACTURER, ASSEMBLER, OR PROCESSOR: Gross sales based on the preceding calendar year:

- (a) Where licensee's gross annual business amounts to less than \$50,000.00 . . . 75.00
- (b) Where licensee's gross annual business amounts to \$50,000.00 or more but less than \$100,000.00 . . . 125.00
- (c) Where licensee's gross annual business amounts to \$100,000.00 or more but less than \$200,000.00 . . . 250.00
- (d) Where licensee's gross annual business amounts to \$200,000.00 or more but less than \$300,000.00 . . . 350.00
- (e) Where licensee's gross annual business amounts to \$300,000.00 or more but less than \$500,000.00 . . . 500.00
- (f) Where licensee's gross annual business amounts to \$500,000.00 or more . . . 625.00

131. MATTRESS MAKER: See Manufacturer, Assembler, or Processor.

132. MEAT MARKET: See Merchant.

133. MERCHANT, RETAIL AND/OR WHOLESALE:

Gross sales based on the preceding calendar year:

- (a) Where gross annual business is under \$20,000.00 . . . 75.00
- (b) \$20,000.00 or more but less than \$50,000.00 . . . 125.00
- (c) \$50,000.00 or more but less than \$100,000.00 . . . 200.00

(d) \$100,000.00 or more but less than \$300,000.00 (\$200.00 plus 1/8 of 1% of all gross receipts in excess of \$100,000.00)

(e) (\$300,000.00 or more--\$450.00 plus 1/10 of 1% of all gross receipts in excess of \$300,000.00)

134. MILK:

(a) Local:See Merchant

(b) Itinerant or transient:See Deliveries

135. MONUMENT OR MARBLE DEALER:See Merchant.

Cross references: For registration of monument dealers and agents see § 6-20.

136. MOTOR CARRIER:As used in this subsection the terms "motor vehicles," contract carrier by motor vehicle and "motor carrier" each have the same meanings respectively as given to said terms in Code of Alabama 1975, Section 37-3.2.

(a) Every motor carrier engaged in the business or exercising the privilege in the city of receiving passengers for transportation, for hire, from the city to another point in the state, and every motor carrier engaged in the business or exercising the privilege of transporting passengers for hire to said city from any other point in the state and discharging them in said city, not including persons operating taxicabs, shall pay an annual privilege license tax to city of . . . 100.00

(b) Every motor carrier engaged in the business of exercising the privilege in the city of receiving freight for transportation for hire from the city to another point in the state, shall pay an annual privilege tax to the city of, per truck . . . 50.00

Cross references: For regulation of vehicles for hire, see Ch. 19.

N

137. NEON SIGNS, SALES AND SERVICE:See Merchant

138. NEWSPAPER:Daily, weekly, monthly or periodical newspaper or similar . . . 100.00

Plus 1/10 of 1% in excess of \$50,000.00 gross receipts.

139. NEWSSTAND:Selling magazines, papers, etc. . . . 35.00

140. NURSERY:See Merchant

141. NURSING HOME:

(a) With less than 10 beds . . . 100.00

(b) 10 beds or more and less than 25 . . . 150.00

(c) 35 beds or more . . . 200.00

O

142. OCULIST, OPTOMETRIST, OR OPTICIAN:See Professions.

P

143. PACKING PLANT:Packer of meat, processing meat. See Manufacturer, Assembler or Processor.

144. PAINTERS:

- (a) Each person where not licensed as a contractor . . . 55.00
- (b) Contractor, company or firm . . . 150.00

145. PAWNSHOPS, PAWNBROKER:Including personal short loan business and merchandise sales . . . 250.00

Cross references: For regulation of pawnbrokers, see § 9-110 et seq.

146. PEDDLER:See Agent.

147. PET CARE . . . 55.00

Pet care products and accessories sold in conjunction with pet care license

- (a) Gross sells less than \$20,000.00 . . . 25.00
- (b) Gross sells greater than \$20,000.00:See Merchant.

148. PHOTOGRAPHER . . . 125.00

149. PICTURE SHOW, THEATER . . . 150.00

Cross references: For amusement tax, see § 9-60 et seq.

150. PLUMBER, MASTER:Any person engaged in or proposing to engage in the business of contracting to do, or superintending the installation, maintenance or repair of plumbing, either or both. Such individual must qualify to be a certified master plumber. If such business be a firm or corporation, at least one active employee of such firm or corporation must be a duly registered and certified master plumber actively, continuously connected with the conduct of said business. Such master plumber must have in his possession a current annual certificate issued by the state board.

- (a) Each person where not licensed as a contractor . . . 55.00
- (b) Contractor, company or firm . . . 150.00

151. POULTRY, SEAFOOD, FOWL, ETC.:

- (a) See Merchant.
- (b) Transient or itinerant:See Deliveries or Agent

152. PRINTER. See Manufacturer, Assembler or Processor.

153. PRODUCE:

- (a) Maintain fixed place of business in city. See Merchant.
- (b) Transient or itinerant:See Deliveries or Agent

154. PROFESSIONS:Each person and each member of a firm engaged in any private practice, vocation, or profession shall pay a license based on gross annual receipts, whether derived by private, partnership, or corporate income, salary, commission, lease or retainer, as follows:

Where gross annual receipts are:

- (a) \$20,000.00 and less . . . 75.00
- (b) \$20,000.00 or more but less than \$125,000.00 . . . 125.00
- (c) Greater than \$125,000.00 or more . . . 200.00

155. PROFESSIONAL GROUP:Each professional group that has a permanent place of business outside the city but routinely conducts practice in the city as a consultant such as a medical physician in cardiology, urology, oncology, or other specialists . . . 150.00

156. PULPWOOD DEALER:Engaged in the purchase of pulpwood for resale . . . 100.00

R

157. RADIATOR REPAIR SHOP, where no garage license is paid . . . 75.00

158. RADIO AND TELEVISION:See Merchant.

159. RADIO OR TELEVISION BROADCASTING STATION:

(a) Station located within the city . . . 100.00

(b) Remote broadcasting from within the city by a station located outside the city:

(1) Per day . . . 20.00

(2) Year . . . 100.00

160. RAILROAD:Having office in or running freight or passengers and trains, or either, to the city . . . 175.00

Cross references: For regulation of railroads see § 18-60 et seq.

State law references: Tax authorized. Code of Ala., § 11-51-124.

161. REAL ESTATE BROKER: . . . 100.00

161.1. RECEPTION HALL, BANQUET HALL . . . 250.00

162. RECYCLING:

(a) Processor of recyclable materials:See Manufacturer, Assembler or Processor

(b) Collection of recyclable materials: . . . 150.00

163. REPAIR SHOP:Where not operated under special license prescribed herein. This license shall specify what types of repair job the license is permitted to do, such as watch and clock repair, television, radio or electronics repair, jewelry repair, small appliance or small engine repair, shoe repair, etc. . . . 75.00

164. RESTAURANT, CAFE, COFFEE SHOP, DINING ROOM:Whether or not operated in conjunction with hotel or other business:See Merchant.

165. ROOFER, ROOFING CONTRACTOR . . . 150.00

(a) It shall be the duty of every roofer and every person engaged in the business of roofing to give a bond payable to the city in the sum of \$2,500.00. Said bond shall be made by some suitable surety company duly authorized to do business in the state, and said bond shall be approved by the city council and filed with city clerk, conditioned that said licensee will faithfully observe all the laws of the city pertaining to the roofing business. All such roofing work shall be executed in a workmanlike manner, and that the city shall be indemnified and saved harmless from all claims arising from accidents and damages of any character whatsoever caused by the negligence of such licensee, agent or employee in doing said work or by inadequate work done by licensee, agent, or employee; and that licensee will maintain in a reasonable leakproof condition for a period of one year all roofs, reroofings valleys, flashings, corrosion-resistant metal and all work related thereunto.

(b) Said bond may be required by the city council to be renewed at intervals of two (2) years, or more often, if in the judgement of the city council, the securities shall be impaired, and at any time upon demand of the city council. Upon failure or refusal to comply with this subsection, the license and certificate of competency of said licensee shall ipso facto be revoked.

S

- 166. SAND AND GRAVEL DEALER:Including plant mix . . . 100.00
- 167. SAWMILL, PLANING MILL:See Manufacturer, Assembler or Processor.
- 168. SEAMSTRESS . . . 75.00
- 169. SECONDHAND STORE:Dealing in secondhand furniture or other secondhand goods:See Merchant.
- 170. SECURITY PATROL OR GUARD SERVICE:Clearance required by police.
 - (a) 1 to 4 guards . . . 75.00
 - (b) 5 to 10 guards . . . 125.00
 - (c) More than 10 . . . 150.00
- 171. SEPTIC TANKS AND DRAIN TILE:
 - (a) Sales:See Merchant.
 - (b) Cleaning and repair . . . 100.00
- 172. SEWING MACHINES:See Merchant or Deliveries.
- 173. SHINGLES MILL:See Manufacturer, Assembler, or Processor.
- 174. SHOES:See Merchant.
- 175. SHOOTING GALLERY:Per year, annually only . . . 125.00
- 176. SHUFFLEBOARDS:Each . . . 40.00
- 177. SIDESHOW:Per day . . . 50.00
- 178. SILK MILL, RIBBON MILL, DYE PLANT OR OTHER TEXTILE MILL:See Manufacturer, Assembler, or Processor.
- 179. SKATING RINK:
 - (a) Per week . . . 75.00
 - (b) Per year . . . 150.00

Cross references: For amusement tax, see § 9-60 et seq.

- 180. SKILLED LABORER OR ARTISAN:Where no other license is collected otherwise, parking lot cleaning, pressure washing, sign painters, tinsmith, carpenters, paperhangers and any other skilled labor . . . 55.00
- 181. SODA WATER OR SOFTDRINKS:At fountains or dispensers in addition to all other licenses . . . 20.00
- 182. STORAGE WAREHOUSE:
 - (a) Single warehouse . . . 75.00
 - (b) Mini warehouses, 1 to 20 units . . . 75.00
 - (c) Mini warehouse, over 20 units . . . 125.00
- 183. SYRUP:See Merchant or see Deliveries.
- 184. SURVEYORS:See Professions.
- 185. SURGEONS:See Professions.

T

186. TANNING SALONS:

- (a) Each bed . . . 20.00
- (b) Products, etc. sold in conjunction with tanning license with gross sells less than \$20,000.00 . . . 25.00
- (c) Products, etc. with gross sales greater than \$20,000.00:See Merchant.

187. TELEGRAPH COMPANIES . . . 75.00

State law references: Tax authorized, Code of Ala. 1975, § 11-51-127.

188. TELEPHONE COMPANY:On intrastate business only:Includes cellular telephone companies.

- (a) Exchange . . . 330.00
- (b) Long distance . . . 83.00

State law references: Tax authorized, Code of Ala. 1975, § 11-51-128.

189. TELEVISION AND ANTENNA SALES AND INSTALLATION:See Merchant.

190. TELEVISION CABLE SERVICE:Business or persons engaged in the business of transmitting television signals by wires, cable or remote transmission in the city, or installing wires or cables for such purpose shall pay an amount equal to five (5) percent of the gross receipts of the business transacted in the city limits and 2 1/2 percent of gross receipts in the police jurisdiction the preceding year.

191. TERMITE AND/OR PEST CONTROL . . . 100.00

(Termite, rodent, etc.; applicant must present bond required by state law.)

State law references: Pest control permit, Code of Ala. 1975, § 2-28-1 et. seq.

192. TRAILERS, HOUSE, MOBILE HOMES:

- (a) Sales and service:The business of selling house trailers or mobile homes and/or servicing such trailers or mobile homes, each year . . . 200.00
- (b) Courts:Operating parking lots for house trailers or mobile homes or operating trailer camp or mobile home parks and renting or leasing space in such lot, camp or parks for any compensation:
 - (1) 10 trailer and/or mobile home spaces or less, each year . . . 75.00
 - (2) Each additional trailer and/or mobile home space, each year . . . 2.50

Cross references: Definition of terms "mobile home, house trailer, trailer court, camp or park" for purposes of interpretation in issuing and revoke licenses and permits, § 12-1.

193. TRANSIENT OR ITINERANT DEALER:See Agent or Deliveries.

194. TREE SURGEON OR PRUNER . . . 100.00

195. TRAVEL OR TOURIST AGENCY . . . 100.00

U

196. UNDERTAKER . . . 200.00

197. UPHOLSTERER. See Automobiles, Furniture Repairs or Repair Shop.

V

198. VAULTS, MONUMENTS OR TOMBSTONES:

- (a) Installation and sale . . . 100.00
- (b) Sales only: See Merchant

199. VENDING MACHINES:

- (a) For any machine operated by nickels, dimes, quarters or dollar bills, dispensing merchandise, food or drinks, each . . . 20.00
- (b) For any machine dispensing cigarettes . . . 20.00
- (c) For any music or amusement machine operated by coins in conjunction with another business, each . . . 35.00
- (d) Amusement arcade:
 - (1) From 1 to 10 amusement machines . . . 150.00
 - (2) More than 10 machines, each . . . 7.50

State law references: Authority to levy, Code of Ala. 1975, § 11-51-98.

200. VENEERING PLANT, BOX OR BASKET FACTORY. See Manufacturer, Assembler, or Processor.

201. VETERINARY SURGEON: See Professions.

202. VULCANIZING: See Automobiles.

W

203. WELDER:

- (a) Each person . . . 55.00
- (b) Company or firm . . . 150.00

204. WELL DRIVERS, DIGGERS OR BORERS . . . 100.00

205. WINDOWS:

- (a) Installation and sale . . . 100.00

(Includes all window furnishings)

- (b) Sales only: See Merchant

206. WOODWORKING MANUFACTURER: See Manufacturer, Assembler or Processor.

207. WRECKER SERVICE:

- (a) In conjunction with other licensed business . . . 35.00
- (b) Only business . . . 75.00

(Code 1966, § 11-8; Ord. No. 1983-09, 9-13-83; Ord. No. 1984-07, §§ 1, 2, 11-27-84; Ord. No. 94-1213-3, 12-13-94; Ord. No. 02-0409, 4-9-2002; Ord. No. 04-0914-1, §§ 1, 2, 9-14-2004; Ord. No. 05-0111-3, 1-25-2005; Ord. No. 07-1211, § 1, 1-8-2008)

Sec. 9-27. Tax in police jurisdiction.

A license tax for each calendar year is hereby imposed and assessed upon each person doing business or trading or carrying on any business, trade or profession personally or by any agent outside the corporate limits of the city but within the police jurisdiction thereof, the amount of such license being hereby fixed to be one-half of the amount charged and prescribed by section 9-26 for carrying on such business, trade or profession within the corporate limits of the city; and all special ordinances of the city relating to sales of alcoholic beverages, cigarettes and gasoline and the levy of gross receipts or sales taxes shall also apply to and be enforced with respect to any business, trade or profession carried on beyond the city limits but within the police jurisdiction of the city.

(Code 1966, § 11-9)

State law references: Authority to levy, Code of Ala. 1975, § 11-51-91.

Sec. 9-28. Transient or itinerant dealers not otherwise taxed; registration of residency.

(a) License taxes are hereby imposed and assessed upon each person doing business or trading or carrying on any business, trade or profession personally or by any agent within the corporate limits of the city, whereby said business does not have a permanent location within the city or its police jurisdiction and whereby said business is transient or itinerant, which such license is hereby fixed as follows: Two hundred fifty dollars (\$250.00) per year or any part thereof.

(b) It shall be unlawful for any person to do business within the city or its police jurisdiction without filing an affidavit stating such person's permanent location within the city, or its police jurisdiction stating that such business is transient or itinerant and does not have a permanent location and does not expect to continue to do business within the city for an indefinite period in the future.

(c) This section shall apply to all businesses within the city of a nonpermanent nature, and which are transient or itinerant and which are not specifically provided for as transient or itinerant in section 9-26.

(Code 1966, § 11-10)

Sec. 9-29. Auctioneers prohibited from using streets.

It shall be unlawful for any auctioneer to sell any wares or articles of any kind or description on the streets of the city, or to store or place the same on such streets, except as such persons are allowed to do under the laws of the city.

(Code 1966, § 13-2)

Cross references: Obstructing streets generally, § 17-1.

Sec. 9-30. Judo or Karate school; unlawful acts.

(a) *Hours of operation.* It shall be unlawful to operate or conduct in any building which is less than one hundred (100) feet from an occupied dwelling a Judo or Karate school or place used for instruction in Judo or Karate or to permit the same to be so operated, between the hours of 9:00 p.m. and the following 7:00 a.m.

(b) *Hours of student or spectator activity.* It shall be unlawful for persons attending as students or learners or as spectators to engage or participate in any of the activities or exercises of any such school or place of instruction between the hours of 9:00 p.m. and the following 7:00 a.m.

(Code 1966, § 13-10.1)

Sec. 9-31. 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) 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 thirty (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 sixty (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.

(1) If the taxpayer disagrees with the license officer's findings of fact and law, the taxpayer may appeal to the municipal governing body, by filing a notice of appeal with the municipal clerk within thirty (30) days after the findings have been issued. The appeal shall be in writing and shall set forth, in reasonable detail, the grounds on which the taxpayer disagrees with the license officer's findings of fact and law.

(2) If a petition for review: a. is not timely filed, or b. is timely filed, and upon further review the license officer, or the administrative hearings officer or governing body of the municipality, as the case may be, determines that the preliminary assessment is due to be upheld in whole or in part, the taxing jurisdiction 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 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 by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred dollars (\$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.

(Ord. No. 06-1114, 11-14-2006)

Sec. 9-32. Duty to permit inspection and produce records; unlawful to obstruct; exchange of information.

- (a) Upon demand by the designee of the municipality, it shall be the duty of all licensees to:
- (1) 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.
 - (2) 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.
- (b) 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 section; 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 section.
- (c) 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.
- (d) 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.
- (e) 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.

(Ord. No. 06-1114, 11-14-2006)

Sec. 9-33. Privacy.

- (a) It shall be unlawful for any person connected with the administration of this article 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 section, 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 section.

(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.

(Ord. No. 06-1114, 11-14-2006)

Sec. 9-34. 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 judgement 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.

(Ord. No. 06-1114, 11-14-2006)

Sec. 9-35. 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).

(Ord. No. 06-1114, 11-14-2006)

Sec. 9-36. Criminal penalties.

Any person found guilty of violating any of the provisions of this article 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.

(Ord. No. 06-1114, 11-14-2006)

Sec. 9-36.1. 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 section 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.

(Ord. No. 06-1114, 11-14-2006)

Editor's note: Ord. No. 06-1114, adopted Nov. 14, 2006 amended the Code by adding § 9-37, civil penalties. For purposes of classification and in order to facilitate indexing, the editor has redesignated this section as § 9-36.1.

Sec. 9-37. Prosecutions unaffected.

The adoption of this section 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 section; nor shall any civil action or cause of action existing prior to, or at the time of, the adoption of this section, be affected in any manner by its adoption.

(Ord. No. 06-1114, 11-14-2006)

Sec. 9-38. Refunds on overpayments.

(a) Any taxpayer may file a petition for refund for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the city, 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 (2) 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 (6) 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 11-51-92. 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 (2) 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 (2) years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

(Ord. No. 06-1114, 11-14-2006)

Sec. 9-39. License classifications.

TABLE INSET:

CODE	2002 NAICS TITLES/BUSINESS LICENSE CODES
111998	Farming - agriculture, crop production, nursery, fruit, growers
112990	Animals - dairy, cattle, ranching, sheep, raising poultry
113110	Forestry - logging, forestry, timber track operations / mgt
114119	Fishing & Hunting - hunting and trapping,
115114	Agriculture support - cotton gins, farm mgt, post-harvest
211111	Oil and gas extraction - natural gas / liquid / crude extraction
212299	Mining - (except for oil and gas) all related mining activities
213112	Mining Support - for oil and gas mining activities, wells
221122	Utilities - electric power or light company - state regulated
221210	Utilities - natural gas company - State regulated
221310	Utilities - water, sewage treatment, steam, and other
236220	Contractors - general contractors, comm. bldg, residential
236221	Contractors - general contractors - itinerant not local 237990 Contractors - heavy construction, highway, bridge, street
237991	Contractors - heavy construction - itinerant, not local
238320	Contractors - specialty trade - plumbing, heating & A/C
238320	Contractors - specialty trade - painting and wall covering
238210	Contractors - specialty trade - electrical contractors

238140	Contractors - specialty trade - masonry and stone contractors
238310	Contractors - specialty trade - drywall, acoustical & insulation
235430	Contractors - specialty trade - tile, marble, terrazzo & mosaic
238340	Contractors - specialty trade - carpentry contractors 238330 Contractors - specialty trade - floor coverings/all types 238160 Contractors - specialty trade - roofing, siding & sheet metal 238110 Contractors - specialty trade - concrete contractors
237110	Contractors - specialty trade - water well drilling & irrigation
238120	Contractors - specialty trade - structural steel erection 238150 Contractors - specialty trade - glass and glazing contractors 238910 Contractors - specialty trade - excavation / site development 238910 Contractors - specialty trade - wrecking and demolition 237990 Contractors - specialty trade - building equip / mechanical
238130	Contractors - specialty trades contractors- non-general
236221	Contractors - specialty trades contractors - itinerant, not local 311991 Food mfg - food processing,
312212	Beverage mfg - all types of soft drinks, bottled water
312121	Beer - off premise - State regulated through ABC
312122	Beer - on premise - State regulated through ABC
312131	Wine - State regulated through ABC 312132 Beer & Wine - wholesale distributor 312141 Alcohol - State regulated through ABC
313112	Textile mfg - fabric, yarn, carpet, canvas, rope, twine, mills
314129	Other mfg - mill operations not covered in 313; rugs, linen
315999	Apparel mfg - women, men, children, hosiery, outerwear
316993	Leather mfg - shoes, luggage, handbag, related products
321999	Wood mfg - sawmills, wood preservation, veneer, trusses
322229	Paper mfg - pulp, paper / converted products, tubes, cores
323110	Printing - screen, quick, digital, books, lithographic
324199	Petroleum and coal mfg - asphalt, grease, roofing, paving
325998	Chemical mfg - of fertilizer, wood, pesticide, paint, soap
326291	Plastic & rubber mfg - tires, pipe, hoses, belts, bottles, wrap

327331	Nonmetallic mfg - glass, cement, pottery, ceramic, brick, tile,
331521	Primary metal mfg - iron, steel, aluminum, wire, copper
332999	Metal fabrication - cutlery, structural, ornamental, shops
333990	Machinery mfg - office machinery, industrial, engines, farm
334419	Computer & electronic mfg - audio, video, circuit boards
335211	Appliance mfg - small appliance, lighting, electrical, freezer
336112	Transportation mfg - mfg auto, truck, trailer, motor home
337129	Furniture mfg - cabinets, office, household, beds, kitchen
339999	Miscellaneous mfg - specialty mfg not defined elsewhere
423990	Wholesale trade - durable, vehicle, machinery, equipment
424720	Wholesale trade - wholesale gasoline distributor
424990	Wholesale trade -non-durable, paper, apparel, grocery
441310	Motor vehicle & parts - auto, motorcycles, boats, parts
441110	Motor vehicles - new and/or used - dealerships and lots
442110	Furniture - furniture, home furnishings, stores, window
443112	Electronic & appliance store - household, radio, television
444130	Building materials - hardware, paint, home center, wallpaper
445120	Food & beverage stores - grocery, convenience store, market
445310	Package Stores - selling beer, wine, liquor plus general mdse
446110	Health care stores - drug, pharmacy, cosmetic, optical, health
447110	Gasoline Retail - selling gasoline with / without convenience
448130	Clothing & accessories - men, women, children, shoe, jewelry
451110	Sporting goods & hobbies - toy, fish, gun, books, games

452990	General merchandise stores - department, warehouse clubs
451212	Used Merchandise Stores - books, consignment, flea mkt
453220	Miscellaneous retailers - florist, gift, novelty, pet, art, tobacco
454210	Non-store retailers - vending machine operators, mail order
454391	Non-Store Retailer - peddlers license / local peddler
454392	Non-Store Retailer - peddlers license / itinerant peddler
481111	Air transportation - airline tickets, shipping, freight, charters
482110	Rail transportation - State regulated 11-51-124
483212	Water transportation - coastal, freight forwarders, inland
484110	Truck transportation - local, long-distance, freight, moving
484230	Truck transportation - terminal - State regulated 37-3-33
485113	Passenger transportation - charter and other vehicle transit
485114	Passenger transportation - terminal - State regulated 37-3-33
485320	Passenger transportation - taxi cabs, limousine service,
485321	Passenger transportation - number of taxis, cabs, limousines
487990	Sightseeing - scenic and sightseeing, land, air, water, special
492110	Couriers - couriers and local messengers, local delivery
493110	Warehousing and storage - distribution, household, special
511110	Publishing industries - newspaper, book, databases, software
512131	Motion pictures - theatres, videos, recording, sound studios
512112	Broadcasting - radio and television stations
513310	Telecommunications - telephone local per 11-51-128
513320	Telecommunications - telephone long distance per 11-51-128
513322	Telecommunications - cellular and other wireless, paging

517310	Telecommunications - resellers of service
514190	Information services - all types of information services
521110	Bank Main Office - not branch location or ATM
521111	Bank Branch or ATM - not main office of bank
522120	Savings and Loans - not branch location or ATM
522121	S&L Branch or ATM - not main office of S&L
522298	Pawn Shop - whether title, pawn or merchandise
522390	Credit services - companies / activities related to credit
523999	Securities, commodity - brokerage, portfolio, investment
524126	Insurance Company - casualty, fire, and / or marine
524128	Insurance Company - health, allied and all other premiums
524210	Agent Office - administration of third parties, pension funds
525990	Funds, trusts, other financial agencies - agents, investments
531210	Real estate - offices, agents, management, appraisers
532310	Rental and leasing - auto, truck, trailer, RV
532230	Rental and leasing - movie and video rental
541110	Attorney/Lawyers - individual and/or firm, professional
541211	Accountant/CPAs - individual and/or firm professional
541310	Architect - individual and/or firm professional license
541330	Engineer - individual and/or firm professional license
541360	Surveyor - individual and/or firm professional license
541511	Computer Programmer - individual and/or professional 541921 Photographer - studios, portrait, commercial, services
541940	Veterinarian - individual and/or firm professional license
541990	Professional Services Not Elsewhere Classified - technical

541990	Management companies - offices, enterprises, regional
561499	Administrative services - answering, employment, office
561710	Exterminating services - exterminating company / services
561720	Janitorial firm - janitorial cleaning services
562998	Waste management - companies, trucks, septic tanks
611699	Educational services - technical, computer, sports, business
621111	Physician - individual and/or firm professional license
621210	Dentist - individual and/or firm professional license
621310	Chiropractor - individual and/or firm professional license
621320	Optometrist - individual and/or firm professional license
621491	HMO - medical centers and services
621498	Outpatient Care Centers - all other types of services
621910	Ambulance - ambulance company and/or services
622110	Hospitals - surgical, substance abuse, psychiatric, general
623110	Nursing care - residential care facility, assisted living
623312	Nursing Home - care for elderly and continuing care facilities
24110	Social assistance - shelters, vocational, child care, abuse
711310	Arts and sports - dance, musical, teams, promoters, agents
711310	Special Events - promoter or activity - see schedule for rates
712110	Museums - museums / historical sites, zoos, gardens, parks
713110	Amusement - arcades, golf clubs, marinas, fitness, bowling
721110	Accommodations - hotels, motels and similar facilities
721191	Accommodations - bed and breakfast inns and services
721214	Accommodations - trailer parks, RV parks, and travel parks

721310	Accommodations - rooming houses and boarding houses
722212	Restaurant - full service restaurant facility
722211	Restaurant - limited facility or service
722410	Caterers - and/or mobile food services
722410	Drinking Establishment - club, lounge, bar, other
811118	Repairs and maintenance - auto, paint/body, carwash
811219	Repairs and maintenance - all electronic equipment
811412	Repairs and maintenance - all appliances, home & garden
812199	Personal Services - hair, skin, barber, beautician, diet, nail
812199	Fortune Teller or Clairvoyant - individual reader license
910001	Category for number of - vending machines / all types
910002	Category for number of - pool tables
910003	Category for number of - amusement devices and/or games
910004	Category for number of - buses, taxis, trucks, or other
910005	Category for number of - employees as a basis for license
910006	Category for number of - square feet used for license
999111	Unclassified miscellaneous business - not elsewhere classified
999222	Unclassified miscellaneous personal- not elsewhere classified

(Ord. No. 06-1114, 11-14-2006)