

ARTICLE II. PRIVILEGE LICENSES

Sec. 14-16. Definitions.

(a) *Gross receipts.* Where the amount of the license is based upon the gross receipts, the term "gross receipts," unless the contrary clearly appears, shall mean the entire receipts, whether cash or its equivalent in property, of the business, vocation, occupation, or profession engaged in, including all receipts from sales or services rendered regardless of the place where the business was solicited, or place where the contract was consummated, or the place of delivery, and shall not include the amount of federal excise tax, state sales tax, county sales tax, and city sales tax, and shall not contemplate any deductions for any purpose not specifically provided for by law.

The gross receipts referred to are those of such business for the year next preceding the current license year; provided, however, that if said business did not operate the entire next preceding year, then the license tax for the current year shall be based upon an estimate or projection of gross receipts as defined above for the time period remaining in the current licensing year and that shall be the basis for the initial license. During the month of January following the initial licensing the licensee will provide the actual gross receipts of the business, vocation, occupation or profession to the city for the preceding year. In addition to licensing for the then current year, the actual gross receipts and corresponding license amount for the preceding year will be compared to the initial estimate or projection of gross receipts and its corresponding license amount which was paid and the current year license will be adjusted to reflect any difference whether that be in the form of a reduction or increase to the current year license.

Gross receipts, for a business, vocation, occupation or profession not maintaining a physical place of business or the facilities to conduct business within the corporate limits or its police jurisdiction shall mean only the entire receipts from sales or services rendered to its customers within the corporate limits and police jurisdiction.

(b) *Person.* The term "person" as used in this Code shall include an individual, a corporation, a partnership, an association, a joint stock company, a business trust, an unincorporated organization, or an entity or business enterprise.

(c) *Business.* All activities engaged in, or caused to be engaged in, with the object of gain, profit, benefit, or advantage, either direct or indirect, and not excepting subactivities producing marketable commodities used or consumed in the main business activity, each of which subactivities shall be considered business engaged in, licensed in the class in which it falls.

(Code 1956, § 15-12; Ord. No. 99-3578, § 4, 12-6-99; Ord. No. 07-3930, § 1, 11-19-07)

Sec. 14-17. Reserved.

Editor's note: Ord. No. 07-3930, § 1, adopted November 19, 2007, amended the Code by repealing § 14-17 in its entirety. Former § 14-17 pertained to violations, and derived from the Code of 1956, § 15-19.

Sec. 14-18. Construction generally.

This article shall not be held or construed to supersede, repeal or cancel any provision of article III of this chapter levying a special gross receipts license tax, nor of article V of this chapter levying a special privilege tax on amusements, nor of article VI of this chapter levying a special privilege tax on the sale of cigarettes, nor of article VII of this chapter levying a special privilege tax on persons engaged in the business of distributing or selling gasoline or other liquid motor fuels and lubricating oils, nor of any amendment which may have been heretofore or hereafter made to any of such special privilege tax ordinances, but each of such special privilege taxes shall be held to be cumulative and the above specifically designated special privilege

taxes and any other special privilege taxes which may be levied by any other ordinances heretofore or hereafter enacted by the governing body, all as from time to time amended by such governing body, shall be held to be cumulative and all persons engaging in any of the businesses upon which such special privilege taxes are levied shall comply with all of the provisions of such special privilege tax ordinances and of this article, and shall pay the privilege or license taxes enacted both by this article and by any special privilege tax ordinance affecting such business.

(Code 1956, § 15-18; Ord. No. 07-3930, § 1, 11-19-07)

Sec. 14-19. Reserved.

Editor's note: Ord. No. 07-3930, § 1, adopted November 19, 2007, amended the Code by repealing § 14-19 in its entirety. Former § 14-19 pertained to contracts of city, and derived from the Code of 1956, § 15-15.

Sec. 14-20. Wholesale or retail license.

(a) Where a person is engaged in furnishing or selling goods, wares or other products at wholesale, unless the context clearly appears otherwise, he shall pay a license based on the wholesale rate for the same classification that a retail merchant would pay for the products if sold at retail. The term "wholesale sale" shall mean a sale for further resale to a final consumer.

(b) A person shall be entitled to the wholesale rate only if more than sixty (60) percent of his gross receipts are from wholesale sales. Any merchant claiming the benefit of the wholesale rate of license must be able to produce sufficient records or other information to prove sales at wholesale in the required percentage or the license at the retail rate shall apply.

(Code 1956, § 15-13; Ord. No. 99-3578, § 5, 12-6-99; Ord. No. 07-3930, § 1, 11-19-07)

Sec. 14-21. Dealing in two or more articles; engaging in two or more businesses.

Any person dealing in two (2) or more articles, or engaged in two (2) or more businesses, trades, callings or professions for which a license is required, shall for each business location take out and pay for a license for each line of business, trade, calling or profession for which a license is required; provided, however, when all such businesses, trades, callings or professions are covered by categories or classifications in which the merchants general rates, groceries rate or professional rates apply, such person shall be required to pay, in addition to any applicable license designated herein as a public policy license, only one (1) license for each business location, which license shall be based on the gross receipts of all of such businesses, trades, callings or professions at such location and the rate of such tax shall be for that category which comprises the maximum dollar volume of the total receipts of such businesses, trades, callings or professions at such location.

(Code 1956, § 15-14; Ord. No. 07-3930, § 1, 11-19-07)

Sec. 14-22. Records.

It shall be the duty of the city clerk to keep a full list of all the persons doing business in the city and subject to a license, and to enter all amounts collected for licenses in a well preserved book kept for that purpose.

(Code 1956, § 15-5; Ord. No. 07-3930, § 1, 11-19-07)

Sec. 14-23. Engaging in business without license.

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the corporate limits or police jurisdiction of the city for which a license is required without first having procured a license. No person shall violate any of the provisions of this article by engaging in any of the businesses, occupations, professions, trades, callings or vocations licensed herein or doing any act mentioned herein, within the city or within the police jurisdiction of the city, without first having procured a license therefor, or by doing any act herein prohibited, or by failing to do any act herein required.

A violation of this section shall be punishable by a fine not to exceed the sum of five hundred dollars (\$500.00) for each offense, and if a willful violation, by imprisonment, not to exceed six (6) months, or both, at the discretion of the court trying the same. Each day during which said business is engaged in shall constitute a separate offense and be punishable as such.

(Code 1956, § 15-2; Ord. No. 99-3578, § 6, 12-6-99; Ord. No. 07-3930, § 1, 11-19-07)

State law references: Engaging in business without license, penalty, Code of Ala. 1975, § 11-51-93.

Sec. 14-24. Certificate of occupancy.

No business shall be carried on at a location or place of business and no privilege license shall issue therefor until such time as the zoning ordinances and building codes and other codes and ordinances of the city are fully complied with where applicable, proof thereof to be evidenced by an appropriate certificate of occupancy issued by the building department or other responsible office or department of the city.

(Code 1956, § 15-1; Ord. No. 07-3930, § 1, 11-19-07)

Cross references: Buildings and building regulations, ch. 7; zoning, ch. 25.

Sec. 14-25. Compliance with state health requirements and state licensing boards prerequisite to issuance of licenses.

(a) No establishment, work or other endeavor controlled or covered by the provisions of Code of Ala. 1975, section 22-20-5, dealing with public health requirements, shall be issued a license until a permit or other authorization by the health department to operate is presented.

(b) The state department of revenue shall maintain by law a listing of all state boards and agencies that regulate the licensing of businesses or occupations under their jurisdiction, and that so notify the department in writing, herein collectively called "state licensing boards." Prior to issuing a business license to a taxpayer who is subject to the jurisdiction of a particular state licensing board, the city revenue department shall attempt to confirm from the board that the taxpayer is duly licensed by and in good standing with that board before a city business license is granted.

(Code 1956, § 15-10; Ord. No. 07-3930, § 1, 11-19-07)

State law references: Establishments handling food and providing public accommodations, Code of Ala. 1975, § 22-20-5.

Sec. 14-26. Exemption for disabled veterans and World War II veterans.

Any person applying for a license tax exemption and commutation for eligible veterans shall, before receiving such exemption and commutation, execute and file with the revenue department sufficient proof of eligibility as provided for in the Code of Alabama, 1975, as amended.

(Ord. No. 99-3578, § 7, 12-6-99; Ord. No. 07-3930, § 1, 11-19-07)

Editor's note: Ord. No. 99-3578, §§ 7, 8, adopted December 6, 1999, amended the Code by repealing

former §§ 14-26 and 14-27, and adding new §§ 14-26 and 14-27. Former § 14-26 pertained to exemption and commutation for disabled veterans, and derived from the Code of 1956, § 15-11. Former § 14-27 pertained to exemption and commutation for veterans of World War II, etc., and derived from the Code of 1956, § 15-11.

State law references: Eligibility for disabled veteran's license, Code of Ala. 1975, § 40-12-340; municipal license generally, § 40-12-343; corporations, associations and partnerships, § 40-12-348; certain veterans excluded, § 40-12-352; eligibility for license for veterans of World War II, etc., Code of Ala. 1975, § 40-12-370; municipal license generally, § 40-12-373; corporations, associations and partnerships, certain veterans excluded, § 40-12-375.

Sec. 14-27. Display of license.

Each licensee under this article who maintains a business location within the corporate limits or police jurisdiction of the city shall constantly exhibit and display the license issued to them in some conspicuous place in their business establishment at the address to which the license was issued. The holder of such license shall immediately direct any revenue department employee or agent, building inspector, fire inspector, or police officer of the city to said license upon being requested by such person. A failure to do so shall be a violation of this section and punishable with a fine of not less than twenty-five dollars (\$25.00), and not more than one hundred dollars (\$100.00).

(Ord. No. 99-3578, § 8, 12-6-99; Ord. No. 07-3930, § 1, 11-19-07)

Note: See editor's note, § 14-26.

Sec. 14-28. License year; period for which issued; pro rate payments.

Except as otherwise specifically provided in the schedule of licenses, all licenses shall be annual, beginning on the first day of January of each year, and ending on the thirty-first day of December of each year; and each license issued under the authority of this article whether issued on or after the first day of January of the year shall expire on the thirty-first day of December of that same year. All licenses issued under the authority of this article shall be issued for the calendar year during which the same are issued and shall be issued upon payment or deposit of the respective amounts herein prescribed therefore.

Any license issued for a business commenced after the first day of July may be issued upon payment of one-half (1/2) of the amount of the annual license tax required for the subject of such license, except as otherwise specifically provided in the license schedules. This provision shall not apply to licenses based on gross receipts, which licenses shall be based upon the actual amount of gross receipts for the period required in this article.

(Code 1956, § 15-1; Ord. No. 99-3578, § 9, 12-6-99; Ord. No. 07-3930, § 1, 11-19-07)

Sec. 14-29. Reserved.

Editor's note: Ord. No. 07-3930, § 1, adopted November 19, 2007, amended the Code by repealing § 14-29 in its entirety. Former § 14-29 pertained to period for which license is issued and pro rata payments, and derived from the Code of 1956, § 15-1.

Sec. 14-30. Payment of license tax and issuing fee; issuance of license; information set forth; adjusted payment; transferability.

(a) Before any person shall engage in or carry on any business or do any act within the corporate limits or police jurisdiction of the city for which a license is required by this article, he shall pay to the city the amount required for such license under this article, plus a fee of ten dollars (\$10.00) for issuing the license.

(b) Upon the applicant's compliance with this section and all other requirements of this section or any ordinance regulating the issuance of licenses, the city shall issue the applied for license. The license shall be signed by the city clerk, indicate the business name, the license schedule(s), the location of the business, and the time for which the license is valid.

(c) Licenses issued under this article shall not be transferable.

(Code 1956, § 15-3; Ord. No. 2162, § 1, 1-8-79; Ord. No. 94-3209, § 1, 8-1-94; Ord. No. 99-3578, § 10, 12-6-99; Ord. No. 07-3930, § 1, 11-19-07)

State law references: License designates place of business, Code of Ala. 1975, § 11-51-94.

Sec. 14-31. Dates due and delinquent; charges for delinquency.

All business license taxes levied under this article shall be due on January 1 of each year and shall become delinquent on or after February 1 of the same year, except that licenses for insurance companies based on gross premiums shall not become delinquent until March 2 of that same year. In the event any license levied by this article is not paid before the same has become delinquent, there shall be added a penalty for each month, or fraction thereof, of delinquency, including those required by section 14-23, as follows:

First month, or fraction thereof, penalty computed at fifteen (15) percent; second month and beyond, or fraction thereof, penalty computed at thirty (30) percent of the total amount of the license, excluding the issuing fee, plus interest at the rate of one (1) percent per month, or fraction thereof, from the date of such delinquency until such time as the total amount due is paid to the city, and a citation fee of one dollar fifty cents (\$1.50), which penalty, interest and citation fee must be paid to the city before the license is issued.

(Code 1956, § 15-1; Ord. No. 99-3578, § 11, 12-6-99; Ord. No. 07-3930, § 1, 11-19-07)

Sec. 14-32. License takes highest classification.

Whenever more than one (1) license classification under this article or any ordinance of the city shall apply to any business, vocation, occupation or profession in which any person may be engaged in the city, the classification shall apply which provides for the highest amount of license tax, unless otherwise specifically provided. In the event a license under a classification for a lesser amount is erroneously issued, the revenue department is hereby authorized to recall and cancel the same as issued in error and require a license under the classification calling for the greater amount of license tax. This shall be without penalty to the licensee, unless in the opinion of the revenue department, supported by a resolution of the city council, an attempt to misinform or misrepresent the business being licensed was made by the licensee.

(Ord. No. 99-3578, § 12, 12-6-99; Ord. No. 07-3930, § 1, 11-19-07)

Editor's note: Ord. No. 99-3578, § 12, adopted December 6, 1999, amended the Code by repealing former § 14-32. Former § 14-32 pertained to bond, and derived from the Code of 1956, § 15-4.

Sec. 14-33. 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, amount of space occupied, or other factor described in the schedule, one (1) 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 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 representative and the representative 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 the 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 ninety (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 by certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, 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 thirty (30) days from the date of the entry of the final assessment.

(Ord. No. 07-3930, § 1, 11-19-07)

Editor's note: Ord. No. 07-3930, § 1, adopted November 19, 2007, amended the Code by repealing § 14-33 in its entirety, and replacing same with a new § 14-33, as set forth above. Former § 14-33 pertained to statements where license dependson gross receipts, value of stock, etc., and derived from the Code of 1956, § 15-7.

Sec. 14-34. Audit privileges.

(a) For the purpose of enabling the revenue department to determine:

(1) Whether or not there is any liability for payment of a license tax;

(2) The proper license classification; or

(3) The correct amount of license tax due, it shall be the duty of any person engaged in or carrying on any business, vocation, or profession in the city or its police jurisdiction, upon demand of the revenue department, or its authorized representative, to permit inspection during business hours of all portions of his place or places of business. In addition, the licensee shall

submit, for inspection and examination, during reasonable business hours at the licensee's place of business in the city, all books of account, invoices, sales agreements, bank statements, sales and use tax records, state and federal income tax returns, reports and memoranda showing the amount of purchases, sales, inventories, and any other information from which the correct license classification or tax liability for such person may be determined.

(b) It shall be unlawful for any person to fail or refuse to perform any duty herein imposed, or to obstruct or interfere with the revenue department, or its authorized representative in obtaining information necessary or convenient for determination of the proper license tax of such person. Each day's failure or refusal to perform any duty herein imposed shall constitute a separate offense and be punishable as such.

(Code 1956, § 15-8; Ord. No. 99-3578, § 13, 12-6-99; Ord. No. 07-3930, § 1, 11-19-07)

Sec. 14-35. North American Industrial Classification System (NAICS) adopted.

Every business required to purchase a business license under this chapter shall be classified into one or more of the 2002 North American Industrial Classification System ("NAICS") sectors.

(Ord. No. 07-3930, § 1, 11-19-07)

Sec. 14-36. Provisions separable; article declared cumulative.

Should any section or provision of this article be held void, invalid, or unconstitutional, such determination shall not affect the validity of any other section or provision hereof which is not itself void, invalid, or unconstitutional, it being the purpose and intention to enact each separate section or subsection separately. Further, this article shall not be held or construed to cancel or repeal any provision of any other ordinance of the city under which a privilege or license tax is levied unless specifically stated in the article, but shall be cumulative thereto.

(Ord. No. 99-3578, § 14, 12-6-99; Ord. No. 07-3930, § 1, 11-19-07)

Editor's note: Ord. No. 99-3578, § 14, adopted December 6, 1999, amended the Code by repealing former § 14-36 in its entirety, and adding a new § 14-36 to read as herein set out. Former § 14-36 pertained to businesses without the corporate limits, and derived from the Code of 1956, § 15-9.

Sec. 14-37. Leased departments.

Each person operating what is commonly known as leased departments in a department store shall pay a license tax on each department so leased, according to a proper classification of the business conducted as provided for in the licensing schedules of this article. Provided, however, that in lieu of this requirement the licensee for the store can elect to combine the total gross receipts for all leased departments with the total gross receipts otherwise generated by the store in determining the total license amount due and payable to the city.

(Ord. No. 99-3578, § 15, 12-6-99; Ord. No. 07-3930, § 1, 11-19-07)

Editor's note: Ord. No. 99-3578, § 15, adopted December 6, 1999, amended the Code by repealing former § 14-37 in its entirety, and adding a new § 14-37 to read as herein set out. Former § 14-37 pertained to licenses not specified, and derived from the Code of 1956, § 15-6.

Sec. 14-38. License schedule.

The following is hereby declared to be a schedule of the charges for licenses for the calendar year

beginning January 1, 2000, and ending December 31, 2000, and the same is hereby levied for the calendar year 2000 and for each calendar year thereafter until the same has been amended or repealed, on all persons, firms, or corporations engaged in any exhibition, trade, business, vocation, occupation, profession, or calling, or doing any act specified herein within the licensing jurisdiction of the city. Said licenses shall be paid to the city as set forth in the schedule of licenses as follows:

(1) ADVERTISING. Each person, firm or corporation engaged in the business of advertising, by whatever means. (Service rates apply).

(2) AMUSEMENT MACHINES. Each person, firm, or corporation engaged in the business of owning, operating, possessing, or giving space in their place of business to a lawful automatic amusement, picture, video, pinball, information vending, dispensing or displaying machine, or machine on which a person is weighed or blood pressure given, and for which payment is required to operate said machine, shall pay a license as follows:

For each machine . . . \$50.00

There shall be no proration of the annual rate of the license provided for in this schedule. This license shall be due and payable by the owner of said machine or the licensee for the place of business where such machine is located. Failure to have on the machine a sticker furnished by the revenue department evidencing payment of said license shall be prima facie evidence that a license tax on said machine has not been paid. Any amusement machine being operated without being properly licensed, or without having the sticker evidencing the payment of such license displayed thereon shall be sealed by the revenue department, or its authorized representative, and same shall not be removed until such license is paid together with a penalty and interest for each machine so sealed, after which the seal shall be broken and removed by the revenue department, or its authorized representative.

It shall be unlawful for any person not authorized by the revenue department to break the seal on such machine after the same has been sealed. Any person convicted of violating this provision shall be fined an amount not less than fifty dollars (\$50.00) for each offense, and not more than one hundred dollars (\$100.00) for each offense. It shall be the duty of the person in whose place of business any such machine is operated or located to see that the proper city license is obtained and the sticker is attached in a conspicuous place on the machine before it shall be placed into operation.

This schedule shall not apply to machines dispensing tangible products, to any coin operated gas meter or telephone, or to any machine vending postage stamps or other articles on a nonprofit emergency basis for use solely by employees.

(3) Reserved.

(4) AUTOMOBILES, NEW. Each person, firm, or corporation engaged in the business of buying, selling, or trading new automobiles, mobile homes, recreational vehicles, or trucks shall pay a license based on gross annual receipts as follows:

Less than \$200,000.00 . . . 250.00

Equal to or greater than \$200,000.00 . . . 500.00

Plus one-twentieth (1/20) of one (1) percent of gross annual receipts in excess of two hundred thousand dollars (\$200,000.00).

This license shall include the gross annual receipts from the operation of a service/repair facility on site, sales of used automotive vehicles, as well as the sales of accessories and replacement parts by a person licensed under this schedule.

(5) AUTOMOBILES, USED. Each person, firm, or corporation engaged in the business of buying, selling, or trading used automobiles, mobile homes, recreational vehicles, or trucks shall pay a license based on gross annual receipts as follows:

Less than \$100,000.00 . . . 150.00

Equal to or greater than \$100,000.00 . . . 250.00

Plus one-twentieth (1/20) of one (1) percent of gross annual receipts in excess of one hundred thousand dollars (\$100,000.00).

The selling or purchasing for resale of four (4) or more automobiles, recreational vehicles, or trucks (excluding motorcycles and farm tractors) shall be conclusive evidence of doing business for which a license is required by this article.

(6) AUTOMOBILE REPAIR, GARAGE and/or BODY SHOP. Each person, firm, or corporation engaged in the business of repairing, rebuilding, or reconditioning automobiles, recreational vehicles, or trucks. (Merchant, retail rates apply).

(7) AUTOMOBILE ACCESSORIES, TOOLS and REPLACEMENT PARTS--RETAIL. Dealers in automobile accessories, attachments and replacement supplies for automobiles, trucks and recreational vehicles. (Merchant, retail rates apply).

(8) AUTOMOBILE ACCESSORIES, TOOLS AND REPLACEMENT PARTS--WHOLESALE. Dealers in wholesale sales of automobile accessories, attachments and replacement supplies for automobiles, trucks and recreational vehicles. (Merchant, wholesale rates apply).

(9) BANKS, BUILDING and LOAN and/or SAVINGS and LOAN ASSOCIATION. Each person, firm, or corporation operating a building and loan and/or savings and loan association, or bank, where capital surplus, reserves and undivided profits combined are:

Equal to or greater than \$600,000.00 . . . 125.00

(10) BILLIARD or POOL TABLES. Each person, firm, or corporation operating billiard or pool tables shall pay an annual license tax as follows:

First table . . . 125.00

Each additional table . . . 25.00

The license is required for each table whether in use or not. This license applies to tables operated by coin or for a charge based on time in use.

(11) Reserved.

(12) BONDS. Any person or agent, making appeal or appearance bonds for any court . . . 200.00

Plus one-tenth of one percent of gross annual receipts.

(13) BOWLING ALLEY. Each person, firm, or corporation providing bowling alleys or a similar facility. (Merchants, retail rates apply).

(14) BROKERS. Brokers or their representative dealers in stocks, bonds, commodities, other marketable securities, or furnishing market quotations in return for a fee or commission. (Profession or vocation rates apply).

Gross receipts shall be comprised only of commissions, salaries or other payment for services rendered or property sold.

(15) BUS TERMINAL. Each . . . 200.00

(16) CHILD CARE PROVIDER. Child care center, home based care, adult care, day or night care, or similar service not involving medical treatment or care. (Service rates apply).

(17) COLLECTION AGENCY. (Profession or vocation rates apply).

(18) Reserved.

(19) CONTRACTOR/SUB-CONTRACTOR.

(a) Each person, firm, or corporation engaged in the business of accepting orders, contracts or subcontracts, or 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, for erecting, enlarging, improving, or relocating any building or structure or real property shall pay a license based on gross annual receipts as follows:

Less than \$20,000.00 . . . 75.00

\$20,000 or more, but less than \$50,000.00 . . . 150.00

\$50,000.00 or more, but less than \$100,000.00 . . . 250.00

\$100,000.00 or more, but less than \$300,000.00 . . . 350.00

\$300,000.00 or more, but less than \$500,000.00 . . . 450.00

\$500,000.00 and over . . . 500.00

Plus one-twentieth (1/20) of one (1) percent of all gross receipts in excess of five hundred thousand dollars (\$500,000.00).

(b) Each person engaged in business as a contractor is subject to providing evidence of any qualifications, or exemptions, for his particular trade as provided for in the Code of Alabama, 1975, as amended.

(c) No building permits shall be issued, unless otherwise exempted by this article, until all license taxes have been paid.

(d) All general contractors shall, upon request, provide the revenue department or building department a full and complete list showing the names, addresses, telephone numbers, and city license numbers of all subcontractors to whom any work has been let or sublet and will not allow any work to be done by such subcontractor until the required license for said subcontractor has been paid. The general contractor or owner shall not allow any work to proceed by any subcontractor until such subcontractor has exhibited to him his city license for such work, unless he is certified by the revenue department or by the building department as having paid the city license due by him.

(e) The issuance of a license under schedules (19), (20), (21), (22), (23), (24) or (25) shall not waive any provision of chapter 7 of this Code, which provisions must be fully complied with by such licensee.

(f) All persons licensed as contractors shall upon request of the revenue department, or its authorized representative, provide contracts, evidence of payments, or sufficient documentary information to indicate the total amount of cost for a particular construction project and any subcontractors for which a building permit has been issued, completed, or is being requested.

(20) CONTRACTOR, ELECTRICAL. Each person, firm, or corporation engaged in the business of accepting orders, contracts, or sub-contracts for electrical installation, construction, or repairs. (Contractor/subcontractor rates apply).

(21) CONTRACTOR, GENERAL--COMMERCIAL. Each person, firm, or corporation engaged in the business of accepting orders, contracts, or who undertakes to assume control or authority for erecting, constructing, enlarging, improving, or relocating any non-residential building, structure, or real property. (Contractor/subcontractor rates apply).

(22) CONTRACTOR, GENERAL--RESIDENTIAL. Each person, firm, or corporation engaged in the business of accepting orders, contracts, or who undertakes to assume control or authority for erecting, constructing, enlarging, improving, or relocating any residential building, structure, or real property. (Contractor/subcontractor rates apply).

(23) CONTRACTOR, GAS FITTER. Each person, firm, or corporation engaged in the business of accepting orders, contracts, or sub-contracts for gas piping installation, construction, or repairs. (Contractor/subcontractor rates apply).

(24) CONTRACTOR, HEATING and AIR CONDITIONING. Each person, firm, or corporation engaged in the business of accepting orders, contracts, or subcontracts for heating and air conditioning installation, construction, or repairs. (Contractor/subcontractor rates apply).

(25) CONTRACTOR, PLUMBING. Each person, firm, or corporation engaged in the business of accepting orders, contracts, or sub-contracts for plumbing installation, construction, or repairs. (Contractor/subcontractor rates apply).

(26) CONTRACTOR/SUBCONTRACTOR, SPECIALTY. Each person, firm, or corporation engaged in the business of accepting orders, contracts or subcontracts for making improvements to the land (including, but not limited to building, grading, paving, installation of curbs, gutters, sewers, excavating, or landscaping), or for any construction related trades or services of installation or repair not specifically provided for otherwise in the Code. This schedule shall also include any person, firm or corporation engaged in the business of tree removal or trimming. (Contractor/subcontractor rates apply).

(27) EMPLOYMENT SERVICE. Each person, firm, or corporation engaged in the business of locating, providing, or assisting individuals with obtaining full-time, part-time, temporary, or permanent employment. (Profession/vocation rates apply).

(28) ENTERTAINMENT. Each person, firm, or corporation, other than qualified religious, charitable, or educational organizations, engaged in any type entertainment, not otherwise provided for including, but not limited to; boxing, wrestling, rodeos, sports events, races, museums, lectures, concerts, or other shows or performances where a charge is made for admission shall pay a license as follows:

All events, per day . . . 100.00

All events, per week . . . 300.00

The tax on amusements levied by article v of this chapter is payable as provided in such article. Any license under this schedule shall be issued for a specific duration of time not to exceed two (2) weeks.

(29) FAIR. Fair, carnival, or circus per week or partial week, not prorated . . . 2,000.00

This fee shall include all side-shows, rides, and concessions. Prior to the issuance of a license any person, firm, or corporation applying for a license under this subdivision must also provide the revenue department a certificate of insurance indicating at least one million dollars (\$1,000,000.00) coverage for public liability. Additionally, a tax bond in the amount of five thousand dollars (\$5,000.00) must be posted with the revenue department prior to the issuance of any license under this schedule for the purpose of ensuring the prompt payment of any and all additional taxes due to the city as a result of the licensed event. Any license issued under this schedule shall be for a specific duration of time not to exceed two (2) weeks.

(30) FARM EQUIPMENT and IMPLEMENT DEALERS. (Automobile, new rates apply).

(31) FINANCE/LOAN COMPANY. Each person, firm, or corporation engaged in discounting or buying conditional sales contracts, drafts, acceptances, notes or mortgages on personal property or financing personal property purchase contracts or making consumer loans shall pay a license of . . . 350.00

Plus one-twentieth (1/20) of one (1) percent of gross annual receipts.

(32) FLORIST. (Merchant, retail rates apply).

(33) GASOLINE, RETAIL. Each person, firm, or corporation engaged in the business of selling

gasoline, petroleum products, or lubricating oil at retail or operating a gasoline filling station shall pay a license as follows:

For the first single nozzle dispenser . . . 25.00

For each additional single nozzle dispenser . . . 10.00

For the first multiple nozzle dispenser . . . 50.00

For each additional multiple nozzle dispenser . . . 25.00

This schedule includes sales of kerosene, but not the sale of other merchandise such as tires, accessories, groceries, etc., for which a merchant, retail license shall be required.

(34) GASOLINE, WHOLESALE. Each person, firm, or corporation engaged in the business of selling gasoline, petroleum products, or lubricating oil for resale or delivering gasoline or petroleum products within the city, shall pay an annual license based on the number of gallons sold or delivered in the city or its police jurisdiction for the preceding calendar year as follows:

Less than 1,000,000 gallons . . . 750.00

1,000,000 gallons and over . . . 750.00

Plus \$50.00 per 150,000 gallons or major fraction thereof in excess of 1,000,000 gallons.

(35) Reserved.

(36) HOSPITAL . . . 100.00

Plus three-fortieths (3/40) of one (1) percent of gross annual receipts.

This schedule shall not include the operation of a restaurant, gift shop, classes, pharmacy (other than for in hospital sales only), etc., which shall be licensed to each separate schedule as specified.

(37) HOTEL/MOTEL.

For the first fifteen (15) rooms . . . 350.00

Each additional room . . . 5.00

This schedule applies to rental of lodging space only; restaurant or other activities require separate license for each activity.

(38) INSURANCE, FIRE and MARINE. Each person, firm, or corporation engaged in the business of issuing fire and marine insurance on property located within the city shall pay an annual license of four dollars (\$4.00) on each one hundred dollars (\$100.00), or major fraction thereof, of the gross premiums, on policies issued during the next preceding year on property located within the city. Each person, firm, or corporation engaged in the business of fire and marine insurance for the first time in the city shall pay a minimum license of twenty-five dollars (\$25.00), on which there shall be an adjustment on the above basis at the expiration of the year.

(39) INSURANCE, OTHER. Each person, firm, or corporation engaged in the business of issuing insurance, other than fire and marine, shall pay an annual license of fifty dollars (\$50.00). And additionally, one dollar (\$1.00) for each one hundred dollars (\$100.00), or major fraction thereof, of the gross premiums on all policies covering life, group life, burial benefits, funeral benefits, industrial life, accident, burglary, hospital, surety bonds, public liability, automobile liability and property damage, including collision and other miscellaneous coverage, issued during the next preceding year to citizens of the city and/or on property located in the city. Each person, firm, or corporation engaged in the business of insurance, other than fire and marine, for the first time in the city shall pay a minimum license of fifty dollars (\$50.00) on which there shall be an adjustment on the above basis at the expiration of the year.

(40) JUNK DEALER, SCRAP PROCESSOR and/or RECYCLER.

For each place of business, for the first four hundred thousand dollars (\$400,000.00) or less of gross annual receipts for such business . . . 350.00

Plus one-twentieth (1/20) of one (1) percent of all gross receipts in excess of four hundred thousand dollars (\$400,000.00).

(41) LAUNDRY/DRY CLEANERS, LINEN and/or WASHABLE CLOTHING SUPPLY. Each person, firm, or corporation engaged in the business of operating a laundry, dry cleaners, linen supply service, diaper service or any similar service shall pay a license on gross annual receipts as follows: . . . 350.00

Plus one-tenth (1/10) of one (1) percent of all gross receipts in excess of fifty thousand dollars (\$50,000.00).

(42) LUMBER and/or BUILDING MATERIALS DEALER or YARD.

(a) Lumber yard or dealer in selling lumber at retail shall pay a license of . . . 350.00

Plus one-twentieth (1/20) of one (1) percent of all gross annual receipts in excess of one hundred thousand dollars (\$100,000.00).

(b) Lumber yard or dealer selling lumber at wholesale shall pay a license of: . . . 350.00

Plus one-twentieth (1/20) of one (1) percent of all gross annual receipts in excess of two hundred thousand dollars (\$200,000.00).

(c) Lumber and building materials delivery. Each person or agent, delivering lumber or building materials from outside the city to any person except a licensed lumber dealer or lumber yard, whether delivering to a job on which such person or agent has a contract or delivering to any person shall pay a license of . . . 350.00

Plus one-tenth (1/10) of one (1) percent of all gross annual receipts in excess of one hundred thousand dollars (\$100,000.00).

(43) MACHINERY. Each person, firm, or corporation engaged in the business of selling heavy construction and/or industrial machinery and equipment shall pay a license of . . . 500.00

Plus one-twentieth (1/20) of one (1) percent of all gross annual receipts in excess of five hundred thousand dollars (\$500,000.00).

(44) MANUFACTURER. Each person, firm, or corporation engaged in the business of manufacturing, compounding, or processing, not otherwise specifically licensed, shall pay a license based on gross annual receipts as follows:

Less than \$100,000.00 . . . 250.00

\$100,000.00 or more, but less than \$500,000.00 . . . 500.00

\$500,000.00 or more, but less than \$2,000,000 . . . 750.00

\$2,000,000.00 or more, but less than \$10,000,000.00 . . . 1,000.00

\$10,000,000.00 or more, but less than \$20,000,000.00 . . . 1,500.00

\$20,000,000.00 or more, but less than \$40,000,000.00 . . . 3,000.00

\$40,000,000.00 or more, but less than \$60,000,000.00 . . . 4,000.00

\$60,000,000.00 or more, but less than \$80,000,000.00 . . . 5,000.00

\$80,000,000.00 or more, but less than \$100,000,000.00 . . . 6,000.00

100,000,000.00 and over . . . 6,500.00

And also one-thirtieth (1/30) of one (1) percent of all gross annual receipts in excess of ten

million dollars (\$10,000,000.00).

For the purpose of this schedule, gross receipts shall mean the entire receipts of the business including all sales and inter-company book transfers.

(45) MERCHANT, RETAIL--SPONSOR. Each person, firm or corporation engaged in the business of selling goods, wares, or products at flea markets, craft shows, art shows, or exhibitions, may obtain a single license issued to the person, firm or corporation, organization, or association sponsoring or benefiting from the sale or exhibition, upon agreement of such person, firm, corporation, organization or association to account for the entire gross receipts of all vendors otherwise required to be licensed under this article and participating in said sale, exhibition or event. Such agreement shall be accompanied by a surety bond in an amount to be determined by the revenue department to ensure the timely payment of all sales taxes due to the city on account of the event. Within ten (10) days following the event the licensed sponsor shall be required to provide the revenue department with a list of the names, addresses and phone numbers of all vendors participating in the event; and shall be responsible for providing each vendor a city sales tax return to be completed by the individual vendor and submitted to the sponsor, along with the corresponding tax due. The sponsor shall then file the tax returns with the city with payment of the tax due. This license shall only apply to events of less than five (5) days duration and shall be based on the entire gross receipts from all vendors at said event as follows:

Less than \$10,000.00 . . . 50.00

\$10,000.00 or more, but less than \$20,000.00 . . . 100.00

\$20,000.00 or more, but less than \$60,000.00 . . . 150.00

\$60,000.00 or more, but less than \$100,000.00 . . . 200.00

\$100,000.00 and over . . . 300.00

Plus one-tenth (1/10) of one (1) percent of gross receipts in excess of one hundred thousand dollars (\$100,000.00).

(46) MERCHANT, RETAIL. Each person, firm, or corporation operating a business of selling or exchanging tangible personal property to/with the final consumer of said property shall pay a license based on gross annual receipts as follows:

Less than \$10,000.00 . . . 75.00

\$10,000.00 or more, but less than \$20,000.00 . . . 100.00

\$20,000.00 or more, but less than \$30,000.00 . . . 125.00

\$30,000.00 or more, but less than \$40,000.00 . . . 150.00

\$40,000.00 or more, but less than \$50,000.00 . . . 175.00

\$50,000.00 or more, but less than \$60,000.00 . . . 200.00

\$60,000.00 or more, but less than \$70,000.00 . . . 225.00

\$70,000.00 or more, but less than \$80,000.00 . . . 250.00

\$80,000.00 or more, but less than \$90,000.00 . . . 275.00

\$90,000.00 or more, but less than \$100,000.00 . . . 300.00

And also one-tenth (1/10) of one percent on all gross annual receipts in excess of one hundred thousand dollars (\$100,000.00).

(47) MERCHANT, WHOLESALE. Each person, firm, or corporation operating a business of selling or exchanging tangible personal property for further resale to a final consumer shall pay a license based on gross annual receipts as follows:

Less than \$40,000.00 . . . 100.00
 \$40,000.00 or more, but less than \$60,000.00 . . . 125.00
 \$60,000.00 or more, but less than \$80,000.00 . . . 150.00
 \$80,000.00 or more, but less than \$100,000.00 . . . 175.00
 \$100,000.00 or more, but less than \$120,000.00 . . . 200.00
 \$120,000.00 or more, but less than \$140,000.00 . . . 225.00
 \$140,000.00 or more, but less than \$160,000.00 . . . 250.00
 \$160,000.00 or more, but less than \$180,000.00 . . . 275.00
 \$180,000.00 or more, but less than \$200,000.00 . . . 300.00

And also one-twentieth (1/20) of one (1) percent of gross annual receipts in excess of two hundred thousand dollars (\$200,000.00).

(48) MOTOR CARRIER. Each, as defined by the Code of Alabama, doing business in the city by receiving passengers or freight for transport or hire from this city to another point in Alabama or from another point in Alabama to this city shall pay a license of . . . 200.00

This schedule shall also include maintaining a terminal facility or brokering activities appropriately licensed by the Interstate Commerce Commission or any successor federal agency.

(49) MOTOR TRUCKS and TRAILERS. Each person, firm, or corporation engaged in the business of furnishing transportation of persons or property for hire for a particular person, under special contract and doing business in the city by receiving passengers or freight for transportation for hire from this city to other points in Alabama, or from other points in Alabama to this city, and who are not licensed as common or contract carriers as defined by the Code of Alabama, shall pay a license as follows:

One truck . . . 100.00

Each additional truck . . . 50.00

(50) MOVIE THEATER. Each person, firm, or corporation charging an admission for the viewing of movies or similar video entertainment. (Merchant, retail rates apply).

For the purpose of this schedule, gross receipts shall mean the entire receipts from admission, and sales of food, beverage or other items.

(51) NEWSPAPER. Each person, firm, or corporation publishing or distributing newspapers, magazines, or other periodicals. (Merchant, retail rates apply).

(52) NURSING HOME/RETIREMENT HOME . . . 250.00

Plus one-tenth (1/10) of one (1) percent of gross annual receipts

(53) PAWNBROKER. Each person, firm, or corporation engaged in business as a pawnbroker shall pay a license as follows . . . 350.00

Plus one-twentieth (1/20) of one (1) percent of gross annual receipts.

This schedule shall not include the business of selling or renting items that are not taken out of pawn. A separate license schedule shall apply for these activities as specified in this section.

(53A) PIPELINE or OTHER DISTRIBUTION of CERTAIN COMMODITIES. There is hereby levied upon any person, firm or corporation engaged and continuing within the city or its police jurisdiction in the business as one (1) or more of the following: gas company; pipeline company for transporting or carrying gas, hydrogen or other similar commodities; gas distributing

company using the means of pipelines; and hydrogen distributing company using the means of pipelines; an annual privilege or license tax in the amount equal to three (3) percent of the total gross receipts of such business from customers or consumers of such business located within the corporate limits of the city, and a privilege or license tax equal to one and one-half percent of the total gross receipts of such business from customers or consumers of such business located in the police jurisdiction of the city.

(54) PISTOLS and/or OTHER WEAPONS. Each person, firm, or corporation engaged in the business as a dealer in pistols, revolvers, rifles, shotguns, explosives, knives, or other weapons shall pay a license based on gross annual receipts as follows: . . . 250.00

Plus one-tenth (1/10) of one (1) percent of all gross annual receipts in excess of forty thousand dollars (\$40,000.00). This schedule is deemed a special public policy license and shall apply regardless of any other license required by this article.

(55) PROFESSION and/or VOCATION. Each person, firm, or corporation engaged in any practice, vocation or profession shall pay a license based on gross annual receipts as follows:

Less than \$10,000.00 . . . 75.00

\$10,000.00 or more, but less than \$20,000.00 . . . 150.00

\$20,000.00 or more, but less than \$40,000.00 . . . 200.00

\$40,000.00 or more, but less than \$60,000.00 . . . 250.00

\$60,000.00 or more, but less than \$80,000.00 . . . 300.00

\$80,000.00 or more, but less than \$100,000.00 . . . 350.00

Plus one-fifth (1/5) of one (1) percent of gross annual receipts in excess of one hundred thousand dollars (\$100,000.00).

(56) PROPERTY DEVELOPMENT. Each person, firm, or corporation engaged in the business of developing real property, subdividing land for further development, and/or selling lots to builders or others for development shall pay a license based on gross annual receipts as follows:

Less than \$100,000.00 . . . 200.00

\$100,000.00 and over . . . 250.00

And also one-tenth (1/10) of one (1) percent of gross annual receipts in excess of one hundred thousand dollars (\$100,000.00).

(57) PROPERTY MANAGEMENT. Each person, firm, or corporation engaged in the business of managing, maintaining, or overseeing the rental or leasing of real property for the owners thereof when not an employee of the property owner. (Profession/vocation rates apply).

(58) RADIO BROADCASTING STATION . . . 200.00

Plus one-tenth (1/10) of one (1) percent of all gross annual receipts in excess of fifty thousand dollars (\$50,000.00).

(59) RAILROADS. Each person, firm, or corporation engaged in the business of operating a railroad or railway train for transportation of freight and/or passengers, to and from other points in Alabama and having an office or place of business in the city shall pay a license of . . . 1,740.00

(60) REAL ESTATE BROKER/AGENT/DEALER. Each person, firm, or corporation engaged in the business of buying, selling, or exchanging real estate on commission or for his/her own account shall pay a license based on total gross annual commissions and/or fees. (Profession and/or vocation rates apply)

In lieu of licensing for each individual agent who is employed by a state-licensed broker, the total gross annual commissions/fees of all such agents may be combined with those of the broker(s) to determine the total annual license due for the agency, firm or corporation.

(61) RENTAL and/or LEASING. Each person, firm, or corporation engaged in the business of renting or leasing real or personal property to others, including but not limited to automobiles, trucks, trailers, apartments, office space, commercial buildings, furniture, and equipment, shall pay a license based on gross annual receipts as follows:

(a) Rental or leasing of real property:

Less than \$10,000.00 . . .	75.00
\$10,000.00 or more, but less than \$20,000.00 . . .	125.00
\$20,000.00 or more, but less than \$40,000.00 . . .	175.00
\$40,000.00 or more, but less than \$60,000.00 . . .	225.00
\$60,000.00 or more, but less than \$80,000.00 . . .	275.00
\$80,000.00 or more, but less than \$100,000.00 . . .	300.00

Plus one-twentieth (1/20) of one (1) percent of gross annual receipts in excess of one hundred thousand dollars (\$100,000.00).

This schedule shall not apply to any person, firm, or corporation engaged solely in the rental or leasing of single-family housing. This exclusion shall specifically not apply to any person, firm, or corporation who engages in the rental or leasing of duplex, quadplex or multi-family housing.

(b) Rental or leasing of tangible personal property:

Less than \$10,000.00 . . .	75.00
\$10,000.00 or more, but less than \$20,000.00 . . .	125.00
\$20,000.00 or more, but less than \$40,000.00 . . .	175.00
\$40,000.00 or more, but less than \$60,000.00 . . .	225.00
\$60,000.00 or more, but less than \$80,000.00 . . .	275.00
\$80,000.00 or more, but less than \$100,000.00 . . .	300.00

Plus one-twentieth (1/20) of one (1) percent of gross annual receipts in excess of one hundred thousand dollars (\$100,000.00).

(62) RESTAURANT, CAFE, DELI, CAFETERIA. Each person, firm, or corporation engaged in the business of operating a restaurant, cafe, cafeteria, deli, catering service, lunch counter, or public place where meals, food, or refreshments are prepared, furnished, or served, or where a food permit is required by the county health department, shall pay a license based on gross annual receipts as follows:

Less than \$10,000.00 . . .	75.00
\$10,000.00 or more, but less than \$20,000.00 . . .	100.00
\$20,000.00 or more, but less than \$30,000.00 . . .	125.00
\$30,000.00 or more, but less than \$40,000.00 . . .	150.00
\$40,000.00 or more, but less than \$50,000.00 . . .	175.00
\$50,000.00 or more, but less than \$60,000.00 . . .	200.00
\$60,000.00 or more, but less than \$70,000.00 . . .	225.00

\$70,000.00 or more, but less than \$80,000.00 . . . 250.00

\$80,000.00 or more, but less than \$90,000.00 . . . 275.00

\$90,000.00 or more, but less than \$100,000.00 . . . 300.00

Plus one-tenth (1/10 of one (1) percent of gross annual receipts in excess of one hundred thousand dollars (\$100,000.00). Additionally, any person requesting licensing under this schedule shall provide a current permit from the county health department evidencing their approval for the operation of the requested business.

(63) SCHOOLS. Each person, firm, or corporation engaged in the business of conducting a school, college, kindergarten, seminars, or teaching classes in any manner for which a fee or admission is required shall pay a license as follows:

Less than \$20,000.00 . . . 75.00

\$20,000.00 and above . . . 150.00

Plus one-tenth (1/10) of one (1) percent of gross receipts in excess of twenty thousand dollars (\$20,000.00).

This license shall not apply to any such activity operated by state, county, city or religious organizations, or other nonprofit organizations who hold a certificate issued by the Internal Revenue Service under Internal Revenue Code, Section 501(a), as an organization described in section 501(c)(3).

(64) SERVICE. Each person, firm, or corporation engaged in the business of performing any service or labor not regarded as a profession, vocation, or business otherwise classified in the licensing schedules, shall pay a license as follows:

Less than \$10,000.00 . . . 75.00

\$10,000.00 or more, but less than \$20,000.00 . . . 100.00

\$20,000.00 or more, but less than \$30,000.00 . . . 125.00

\$30,000.00 or more, but less than \$40,000.00 . . . 150.00

\$40,000.00 or more, but less than \$50,000.00 . . . 175.00

\$50,000.00 or more, but less than \$60,000.00 . . . 200.00

\$60,000.00 or more, but less than \$70,000.00 . . . 225.00

\$70,000.00 or more, but less than \$80,000.00 . . . 250.00

\$80,000.00 or more, but less than \$90,000.00 . . . 275.00

\$90,000.00 or more, but less than \$100,000.00 . . . 300.00

Plus one-tenth (1/10) of one (1) percent of gross annual receipts in excess of one hundred thousand dollars (\$100,000.00).

(65) STORAGE FACILITY. Each person operating a self-service mini storage, mini-warehouse or similar facility for storage of personal property. (Merchant, retail rates apply).

(66) TAXICABS/LIMOUSINES. Each person operating taxicabs and/or limousines in the city shall comply with all of the requirements set out in chapter 24 of this Code and other ordinances regulating the operation of taxicabs and limousines, and shall pay an annual license of . . . 500.00

(67) TELEPHONE EXCHANGE or COMPANY operating in this city shall pay a license of . . . 2,910.00

(68) TELEPHONE, LONG DISTANCE COMPANY . . . 728.00

(69) TELEVISION BROADCASTING STATIONS . . . 250.00

Plus one-tenth (1/10) of one (1) percent of gross annual receipts in excess of fifty thousand dollars (\$50,000.00).

(70) TELEVISION CABLE SERVICES . . . 250.00

(71) TOURIST HOME/BED & BREAKFAST (Five (5) rooms or less) . . . 250.00

(72) TRAILER COURTS, PARKS, OR CAMPS. Each person operating a lot or place other than a storage garage, where a charge is made for storage or parking of house trailers, mobile homes, or recreational vehicles regardless of the duration of time shall pay a license as follows:

For the first two (2) spaces . . . 75.00

For each additional space . . . 5.00

This license shall apply to the total number of prepared spaces and without regard to current occupancy of the space.

(73) WAREHOUSE. Each person engaged in the business of providing space for storage, warehousing, or similar activity which is not self-service shall pay a license of . . . 250.00

(74) WASTE HAULER. Any person, firm or corporation engaged or continuing within the city or its police jurisdiction in the business of the collection and hauling of containerized garbage, trash, refuse, rubbish, and/or ash shall pay an annual privilege or license tax in an amount equal to three (3) percent of the total gross receipts of such business from customers or consumers located within the corporate limits of the city; and a privilege or license tax in an amount equal to one and one-half percent of the total gross receipts of such business from customers or consumers located in the police jurisdiction of the city. Provided, however, that this schedule shall not apply to the gross receipts of such business from a municipal or county government recycling program or other unrelated activities by the person, firm or corporation as these activities shall be licensed under separate license schedules within this article.

(Code 1956, § 15-20; Ord. No. 2154, § 1, 9-18-78; Ord. No. 2195, §§ 1, 2, 9-10-79; Ord. No. 2259, § 1, 12-15-80; Ord. No. 2290, § 1, 12-21-81; Ord. No. 2291, § 1, 12-21-81; Ord. No. 2296, § 1, 12-21-81; Ord. No. 82-2300, § 1, 3-15-82; Ord. No. 83-2370, §§ 1--3, 12-19-83; Ord. No. 90-2898, § 1, 4-16-90; Ord. No. 91-2993, § 1, 7-1-91; Ord. No. 93-3144, § 1, 11-15-93; Ord. No. 93-3185, § 1, 12-20-93; Ord. No. 97-3420, § 1, 12-15-97; Ord. No. 97-3421, § 1, 12-15-97; Ord. No. 99-3578, § 16, 12-6-99; Ord. No. 99-3578A, §§ 1--4, 12-20-99; Ord. No. 00-3597, § 1, 4-3-00; Ord. No. 07-3930, § 1, 11-19-07)

Sec. 14-39. Suspension, revocation of license.

(a) Any lawful license issued under this article to any person to conduct any business shall be subject to suspension or revocation by the city council for the violation by the licensee or his agent, servant or employee of any ordinance of the city, or of any statute of the state relating to the business for which such license is issued; and shall also be subject to suspension or revocation by the council if the licensee or 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 city or any criminal law of the state; and shall also be subject to suspension or 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 or other document containing any untrue or misleading statement or omission of a material fact.

(b) If the city council shall determine that the license issued hereunder shall be suspended or revoked on any ground set out in subsection (a) above, said council shall adopt a resolution to that effect, and as a part of said resolution shall conditionally suspend or revoke said license, as the case may be. The

city clerk shall thereupon give written notice to the licensee of the action of the city council and shall attach a copy of such resolution to such notice. Said notice shall advise the licensee that the suspension or revocation shall become final at the second regular meeting of the city council following the passage of the resolution conditionally suspending or revoking such license, unless the licensee shall appear before the city council at such time and place stated in said notice and then and there show cause why such license should not be suspended or revoked, as the case may be. Said notice shall give the date, time and place of the hearing before the city council, and the licensee shall be given the opportunity at such time and place to be heard, and may appear and may have the benefit of counsel. If the licensee fails to appear either in person or through his attorney, the suspension or revocation shall be made final by the city council, and if such licensee shall appear by himself or through his counsel, or both, the city council shall proceed to hear evidence which may be presented for and against such suspension or revocation. Said council may, in its discretion, either continue the hearing for good cause shown, or may enter an order making the suspension or revocation final or may permit the licensee to retain his license so long as he does not violate any penal law of the state or of the city. Whenever a license is suspended or revoked and the suspension or revocation is made final by the city council, written notice of such action shall be given by the city clerk to said licensee. All notices provided for in this section to be given by the city clerk shall be deemed sufficient when deposited in the United States mail, postage prepaid, addressed to the licensee at the address on file in the office of the city revenue officer.

(c) The conditions hereinabove set forth as grounds for the suspension or revocation of a license shall constitute grounds for the city council to refuse to renew a license.

(d) It shall be unlawful for any person whose license has been suspended or revoked in accordance with the provisions of subsections (a) and (b) above to do business within the city or within its police jurisdiction so long as such suspension or revocation shall remain in effect.

(e) The continued or recurrent performance of any act or acts within the corporate limits of the city or within its police jurisdiction for which a license issued by the city may be suspended or revoked under the provisions hereinabove described is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The city, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

(Ord. No. 84-2385, § 1, 5-21-84; Ord. No. 07-3930, § 1, 11-19-07)

Sec. 14-40. Delivery license.

(a) In lieu of any other type of license, a taxpayer may at its option purchase for one hundred dollars (\$100.00), plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:

(1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;

(2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;

(3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concern the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, lease, 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 (\$75,000.00) during the license year;

(5) Any set-up or installation shall relate only to

a. That required by the contract between the taxpayer and the customer or as may be

required by state or local law, and

b. 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 ten (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 dollars (\$75,000.00) 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.

(Ord. No. 07-3930, § 1, 11-19-07)

Sec. 14-41. 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 the Code of Alabama, 1975, Section 11-51-44.

(Ord. No. 07-3930, § 1, 11-19-07)

Secs. 14-42--14-55. Reserved.