

SECTION 22. License classifications.

<u>CODE</u>	<u>2002 NAICS TITLES / BUSINESS LICENSE CODES</u>	<u>SCHEDULE</u>
111---	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers,	B
112---	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	B
113---	Forestry – logging, forestry, timber track operations, timber mgt,	B
114---	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies,	B
115---	Agriculture support – cotton gins, farm mgt, post-harvest activities,	B
211---	Oil and gas extraction – natural gas liquid extraction, crude extraction,	B
212---	Mining - (except for oil and gas) all related mining activities,	B
213---	Mining support services – for oil and gas mining activities, oil/gas wells,	B
221---	Utilities – electric power or light company	G
221---	Utilities – natural gas company	G
221---	Utilities – water, sewage treatment, steam, and other	G
236---	Contractors – <u>general contractors</u> , comm. bldg, residential, subdivisions,	B
237---	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer,	B
238---	Contractors – <u>specialty trade</u> – plumbing, heating & air conditioning	B
238---	Contractors – <u>specialty trade</u> – painting and wall covering	B
238---	Contractors – <u>specialty trade</u> – electrical contractors	B
238---	Contractors – <u>specialty trade</u> – masonry and stone contractors	B
238---	Contractors – <u>specialty trade</u> – drywall, acoustical & insulation	B
238---	Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	B
238---	Contractors – <u>specialty trade</u> – carpentry contractors	B
238---	Contractors – <u>specialty trade</u> – floor coverings/all types	B

238---	Contractors – <u>specialty trade</u> – roofing, siding & sheet metal	B
238---	Contractors – <u>specialty trade</u> – concrete contractors	B
238---	Contractors – <u>specialty trade</u> – water well drilling & irrigation	B
238---	Contractors – <u>specialty trade</u> – structural steel erection	B
238---	Contractors – <u>specialty trade</u> – glass and glazing contractors	B
238---	Contractors – <u>specialty trade</u> – excavation and site development	B
238---	Contractors – <u>specialty trade</u> – wrecking and demolition	B
237---	Contractors – <u>specialty trade</u> – building equipment & mechanical install	B
238---	Contractors – <u>specialty trades contractors</u> - non-general & non-heavy,	B
311---	Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing,	B
312---	Beverage mfg – all types of soft drinks, bottled water, breweries, ice,	B
312---	Beer – off premise – state regulated through ABC	H
312---	Beer – on premise – state regulated through ABC	H
312---	Wine – state regulated through ABC	H
312---	Beer & Wine – wholesale distributor	H
312---	Alcohol – state regulated through ABC	H
313---	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills,	B
314---	Other mfg – mill operations not covered in 313, rugs, linen, curtains	B
315---	Apparel mfg – women, men, children, hosiery, lingerie outerwear, accessories,	B
316---	Leather and allied products mfg – shoes, luggage, handbag, related products, all footwear,	B
321---	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork,	B
322---	Paper mfg – pulp, paper, and converted products, stationary, tubes, cores,	B
323---	Printing – screen, quick, digital, books, lithographic, handbills, comm.	B
324---	Petroleum and coal mfg – asphalt, grease, roofing, paving products,	B

325---	Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin	B
326---	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film,	B
327---	Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile,	B
331---	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	B
332---	Metal fabrication – cutlery, structural, ornamental, machine shops,	B
333---	Machinery mfg – office machinery, industrial, engines, farm, HVAC,	B
334---	Computer & electronic mfg – audio, video, circuit boards, peripherals,	B
335---	Appliance mfg – small appliance, lighting, electrical, battery, freezer,	B
336---	Transportation mfg – mfg auto, truck, trailer, motor home, boat, ship and motorcycle,	B
337---	Furniture mfg – cabinets, office, household, beds, kitchen,	B
339---	Miscellaneous mfg – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other.	B
421---	Wholesale trade – <u> durable</u> , vehicle, machinery, equipment, furniture,	B
422---	Wholesale trade – <u> non-durable</u> , wholesale gasoline distributor	B
422---	Wholesale trade – <u> non-durable</u> , paper, apparel, grocery, beverages, dairy,	B
441---	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories,	C
441---	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc ... – dealerships and lots	C
442---	Furniture – furniture, home furnishings, stores, floor coverings, window,	C
443---	Electronic & appliance store – household, radio, television, computers,	C
444---	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery,	C
445---	Food & beverage stores – grocery, convenience store, markets,	C
445---	Package Stores – selling beer, wine and liquor plus general mdse	C

- 446--- **Health and personal care stores** – drug, pharmacy, cosmetic, optical,
health food C
- 447--- **Gasoline Retail** - selling gasoline with or without convenience stores C
- 448--- **Clothing & accessories** – men, women, children, infant, shoe, jewelry, C
- 451--- **Sporting goods & hobbies** – toy, fish, gun, books, games C
- 452--- **General merchandise stores** – department, warehouse clubs, superstores, C
- 453--- **Used Merchandise Stores** – books, miscellaneous, consignment, flea mkt C
- 453--- **Miscellaneous retailers** – florist, gift, novelty, pet, art, and tobacco C
- 454--- **Non-store retailers** – vending machine operators, direct selling, mail order C
- 454--- **Non-Store Retailer** – peddlers license / local peddler I
- 481--- **Air transportation** – airline tickets, shipping, freight, charters service C
- 482--- **Rail transportation** – transportation, ticket offices, state regulated 11-51-124
- 483--- **Water transportation** – coastal, freight forwarders, inland, passenger C
- 484--- **Truck transportation** – local, long-distance, freight, moving, and storage B
- 484--- **Truck transportation** – terminal – state regulated 37-3-33
- 485--- **Passenger transportation** – charter and other vehicle transit services C
- 485--- **Passenger transportation** – bus terminals state regulated 37-3-33
- 485--- **Passenger transportation** – buses, taxi cabs, limousine service, buggy,
charters, J
- 485--- **Passenger transportation** – number of buses, taxis, cabs, limousines, or
Buggys J
- 487--- **Sightseeing transportation** – scenic and sightseeing, land, air, water,
special trans B
- 492--- **Couriers** – couriers and local messengers, services, local delivery services, B
- 493--- **Warehousing and storage** – distribution, household, refrigerated, special, B
- 511--- **Publishing industries except internet** – newspaper, book, periodical,

	databases, software	B
512---	Motion pictures – theatres, videos, recording, drive-ins, sound studios,	C
515---	Broadcasting – radio and television stations	B
517---	Telecommunications – telephone local per 11-51-128	K
517---	Telecommunications – telephone long distance per 11-51-128	K
517---	Telecommunications – cellular and other wireless, paging,	K
517---	Telecommunications – resellers of service	K
519---	Information services and data processing – providing, storing, processing, access to information	A
522---	Bank Main Office – not branch location or ATM	U
522---	Bank Branch or ATM – not main office of bank	U
522---	Savings and Loans – not branch location or ATM	U
522---	S&L Branch or ATM – not main office of S&L	U
522---	Pawn Shop – whether title pawn or merchandise	C
522---	Credit services – companies and activities related to credit and mediation, Cash advance loans, check cashing and title loans	B
523---	Securities, commodity – brokerage, portfolio, investment, other financial services	A
524---	Insurance Company and/or its agents – casualty, fire, and/or marine premiums 11-51- 120/123	
524---	Insurance Company and/or its agents – health, allied and all other premiums 11-51- 120/123	
524---	Agent Office – administration of third parties, pension funds, annuities, etc	B
525---	Funds, trusts, other financial agencies – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp,	A

531---	Real estate – offices, agents, brokers, management, appraisers,	A
532---	Rental and leasing – auto, truck, trailer, RV, all tangible property,	C
532---	Rental and leasing – movie and video rental	C
541---	Attorney/Lawyers – individual and/or firm professional license	A
541---	Accountant/CPAs – individual and/or firm professional license	A
541---	Architect – individual and/or firm professional license	A
541---	Physician – individual and/or firm professional license	A
541---	Dentist – individual and/or firm professional license	A
541---	Chiropractor – individual and/or firm professional license	A
541---	Optometrist – individual and/or firm professional license	A
541---	Engineer – individual and/or firm professional license	A
541---	Surveyor – individual and/or firm professional license	A
541---	Computer Programmer – individual and/or professional firm license	A
541---	Photographer – studios, portrait, commercial, services	A
541---	Veterinarian – individual and/or firm professional license	A
541---	Professional Services Not Elsewhere Classified – scientific, technical,	A
551---	Management companies – offices, enterprises, regional, corporate,	B
561---	Exterminating services – exterminating company and its services	B
561---	Janitorial firm – janitorial cleaning services – individual or firm	B
561---	Landscaping Services -	B
561---	Administrative services – answering, employment, office, sec., travel,	B
562---	Waste management – companies, trucks, septic tanks, landfill, services,	B
611---	Educational services – technical, computer, sports, services, business,	B
621---	HMO – medical centers and services	B
621---	Outpatient Care Centers – all other types of services	B
621---	Ambulance – ambulance company and/or services	B

- 930--- Category for number of – **square feet** used for calculating license amount S
- 999--- Unclassified miscellaneous **business** services not elsewhere classified C
- 999--- Unclassified miscellaneous **personal** services not elsewhere classified B

- 923___ Administration of human resource programs
- 924___ Administration of Environmental Quality Programs
- 925___ Administration of housing, urban, comm..
- 926___ Administration of Economic programs
- 927___ Space, research, and technology
- 928___ National Security and International Affairs

SECTION 23. License Fee Schedules.

Schedule "A" –

\$250 per business (covers one primary professional) and \$150 for each additional professional

Schedule "B" – If Number of employees are:

More Than	but	Less than	
0		10	\$100
10		49	\$300
50		99	\$500
100		199	\$750
200 +			\$1,000

Schedule "C" Retail – If gross receipt are:

More Than	but	Less than	
0		99,999	\$100
100,000		199,999	\$125

200,000	299,999	\$150
300,000	399,999	\$175
400,000	499,999	\$225
500,000	699,999	\$275
600,000	699,999	\$325
700,000	799,999	\$375
800,000	899,999	\$425
900,000	999,999	\$475
1,000,000	1M +	\$525

Schedule "G" - Utilities

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year

Schedule "H" - Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	312121	75.00	
050 (Beer Off Premise Only)	312122	50.00	
060 (Table Wine On/Off Premise)	312131	75.00	
070 (Table Wine Off Premise Only)	312131	50.00	
010 (Lounge Retail Liquor Class I)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	150.00	
	312131	75.00	
011 (Package Store Liquor Class II)	312122	75.00	All three codes are part of the package plus the business license code.
	312141	150.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part of the package plus the
	312141	150.00	

	312131	75.00	business license code.
032 (Club Liquor Class II)	312121	75.00	All three codes are part
	312141	150.00	of the package plus the
	313131	75.00	business license code.
110 (Wholesale Table Wine & Beer)	312132	250.00	Distributors License

Schedule "I" - Peddlers

Daily Rate	issued for single day sales activity	\$ 25.00
Weekly Rate	issued for week long sales activity	\$ 50.00
Monthly Rate	issued for month long sales activity	\$ 100.00
Yearly Rate	issued for annual sales activity	\$ 250.00

Schedule "J" - Taxi Cabs & Limousines

1 taxi cab or limousine	\$ 50.00 per vehicle
All taxi cabs or limousines over 1	\$ 25.00 per vehicle

Schedule "K" - Telephones & Telecommunications

Exchange License \$150.00

Long Distance License \$38.00

As per Code of Alabama 11-51-128

Schedule "L" - Special Events Licenses

Any person, firm or corporation maintaining a place of business outside the City of Evergreen and who takes orders for sale of any merchandise, commodity, products or services of any kind to be delivered or performed within the City of Evergreen and who takes orders for sale of any merchandise, commodity, products or services of any kind to be delivered or performed within the City of Evergreen and who fills such orders by delivering such merchandise, commodity, products or performs services of any kind in his or their vehicle, or in person, within the City of Evergreen or its police jurisdiction shall be taken and deemed as doing business in Evergreen in the particular business covered by such merchandise, commodity, products or services for which sale is made or is to be made and shall take out and pay for license to transact that particular line of business and in the event no license is provided in this schedule to cover such business as they may transact, then they shall pay a license as follows: Per day \$25.00; Per week \$50.00; Per month \$75.00 per year \$100.00

Schedule "M" - Fortune Tellers

Annual license rate is \$ 1,000.00 and rate is reduced by \$ 25.00 each year until such time as the annual rate reaches \$ 500.00 and that becomes the minimum rate thereafter.

Schedule "N" - Vending Machines

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

Schedule "O" - Billiard and/or Pool Tables

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

Schedule "P" - Amusement Devices

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

Schedule "Q" - Buses, Trucks & Other Equipment

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

Schedule "S" - Square Feet

S-1	From zero	to	10,000 Square Feet.....	100.00
S-2	From 10,000	to	20,000 Square Feet.....	200.00
S-3	From 20,000	to	30,000 Square Feet.....	300.00
S-4	From 30,000	to	40,000 Square Feet.....	400.00
S-5	From 40,000	to	50,000 Square Feet.....	500.00
S-6	From 50,000	to	60,000 Square Feet.....	600.00
S-7	From 60,000	to	70,000 Square Feet.....	700.00
S-8	From 70,000	to	80,000 Square Feet.....	800.00
S-9	From 80,000	to	90,000 Square Feet.....	900.00
S-10	From 90,000	to	100,000 Square Feet.....	1,000.00
S-16	From 100,000 up – 1,000.00 plus \$.005 per square foot over 100,000			

Schedule "U" - Banks / Savings & Loans

Bank ATM Location	\$ 10.00
Bank Branch Location	\$ 10.00
Bank Main Office Facility	\$ 125.00
Savings & Loan ATM Location	\$ 10.00
Savings & Loan Branch Location	\$ 10.00
Savings & Loan Mail Office Facility	\$ 125.00

Schedule "V" - Delivery License

The rate for the delivery license is established in Section 21 and is: \$ 100.00

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.

The license fee schedule and the provisions of this amendment shall become effective on and after January 1, 2009.

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: _____

City Clerk