

ORDINANCE 8-07
BUSINESS LICENSE CODE OF THE
CITY OF CLANTON, ALABAMA
FOR THE YEAR 2007/08 AND EACH SUBSEQUENT YEAR
SCHEDULE OF LICENSES AND FEES

BE IT ORDAINED BY THE CITY COUNCIL OF CLANTON,

ALABAMA, as follows:

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SECTION 1. Levy of Tax.

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

SECTION 2. Definitions.

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

[1] BUSINESS. Any commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, including the lease or rental of residential or nonresidential real estate, whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within a municipality.

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

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

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

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

[6] GROSS RECEIPTS. The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

- (a) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

- (b) A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- (c) For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- (d) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

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

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

[9] LICENSE YEAR. The calendar year.

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

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

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

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

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

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

SECTION 3. License term; minimums.

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

- (a) *Full Year.* Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$ 100.00.
- (b) *Half Year.* Every person who commences business on or after July 1st, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.
- (c) *Issue Fee.* For each license issued there shall be an issue fee collected of five dollars (\$5.00) and said issue fee shall be collected in the same manner as the license tax.
- (d) *Annual Renewal.* Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 31st day of January each year.
 - (i) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
 - (ii) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama* which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.
 - (iii) On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1st in order for them to receive their notice.
 - (iv) Business license renewal payments received by the municipality shall be applied to the current renewal only when any and other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment

does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the municipal code.

SECTION 4. License shall be location specific.

- (a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- (b) Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- (c) A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:
 - (i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
 - (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.
 - (iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
 - (iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
 - (v) All business claimed by a branch office or offices must be conducted by and through said office or offices.
 - (vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- (d) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

SECTION 5. Restriction on transfer of license.

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality

more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

SECTION 6. Unlawful to do business without a license.

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

SECTION 7. License must be posted.

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

SECTION 8. Duty to file report.

- (a) It shall be the duty of every person subject to such license tax to render to the municipality on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.
- (b) If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest.

- (c) The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.
- (d) If the amount of business license tax remitted by the taxpayer is undisputed by the Municipality, or if the taxpayer consents to the amount of any deficiency or preliminary Assessment in writing, the municipality shall enter a final assessment for the amount of the Tax due, plus any applicable penalty and interest.
- (e)
 - (1) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to their respective positions..
 - (2) If a petition for review is not timely filed, or is timely filed, and upon further review the license officer determines that the preliminary assessment is due to be upheld in whole or in part, the municipality may make the assessment final in the amount of business license tax due as computed by the license officer, with applicable interest and penalty computed to the date of entry of the final assessment. The license officer shall, whenever practicable, complete his or her review of the taxpayer's petition for review and applicable law within 90 days following the later of the date of filing of the petition or the conference, if any.
 - (3) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars (\$500.00) or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred (\$500.00). In either case, at the option of the taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal delivery. The final assessment shall include a statement informing the taxpayer of his or her right to appeal the final assessment to circuit court within 30 days from the date of the entry of the final assessment.

SECTION 9. Duty to permit inspection and produce records.

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

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

SECTION 10. Unlawful to obstruct.

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

SECTION 11. Privacy.

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

SECTION 12. Failure to file assessment.

- (a) In any case where a person subject to paying a license tax as provided herein fails to do so, the municipal designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.
- (b) The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to appear before the municipal governing body on a day named not less than twenty (20) days from the date of notice and to show cause why such assessment shall not be made final. Such appearance may be made by agent or attorney.
- (c) If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgment of the municipality, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the municipality to be correct. If upon such hearing the municipal designee finds a different amount due than that originally assessed, he/she shall make the assessment final in the correct amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.
- (d) A notice by the United States mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the designee of the municipality shall be prima facie correct upon any appeal.

SECTION 13. Lien for non-payment of license tax.

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

SECTION 14. Criminal penalties.

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

SECTION 15. Civil penalties.

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

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

SECTION 16. Penalties and interest.

- (a) 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 and shall be measured by an additional ten (10) percent for a delinquency of sixty (60) or more days, but this provision shall not be deemed to authorize the delay of thirty (30) days in the payment of the license due, which may be enforced at once.
- (b) In the case of persons who began business on or after the first day of the calendar year, 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 ten (10) percent for a delinquency of forty-five (45) days or more.
- (c) All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one (1) percent per month.

SECTION 17. Prosecutions unaffected.

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

SECTION 18. Procedure for denial of new applications.

- (a) The municipal designee shall have the authority to investigate all applications and may refer any application to the municipal governing body for a determination of whether such license should or should not be issued.
- (b) If the municipal governing body denies the issuance of any license referred to it, the municipal clerk shall promptly notify the applicant of the municipal governing body’s decision.
- (c) If said applicant desires to appear before the municipal governing body to show cause why said license should be issued, he shall file a written notice with the municipal clerk, said notice to be filed within two (2) weeks from the date of

mailing by the municipal clerk of the notice of the denial of such license by the municipal governing body.

- (d) Upon receipt of said notice the municipal clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the municipal governing body and shall give the notice of the date, time and place of said hearing to the applicant.
- (e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the municipal governing body shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- (f) If the municipal governing body determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the municipality said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

SECTION 19. Procedure for revocation or suspension of license.

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

SECTION 20. Refunds On Overpayments

- (a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.
- (b) A petition for refund shall be filed with the municipality within two years from the date of payment of the business license tax, which is the subject of the petition.
- (c) The municipality shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.
- (d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, together with interest to the extent provided for in Section 11-51-92. 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 years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

SECTION 21. Delivery License.

- (a) In lieu of any other type of license, a taxpayer may at its option purchase a delivery license at the rate of where not more than one delivery is made per week \$40.00, where not more than two deliveries is made per week \$50.00, where not more than three deliveries are made per week \$60.00, where not more than four deliveries are made per week \$70.00, where not more than five deliveries per week \$80.00, where not more than six deliveries are made per week \$90.00 and per day \$2.00 for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:
- (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
 - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
 - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
 - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
 - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
 - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
- (b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
- (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

- (e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

SECTION 22. LICENSE CLASSIFICATIONS.

1. (541) ABTRACTOR OF TITLE. Furnishing, making or preparing abstracts of title to land, \$20.00
2. (541) ACCOUNTANT OR AUDITOR. Each person engaged in business as Accountant or Auditor, or any person preparing, advising or making income tax returns or other tax returns as agent for another for reward, (Professional rates apply.)
3. (511) ADVERTISING AGENCY. Contracting or advertising or conducting advertising agency bureau, (Professional rates apply.)
4. (711) ADVERTISING BILLBOARDS. Bill posting, sign tacking, distributing advertising matter or letting or supplying billboards for advertising purposes. Provided that no license for sign tacking shall be issued in violation of City of Clanton Ordinance dated May 28, 1962. (Merchants general rates apply)
5. (524) AGENTS. Each person taking orders for any article of merchandise and or delivering same in person or by agent shall pay the same license as regular merchant in such business, profession, or calling. (See classification for specific calling.)
- 6a. (443) AIR CONDITIONING. Sales (Merchants general rates apply)
- 6b. (238) AIR CONDITIONING. Contractors and subcontractors, (Contractor rates apply)
7. (621) AMBULANCES AND AMBULANCE SERVICE. (Permit for the operation of an ambulance must be granted by the governing body of the City.)
8. (443) ALARM SYSTEMS. Each person, firm or corporation engaged in selling, offering for sale or installing alarm systems. (Merchants general rate apply.)
9. (910) AMUSEMENT DEVICES OR COIN OPERATED MACHINES. Where machines are operated in connection with established business, first machine \$50.00, each additional machine, \$25.00. Provided that no gambling machines or gambling devices prohibited by the State Laws of the State of Alabama, shall be licensed.
10. (453) ANTIQUES. (Merchants general rates apply.)
11. (811) APPLIANCE REPAIR. See Electrical Repair.
12. (541) ARCHITECT. (Professional rates apply.)
13. (453) ARTISTS. Each commercial artist, per year, \$30.00; per day, \$5.00.
14. (541) ATTORNEY AT LAW. (Professional rates apply.)
15. (441) AUTOMOBILES, TRUCKS, TRACTORS, OR TRAILERS.

(A.) Automobile dealers, including repair garage, body shop, paint shop, handling attachments, accessories, replacement supplies and auto rentals and where the same are painted and repaired that a business license shall be due to be paid by each dealer to the City of Clanton as follows:

1. For each place of business where the annual receipts do not exceed \$400,000.00 the amount of the license is \$250.00
2. For each place of business where the annual receipts are in excess of \$400,000.00 and do not exceed \$1,000,000.00 the amount of the license is \$350.00.
3. For each place of business where the annual receipts are in excess of \$1,000,000.00 and do not exceed 2,000,000.00 the amount of the license is \$400.00.
4. For each place of business where the annual receipts are in excess of \$2,000,000.00 but do not exceed \$3,000,000.00 the amount of the license is \$450.00
5. For each place of business where the annual receipts are in excess of \$3,000,000.00 the amount of the license is \$500.00

(B.) Each such dealer in used motor vehicles or tractors not paying a license as a dealer in new motor vehicles or tractors where the gross receipts do not exceed \$400,000.00 shall pay an annual license of \$175.00 and in addition thereto shall pay 1/20 of one percent on total gross receipts in excess of \$400,000.00.

The duty shall be on the dealers to furnish sufficient proof to the City of the gross sales.

- 16. (441) AUTOMOBILE PARTS AND/OR ACCESSORIES-RETAIL. (Merchants general rates apply.)
- 17. (421) AUTOMOBILE PARTS AND/OR ACCESSORIES-WHOLESALE (Wholesale general rates apply.)
- 18. (811) AUTOMOBILE REPAIR, BODY SHOP OR GARAGE. (See garage or Repair Shop)
- 19. (811) AUTOMOBILE TIRE RETREADING. (Merchants general rates apply.)
- 20. (454) AWNINGS. Selling, manufacturing or erecting. (Merchants general rates apply.)
- 21. (445) BAKERIES AND BAKERY PRODUCTS. (Merchants general rates apply.)
- 22. (522) BANKS. Each banking establishment shall pay a license fee as follows: Where capital surplus and undivided profits are

\$50,000.00 or less,	\$10.00
\$50,000.00 and less than 100,000.00	20.00
\$100,000.00 and less than 150,000.00	30.00
\$150,000.00 and less than 200,000.00	40.00
\$200,000.00 and less than 250,000.00	50.00
\$250,000.00 and less than 300,000.00	60.00
\$300,000.00 and less than 350,000.00	70.00
\$350,000.00 and less than 400,000.00	80.00
\$400,000.00 and less than 450,000.00	90.00
\$450,000.00 and less than 500,000.00	100.00
\$500,000.00 and less than 600,000.00	110.00
\$600,000.00 and over	125.00

The term undivided profits, as used in this ordinance, shall be construed to mean the undivided profits as shown by the books of the bank and all payments shall be based on the report made by the bank to the Superintendent of Banks of Alabama next preceding January 1 or the current year. (also see Branch Bank.)

- 23. (522) BANKS-BRANCH BANK. Each branch bank \$10.00.
- 24. (522) BANKS-SAVINGS AND LOAN ASSOCIATION. Each Savings and Loan Association must pay a license in proportion to the amount paid in on nonwithdrawable shares, reserves and undivided profits of the association upon the same schedule as provided for banks herein.
- 25. (722) BARBECUE STANDS OR SANDWICH SHOPS. See Restaurants.
- 26. (812) BARBER SHOP. Each Barber Shop Chair as follows, whether in use or not: For one chair, \$15.00; for each additional chair, \$10.00. In addition thereto for the sale of any merchandise, Merchants General Rates apply.
- 27. (812) BEAUTY PARLOR. Each person, firm or corporation engaged in the operation of a Beauty Shop or Parlor, first operator, \$15.00; each additional operator, \$10.00. In addition thereto, for the sale of any merchandise, Merchants General Rates apply.
- 28. (910) BILLIARD ROOM OR POOL ROOM. Each person, firm or corporation engaging in the business, calling or profession of the operation of a billiard room or pool room shall pay a privilege license therefore of \$80.00 per year for the first table and \$20.00 per year for each additional table or similar apparatus or device upon which billiards or pool are permitted or played. (Prior to the issuance of this license, application must be made to Mayor and approved by City Council. Also see State Code and City Ordinance.)

29. (541) BILLING SERVICE. (Professional rates apply.)
30. (999) BLACKSMITH SHOP. (Same as repair shop.)
31. (721) BOARDING HOUSE. Each person who operates transient boarding house, \$45.00.
32. (441) BOATS. Sales or for hire. (Merchants general rates apply.)
33. (524) BOND AGENT. Any person, company or agent making or furnishing appeal or appearance bonds, \$60.00.
34. (452) BOOKS, BOOK STORE SUPPLIES. (a) Established place of business, (Merchants general rates apply.) (b) Each transient dealer in either of same, \$25.00 per year; \$10.00 per week per person.
35. (910) BOTTLE DRINKS. Each retail dealer of soft drinks or bottle drinks who does not pay a soda fountain or vending machine license, \$12.00 per year per box; provided said dealer is not subject to retail license.
36. (312) BOTTLERS. Each person distributing, delivering or handling soft drinks or bottled drinks by motor vehicle, whether retail or wholesale, each vehicle, \$95.00; provided that person, firm or corporation is not subject to retail merchant license.
37. (312) BOTTLER, MANUFACTURING. Each person, firm or corporation operating a plant where soda water or other carbonated water or bottled drinks are bottled or manufactured, (Manufacturers Rates Apply.)
38. (713) BOWLING OR BOX ALLEY. First alley, \$75.00; each additional alley, \$10.00.
39. (314) BOX, BASKET OR CRATE FACTORY. (Manufacturers Rates Apply.)
40. (327) BRICK FACTORY. (Manufacturers Rates Apply.)
41. (811) BUSINESS MACHINES. Agents or dealers, sales and repair, (Merchants General Rates Apply.)
42. (485) BUS TERMINAL. Each person, firm or corporation operating, maintaining or engaged in the operation of a bus terminal, bus station, waiting room, ticket office, or other convenience in connection with the carriage of passengers for hire. (Merchants General Rates Apply.)
43. (447) BUTANE OR PROPANE GAS. Each person dealing in, selling or delivering butane, propane and similar types of gas or fuel commonly known as bottled gas, \$75.00.
44. (444) CABINET MAKERS OR WOODWORKING SHOPS. (Merchants general rates apply.) This license applies to each person, firm or corporation whose business is located outside the corporate limits or police jurisdiction but has jobs or does business within the city and police jurisdiction. In which case, license will be computed only on receipts of business transacted within the corporate limits and police jurisdiction.
45. (722) CAFES. (Merchants General Rates Apply.) Subject to Health Department regulations.
46. (339) CANDY MANUFACTURER. Each manufacturer of candy products, (Manufacturer Rates Apply.) If selling, delivering, distributing, or supplying candy products by vehicle, wholesale, (See Wholesale Delivery and or Wholesale Merchant License.)
47. (442) CARPET. Sales and installation. (a.) Established place of business, (Merchants general rate apply.) (b) Selling directly from vehicle, \$25.00 per day; \$100.00 per week.
48. (485) CARS FOR HIRE. Each drive-it-yourself company or any similar business letting or renting cars or trucks for hire, first car or truck \$75.00; each additional car or truck, 25.00.
49. (484) CARRIER, MOTOR. Each motor carrier company, \$25.00.
50. (711) CARNIVAL. See shows.
51. (812) CASKETS. Coffins and other undertaker goods. (Merchants general rates apply.)
52. (112) CATTLE DEALER. Each person, firm or corporation selling, offering for sale or trading cattle, sheep, hogs, etc., per year \$35.00.

53. (327) CEMENT DEALERS. (See concrete products.)
54. (453) CEMETERIES. (Merchants General Rates Apply.) Note: #91 of the Constitution provides that cemeteries shall not be taxed when same are used exclusively for religious worship or for purposes purely charitable.
55. (454) CHICKEN AND EGGS. Each person, firm or corporation who deals in either of same and sells or ships the same to persons outside the municipality or wholesales to local merchants. (Merchants Wholesale Rates Apply.); provided the said person, firm or corporation is not subject to retail merchants license.
56. (541) CHIROPODIST. (Professional Rates Apply.)
57. (541) CHIROPRACTORS. (Professional Rates Apply.)
58. (453) CIGARS, CIGARETTES, TOBACCO AND SNUFF. Retail Dealer, (Merchants General Rates Apply.) (422) Wholesale dealer, (Wholesale General Rates Apply.)
59. (711) CIRCUS OR STREET FAIR. See Shows #218.
60. (561) CLEANING AND PRESSING SHOPS. (Merchants General Rates Apply.)
61. (622) CLINICS. (See Hospital.)
62. (324) COAL, COKE AND WOOD DEALERS. Maintaining or operating coal, coke or wood yard and distributing or selling coal, wood or coke, (Merchants General Rates Apply.)
63. (454) COIN OPERATED MACHINES. See Vending Machines.
64. (493) COLD STORAGE PLANT. (Merchants General Rates Apply.)
65. (522) COLLECTION AGENCY OR CREDIT BUREAU. Each person firm or corporation engaged in the business of operating a collection business or preparing or obtaining credit reports. (Professional Rates Apply.)
66. (711) CONCERTS OR EXHIBITIONS. Dramatic or Vaudeville. Any show exhibition other than those under schedule #218, per day \$25.00; per week \$50.00. This schedule shall not apply to concerts, exhibition, dramatic or vaudeville shows presented by religious, fraternal, educational or civic organizations.
67. (327) CONCRETE PRODUCTS. Each manufacturer of concrete pipe, culverts, vaults, blocks, curbing, tile or concrete products and each person, firm or corporation engaged in the business of mixing, delivering, or selling concrete whether mixed or prepared on the job or in fixed place of business, (Manufacturers Rates apply.)
68. (236) CONTRACTORS AND SUB CONTRACTORS. (a) Any person, firm or corporation accepting orders, contracts or subcontracts and every person who undertakes to assume authority or control, or who supervises, manages or directs the work of others, or who is delegated by the owner to so do, whether at a fixed price or on a cost-plus basis or work done by the hour, for doing any work on or in any building or structure, or shall accept contracts or subcontracts to do any paving or curbing, or contract or subcontract to excavate earth, rock or other material, or contract or subcontract to construct any sewer, or contract or subcontract to construct highways, bridges, dams, railroads, or contracts or subcontracts for any other type of construction work shall pay a license based on his gross annual receipts as follows;

On less than	\$5,000.00	\$ 35.00
5,000.00 and less than	20,000.00	50.00
20,000.00 and less than	40,000.00	75.00
40,000.00 and less than	60,000.00	100.00
60,000.00 and less than	100,000.00	150.00
100,000.00 and less than	250,000.00	250.00
250,000.00 and less than	500,000.00	350.00
500,000.00 and over		500.00

and in addition thereto, each itinerant contractor or subcontractor shall pay fifty cents (\$0.50) on each one thousand dollars (1,000.00) or fraction thereof of the contract price or the total cost to such licensee, whichever is greater, of each project for which a building permit is required by law. Said additional sum shall be paid prior to the commencement of work or any such project and it shall be illegal to do or perform any such work within the city without first paying said sum, which is levied in addition to any permit or inspection fees otherwise required by this Code.

(b) Each person, firm or corporation engaged in the business of constructing houses or building on contract, or who constructs one or more houses or buildings in any one calendar year, whether on contract or otherwise, or who maintains an office in the city used in connection with such construction within or without the city, shall pay the license tax as above provided.

(c) No permits for work of any kind for which a license is required by (a) or (b) above shall be issued to a contractor, owner or any authorized agency until all license taxes have been paid, unless herein otherwise provided.

(d) All general contractors shall upon request furnish the building inspector or the license inspector with a full and complete list showing the names, addresses and license numbers of all sub-contractors to whom any work has been let or sublet to be done and will not allow any work to be done by such sub-contractor until the required license due by said subcontractor has been paid. If all subcontracts have not been closed or awarded at the time application is made for a permit by the general contractor or by the owner, the general contractor or the owner shall not allow any work to proceed by any subcontractor until such subcontractor has exhibited to him his city license for the work to be done on the job, unless he is certified by the license department or by the building inspector as having paid the city license due by him.

(e) The issuance of a license hereunder shall in no wise waive the provisions of the Building Codes of the City, which provisions must be fully complied with by such licensees.

(f) Persons contracting for a portion of the work under a license who has paid the additional per job license tax of fifty cents per thousand dollars or fractional part thereof as above provided, based on the total cost of work to be done shall not be subjected to such additional sum; provided, however, nothing herein shall be construed to exempt any person, firm or corporation from the payment of the annual license tax above set forth based upon gross annual receipts.

(g) In lieu of the foregoing license provisions, contractors engaged solely in the demolition of houses declared substandard under the ordinances and codes of the City of Clanton shall pay an annual license of \$10.00.

69. (236) CONSTRUCTION COMPANIES. Itinerant or with fixed place of business, (Contractors Rates Apply.)
70. (115) CORN OR GRIST MILL. (Merchants General Rates Apply.)
71. (454) COSMETICS. Each person or agent engaged in the business of the sale of cosmetics, Avon, Mary Kay and other related products, either retail or wholesale, without fixed place of business shall pay a license as follows: \$10.00 on the first \$3,000.00 of sales and 1/10th of one percent on all the sales in excess of that amount. (No payment of license will be required until after the first sale is made.)
72. (115) COTTON BUYER. Each cotton buyer, \$35.00 (Not subject to one-half year license.)
73. (115) COTTON GIN. For the first gin stand, \$80.00; each additional gin stand, \$10.00. (not subject to one-half year license.)
74. (313) COTTON MILLS. (Manufacturers rates apply.)
75. (522) CREDIT BUREAU. See collection agency.
76. (311) DAIRY PRODUCTS PLANT. (Manufacturers rates apply.)
77. (713) DANCING HALL, Roadhouse, Honky-tonk or other place where dances are permitted or allowed by the public. Per year, \$1,000.00. Provided that no license for any dance hall, roadhouse, honky-tonk or other places where dances are permitted shall be issued except upon application made to the Mayor and approved by the City Council. Provided further that the City Council may, by resolution, permit the holding of dances by individuals or by social, charitable or other public organizations.

78. (711) DANCING SCHOOL. (Professional Rates Apply.)
79. (722) DELICATESSEN. (Same as Restaurant.)
80. (541) DENTISTS. (Professional Rates Apply.)
81. (446) DENTAL OR OTHER LABORATORY. (Merchants General Rates Apply.)
82. (524) DETECTIVE AGENCY. Persons furnishing detective, investigative and security services. (Professional Rates Apply.)
83. (452) DIRECTORY. Each person making, compiling, selling or offering for sale any directory. (Merchants general rates apply.)
84. (541) DOCTORS. (Professional rates apply.)
85. (442) DRAPERY. Sales and installation, (Merchants general rates apply.)
86. (910) DRINK BOX. \$12.00 per year per box.
87. (446) DRUGSTORES. (Merchants General Rates Apply.)
88. (446) DRY CLEANING. (Merchants General Rates Apply.)
89. (111) EGG DEALER. See Chicken and Egg.
90. (221) ELECTRIC LIGHT OR POWER PLANT. See Utilities.
91. (238) ELECTRICIAN. Any person who solicits, engages in or follows the trade or profession of repairing or installing electrical wiring, same as Contractors. (Merchants general rates apply to any sale of goods or wares.) Application must be made to the City Building Inspector and applicant must comply with ordinance requiring posting of surety bond in the amount as required by City Code and said bond being payable to the City and filed with the City Clerk. Provided further that any employee helper must apply and become qualified with the City Building Inspector before being left on the job without the presence of his qualified Supervisor.
92. (443) ELECTRICAL SUPPLIES OR APPLIANCES. (Merchants General Rates Apply.)
93. (811) ELECTRICAL APPLIANCE REPAIR. (Merchants General Rates Apply.)
94. (541) ENGINEERING. (Professional Rates Apply.)
95. (711) ENTERTAINMENT. Any type of entertainment not otherwise provided for where charges are made for admission, not for religious or charitable or school purposes, per day \$25.00 plus 5% of gross receipts.
96. (484) EXPRESS COMPANIES. Each person, firm or corporation doing business as express company, commercially engaged in business in the City of Clanton and receiving and sending packages to and from any point in the state, not including interstate commerce, \$85.00.
97. (561) EXTERMINATIONS. Each person, firm or corporation engaged in the business of pest extermination, selling disinfectant, insecticide, or pest extermination in any manner, \$75.00. (See Title 2, Section 674-675, 1940 Code of Alabama as last amended, 1958 Recompiled Edition as amended.)
98. (541) EYE GLASSES. See Optician.
99. (339) FACTORIES. See Manufacturers.
100. (441) FARM EQUIPMENT AND IMPLEMENT DEALERS. Same as automobile dealers if motor driven equipment sold. (For sales of implements only, Merchants General Rates Apply.)
101. (115) FEED MILL. See Mill.
102. (325) FERTILIZER DEALER. (Merchants General Rates Apply.)
103. (325) FERTILIZER FACTORY. Each manufacturer or mixer of chemical or commercial fertilizer. (Manufacturers Rate Apply.)

104. (522) FINANCE COMPANY. Each person, firm or corporation engaged in the business or calling of operating a finance company or money loaning business. \$100.00 plus 1/10th of 1% of gross receipts.
105. (114) FISH AND OYSTERS. For each transient, peddler, retail or wholesale dealer of sea foods, (Merchants General Rates apply.) Subject to inspection and approval of County Health Department before issuance of license.
106. (453) FIREWORKS. \$55.00 per year.
107. (453) FLORIST. (Merchants General Rates Apply.)
108. (812) FORTUNE TELLER. Each person practicing palmistry and all persons using any device for the purpose of telling fortunes and all spiritualists giving sittings, readings or exhibitions. Per day, \$50.00.
109. (314) FOUNDRIES. (Manufacturers Rates Apply.)
110. (454) FROZEN FOOD DISTRIBUTOR. Any transient person, firm or corporation selling frozen foods directly or indirectly from vehicle, wholesale or retail, \$100.00 per day. (No license shall be issued without written approval by Chilton County Health Department.)
111. (454) FRUIT AND VEGETABLE DEALERS. Fruit and vegetable peddlers or Itinerate dealers. Wholesale or retailers in fruits, vegetables, nuts or produce in every kind or character or selling or disposing of the same, directly or indirectly, from a truck, automobile or other vehicle, Year \$50.00; Week \$15.00; Day \$10.00. (All persons operating under grower's permit must file a copy of such grower's certificate in the office of the City Clerk for each load of produce of any nature sold in the city and must make an affidavit such produce was actually grown by such person, setting forth the specific place in which it was grown, and circumstance under which it was grown, such affidavit to be in form prepared by the City Clerk, and must obtain from the City Clerk a permit to sell each load of such produce before selling it or any part thereof.)
112. (812) FUNERAL DIRECTORS. Each person, firm or corporation engaged in the business as a funeral director, undertaker, or mortician, including embalming, the sale of caskets, vaults, undertaking supplies. (Merchants General Rates Apply.)
113. (811) FURNITURE REFINISHING. (Merchants General Rates Apply.) This license applies to each person, firm or corporation outside corporate limits or the police jurisdiction who deliveries or picks up within corporate limits and police jurisdiction. In which case, license will be computed only on receipts of business transacted within the corporate limits and police jurisdiction.
114. (811) GARAGE OR REPAIR SHOP. Repair shop or garage for automobiles, trucks, tractors or trailers, etc. (Merchants General Rates Apply.)
115. (447) GAS-BUTANE OR PROPANE. See Butane
116. (238) GAS FITTERS. Any person, firm or company, with or without an established place of business who contracts for, engages in, or solicits work as a gas fitter, or who works as a gas fitter, or who performs services pertaining to or in connection with the gas fitting business. (Same as Contractors.) (Merchants General Rates apply to any sale of goods or wares.) Application must be made to the City Building Inspector and applicant must comply with ordinance requiring posting of surety bond in the amount as required by city code and said bond being payable to the City of Clanton and filed with City Clerk. Provided further that any employee helper must apply and become qualified with the City Building Inspector before being left on the job without the presence of his qualified supervisor.
117. (422) GASOLINE DISTRIBUTOR-WHOLESALE Each person, firm or corporation or dealer who sells, disposes of, distributes or delivers gasoline, kerosene, or motor oil by pipe, truck or other vehicle. (Merchants Wholesale Rates Apply.)
118. (447) GASOLINE FILLING STATIONS. Retail dealers, each single hose pump, \$20.00; Each double hose pump \$40.00. This license does not include the sale of other merchandise such as tires, batteries, accessories, oil, etc., for which a merchant retail license must be paid. (Gross receipts from sales of gasoline should not be included in the computation of any other license required.)
119. (713) GOLF COURSE. Miniature or otherwise, \$50.00
120. (453) GREEN PLANTS. See Florist or Nursery.

121. (451) GUN SHOP. Sales and Repair, (Merchants General Rates Apply.)
122. (484) HAULING, U-HAUL, MOVING VAN. Each person, firm or corporation engaged in the business of hauling or moving for others for hire. \$25.00.
123. (622) HOSPITAL AND/OR CLINIC. Each person, firm or corporation operating a hospital, clinic, rest home or sanatorium for profit shall pay a license as follows: \$100.00 plus 1/10th of 1% of gross receipts.
124. (721) HOTELS-MOTELS. Not exceeding ten beds for guests, \$60.00, Exceeding ten beds for guests, \$100.00. (No license shall be issued under this subdivision except upon presentation to the City Clerk of a certificate from the County Health Officer as required by State Law.)
125. (722) ICE CREAM PARLOR. (Merchants General Rates Apply.)
126. (314) ICE PLANT. Each manufacturer or retail dealer. (Manufacturers Rates Apply.)
127. (238) INSULATION. See Contractors.
128. (524) INSURANCE. Fire and Marine Insurance Companies. On each fire insurance company, there is levied a tax or license of four percent on each \$100.00 or major fraction thereof of the gross premium less return premiums received by such company on risk in the City of Clanton and police jurisdiction, which was written during the preceding year; Any new company who did not do business in the City of Clanton, Alabama, during the preceding year and desiring to engage in business in the said city, shall pay \$25.00 at the time of taking out such license and at the end of the year the sum shall be adjusted upon basis as herein provided immediately preceding.
129. (524) INSURANCE. On all surety and bonding companies and other insurance companies, including domestic and foreign companies, there is hereby levied the following license tax, to-wit; Fifteen dollars, and one dollar on each one hundred dollars (\$100.00) or major fraction thereof, of gross premiums received during the preceding year, on all policies issued to citizens living in the City of Clanton, Alabama. Each person or company engaged in the business of insurance for the first time in the City of Clanton shall pay a minimum license of \$25.00 on which there shall be an adjustment on the above basis at the expiration of the year.
- The license tax required above on all insurance companies including fire, life and marine, shall be due January 1, and delinquent sixty days thereafter, and each company shall file with the Mayor of the City of Clanton, Alabama, a statement sworn to by an officer authorized by the laws of the State of Alabama, showing the gross amount of premiums received by it from business done within the City of Clanton, Alabama, for the year or period required to determine said tax or license tax. Any company failing to furnish said statement within said period shall forfeit to the City of Clanton, Alabama, the sum of One Hundred Dollars (\$100.00) to be recovered in any court or competent jurisdiction, and said company or its agent shall also be subject to any other penalty provided in this ordinance for doing business without a license.
130. (454) ITINERANT PERSON. (a) Each transient or itinerant: Each person, firm or corporation doing business in the City of Clanton, where said person, firm or corporation does not have a permanent location within the City and whereby said business is transient or itinerant, the license is fixed as follows: 1. \$300.00 per week or any portion or part thereof. 2. A license issued under this Section shall be for a period of not to exceed seven (7) calendar days and must specify dates the business is to operate. 3. License will cover only one sale. 4. In addition to the cost of the license as herein provided the applicant for the license shall make a deposit with the City Clerk of said City of \$300.00 as a deposit for sales tax due by the applicant. The applicant for the license shall also furnish to said City Clerk the Sales Tax Number with the Department of Finance. 5. Each person, firm or corporation making application for a business license as a transient or itinerant must indicate the location of said business, which location must be approved by the License Inspector of the City. Off-loading from a truck is not permitted, except in the event of a sale, or unless the off-loading is to place merchandise in a building that has been approved for occupancy.
131. (561) JANITORIAL SERVICES. Each person, firm or corporation engaged in the business of janitorial services with or without fixed place of business. (Merchants General Rates Apply.)
132. (448) JEWELERS. (Merchants General Rates Apply.)
133. (323) JOB PRINTER. With or without established place of business. (Merchants General Rates Apply.)

134. (453) JUNK DEALER. Each dealer in scrap iron, sacks, rags, hides, second-hand automobile tires or parts, or similar articles, \$50.00.
135. (561) LANDSCAPING, ITINERATE. Each person, firm or corporation engaged in the business of selling shrubs or plants, without fixed place of business, per year \$50.00; per week \$15.00. (This license does not apply for delivery with a fixed place of business subject to retail merchants license.)
136. (448) LAUNDRIES. (Merchants General Rates Apply.)
137. (448) LAUNDRIES – SELF SERVICE. (Merchants General Rates Apply.)
138. (446) LINEN AND TOWEL SUPPLIES. (Merchants General Rates Apply.)
139. (112) LIVESTOCK DEALER. See Cattle Dealer.
140. (522) LOAN COMPANIES. See Finance Company.
141. (515) LOUD SPEAKERS. Operating, maintaining or permitting loud speakers, radio broadcasting or any other device on the street or sidewalk, per year. \$25.00; per day, \$2.00. (Providing that no license shall be issued for any such broadcasting, loud speakers or other device until written application is made to City Clerk and application approved by Mayor of the City.)
142. (444) LUMBER DEALER. (Merchants General Rates Apply.)
143. (321) LUMBER, PLANING OR SAW MILL. \$75.00. Also see pulpwood. In the event that lumber products are sold at retail, (Merchants General Rates Apply.)
144. (722) LUNCH STANDS. See Restaurants. (Subject to inspection and approval by the County Health Department.)
145. (811) MACHINE SHOP. See Shop.
146. (454) MAIL ORDER HOUSE. (Merchants General Rates Apply.)
147. (454) MAGAZINES. Each transient person selling, soliciting orders for subscriptions to magazines, papers or publications, not subject to Interstate Commerce Regulations, per year, \$25.00; per week, \$10.00 per person. (This section does not apply to local, school, religious, civic, or fraternal organizations.)
148. (314) MANUFACTURERS: Each person, firm or corporation engaged in a business for which the manufacturers rates shall pay a license based on his gross annual receipts as follows:
- | | | |
|-----------------------|-----------|---------|
| On Sales Less Than | \$ 40,000 | \$50.00 |
| 40,000 and less than | 80,000 | 100.00 |
| 80,000 and less than | 100,000 | 125.00 |
| 100,000 and less than | 120,000 | 150.00 |
| 120,000 and less than | 140,000 | 175.00 |
| 140,000 and less than | 160,000 | 200.00 |
| 160,000 and less than | 180,000 | 225.00 |
| 180,000 and less than | 500,000 | 250.00 |
| 500,000 and less than | 1,000,000 | 350.00 |
| 1,000,000 and over | | 500.00 |
149. (238) MASON, BRICK. See Contractor or Sub-Contractor.
150. (337) MATTRESS MANUFACTURER OR MATTRESS REPAIR. (Manufacturers Rates Apply.)
151. (311) MEAT MARKET. (Merchants General Rates Apply.) No license shall be issued under this section except upon presentation to the City Clerk of a certificate from the County Health Officer as required by State Law.
152. (454) MEAT – ITINERANT. See Frozen Food.
153. (452) MERCHANTS RETAIL. Each person, firm or corporation operating or doing a retail business in the City of Clanton, Alabama, shall pay a license on total gross receipts from said business for the year next preceding based on the Merchants General Rates as follows:
- | | | |
|----------------------|---------|---------|
| On Sales Less Than | \$5,000 | \$35.00 |
| 5,000 and less than | 20,000 | 50.00 |
| 20,000 and less than | 30,000 | 75.00 |

30,000 and less than	40,000	90.00
40,000 and less than	50,000	105.00
50,000 and less than	60,000	120.00
60,000 and less than	70,000	130.00
70,000 and less than	80,000	145.00
80,000 and less than	90,000	155.00
90,000 and less than	100,000	170.00
and also 1/10 of 1% on all gross annual receipts above \$100,000		

On new business subject to retail merchants license, the minimum license shall be paid, plus the amount based on estimate of sales for the license period. The amount paid will be adjusted at the end of the year license then will based on a full year's business or an estimate of same.

154. (421) MERCHANT-WHOLESALE. Each person, firm or corporation operating a wholesale business, or selling goods and entitled to the wholesale rate shall pay a wholesale license in lieu of the merchants general rates on his gross annual receipts as follows:

On Sales Less Than	\$40,000	\$50.00
40,000 and less than	60,000	75.00
60,000 and less than	80,000	80.00
80,000 and less than	100,000	90.00
100,000 and less than	120,000	105.00
120,000 and less than	140,000	120.00
140,000 and less than	160,000	140.00
160,000 and less than	180,000	160.00
180,000 and less than	200,000	175.00
and also 1/20 of 1% on all gross annual receipts above \$200,000		

155. (453) METAL DEALERS OR METAL PROCESSORS. Each person, firm or corporation engaged primarily in the purchase and collection of scrap metals for the purpose of processing the same into scrap material for the metals recovery industry. (Same as Junk Dealer.)

156. (115) MILL. Any person, firm or corporation who operates a feed mill, crushing machine or mill for the purpose of mixing or manufacturing feedstuffs. (Manufacturers Rates Apply.)

157. (721) MOBILE HOME PARKS: See Trailer Parks.

158. (441) MOBILE HOME SALES: Each dealer for each place of business where new mobile homes are sold or offered for sale, that a business license shall be due and payable by each dealer, or each place of business as follows:

1. For each place of business where the annual receipts do not exceed \$400,000.00 the amount of the license is \$500.00
2. For each place of business where the annual receipts are in excess of \$400,000.00 and do not exceed \$1,000,000.00 the amount of the license is \$700.00
3. For each place of business where the annual receipts are in excess of \$1,000,000.00 and do not exceed \$2,000,000.00 the amount of the license is \$800.00
4. For each place of business where the annual receipts are in excess of \$2,000,000.00 but do not exceed \$3,000,000.00 the amount of the license is \$900.00
5. For each place of business where the annual receipts are in excess of \$3,000,000.00 the amount of the license is \$1,000.00

Each dealer who deals in used mobile homes only, and is not paying a license as a dealer in new mobile homes, where the gross sales do not exceed \$400,000.00 the amount of the license is \$350.00. In addition thereof shall pay 1/20 of one percent on the total gross receipts in excess of \$400,000.00. The duty shall be on the dealers to furnish sufficient proof to the City of the gross sales.

159. (522) MONEY LENDERS. (a) Pawn Brokers maintaining and operating an established place of business for lending money or accepting pawns, except legally organized bankers. (Same as Finance Company.) (b) Each person whose principal business is lending money and who does not maintain an established place of business (Same as Finance Company.)

160. (453) MONUMENTS AND TOMBSTONES. Each person, firm or corporation who sells, solicits orders for or erects monuments or tombstones. (Merchants General Rates Apply.)
161. (541) MORTICIAN. See Funeral Directors.
162. (523) MORTGAGE BROKERAGE COMPANY. (Professional Rates apply.)
163. (721) MOTELS. See Hotels.
164. (441) MOTORBOATS, YACHTS, PLEASURE BOATS AND MOTORS. Sales (Merchants General Rates Apply.) Repair, See Shop.
165. (484) MOTOR CARRIER. See Carrier
166. (441) MOTORCYCLES. Sales (Merchants General Rates Apply.) Repair, See Shop.
167. (485) MOTOR VEHICLES. For Hire, See Cars.
168. (512) MOVING PICTURES. See Picture Show.
169. (910) MUSIC. (a) Operating and using any music box, rockola, victrola or other coin operated musical instrument, where machine is owned by the proprietor of the business \$30.00 (b) Rockola, victrola or other coin operated musical instrument, each person, firm or corporation or association leasing, setting up, distributing, servicing, lending or placing the same on commission, each machine, \$50.00.
170. (453) MUSICAL INSTRUMENT DEALER. (Merchants General Rates Apply.)
171. (511) NEWSPAPER. Each publisher of same, Merchants General Rates Apply.
172. (454) NEWS DEALER OR AGENT. Each agent, person, firm or corporation selling or distributing newspapers or other periodicals whether or not published within the City, (Merchants General Rates Apply.)
173. (444) NURSERY OR AGENTS. Selling or delivering shrubbery or other nursery stock, local, (Merchants General Rates Apply.) Delivery only, (See section on delivery) Itinerant (See Landscaping) The public welfare requiring it, no person shall be issued a license hereunder without first evidencing to the City Clerk proof of compliance on his part with all statutes, rules and regulations of the State of Alabama, and of its applicable departments, then in force relating to the activities sought to be engaged in by the applicant. Reference particularly, Title 2, Section 450 to 471, inclusive, as last amended, and Title 2, Section 672 to 677, inclusive as last amended, 1940 Code of Alabama, as amended (1958 Recompiled Edition, as Amended)
174. (624) NURSERY SCHOOL. Each nursery school not operated in connection with a religious educational, civic or fraternal organization, \$75.00.
175. (623) NURSING HOME. Same as Hospital.
176. (115) NUTS. Each person, firm or corporation engaged in the business of buying, selling or cracking nuts at wholesale or retail who is not subject to annual retail merchants license, \$40.00. (Not subject to one half year license.)
177. (541) OPTICIAN or dealer in spectacles or eyeglasses exclusively. (Professional Rates Apply.)
178. (541) OPTOMETRISTS, OCULISTS and others examining eyes, or prescribing or fitting eyeglasses. (Professional Rates Apply.)
179. (238) PAINTER. Any person, business or company engaged in the business or calling of painting, or wall refinishers, with or without place of business, See Contractor and Sub Contractors.
180. (444) PAINT SHOP. (Merchants General Rates Apply.)
181. (711) PARADES. See Parade Ordinance.
182. (522) PAWN SHOP OR PAWNBROKER. See Money Lenders.
183. (111) PEANUTS. See Vending
184. (454) PEDDLERS OR ITINERANTS. See itinerants.

185. (910) PENNY WEIGHING MACHINE. See Vending
186. (541) PHOTOGRAPHER. Each maintaining an office or established place of business. \$75.00
187. (541) PHOTOGRAPHER – TRANSIENT. Each photographer or photograph finisher, or solicitor of photographic business, where business is solicited by salesman or solicitors operating outside of said place of business, either by telephone, mail, direct sales, handbill or radio, per year \$75.00.
188. (443) PIANO OR ORGAN OR PHONOGRAPHS or other MUSICAL INSTRUMENTS. Sales (Merchants general rates apply.)
189. (811) PIANO TUNER OR ORGAN REPAIR. Each person engaged in the business of tuning pianos or repairing organs or similar work, per year \$20.00; per day \$2.00.
190. (512) PICTURE SHOW OR MOVING PICTURE THEATER (Merchants general Rates apply.)
191. (321) PLANING MILL. See Lumber
192. (561) PLANTS. See Florist or Nursery or Landscaping.
193. (238) PLUMBERS. With or without established place of business, who contracts for, engages in or solicits business as a plumber or who performs services pertaining to or in connection with plumbing business, (Same as Contractors.) (Merchants General Rates apply to any sale of goods or wares.) Application must be made to the City Building Inspector and applicant must comply with ordinance requiring posting of surety bond in the amount required by city code and said bond being payable to the City and filed with City Clerk. Provided further that any employee helper must apply and become qualified with City Building Inspector before being left on the job without the presence of his qualified Supervisor.
194. (910) POPCORN. Each machine, \$15.00; provided that the person, firm or corporation is not subject to retail merchant license.
195. (453) PREMIUM STORE. (Merchants General Rates Apply.) See Stamp Store.
196. (448) PRESSING SHOP. See Cleaning and Pressing.
197. (323) PRINTER. See Job Printer.
198. (454) PRODUCE. Peddling, See Fruit & Vegetable
199. (541) PROFESSIONAL. Each person, firm or corporation engaging in a business, calling or profession, and/or selling goods for which the Professional Rates apply shall pay a license based on his gross annual receipts as follows:
- | | | |
|-----------------------|-----------|----------|
| On Receipts Less Than | \$ 5,000- | \$ 35.00 |
| \$5,000 and less than | 7,500- | 50.00 |
| 7,500 and less than | 12,500- | 75.00 |
| 12,500 and less than | 17,500- | 100.00 |
| 17,500 and less than | 22,500- | 150.00 |
| 22,500 and over | | - 250.00 |
200. (482) PULLMAN. License tax is levied against all persons engaged in the business of operating cars for transportation, accommodation, comfort, convenience or safety of passengers on or over any railway line, \$10.00.
201. (113) PULPWOOD. Each person, firm or corporation engaged in receiving, storing, distributing or shipping pulpwood. \$75.00 (In the event that lumber products are sold at retail, Merchants General Rates Apply.) Also see lumber.
202. (515) RADIO BROADCASTING STATIONS. \$200.00 and also 1/5 of 1% of all annual gross receipts in excess of the sum of \$50,000.00
203. (443) RADIOS and/or TELEVISION. Sales (Merchants Rates apply.) Repairs, See Electrical Appliance Repair.
204. (482) RAILROADS. Each person, firm or corporation operating a railroad in the City of Clanton, as a common carrier for the privilege of doing interstate business within the limits of said City of Clanton, whether such company is incorporated under the laws of this state or any other state, or whether incorporated at all or not shall pay a privilege or license tax for engaging in business in said municipality as follows: \$145.00. Also see Pullman.

205. (531) REAL ESTATE AGENCY. (Professional Rates Apply.)
206. (811) REPAIR SHOP. (a) Where primary business is repairing (Merchants General Rates Apply.) (b) Where primary business is manufacturing (Manufacturing Rates Apply.)
207. (722) RESTAURANT, CAFES AND LUNCH STANDS. (Merchants General Rates Apply.) No license shall be issued under this subdivision except upon presentation to the City Clerk a certificate from the County Health Officer as required by State Law.
208. (910) ROCKOLA. See Music.
209. (454) RUMMAGE SALES. \$1.00 PER DAY. Note: The mayor shall be authorized to permit churches and other charitable organizations to hold rummage sales on specific occasions without paying the foregoing license.
210. (522) SAVINGS & LOAN ASSOCIATIONS. See Banks.
211. (453) SAND AND GRAVEL, Dealer (Merchants General Rates Apply.)
212. (321) SAWMILL See Lumber
213. (453) SECONDHAND DEALER. (Merchants General Rates Apply.)
214. (454) SEPTIC TANKS. Sales and Cleaning (Merchants General Rates Apply.)
215. (452) SEWING MACHINE AGENT OR DEALER. Sales and/or Service, with or without an established place of business (Merchants General Rates Apply.)
216. (811) SHOE REPAIR SHOP. (Merchants General Rates Apply.)
217. (451) SHOOTING GALLERY. Year \$100.00; Month \$25.00. (No license for shooting galleries shall be issued without approval of City Council)
218. (811) SHOPS. (Merchants General Rates Apply.) Also see Garage or Repair or Welding.
219. (711) SHOWS. Carnivals, Fair or Circus, per day, \$100.00; Street fair, per day \$100.00; Dog, pony or any side show, per day \$25.00, per week, \$125.00. These rates are applicable when the said carnival, street fair, circus, dog, pony or any side show is sponsored by a local, civic, fraternal or religious organization. In the event that the same is not sponsored by a local, civic, fraternal or religious organization, \$500.00 per day. (Prior to the issuance of this license, application must be made to the Mayor and approved by City Council.)
220. (561) SHRUBS. See Nursery or Landscaping
221. (452) SIGNS. Electric or Neon signs, etc., selling, leasing or servicing same (Merchants General Rates Apply.)
222. (238) SIGN PAINTING. Year, \$35.00; Day \$5.00
223. (713) SKATING RINK. (A) Where tent or other temporary structure is used, \$50.00 per month. (B) Skating Rink where business is conducted from permanent type building, year \$100.00
224. (493) SLAUGHTERHOUSE. See Cold Storage Plant.
225. (482) SLEEPING CAR. See Pullman
226. (722) SODA FOUNTAIN. (Merchants General Rates apply.) No license shall be issued except upon presentation of a certificate from the County Health Officer as required by State Law.
227. (452) STAMP OR PREMIUM STORE OR AGENT. Premium redemption store. Each person, firm or corporation engaging in or operating a premium redemption store where trading stamps are redeemable for premiums or things of value shall be subject to the Merchants General Rates on the annual gross retail value of premiums delivered in redemption of such stamps during the preceding year.
228. (453) STAMPS, TRADE. Each person, firm or corporation who furnishes or contracts to furnish or supply any trade stamps or other similar stamps or devices as a means of attracting customers or stimulating trade, year, \$100.00.
229. (444) STORMWINDOWS & DOORS, SELLING OR ERECTING. (Merchants General Rates Apply.)

230. (541) TAX CONSULTANTS. Person preparing income tax and/or other tax papers. (Professional Rates Apply.)
231. (485) TAXICABS. Each car, \$30.00 (Before this license is issued, application must be approved by City Council and applicant must meet requirements of furnishing copy of indemnity insurance policy as required by State Law.) These rates are fixed by the Code of Alabama.
232. (517) TELEGRAPH COMPANY. Year \$75.00
233. (517) TELEPHONE EXCHANGE OR COMPANY. (a) Operating telephone exchange \$270.00 (b) Long distance \$68.00.
234. (238) TILE. (a) See Contractor or Sub-contractor. (b) Where tile work is done in connection with established place of business (Merchants General Rate Apply.)
235. (453) TIN SHOP and/or SHEET METAL SHOP (Merchants General Rates Apply.)
236. (721) TOURIST CAMP or CABINS or HOMES. (Same as Motel.)
237. (721) TRAILER COURTS, PARKS OR CAMPS. Where house trailers or mobile homes are used for living quarters, One to five trailers, \$50.00; Six trailers or more, \$75.00. (Note: Compliance with County Health regulations must be met prior to the issuance of license.)
238. (441) TRAILERS. Selling or dealing in house trailers. See Mobile Home Sales.
239. (453) TRADE STAMPS. See Stamps
240. (238) TREE SURGEON OR TRIMMER. See Contractor or Sub-Contractor
241. (811) TV & RADIO REPAIR. See Electrical Appliance Repair
242. (811) TYPEWRITER MACHINES, ADDING MACHINES. Sales and/or repair (Merchants General Rates Apply.)
243. (812) UNDERTAKER. See Funeral Director
244. (442) UPHOLSTERY FINISHER. (Merchants General Rates Apply.) This license applies to each person, firm or corporation outside corporate limits or the police jurisdiction who picks up or delivers within corporate limits and police jurisdiction. In which case, license will be computed only on receipts of business transacted within the corporate limits and police jurisdiction.
245. (221) UTILITIES State Regulated
246. (910) VENDING MACHINES. Any person, firm or corporation who possesses, operates or maintains for operation by others any vending machine for the sale of gum, candy, cookies, cigarettes, chips, milk, coffee, soft drinks, or any other type or kind of article. \$12.00 each machine.
247. (541) VETERINARIAN. (Professional Rates Apply.)
248. (493) WAREHOUSE. Each person, firm or corporation engaged in the business of operating a public warehouse, \$40.00 per year.
249. (811) WATCH AND CLOCK REPAIR. (Merchants General Rates Apply.)
250. (811) WELDING SHOP. (Merchants General Rates Apply.)
251. (324) WOOD. Dealer in and hauling and delivering wood. See Coal, Coke and Wood Dealer.
252. (221) UTILITIES. Electric light or Power Plant, Public Utilities. Any person, firm or corporation operating (electric-hydro-electric) street, railroad, electric light, power company, gas company, water work company, pipe line company or transporting or carrying gas, oil, gasoline, electric current, water or other commodities, gas distributing companies, whether by means of pipe line or by tank, drums, wire, tube, cylinder, or otherwise, heating companies, or other public utilities incorporated under the laws of this State or other states, or whether incorporated, at all or not, except telephone and telegraph, railroad and sleeping car company and express company which are otherwise licensed shall pay a privilege or license tax of 3% of the gross receipts of the business of such person in the City of Clanton for the preceding year and 1 ½% of the gross receipts

of the business of such persons in the police jurisdiction of the City of Clanton, and without the corporate limits of said City of Clanton, Alabama.

- 253. (238) WEATHER STRIPPERS. (Contractor Rates Apply.)
- 254. (999) MISCELLANEOUS. All other business, profession, occupation or calling not herein specified, \$50.00 per year or \$5.00 per day.

SECTION 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 or more of the following purposes:
 - (1) Collecting taxes due.
 - (2) Ascertaining the amount of taxes due from any person.
 - (3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.
- (c) Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter administered by the license officer. The license officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to the Code of Alabama section 40-23-25, 40-23-82, or 40-12-224.

SECTION 25. License fees in Police jurisdiction.

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

SECTION 26. Effective date.

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

SECTION 27. Severability.

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

SECTION 28. Repealer.

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

Adopted: October 8, 2007

Billy Joe Driver, Mayor

Debra Orange, City Clerk