

Sec. 10-263. - License classification codes.

- (a) Businesses shall be assigned to one of the following license classification codes.
- (b) For codes marked with an asterisk (\*), refer to section 10-264, for additional information and regulations.
- (c) The city clerk is authorized to add additional classification codes as necessary.
- (d) For codes marked with a caret (^), the business or taxpayer must provide a valid and current certificate issued by the board or agency of the state which regulated said businesses.

NAICS Code	TITLE	Fee Schedule Under Section 10-264
"A"		
541219	Accountants, auditors, CPA's	(7)a^
623990	Adult day care	(5)a
541800	Advertising: newspapers, magazines, other publications, radio, television, other electronic media	(7)j.1(i)
541801	Advertising: billboards/outdoor	(7)j.1(ii)
541802	Advertising: other than 541800 and 541801	(7)j.1(iii)
621910	Ambulance services	(5)a
713900	Amusement and recreation, general public	(7)b*
713901	Amusement and recreation, private establishment	(7)c*
541310	Architect	(7)a^
561613	Armored car services	(5)a
623990	Assisted living residence	(7)i
	ATM's, bank-owned (see "Banks-ATM")	(3)b

522112	ATM's, non-bank-owned	(3)b.2
541110	Attorney	(7)a^
561930	Auctioneer not licensed by state	(7)p*
441100	Automobile dealer, new or used	(4)e*^
522220	Automobile finance	(3)a
811198	Automobile/other vehicle repair and maintenance	(5)a
	Automobile rental/leasing (see Rental Leasing Automotive)	
"B"		
561460	Bail bonding	(7)m*^
522110	Bank, main office	(3)b
522111	Bank, branch office	(3)b
522112	Bank-ATM	(3)b
812111	Barber shop	(5)b*^
812112	Beauty salon	(5)b*^
	Billboards/outdoor advertising (see "Advertising")	
713950	Bowling alley	(7)b*
561400	Business services center (document preparation, copying, private mail service, package mailing, etc.)	(4)a
"C"		
	Cable television, installers of wires/cables See Utility System Construction	
811198	Car wash	(5)a

561740	Carpet and upholstery cleaning	(5)a
487120	Carriage rides	(7)o*
722320	Caterer	(5)a
722321	Caterer, per event	(5)d
812220	Cemeteries and crematories	(4)a
621111	Chiropractor	(7)a^
541511	Computer programming	(5)a^
611420	Computer training	(5)a
541600	Consulting services: business, management, marketing, professional, technical, scientific, other	(5)a
238915	Contractor; Demolition and wrecking	(2)a^
238210	Contractor; Electrical, electrician	(2)b*^
238910	Contractor; Excavation, site preparation	(2)a ^
238300	Contractor; Finishing Contractor (Drywall, Painting, Flooring, Tile, Carpentry, Trim work ,etc.) If residential contract exceed[s] \$10,000, must show limited/unlimited homebuilders license.	(2)a^
238100	Contractor; Foundation Structure and Exterior (concrete, structural steel, framing, masonry, glass/glazing, roofing, siding, etc.) If residential contract exceed[s] \$10,000, must show limited/unlimited homebuilders license.	(2)a^
238222	Contractor; Gas, gas fitting contractor	(2)e*^
236000	Contractor: Building construction, general contractor/home builder Residential and Nonresidential	(2)a^

237300	Contractor, Highway Street and Bridge	(2)a^
238920	Contractor; House moving	(2)d*
238221	Contractor; HVAC (heating, air, ventilation, duct, steam fitting, sheet metal work, insulating, refrigeration)	(2)c^
237301	Contractor: Paving	(2)a^
238220	Contractor; Plumber, plumbing	(2)e*^
238900	Contractor, Specialty Trade not classified elsewhere in this section If residential contract exceed[s] \$10,000, must show limited/unlimited homebuilders license.	(2)a^
238400	Contractor; Swimming pool construction	(2)a^
237100	Contractor: Utility System	2(a)^
492110	Courier/delivery service, business located inside city	(7)h.1*
492111	Courier/delivery service, business located outside city	(7)h.2*
522999	Credit mediation and consulting services	(5)a
"D"		
812103	Day spa	(5)a^
452999	Delivery license, merchant located outside city	(4)g
621111	Dentist	(7)a^
621400	Dialysis center (Clinic and Outpatient Facilities)	(7)a
812320	Drycleaner and laundry service	(5)a
812310	Drycleaner and laundry, coin-operated	(5)a
"E"		

561310	Employment agency	(5)a
541330	Engineer	(7)a^
561710	Exterminating and pest control services	(5)a^
"F"		
525999	Financial services, unclassified	(3)a
	Fire protection service	(5)a
711320	Fireworks and pyrotechnics	(5)a^
713940	Fitness, exercise, and recreational sports center	(5)a
722330	Food Truck, Mobile Food Vendor	(4)a
812210	Funeral homes and funeral services	(5)a
	Furnace installation/repair contractor (see "HVAC contractor")	(2)c
"G"		
447110	Gasoline/petroleum products, retail	(4)f.1
422720	Gasoline/petroleum products, wholesale	(4)f.2
453990	Gold, silver, precious metals, gemstones, etc., buying	(7)r
713910	Golf course/country club, private	(7)c*
713911	Golf course, public	(7)c*
"H"		
621610	Home health/Hospice care services	(5)a^
812998	Home occupation/office	(5)c*

622110	Hospital	(7)i^
721110	Hotels, motels, lodging	(5)a
238920	House moving (See also Contractor)	(2)d*
333415	HVAC manufacturer	(4)a
"I"		
722331	Ice cream truck	(4)a
524120	Insurance company, fire and marine	(3)d
524121	Insurance company, other than fire and marine	(3)e
541410	Interior decorator and design services	(5)a^
519113	Internet and website services	(5)a
523000	Investment activities (investment banking, securities dealing, securities brokerage, portfolio management, investment advising, trust/fiduciary activities, etc.)	(3)a
"J"		
561720	Janitorial services, commercial and residential	(5)a
"K"		
	Reserved	
"L"		
237210	Land Subdivision and Development	(2)a
561730	Landscaping services, requiring State Certification, including weed control, setting plants, laying sod etc. *Contracting type services require the appropriate contractors classification such as excavation, masonry, concrete installations, etc)	(2)a^

561731	Lawncare Services (Mowing, Weed-eating, Laying pine straw only) State Certification not required	(5)a^
812330	Laundry and linen supply, commercial and industrial	(5)a
485320	Limousine service	(5)a
454312	Liquefied petroleum (LP) gas dealers	(4)a^
561622	Locksmith	(5)a^
113310	Logging	7(q)
"M"		
332710	Machine shop	(7)n
422120	Manufacturer's representative/salesperson, merchandise broker	(4)b
339999	Manufacturing/industrial, unclassified	(7)n*
621400	Medical clinic/office, outpatient facility, other medical	(7)a
452999	Merchant: business located outside city, delivery license	(4)g
561800	Meter reading for utility companies	(5)a
531130	Mini-warehouses, self-storage units, Lessors of	(5)a
722330	Mobile food vehicle/mobile food vendor	(4)a
522200	Money brokers (cash advance lending, check-cashing services, personal/unsecured lending, pawn shops, title pawn/lending, payday advance lending, etc.)	(3)c
522292	Mortgage company	(3)a
812992	Moving company	(5)a
"N"		

812113	Nail salon, natural or artificial nails	(5)a^
451212	News dealers and news stands	(4)a
511110	Newspaper publisher, sales	(4)a
	Newspaper publisher, advertising (see "Advertising")	
623990	Nursing & Residential & Community care facilities	(7)i^
"O"		
561110	Office administrative services	(7)l*
621111	Ophthalmologist	(7)a^
621111	Optometrist	(7)a^
621400	Outpatient care center	(7)a^
"P"		
485320	Passenger transportation — taxi cabs, limousine service, transportation network companies	5(e)
324121	Paving products, manufacturer	(4)a
541214	Payroll services	(5)a
454399	Peddler, itinerant dealer	(4)c*
511120	Periodical publisher: sales	(4)a
	Periodical publisher: advertising (see "Advertising")	
812910	Pet care (except veterinary) services	(5)a
446110	Pharmacies and drug stores, retail	(4)a
541920	Photography	(5)a

621111	Physician	(7)a^
621111	Podiatrist	(7)a^
323100	Printing	(4)a
561611	Private investigation services, detective agency	(5)a
	Privately owned schools (see "Schools")	
561465	Probation services, privately owned	(5)a
541999	Professions, unclassified	(7)a
"Q"		
	Reserved	
"R"		
531210	Real estate brokerage office	(6)b^
531320	Real estate appraiser	(5)a^
531100	Real estate rental or leasing	(6)c
531390	Real Estate Related activities, not otherwise listed	(6)c
	Real estate school (see Schools)	
532199	Rental and Leasing of Automotive and Automotive Equipment	(5)a
532299	Rental and leasing: all other personal tangible property not otherwise listed	(5)a
811000	Repair and Maintenance, all other not otherwise listed	(5)a
811198	Repair and Maintenance; Automobile/other vehicle	(5)a
623990	Residential care facility	(7)i^

722211	Restaurant, carryout and fast food	(4)a
722110	Restaurant, full service facility	(4)a
312141	Retail liquor, on-premises only	(1)
312121	Retail beer, on/off-premises	(1)
453999	Retail Merchant, not otherwise listed in this section	(4)a
312131	Retail table wine, off-premises only	(1)
312132	Retail table wine, on-premises only	(1)
324122	Roofing shingles, manufacturer	(4)a
"S"		
611699	Schools, Educational Support Services, Daycares & other Instructional Facilities	(7)h
561612	Security guards, patrol services	(5)a
561621	Security systems services	(5)a
562991	Septic tank service	(5)a
812999	Services, unclassified	(5)a
561430	Shipping service	(5)a
339950	Sign manufacturer	(4)a
454395	Special Event	(4)h
611620	Sports and recreation instruction	(5)a
332312	Structural fabrication	(7)n
541370	Surveying of land and mapping services	(7)a^

713970	Swimming club, private	(7)c*
"T"		
812114	Tanning salon	(5)a^
541213	Tax preparation	(7)a
812340	Taxidermy services	(5)a
485310	Taxi service	(5)a
517110	Telephone, local service	(7)e
517111	Telephone, long distance	(7)e
512131	Theaters	(7)b*
561520	Tour operator	(5)a
485410	Towing and recovery of motor vehicles	(5)a
485320	Transit and Passenger Transportation	(5)e
561510	Travel agency	(5)a
561732	Tree services: cutting, trimming, planting, spraying	(5)a^
"U"		
999999	Unclassified	(7)s*
515210	Utilities, cable television	(7)f
221210	Utilities, natural gas	(7)d
221122	Utilities, electricity	(7)d
221320	Utilities, sewer (private and public)	(7)d

237100	Utility System Contractor	2(a)^
221310	Utilities, water	(7)d
	Utility meter reading contractors (see "Meter reading for utility companies")	
"V"		
454211	Vending machines: snacks, candy, chips, etc.	(4)d.1(i)*
454212	Vending machines, drinks	(4)d.1(ii)*
454213	Vending machines: games, video, etc.	(4)d.1(iii)*
454214	Vending machines: music, jukeboxes	(4)d.1(iv)*
454215	Vending machines, packaged cigarettes	(4)d.1(v)*
454216	Vending machines: games, toys, trinkets	(4)d.1(vi)
454217	Vending machines, all other	(4)d.1(vii)
541940	Veterinarian Services/Offices *1099 Veterinarians working at a licensed office are also subject to this license	(7)a^
"W"		
562111	Waste management company	(5)a
	Water and sewer lines/irrigation systems contractor (See Utility System Contractor)	
812230	Wedding chapel	(5)a
812235	Wedding director/planner	(5)a
812191	Weight loss center	(5)a
424810	Wholesale beer	(1)

424820	Wholesale wine	(1)
424821	Wholesale liquor	(1)
423999	Wholesalers, not otherwise listed in this section	(4)a
"X"		
	Reserved	
"Y"		
	Reserved	
"Z"		
	Reserved	

- (e) In the event a business applies for a license to engage in a business activity that is not specifically listed in the table in subsection (d) of this section, the city clerk or his designee shall determine the appropriate NAICS Code using the NAICS sectors defined in the Business License Reform Act (Act 2006-586) or in the 2002 North American Industrial Classification System listing, whichever is most applicable, and shall assign such business to the classification that is most similar to the proposed business activity. The procedure and criteria for such assignment shall be as follows:
- (1) The type of proposed business activity shall be determined.
  - (2) The first three digits of the NAICS Code that best describes the activity shall be used to identify a classification listed in the table in subsection (d) of this section that has the same first three NAICS digits, and the business shall be assigned to that classification.
    - a. In the event this procedure results in more than one applicable classification from the table in subsection (d) of this section, and if the payment schedules for the applicable classifications are the same, then the city clerk or license clerk may use his discretion in making the assignment.
    - b. In the event this procedure results in more than one applicable classification from the table in subsection (d) of this section, and if the payment schedules are different, then the highest applicable payment schedule shall be assigned to the business.
  - (3) In the event the business cannot be classified using this procedure, then the business shall be assigned the license classification "999999, unclassified." The license fee to be collected at that time will be \$100.00 plus the applicable issuance fee.
  - (4) If the determination of the proper classification as set forth in subsection (e)(1) through (3) of this section is made by the city clerk's designee or license clerk, the classification assignment shall be subject to review by the city clerk as soon as practicable.

- (5) Upon review by the city clerk, the NAICS classification code and fee schedule assigned by the city clerk's designee or license clerk may be approved by the city clerk or may be modified, and such code and fee shall become part of the permanent license schedule of the city.
- (6) In the event the NAICS classification code and fee schedule are changed by the city clerk, the modified code and fee schedule will apply to the business immediately, and the difference between the amount due under the modified fee schedule and the amount paid upon issuance of the license, if any, shall be due and payable immediately.

(Ord. No. 2007-16, § 22, 10-1-2007; Ord. No. 2009-21, 12-21-2009; Ord. No. 2011-15, 12-5-2011; Ord. No. [2016-001](#), § 3, 1-4-16; [Ord. No. 2017-14, § 2, 11-6-17](#); [Ord. No. 2017-015, § 3, 11-6-17](#).)

Sec. 10-264. - License fee schedules.

Businesses shall be assigned to one of the following license fee schedules:

- (1) *Alcoholic beverages.* License fees concerning liquor and alcoholic beverages, if not otherwise set forth in the alcoholic beverages chapter, shall be as established from time to time.
- (2) *Contractors and subcontractors.* All contractors and subcontractors which are not located within the city shall, upon undertaking the first licensable job or activity in the city each year, have the option of: (a) purchasing a regular license per the applicable subsections (2)a through e of this section, or (b) purchasing a job-specific license, hereinafter referred to as a "small cap license," in the amount of \$50.00 if the gross receipts from said job or activity do not exceed \$2,500.00. The contractor or subcontractor shall pay an issuance fee for a small cap license as set forth in the city's business license code. The small cap license shall be specific to the address of the applicable job or activity. Upon undertaking a second licensable job or activity in the city in the same year, all contractors and subcontractors who have exercised option (b) of this subsection shall purchase a regular license for the remainder of the year per the applicable subsections (2)a through e of this section, and the cost of said license shall be the amount set forth in said subsections, less the cost of the job-specific license and issuance fee previously paid.
  - a. Builders, framers, roofers, painters, siding, flooring, landscaping, concrete, excavators, pavers, other.

Gross Receipts	License Fee
\$0.00—\$40,000.00	\$200.00
\$40,001.00—\$60,000.00	\$250.00
\$60,001.00—\$100,000.00	\$300.00
\$100,001.00— \$150,000.00	\$350.00
\$150,001.00— \$200,000.00	\$400.00

\$200,001.00— \$250,000.00	\$450.00
\$250,001.00— \$300,000.00	\$500.00
\$300,001.00— \$500,000.00	\$600.00 on the first \$300,000.00, plus 10/1,000 of one percent of receipts in excess of \$300,000.00
\$500,001.00— \$1,000,000.00	\$620.00 on the first \$500,000.00, plus 15/1,000 of one percent of receipts in excess of \$500,000.00
\$1,000,001.00— \$2,500,000.00	\$695.00 on the first \$1,000,000.00, plus 20/1,000 of one percent of receipts in excess of \$1,000,000.00
\$2,500,001.00— \$5,000,000.00	\$995.00 on the first \$2,500,000.00, plus 25/1,000 of one percent of receipts in excess of \$2,500,000.00
\$5,000,001.00 and above	\$1,620.00

b. Electricians.

Number of Employees Employed in City	License Fee
1—2	\$100.00
3—4	\$150.00
5—9	\$200.00
10—14	\$300.00
15 and above	\$400.00

In addition, each person or business applying for a license as an electrician shall provide a current and valid master electrician card issued by the state before said license shall be issued.

- c. HVAC, furnace work, steam fitters, sheet metal, insulating, refrigerant, duct cleaners.

Gross Receipts	License Fee
\$0.00—\$50,000.00	\$100.00
\$50,001.00—\$100,000.00	\$150.00
\$100,001.00 and above	\$300.00

- d. House movers and house wreckers: \$150.00. Licensee must follow all regulations administered by all city departments pertaining to house moving and house wrecking.
- e. Plumbers, gas fitters.

Number of Employees Employed in City	License Fee
1—3	\$100.00
4—5	\$150.00
6—9	\$200.00
10—14	\$300.00
15 and above	\$400.00

Further, each person or business applying for a license as a plumber or gas fitter shall provide a current and valid master plumber card or master gas fitter card, as applicable, issued by the state before said license shall be issued.

(3) *Financial services and insurance.*

- a. Mortgage lending, automobile financing companies, investments, credit mediation, other: one-fifth of one percent of gross receipts, with a minimum license fee of \$100.00.
- b. Banks and bank-owned ATM's: in accordance with Code of Ala. 1975, § 11-51-130.

1.	In accordance with Code of Ala. 1975, § 11-51-130:	
	Branch bank	\$10.00
	Bank-owned ATM, stand-alone	\$10.00
2.	Non-bank-owned ATM	\$10.00
	Any businesses otherwise licensed which include the gross receipts from their non-bank-owned ATM transactions in their gross receipts when securing said license shall not be required to pay this per-ATM license fee.	

- c. Pawn businesses, title loan companies, payday lenders, cash advance lenders, personal loan companies, purchasers of notes or sales contracts, other money brokers: \$1,000.00, plus one-fifth of one percent of total gross receipts.
- d. Insurance, fire and marine: per Code of Ala. 1975, § 11-51-120. \$4.00 per \$100.00 or major fraction thereof of gross premiums, less return premiums, on policies issued during the preceding year on property located in the city. Each insurance agent and/or broker must furnish to the city clerk, by January 1 of each year, a complete list of all insurance companies (including names, addresses, and telephone numbers) for which such agent and/or broker is licensed or registered for purposes of soliciting and/or selling insurance policies.
- e. Insurance, other than fire and marine: per Code of Ala. 1975, § 11-51-121. \$20.00, plus \$1.00 per \$100.00 or major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of the city. Each insurance agent and/or broker must furnish to the city clerk, by January 1 of each year, a complete list of all insurance companies (including names, addresses, and telephone numbers) for which such agent and/or broker is licensed or registered for purposes of soliciting and/or selling insurance policies.

(4) *Merchants.*

- a. Merchants license fees.

Gross Receipts	License Fee
\$0.00.00—\$100,000.00	\$100.00
\$100,001.00— \$200,000.00	\$100.00 on the first \$100,000.00, plus 1/10 of one percent of receipts in excess of \$100,000.00
\$200,001.00— \$500,000.00	\$200.00 on the first \$200,000.00, plus 1/8 of one percent of receipts in excess of \$200,000.00

\$500,001.00— \$5,000,000.00	\$575.00 on the first \$500,000.00, plus 8/40 of one percent of receipts in excess of \$500,000.00
\$5,000,001.00— \$10,000,000.00	\$9,575.00 on the first \$5,000,000.00, plus 9/40 of one percent of receipts in excess of \$5,000,000.00
\$10,000,001.00 and above	\$20,825.00 on the first \$10,000,000.00, plus 10/40 of one percent of receipts in excess of \$10,000,000.00

- b. Manufacturers' representatives, salespersons, merchandise brokers maintaining an office within the city corporate limits shall pay a license fee under subsection (4)a of this section, except that licenses for such businesses shall be limited to a maximum as follows:

Number of Employees Employed in City	License Fee
1—2	\$100.00
3—5	\$200.00
6—10	\$500.00
11 and above	\$800.00

- c. Peddlers and itinerant dealers.

Per day	\$10.00
Per calendar week (Sunday - Saturday)	\$30.00

- Licensees under this subsection (4)c must provide the city with a signed letter from the owner or operator of the property where the sales site will be located granting permission to the licensee to use his property for said peddling activities. In addition, licensees under this subsection (4)c who peddle goods from a parked vehicle or from a temporary or portable stand, station, table, booth, tent, or similar structure shall be required to remove said vehicle or structure and all goods from the sales site at the end of each day and at any other time when it would otherwise be unattended.

2. A deposit of \$200.00 shall be required prior to issuing a license to sell Christmas trees and shall be returned only when the sales site has been cleared to the satisfaction of the public works department of the city.
3. Any license issued under this subsection (4)c is issued subject to the approval and regulations of the city police department and is subject to revocation for cause without recourse.

d. Merchants: vending machines.

1. Each business placing vending machines within the city shall pay a license under subsection (4)a of this section. Gross receipts from vending machines owned or operated by the business where the machines are located shall be included in the gross receipts of said business. An additional vending machine license shall be required per machine as follows:

(i)	Candy, chips, crackers, sandwiches, other snacks	\$5.00
(ii)	Drinks, juice, coffee, etc.	\$2.00
(iii)	Video machines and game machines	\$25.00
(iv)	Machines that play music	\$15.00
(v)	Packaged cigarettes	\$5.00
(vi)	Toys, prizes, trinkets, games, etc.	\$5.00
(vii)	All others not listed in this table	\$5.00

2. Coin-operated laundry equipment shall be licensed as a service under subsection (5)a of this section.

e. Merchants: automobile sales, new and used.

1. Each business engaged in the business of selling new or used automobiles shall pay a license fee under subsection (4)a of this section, in addition to any other licenses assessed under this article.
2. Any person, firm, or business exhibiting more than three automobiles for sale at any one time shall be deemed to be engaged in the business of selling automobiles and shall be subject to the license as required herein.

f. Merchants: gasoline and other motor fuels.

1. *Retail.* Each business engaged in selling gasoline at retail shall pay a license fee of \$300.00 per year, plus \$50.00 for each nozzle set up whether in operation or not. In addition, gross receipts from all retail sales, including gasoline sales, shall be subject to the merchant license schedule under subsection (4)a of this section, and gross receipts from any services provided shall be subject to the services license schedule under subsection (5)a of this section.

- 2. *Wholesale.* Each business engaged in selling gasoline at wholesale shall pay a license fee in the amount of 3/20 of one percent of gross receipts, less returns, with a minimum license fee of \$125.00.
- g. Merchants located outside the city: delivery license. Merchants located outside the city shall pay a license fee under section 10-262 if said businesses qualify for a delivery license as set forth in said section.
- h. Special events, functions, activities license: \$10.00 per event.

Each person, firm, company or corporation engaged in the management business of conducting a special event shall be responsible for documenting vendors attending each event and for assuring each vendor is properly licensed by the state, county, city, and the health department as necessary, and that sales taxes are collected and remitted on merchandise sold. List of vendors scheduled to participate should be provided to the city upon application for license. Event shall be contained within the confines of a building or lot and appropriate measures employed to accommodate parking for the event with documentation provided to the city. All tents, awnings, tables, signs or other items removed and stored out of sight at the end of each such event.

(5) *Services.*

- a. *Services: general.* Each business providing a service where the gross receipts from the sale of all products and materials are less than one-half of the total gross receipts of the business shall pay a license fee as follows:

Gross Receipts	License Fee
\$0.00— \$50,000.00	2/5 of one percent of gross receipts
\$50,001.00 and above	\$200.00 on the first \$50,000.00, plus 1/5 of one percent of gross receipts in excess of \$50,000.00 Minimum license fee for such business shall be \$100.00

- b. *Services: barber shops and beauty shops.* Barber shops and beauty shops shall pay a license fee of \$100.00 for three or less barbers or beauticians, plus \$20.00 for each additional barber or beautician in excess of three, plus \$20.00 for each manicurist or pedicurist. Annual gross receipts of up to \$2,000.00 from the sale of cosmetic products and grooming aids shall be allowed under this license. A merchant license, as provided under subsection (4)a of this section, shall be required on the sale of cosmetic products and grooming aids in excess of \$2,000.00.
- c. *Home occupations.*
  - 1. Home occupations shall be limited to an office or a business of a personal service nature, as set forth in the city's zoning ordinance, and must be approved in advance by the inspections services department, board of zoning adjustment, or planning and zoning board before a business license may be issued.
  - 2. Home occupations shall pay a license fee under subsection (5)a of this section unless the business is not of a personal service nature, in which case the city clerk or his designee shall assign the business to the most appropriate license classification.

d. *Caterer (per event)*. Each business providing catering services shall have the option of purchasing a business license under caterer (NAICS Code 722320) for the entire calendar year, or purchasing a license under caterer-per event (NAICS Code 722321) at a cost of \$25.00 per event or function.

e. *Transit and passenger transportation*.

1. Each person, firm, corporation, company, association, partnership, agency or business engaged in the business of transit or passenger transportation in the city, either directly or indirectly through agents, employees, independent contractors or other representatives ("licensee") shall pay a license tax, and each transportation network company ("TNC") that operates in the city, shall pay a fee as follows:

(i) Motor carriers, as defined in the Code of Alabama, shall pay a license tax as provided in Ala. Code § 37-3-33 (1975).

(ii) Express companies as, defined in the Code of Alabama, shall pay a license tax as provided for in Ala. Code § 11-51-126 (1975).

(iii) Each TNC shall pay a flat fee of \$500.00 per year.

A. TNC means a corporation, partnership, sole proprietorship, or other entity that uses a digital network to connect TNC riders to TNC drivers who provide TNC services. A TNC shall not be deemed to control, direct or manage the personal vehicles or TNC drivers that connect to its digital network, except where agreed to by written contract.

B. TNC services means the provision of transportation by a driver to a rider, beginning when a driver accepts a ride requested by a rider through a digital network controlled by a TNC, continuing while the driver transports a requesting rider, and ending when the last requesting rider departs from the TNC vehicle.

C. TNC vehicle means a vehicle that is used by a TNC driver and is: (A) owned, leased or otherwise authorized for use by the TNC driver; and (B) not a public utility, motor carrier, transportation company, express company, taxicab, or limousine.

D. The city shall permit each TNC applicant that meets the requirements for a TNC set forth in this section and pays the annual fee to operate in the city.

E. TNCs are not motor carriers, express companies, public utilities, common carriers, contract carriers, transportation companies, or taxicab or limousine services pursuant to chapter 37 of the Code of Alabama (1975), as amended, nor are TNCs licensees.

F. TNC drivers shall not be required to pay such fee, license tax, or license fee, nor shall they be required to obtain a commercial permit or license from the city.

d. All other persons or entities engaged in transit or the transportation of passengers shall pay a flat license fee of \$500.00 per year.

(6) *Real estate*.

a. Each business located outside the city engaged in the business of buying, renting, selling, or exchanging real property located in the city, whether as principal or agent, shall pay a license as follows:

Number of Persons Engaged in Business	License Fee
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1-2	\$100.00
Additional fee per person in excess of 2	\$100.00

- b. Brokerages located in the city. Each real estate firm located in the city having a broker's license under the laws of the state shall pay a license fee in the amount of \$100.00, plus an additional amount of \$100.00 per real estate agent or salesperson engaged in connection with said firm.
  - c. Rentals. Each business renting or leasing buildings, land, apartments, hotels, motels, shopping centers, office space, or other real property, either directly or through an agent or other representative, shall pay a license of one-tenth of one percent of gross receipts from said rentals in excess of \$3,000.00, with a minimum license fee of \$100.00.
- (7) *Other categories.*
- a. Professions.
    - 1. Each person and each member of a firm, partnership, or corporation, or other business entity engaged in any practice, vocation, or profession defined herein, shall pay a license based on his gross sales, professional fees, and/or charges. Professions are those persons who must be specifically licensed individually by the state to practice in said vocation, including, but not necessarily limited to, accountants, architects, attorneys, chemists, chiropractors, dentists, engineers, medical specialists, oculists, opticians, ophthalmologists, optometrists, osteopaths, pharmacists, physicians, surveyors, and veterinarians.
    - 2. Professions shall pay a license fee of two-fifths of one percent of gross receipts, with a minimum license fee of \$100.00.
  - b. Amusement and recreation: businesses open to the general public.
    - 1. Amusement and recreation businesses open to the general public shall pay a license fee under subsection (5)a of this section. Such businesses shall include, but are not limited to, the operation of game machines, theaters, bowling alleys, pool tables (which requires prior approval by the city council), swimming pools, golf courses, skating rinks, etc.
    - 2. Any business which is otherwise properly licensed under this article and which provides an amusement facility specifically for the use of its patrons shall not require an additional license under this section, provided that all receipts from the amusement facility are included when determining the primary license due.
  - c. Amusement and recreation: private establishments. Amusement and recreation businesses operated primarily for the use and enjoyment of its private members shall pay a license fee under subsection (4)a of this section. Such businesses shall include, but are not limited to, private country clubs, private golf courses, private tennis clubs, private swimming clubs, etc.
  - d. Utilities: electricity, water, natural gas. Each person, firm, or corporation engaged in the business of supplying electrical power, water, or gas shall pay an amount equal to three percent of the gross receipts of the business transacted by such person, firm, or corporation in the city for the preceding year.

- e. Utilities: telephone. Each person, firm, or corporation engaged in the business of operating a telephone exchange and/or a long-distance telephone service shall pay a license on a per capita basis as set forth in Code of Ala. 1975, § 11-51-128.
- f. Utilities: private/public sewer. Costs equal the same amounts as referenced in subsection (7)d of this section.
- g. Utilities: cable television. Each person, firm, or corporation engaged in the business of transmitting television signals by wires or cables in the city, or installing wires or cables for such purpose, shall pay an amount equal to three percent of the gross receipts of the business transacted by such person, firm, or corporation in the city.
- h. Delivery: delivery and courier.
  - 1. Each business headquartered in the city engaged in the business of carrying merchandise, materials, packages, or other goods for hire or reward, and each business operating or maintaining a depot, station, or terminal facility in the city engaged in the business of carrying merchandise, materials, packages, or other goods for hire or reward, shall pay an amount equal to one-tenth of one percent of gross receipts.
  - 2. Each business headquartered outside the city engaged in the business of carrying merchandise, materials, packages, or other goods for hire or reward within the city shall pay a license fee of \$100.00 per vehicle utilized within the city, with a minimum license fee of \$100.00 and a maximum license fee of \$200.00.
- i. Schools: privately owned and operated. Privately owned and operated schools of any kind, including, but not limited to, academic, business, colleges, beauty, barber, cosmetology, dance, kindergarten, and day care providers, shall pay a license of two-fifths of one percent of gross receipts, with a minimum license fee of \$100.00.
- j. Hospitals, nursing homes, assisted living residences, residential care facility. Hospitals, nursing homes, assisted living residences, and residential care facilities shall pay a license of one-fifth of one percent of gross receipts, with a minimum license of \$100.00.
- k. Advertising.
  - 1. Businesses engaged in advertising in the city shall pay a license fee as follows:

(i)	Advertising in newspapers, magazines, other publications, radio, television, other electronic media	\$200.00
(ii)	Outdoor/billboard advertising	Pay a gross receipts license fee as set forth in subsection (5)a of this section
(iii)	Advertising not set forth elsewhere in this table	\$200.00

- 2. The license fee required under this subsection (7)j shall be in addition to any other applicable license fee required by this article.
- l. Agents for service businesses. Agents maintaining an office within the city and soliciting business for companies providing a service shall pay a license fee under subsection (5)a, with a minimum license fee of \$100.00.
- m. Offices: general, administrative.

1. Businesses maintaining an office in the city for the administrative support of their own business shall pay a license fee determined by the gross annual payroll of the city office in the amount of one-fifth of one percent of the gross annual payroll, with a minimum license fee of \$100.00.
2. No business shall be licensed under this subsection (7)j for the purpose of avoiding paying a license fee on gross receipts provided under any other section of this article.

n. Bail bonding.

Gross Receipts	License Fee
\$0.00—\$3,000	\$50.00
\$3,001.00—\$5,000.00	\$75.00
\$5,001.00—\$7,500.00	\$100.00
\$7,501.00—\$100,000.00	\$125.00

In addition, bondsmen engaged in the business of procuring, signing, or making of bonds for appearance in the municipal court of the city, or bonds for appeal from said court, shall be subject to the provisions of Ordinance No. 89-04.

- o. Industrial and manufacturing operations. Each business engaged in carrying on in the city any industry, foundry, fabricating plant, bridge building plant, boiler works, machine shop, metal finishing, plating, or treating plant, nut or bolt factory, pipe shop, radiator plant, bridge building or steel erection or other metal framework for buildings, cement factory or plant, stone quarry or crusher, coke or coal processing or byproducts plant, or any other type of manufacturing or related industrial operations shall pay a license fee of one-tenth of one percent of gross receipts, with a minimum of \$200.00.
- p. Operation of horse-drawn carriage on city streets: \$50.00. In addition, licensees under this section shall be subject to the provisions of Ordinance No. 87-04.
- q. Auctioneers not licensed and bonded by state.

Per day of each auction conducted	\$25.00
Per calendar week of each auction conducted	\$100.00

Applies only to auctions conducted by persons not licensed and bonded by the state. Auctioneers licensed and bonded by the state shall be exempt from city licensing, as provided by Code of Ala. 1975, § 34-4-6.

- r. Logging: \$100.00.

- s. Gold, silver, precious metals, etc., purchasing: \$500.00. Businesses not licensed as a jewelry store (NAICS Code 448310) or jewelry repair (NAICS Code 811500) which purchase gold, silver, precious metals, gemstones, and similar items from the general public shall pay a license fee of \$500.00 in addition to any other license fees applicable to said business.
- t. Unclassified. In the event a business cannot be classified under this section, then the business shall be assigned temporarily to this license classification. The license fee to be collected at the time of this classification shall be \$100.00 plus the applicable issuance fee. See section 10-263(e) for additional information and procedures.

(Ord. No. 2007-16, § 23, 10-1-2007; Ord. No. 2009-21, 12-21-2009; Ord. No. 2011-15, 12-5-2011; Ord. No. [2016-001](#), § 1, 1-4-16; [Ord. No. 2017-015, §§ 3—6, 11-6-17](#).)