

**Guntersville, Alabama, Code of Ordinances >> - CODE OF ORDINANCES >> Chapter 6 - BUSINESS LICENSES, TAXES AND REGULATIONS >> ARTICLE I. - IN GENERAL >> DIVISION 1. - BUSINESS LICENSE CODE >>**

**DIVISION 1. - BUSINESS LICENSE CODE**

- [Sec. 6-1. - Levy of tax.](#)
- [Sec. 6-2. - Definitions.](#)
- [Sec. 6-3. - License term; minimums.](#)
- [Sec. 6-4. - License shall be location specific.](#)
- [Sec. 6-5. - Restriction on transfer of license.](#)
- [Sec. 6-6. - Unlawful to do business without a license.](#)
- [Sec. 6-7. - License must be posted.](#)
- [Sec. 6-8. - Duty to file report.](#)
- [Sec. 6-9. - Duty to permit inspection and produce records.](#)
- [Sec. 6-10. - Unlawful to obstruct.](#)
- [Sec. 6-11. - Privacy.](#)
- [Sec. 6-12. - Failure to file assessment.](#)
- [Sec. 6-13. - Lien for non-payment of license tax.](#)
- [Sec. 6-14. - Criminal penalties.](#)
- [Sec. 6-15. - Civil penalties.](#)
- [Sec. 6-16. - Penalties and interest.](#)
- [Sec. 6-17. - Prosecutions unaffected.](#)
- [Sec. 18. - Procedure for denial of new applications.](#)
- [Sec. 6-19. - Procedure for revocation or suspension of license.](#)
- [Sec. 6-20. - Refunds on overpayments](#)
- [Sec. 6-21. - License classifications.](#)
- [Sec. 6-22. - License fee schedules.](#)
- [Sec. 6-23. - Exchange of information.](#)
- [Sec. 6-24. - License fees in police jurisdiction.](#)

**Sec. 6-1. - Levy of tax.**

Pursuant to the Code of Alabama, in accordance with the Municipal Business License reform act (ACT No. 2006-586), the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the city for the year beginning January 1, 2008, and for each subsequent year thereafter. There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession or other activity in the municipality, or the police jurisdiction, by whatever name called.

*(Ord. No. 950, § 1, 11-5-07)*

**Sec. 6-2. - Definitions.**

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

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

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

*Business license remittance form* means any business license return, renewal reminder notice, or other writing on which the taxpayer calculates the business license tax liability for all or part of the license year and remits the amount so calculated with the form.

*Department* or *department of revenue* means the state department of revenue, as created under Code of Ala. 1975, § 40-2-1 et seq.

*Designee* means an agent or employee of the municipality authorized to administer or collect, or both the municipality's business license taxes, which may include another taxing jurisdiction, the Department of Revenue, or a

"private auditing or collecting firm" as defined in Code of Ala. 1975, § 40-2A-3.

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

- (1) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Code of Ala. 1975, tit. 40, ch. 21, art. 3; license taxes levied pursuant to Code of Ala. 1975, tit. 40, ch. 21, art. 2; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this division.
- (2) A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Code of Ala. 1975, § 11-51-90(b).
- (3) For a utility or other entity described in Code of Ala. 1975, § 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Code of Ala. 1975, tit. 40, ch. 21, art. 3, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- (4) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

*License form* means any business license application form, renewal reminder notice, business license remittance form, or business license return by whatever name called.

*License officer* or *municipal license officer* means the municipal employee charged by the municipality with the primary responsibility of administering the municipality's business license tax division and related matters thereto.

*License year* means the calendar year.

*Municipality* means any town or city in this state that levies a business license tax from time to time. The term shall also include the town or city's police jurisdiction, where the business license tax is levied in the police jurisdiction.

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

*Taxing jurisdiction* means any municipality that levies a business license tax, whether or not a business license tax is levied within its police jurisdiction, or the department of revenue acting as agent on behalf of a municipality pursuant to code of Ala. 1975, § 11-51-180 et seq., as the context requires.

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

*U.S.C.* means the applicable title and section of the United States Code, as amended from time to time.

*Other terms* means other capitalized or specialized terms used in this division, and not defined above, shall have the same meanings ascribed to them [as] in the Code of Ala. 1975, § 40-2A-3, unless the context therein otherwise specifies.

(Ord. No. 950, § 2, 11-5-07)

### **Sec. 6-3. - License term; minimums.**

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

- (1) *Full year.* Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be one hundred dollars (\$100.00).

- (2) *Half year.* Every person who commences business on or after July 1<sup>st</sup>, shall be subject to and shall pay one-half (½) the annual license for such business for that calendar year.
- (3) *Issue Fee.* For each license issued there shall be an issue fee collected of ten dollars (\$10.00) and said issue fee shall be collected in the same manner as the license tax.
- (4) *Annual Renewal.* Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 31<sup>st</sup> day of January each year.
  - a. If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
  - b. Insurance company annual license renewals shall be renewed in accordance with the Code of Ala. 1975, § 11-51-122 which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.
  - c. On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1<sup>st</sup> in order for them to receive their notice.
  - d. Business license renewal payments received by the municipality shall be applied to the current renewal only when any and other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the municipal code.

(Ord. No. 950, § 3, 11-5-07)

#### **Sec. 6-4. - License shall be location specific.**

- (a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- (b) Every person dealing in two (2) or more of the articles, or engaging in two (2) or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- (c) A taxpayer subject to the license authorized by this division that is engaged in business in other municipalities may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this division. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:
  - (1) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
  - (2) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility or facilities.
  - (3) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
  - (4) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
  - (5) All business claimed by a branch office or offices must be conducted by and through said office or offices.
  - (6) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- (d) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

(Ord. No. 950, § 4, 11-5-07)

#### **Sec. 6-5. - Restriction on transfer of license.**

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

reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless:

- (1) The change requires the taxpayer to obtain a new federal employer identification number or department of revenue taxpayer identification number or;
- (2) In the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

*(Ord. No. 950, § 5, 11-5-07)*

#### **Sec. 6-6. - Unlawful to do business without a license.**

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the municipality for which a license is required without first having procured a license. A violation of this division passed hereunder fixing a license 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 shall constitute a separate offense.

*(Ord. No. 950, § 6, 11-5-07)*

#### **Sec. 6-7. - License must be posted.**

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

*(Ord. No. 950, § 7, 11-5-07)*

#### **Sec. 6-8. - Duty to file report.**

- (a) It shall be the duty of every person subject to such license tax to render to the municipality on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.
- (b) If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest.
- (c) The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.
- (d) If the amount of business license tax remitted by the taxpayer is undisputed by the municipality, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the municipality shall enter a final assessment for the amount of the tax due, plus any applicable penalty and interest.
- (e) (1) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within thirty (30) days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to their respective positions.
- (2) If a petition for review is not timely filed, or is timely filed, and upon further review the license officer determines that the preliminary assessment is due to be upheld in whole or in part, the municipality may make the assessment final in the amount of business license tax due as computed by the license officer, with applicable interest and penalty computed to the date of entry of the final assessment. The license officer shall, whenever practicable, complete his or her review of the taxpayer's petition for review and applicable law within 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:
  - a. By either first class U.S. mail or certified U.S. mail with return receipt requested in the case of

assessments of business license tax of five hundred dollars (\$500.00) or less, or

- b. By certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred (\$500.00).

In either case, at the option of the taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal delivery. The final assessment shall include a statement informing the taxpayer of his or her right to appeal the final assessment to circuit court within thirty (30) days from the date of the entry of the final assessment.

*(Ord. No. 950, § 8, 11-5-07)*

### **Sec. 6-9. - Duty to permit inspection and produce records.**

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

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

*(Ord. No. 950, § 9, 11-5-07)*

### **Sec. 6-10. - Unlawful to obstruct.**

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

*(Ord. No. 950, § 10, 11-5-07)*

### **Sec. 6-11. - Privacy.**

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

*(Ord. No. 950, § 11, 11-5-07)*

### **Sec. 6-12. - Failure to file assessment.**

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

Any assessment made by the designee of the municipality shall be prima facie correct upon any appeal.  
(Ord. No. 950, § 12, 11-5-07)

### **Sec. 6-13. - Lien for non-payment of license tax.**

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

(Ord. No. 950, § 13, 11-5-07)

### **Sec. 6-14. - Criminal penalties.**

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

(Ord. No. 950, § 14, 11-5-07)

### **Sec. 6-15. - Civil penalties.**

In addition to the remedies provided by Code of Ala. 1975, § 11-51-150 et seq., the continued or recurrent performance of any act or acts within the corporate limits or within its police jurisdiction for which a license may be revoked or suspended under this division is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The municipality, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

(Ord. No. 950, § 15, 11-5-07)

### **Sec. 6-16. - Penalties and interest.**

- (a) All licenses not paid within thirty (30) days from the date they fall due shall be increased by fifteen (15) percent for the first thirty (30) days they shall be delinquent and shall be measured by an additional fifteen (15) percent for a delinquency of sixty (60) or more days, but this provision shall not be deemed to authorize the delay of thirty (30) days in the payment of the license due, which may be enforced at once.
- (b) In the case of persons who began business on or after the first day of the calendar year, the license for such "new business" shall be increased by fifteen (15) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15) percent for a delinquency of forty-five (45) days or more.
- (c) All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one percent per month.

(Ord. No. 950, § 16, 11-5-07)

### **Sec. 6-17. - Prosecutions unaffected.**

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

(Ord. No. 950, § 17, 11-5-07)

### **Sec. 18. - Procedure for denial of new applications.**

- (a) The municipal designee shall have the authority to investigate all applications and may refer any application to the municipal governing body for a determination of whether such license should or should not be issued.
- (b) If the municipal governing body denies the issuance of any license referred to it, the municipal clerk shall promptly notify the applicant of the municipal governing body's decision.
- (c) If said applicant desires to appear before the municipal governing body to show cause why said license should be issued, he shall file a written notice with the municipal clerk, said notice to be filed within two (2) weeks from the date of mailing by the municipal clerk of the notice of the denial of such license by the municipal governing body.
- (d) Upon receipt of said notice the municipal clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the municipal governing body and shall give the notice of the date, time and place of said hearing to the applicant.
- (e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the

municipal governing body shall proceed to hear any evidence which may be presented both for and against the issuance of said license.

- (f) If the municipal governing body determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the municipality said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

*(Ord. No. 950, § 18, 11-5-07)*

**Sec. 6-19. - Procedure for revocation or suspension of license.**

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

*(Ord. No. 950, § 19, 11-5-07)*

**Sec. 6-20. - Refunds on overpayments**

- (a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.
- (b) A petition for refund shall be filed with the municipality within two (2) years from the date of payment of the business license tax, which is the subject of the petition.
- (c) The municipality shall either grant or deny a petition for refund within six (6) months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.
- (d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, together with interest to the extent provided for in Code of Ala. 1975, § 11-51-92. If the municipality determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.
- (e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of the county in which the municipality denying the petition for refund is located. Said notice of appeal must be filed within two (2) years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two (2) years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

*(Ord. No. 950, § 20, 11-5-07)*

**Sec. 6-21. - License classifications.**

CODE	2002 NAICS TITLES/BUSINESS LICENSE CODES	SCHEDULE
	A	

541211	Accountant/CPAs - individual and/or firm professional license	41
926110	Administration of Economic programs	41
924110	Administration of Environmental Quality Programs	41
925110	Administration of housing, urban, comm..	41
923110	Administration of human resource programs	41
561499	Administrative services - answering, employment, office, sec., travel,	47
541850	Advertising	1
524210	Agent Office - administration of third parties, pension funds, annuities, etc	41
111000	Agriculture and Support	23
481111	Air transportation	58
441229	Aircraft Sales	2
488190	Aircraft Servicing	47
481111	Airline Charter Service	58
481111	Airline Ticket Sales	58
424830	Alcoholic Beverages - Beer and Wine Wholesale	64
424810	Alcoholic Beverages - Beer Wholesale	62
722410	Alcoholic Beverages - Lounge Retail Liquor	65
445330	Alcoholic Beverages - Package Stores	73
722440	Alcoholic Beverages - Private Club Liquor Class II	68
722430	Alcoholic Beverages - Private Club Liquor License	67

722420	Alcoholic Beverages - Restaurant retail liquor	66
445320	Alcoholic Beverages - Retail Beer off premise	71
722470	Alcoholic Beverages - Retail Beer on and off premise	72
445330	Alcoholic Beverages - Retail Liquor, Wine and Beer off premise	73
722450	Alcoholic Beverages - Retail Table Wine off premise	69
722460	Alcoholic Beverages - Retail Table Wine on and off premise	70
445350	Alcoholic Beverages - Special Events Retail License (for profit)	75
445340	Alcoholic Beverages - Special Events Retail License (non profit organization)	74
424820	Alcoholic Beverages - Wine Wholesale	63
811490	Alteration Shops	47
331521	Aluminum Manufacturing	31
621910	Ambulance - ambulance company and/or services	47
713110	Amusement	17
311991	Animal Food Manufacturing	31
112990	Animal Production	23
453310	Antiques	33
531110	Apartment Rentals	46
315999	Apparel and Accessories Manufacturing	31
422990	Apparel Wholesale	34
335512	Appliance Manufacturing	31
811412	Appliance Repairs	47
443112	Appliances - Retail	33

531320	Appraisers	41
713110	Arcade	17
541310	Architect - individual and/or firm professional license	41
453220	Art Shop	33
711510	Artist	41
711310	Arts and sports - dance, musical, teams, tracks, promoters, agents,	17
324199	Asphalt Manufacturing	31
238990	Asphalt Paving	13
541110	Attorney/Lawyers - individual and/or firm professional license	41
334419	Audio and Video Manufacturing	31
441110	Auto Dealers	2
336112	Auto Manufacturing	31
441310	Auto Parts and Accessories	33
811118	Auto Repairs	47
	B	
812991	Bail Bonds	6
311811	Bakeries - Retail	48
424420	Bakeries - Wholesale	34
522111	Bank ATM	9
522111	Bank Branch	9
522110	Bank Main Office	9
812111	Barber Shop	4
812112	Beauty Shop	4
721191	Bed and Breakfast	26
422990	Beverages Wholesale - non alcoholic	24
713990	Billiard Room	5
721310	Boarding House	26
336112	Boat Manufacturing	31
441310	Boat Parts and Accessories	33
441110	Boats New and Used	2

323110	Book Printing	47
511110	Book Publishing	37
451110	Books - Retail	33
811430	Boot and Shoe Repairs	47
312112	Bottled Water Manufacturing	31
713111	Bowling	7
713990	Boxing	32
327331	Brick Manufacturing	31
515100	Broadcasting	43
523999	Brokerage Firm	8
444130	Building Materials - Retail	33
485113	Bus Lines - Local	10
488490	Bus Station or Terminals	36
	C	
238350	Cabinet Maker	47
721211	Campground / RV Park	57
811118	Car Wash	47
713993	Carnival	11
910003	Category for number of - amusement devices and/or games	60
930006	Category for number of - square feet used for calculating license amount	35
910001	Category for number of - vending machines for all types vending	60
910002	Category for number of - vending machines for all types vending	60
722320	Caterers	48
517212	Cell Phone Services	47
327331	Cement Manufacturing	31
325998	Chemical Manufacturing	31
541311	Chiropractor -	41

	firm professional license	
713993	Circus	11
812992	Clairvoyant	32
448130	Clothing and Accessories - Retail	33
324199	Coal Manufacturing	31
812310	Coin Operated Laundry	30
334419	Computer and Electronic Manufacturing	31
541511	Computer Programmer - individual and/or professional firm license	41
443112	Computers - Retail	33
453310	Consignment Shops	33
238310	Contractors - Acoustical	13
237290	Contractors - Building Equipment	13
238350	Contractors - Carpentry	13
238110	Contractors - Concrete	13
238910	Contractors - Demolition	13
238310	Contractors - Drywall	13
238210	Contractors - Electrical	13
238910	Contractors - Excavation	13
238330	Contractors - Floor Coverings - All	13
236220	Contractors - General	13
238150	Contractors - Glass	13
238220	Contractors - Heating and Cooling	13
237990	Contractors - Heavy Construction	13
238110	Contractors - Irrigation	13
238140	Contractors - Masonry	13

237290	Contractors - Mechanical Installation	13
238130	Contractors - Non General and Non Heavy	13
238320	Contractors - Painting	13
238220	Contractors - Plumbing	13
238160	Contractors - Roofing	13
238160	Contractors - Sheet Metal	13
238160	Contractors - Siding	13
238910	Contractors - Site Development	15
238120	Contractors - Steel Structural	13
238340	Contractors - Tile Work	13
238320	Contractors - Wall Coverings	13
445120	Convenience Store	33
331521	Cooper Manufacturing	31
446110	Cosmetic Store	33
492110	Couriers	14
522390	Credit Service Companies	47
	D	
519190	Data Processing Services	47
492110	Delivery Only	14
541210	Dentist - individual and/or firm professional license	41
452990	Department Store	33
812191	Diet Center	47
323110	Digital Printing	47
454210	Direct Selling Business	59
511140	Directories	16
512131	Drive In Theatre	56
446110	Drug Store	33
812320	Dry Cleaners	29

611699	Educational services - technical, computer, sports, services, business,	47
811219	Electronic Equipment Repairs	47
334419	Electronic Manufacturing	31
443112	Electronics - Retail	33
541330	Engineer - individual and/or firm professional license	41
421990	Equipment Wholesale	34
561710	Exterminating services - exterminating company and its services	18
	F	
333990	Farm Machine Manufacturing	31
325998	Fertilizer Manufacturing	31
522291	Finance Company	19
523999	Financial Services	19
114119	Fishing and Hunting	33
451110	Fishing Supplies - Retail	33
713110	Fitness	47
453310	Flea Market	33
442110	Floor Coverings - Retail	33
453220	Florist	33
311991	Food Manufacturing	31
445120	Food and beverage stores	33
113110	Forestry	13
812992	Fortune Teller	32
525990	Funds, trusts, other financial agencies - Funds, plans, and/or programs	8
812210	Funeral	20
442110	Furniture - furniture, home furnishings, stores,	33

	floor coverings, window,	
337129	Furniture Manufacturing	31
421990	Furniture Wholesale	34
	G	
444130	Gardening Equipment Dealers - Retail	33
447110	Gasoline Retail	21
424720	Gasoline Wholesale	21
452990	General Merchandise Stores	33
453220	Gift Shop	33
327331	Glass Manufacturing	31
713112	Golf	22
713110	Golf Clubs	17
311991	Grain Manufacturing	31
445120	Grocery Store	33
422990	Grocery Wholesale	24
	H	
444130	Hardware Store - Retail	33
446110	Health and personal care stores	33
713940	Health Club	47
446110	Health Food Store	33
621491	HMO - medical centers and services	25
451110	Hobby Shop - Retail	33
811412	Home and Garden Equipment Repairs	47
442110	Home Furnishings - Retail	33
444110	Home Improvement Store	33
541350	Home Inspector Services	41
622110	Hospitals - surgical, substance abuse, psychiatric, general care, special,	25
721110	Hotel	26
333990	HVAC Machine Manufacturing	31
	I	

445299	Ice Cream Shop	33
312113	Ice Manufacturing	31
541213	Income Tax Services	41
333990	Industrial Machine Manufacturing	31
519190	Information services	47
524126	Insurance Company - casualty, fire, marine (11-51-31)	27a
524128	Insurance Company - all other (11-51-31A)	27b
523999	Investment Services	8
331521	Iron Manufacturing	31
	J	
561720	Janitorial firm - janitorial cleaning services - individual or firm	47
448130	Jewelry - Retail	33
	L	
561730	Landscaping Services	13
812320	Laundries - Dry Cleaning	29
812310	Laundries - Self Service	30
444220	Lawn and Garden Center	33
811411	Lawn Mower Repair	47
316993	Leather Products Manufacturing	31
492110	Local Messenger Services	14
561622	Locksmith	47
	M	
332999	Machine Shops	47
333990	Machinery Manufacturing	31
454210	Mail Order Business	59
551990	Management companies - offices, enterprises, regional, corporate,	35
314129	Manufacturing - All Others	31
713110	Marina	46

332999	Metal Fabrication	31
999111	Miscellaneous Business Services not elsewhere classified	35
999222	Miscellaneous Personal Services not elsewhere classified	35
453220	Miscellaneous retailers	33
722320	Mobile Food Service	48
721110	Motel	26
336112	Motor Home Manufacturing	31
441310	Motor vehicle parts and accessories	33
441110	Motor vehicles - New and Used	2
336112	Motorcycle Manufacturing	31
441310	Motorcycle Parts and Accessories	33
441110	Motorcycles New and Used	2
512131	Movie Theatre	56
712110	Museums - museums and historical sites, zoos, botanical gardens, parks,	17
611610	Music Instruction	49
451220	Music Stores	33
451140	Musical Instruments	33
	N	
812113	Nail Salon	47
511110	Newspaper Publishing	37
327331	Nonmetallic Manufacturing	31
454391	Non-Store Retailer	59
623110	Nursing care - residential care facility, day care, assisted living	25
623112	Nursing Home - care for elderly and continuing care facilities	25

O		
333990	Office Machinery Manufacturing	31
453210	Office Supplies - Retail	33
812922	One Hour Photofinishing	47
446110	Optical - Retail	33
541320	Optometrist - individual and/or firm professional license	41
621498	Outpatient Care Centers - all other types of services	25
P		
444130	Paint - Retail Store	33
811118	Paint and Body Repairs	47
322229	Paper Products Manufacturing	31
422990	Paper Wholesale	34
812930	Parking Lot	38
485114	Passenger transportation - Bus Terminals - state regulated (37-3-33)	36
485113	Passenger transportation - Charter	36
485320	Passenger transportation - Rental of Vehicles	3
324199	Paving Products Manufacturing	31
522298	Pawn Shop	39
454391	Peddler	59
561710	Pest Control	18
812910	Pet Boarding	28
453220	Pet Shop	33
324199	Petroleum Manufacturing	31
446110	Pharmacy	33
541921	Photographer - studios, portrait, commercial, services	41
541111	Physician -	41

	individual and/or firm professional license	
451111	Pistol and Weapons	40
326291	Plastic Manufacturing	31
713990	Pool Room	5
327331	Pottery Manufacturing	31
311991	Poultry Processing Manufacturing	31
331521	Primary Metal Manufacturing	31
541990	Professional Services Not Elsewhere Classified - scientific, technical,	41
511110	Publishing industries except internet	37
	R	
515112	Radio Broadcasting	43
482110	Rail transportation - State Regulated (11-51-124)	44
531210	Real estate - offices, agents, brokers, management, appraisers,	45
512131	Recording Studio	55
532310	Rental and leasing - auto, truck, trailer, RV, all tangible property,	3
532230	Rental and leasing - movie and video rental	46
811412	Repairs and maintenance - all appliances, home and garden equipment	47
811219	Repairs and maintenance - all electronic equipment	47
811118	Repairs and maintenance - auto,	47

	carwash, other vehicular,	
722110	Restaurant - full service	48
722211	Restaurant - limited facility	48
711310	Rodeo	17
326291	Rubber Manufacturing	31
721214	RV Park	57
	S	
522121	Savings and Loan Branch	9
611610	Schools	49
323110	Screen Printing	47
523999	Securities, commodity	8
448130	Shoes - Retail	33
487990	Sightseeing transportation	47
624110	Social assistance - shelters, vocational, child care, abuse, emergency,	47
312111	Soft Drink Manufacturing	31
511110	Software Publishing	37
512131	Sound Studio	41
927100	Space, research, and technology	41
711310	Special Events - promoter or activity - see schedule for rates	17
451110	Sporting Goods - Retail	33
713990	Stables	35
331521	Steel Manufacturing	31
493110	Storage and Warehousing	61
452990	Superstores	33
541360	Surveyor - individual and/or firm professional license	41
713940	Swimming Pool	51
453998	Swimming Pool	33

	T	
812199	Tanning Salon	47
812194	Tattoo Artist	52
812195	Tattoo Establishment	52
541213	Tax Services	41
485321	Taxi Cab Service	53
711510	Taxidermists	47
517212	Telecommunications - cellular	33
517315	Telecommunications - resellers of service	33
517310	Telecommunications - telephone local (11-51-128)	54
517320	Telecommunications - telephone long distance (11-51-128)	54
515112	Television Broadcasting	43
515111	Television Distribution	55
443112	Televisions - Retail	33
313112	Textiles Manufacturing	31
327331	Tile Manufacturing	31
441320	Tire and Muffler Shop	33
326291	Tire Manufacturing	31
522298	Title Pawn	39
453220	Tobacco Store	33
451110	Toy Store - Retail	33
531190	Trailer Park	57
454391	Transient Merchants	59
336112	Transportation Manufacturing	31
441110	Travel Trailers New and Used	2
561730	Tree Surgeon	13
484110	Truck transportation - Freight/moving	58
484230	Truck transportation - terminal - state regulated (37-3-33)	58

U		
812331	Uniform Service	47
453310	Used Merchandise Stores	33
221122	Utilities Electric	42
221210	Utilities Gas	42
221310	Utilities Water and Sewage	42
V		
454210	Vending Machine Operators	60
454210	Vending Machines	60
541940	Veterinarian	28
334419	Video and Audio Manufacturing	31
W		
452990	Warehouse Clubs	33
493110	Warehousing and storage	61
562998	Waste management - companies, trucks, septic tanks, landfill, services,	47
811490	Watch Repair	47
483212	Water transportation	58
811310	Welding Services	47
453220	Welding Supplies	33
424720	Wholesale - Gasoline	21
421990	Wholesale Trade - Durable	34
422990	Wholesale trade - Non-durable	34
442110	Windows - Retail	33
331521	Wire Manufacturing	31
321999	Wood Products Manufacturing	31
488410	Wrecker Services	47
711310	Wrestling	32

(Ord. No. 950, § 21, 11-5-07)

**Sec. 6-22. - License fee schedules.**

1. Advertising agencies, per year \$ 150.00  
Bill posters:  
Per year 125.00

Per week 10.00

In moving picture houses, per year 50.00

Outdoor signs, each per year, per side 100.00

Soliciting by telephone, where telephone solicitation is used as a primary means of advertisement or solicitation, per year 200.00

Any other manner, per year 50.00

In addition to the above base license tax, each person so engaged shall pay an amount equal to 1/10 of 1% of the gross receipts derived from such businesses in excess of \$20,000.00.

2. Each person engaged in the business of buying, selling, or trading new or used trucks, automobiles, mobile homes, industrial and farm tractors, and equipment or aircraft, shall pay a license tax based on gross annual receipts as follows:
  - On less than \$3,000,000.00 500.00
  - Plus an additional amount equal to 1/100 of 1% of all gross receipts over \$3,000,000.00.
  - For the purpose of this category, "gross receipts" shall mean the entire receipts of the business including all receipts from government sales, outside the city, parts departments, connecting garages, shops, services, etc., that form an integral part of the "dealership."
  - Deductions from gross receipts may be taken for used vehicles taken in trade as credit or part payment on the sale of a new or used vehicle; dealer transfers and internal parts. A deduction from gross receipts may also be taken for repossessions of vehicles, such deduction being based on the unpaid purchase price remaining at the time of repossession.
  - Each person engaged in the business of buying, selling, or trading, used trucks or automobiles only, shall pay an annual license tax of 300.00
  - Plus a percentage of gross receipts as required above.
3. Each person engaged in the business of renting or leasing automobiles or trucks shall pay a license tax as follows:
  - For each automobile or truck 50.00
  - For each automobile or truck rented by contract specifying the rental of five or more vehicles on a fleet basis for a period of 12 months or more 25.00
  - This category does not apply to the rental or lease of aircraft which business should be licensed under the category "automobile dealers" and which license should be computed on a gross receipt basis as provided in the category "automobile dealers."
4. Each person operating a barbershop or beauty shop shall pay a license tax in accordance with the number of chairs or beauty operators therein as follows:
  - For one barber chair or beauty operator 100.00
  - For each additional barber chair or beauty operator 25.00
5. Each billiard or pool room or parlor shall pay an annual license tax:
  - For the first table 100.00
  - For each additional table 25.00
  - This license is required for all tables whether in use or not. Decals must be purchased for each.
6. Each person engaged in the business of becoming or procuring surety for any court, appeal appearances or otherwise for a consideration, except guaranty companies or corporations otherwise specifically licensed, shall pay a license tax based on gross annual receipts as follows:
  - On less than \$125,000.00 1,000.00
  - Plus an additional amount equal to 1/10 of 1% of all gross receipts in excess of \$125,000.00.
  - Prior to the issuance of a privilege license, we must have an updated copy (each year) of the order granting, denying or revoking authorization to be a professional bondsman to be signed by the current circuit court judge of Marshall County.
7. Each person engaged in the business of providing bowling alleys, including ten pin alleys, box ball alleys, shuffle boards and miniature bowling alleys and shuffle boards, shall pay a license tax as follows:
  - Each alley (whether in use or not) 20.00
8. Each person engaged in the business of acting as broker or dealer in securities, commodities, or mutual funds, or in the business of lending money on said stocks, bonds, securities, or commodities, shall pay an annual license tax based on his gross annual receipts as follows:
  - On less than \$25,000 100.00
  - Plus an additional amount equal to one-twentieth of one percent of all gross receipts in excess of \$25,000.

9. Each person operating a building and loan association, savings and loan association, or bank shall pay an annual license tax as authorized by state law 350.00  
In addition, a license must be obtained for each branch of such association or bank as authorized by state law.  
Each branch 25.00

**State law reference—** Authorized license tax, Code of Ala. 1975, 11-51-130, 11-51-131.

10. Each person engaged in the operation of a bus line furnishing local service for hire within the city shall pay a license tax of 100.00
11. Each person operating a carnival, fair, circus, or similar activity shall pay a license tax as follows:  
Circus, per day 150.00  
Carnival or fair, per week 600.00  
And for each side show, concession stand, ride, or other stand, in connection with the above shall pay a license tax per week of 10.00  
Provided, however, that where a carnival is conducted in connection with a regularly licensed business or merchants association, the license fee shall be:  
Per week 25.00  
Plus for each mechanical ride 5.00  
Plus for each side show, concession stand or other stand, other than mechanical rides, in connection with such promotion 25.00

When carnivals, fairs, tent shows, concession stands, and rides are operated in connection with, and at the same time and on the same general grounds with state, county, or district agricultural fairs as defined by Code of Ala. 1975 40-12-163 and operated under their general supervision, the fair shall pay a license tax of \$1,000.00 to cover all operations of the fair week.

12. Each person engaged in the business of selling, soliciting the sale, or of furnishing cemetery lots shall pay a license tax of 250.00
13. Each person engaged in the business of accepting orders, contracts or subcontracts for erecting, enlarging, improving, relocating any building or structure, or making improvements to the land (including, but not limited to building, grading, paving, installation of curbs, gutters, or sewers, excavating, landscaping, roads, bridges, or utilities construction, engineering, research, or manufacturing of a product developed by the engineering or research services) or any other type of construction shall pay a license tax based on gross annual receipts from contracts performed within the city and its police jurisdiction as follows:  
On less than \$100,000.00 100.00  
And in addition 1/40 of 1% on all gross receipts in excess of \$100,000.00 but less than \$500,000.00 plus 1/80 of 1% of gross receipts in excess of \$500,000.00.
14. A. In lieu of any other type of license, a taxpayer may at its option purchase for \$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 not other physical presence within the municipality or its police jurisdiction;
  2. The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
  3. Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
  4. The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
  5. Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
  6. If at any time during the current license year the taxpayer fails to meet any of the above suited criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
- B. Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section. If the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
- C. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of other 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 the Code of Ala., tit. 40 or other provisions of law, not does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.
- 15.** Each person engaged in the business of developing, subdividing, and selling lots to builders or others shall pay an annual license tax of 100.00  
Plus an amount equal to 1/10 of 1% of gross receipts for the preceding year in excess of \$50,000.00.
- 16.** Each person making, compiling, selling, or offering for sale any directory shall pay a license tax of 250.00  
Such license shall also entitle such person to sell advertising in such directory without procuring an additional license therefore.
- 17.** Each person, other than religious, charitable, or educational organization, engaged in any type of entertainment, not otherwise provided for, including but not limited to rodeos, sports events, races, museums, lectures, concerts, or other shows or performances where charges are made for admission shall pay a license tax per week of 50.00
- 17A.** Each person, other than religious, charitable or educational organization, who provides food, merchandise or services in conjunction with a licensed entertainment event where no admission is charged, shall pay a license tax of 25.00  
This license shall be effective for 1 day up through 7 days.
- 17B.** Each person, other than religious, charitable or educational organization, who provides food, merchandise or services in conjunction with a licensed entertainment event where admission is charged, shall pay a license tax of 50.00  
This license shall be effective for 1 day up through 7 days.
- 18.** Each person selling disinfectant, insecticide, and/or exterminators engaged in this business of pest extermination in any manner shall pay an amount equal to ¼ of 1% of gross annual receipts with a minimum license tax of 100.00
- 19.** Each person engaged in the business of lending money or discounting or buying conditional sales contracts, drafts, acceptances, notes or mortgages shall pay an annual license tax on the following basis: When the total amount is addition to principal customarily paid by the borrow including interest, investigation fees, service charges and every other item of expense of every kind exceeds 1% per month 500.00
- 20.** Each person engaged in business as funeral director, undertaker, or mortician shall pay an annual license tax based on gross receipts as follows:  
On gross receipts of less than \$50,000.00 150.00  
Plus an additional amount equal to 1/10 of 1% on all gross receipts in excess of \$5,000.00. The foregoing license tax shall include embalming, the sales of caskets, vaults, undertaking supplies, and the operation of ambulances and hearses where the gross receipts from such sales and services are included in computing this license.
- 21.** Each person engaged in the business of selling gasoline at retail or operating a gasoline filling station shall pay a license tax as follows:
- a.** First single hose pump 30.00  
Each additional single hose pump 20.00
  - b.** First double hose pump 50.00  
Each additional double hose pump 30.00
  - c.** First triple hose pump 70.00  
Each additional triple hose pump 40.00
  - d.** Tank trucks for delivering to airplanes, each truck 35.00  
This license shall include sales of kerosene, but not the sale of other merchandise such as tires, batteries, accessories, etc., for which a merchant-retail license must be paid. Gross receipts from sales of gasoline should not be included in the computation of any other license required.  
Each person engaged in the business of selling gasoline or other petroleum products at wholesale or delivering gasoline within the city or its police jurisdiction, shall pay a license tax based on the number of gallons sold or delivered within the city or its police jurisdiction, as follows:
    - 1.** On less than 3,000,000 gallons 300.00
    - 2.** 3,000,000 and less than 4,000,000 gallons 350.00
    - 3.** 4,000,000 gallons and over 400.00

22. Each person engaged in the operation of a golf course, driving range, miniature golf, or similar activity shall pay an annual license tax of \$200.00
23. Each person engaged in selling grain or grain commodities to others for resale shall pay a license tax based on gross receipts from sales within the city and its police jurisdiction as follows:  
On gross receipts of less than \$2,000,000.00 300.00  
And in addition 1/200 of 1% of all gross receipts over \$2,000,000.00
24. Each person engaged in selling groceries, meats or drugs to others for resale shall pay a license tax based on gross receipts from sales within the city and its police jurisdiction as follows:  
On less than \$200,000.00 100.00  
And in addition, 1/50 of 1% of such gross receipts in excess of \$200,000.00
25. Each person operating a hospital, clinic, rest home, nursing home or sanatorium for profit shall pay a license tax as follows:  
Hospital or clinic:  
5 beds or less 200.00  
Each additional bed 10.00  
  
Rest home, nursing home or sanatorium:  
5 beds or less 200.00  
Each additional bed 10.00
26. Any person engaged in the hotel, motel, or similar business shall pay an annual license tax as follows:  
First 25 rooms 100.00  
Each additional room 4.00  
This license does not include the right to operate a restaurant, barber shop, cigar or newsstand, or any other secondary business operated in connection with the renting of rooms without an additional license.
27. Insurance companies.
- a. *Fire or marine insurance.* For the privilege of engaging in fire or marine insurance business, each company doing business in the city shall pay a license tax to the city equal to 4% of each \$100.00, or major fraction thereof, of the gross premiums, less return premiums, on policies issued during the preceding year on property located in the city. Provided, that if the company has done no fire or marine insurance business in the city the preceding year, there is hereby levied and assessed a license tax of \$25.00, at the time and in the manner prescribed for other licenses under this section, and at the expiration of the calendar year for which such license is issued, or within 60 days thereafter, the company shall furnish the mayor a written statement, verified by the affidavit of the president, vice president, or secretary of the company, setting out the full and true amount of the gross premiums less return premiums on fire or marine policies issued during the year for which the license was issued on property located in the city, which statement shall be accompanied by the additional amount of license tax due the city which additional amount is to be computed by taking 4% of each \$100.00 or major fraction thereof of such gross premiums, less return premiums, and deducting there from the amount of the license tax previously paid, so that the total amount of the license tax paid the city shall equal 4% of each \$100.00 or major fraction thereof of the gross premiums, less return premiums, on policies issued during the year for which the license was issued on property located in the city. In the event the \$25.00 license tax previously paid by the company exceeds the amount owed the city, computed as set forth hereinabove, the city shall refund to the licensee the amount due it when such verified statement, is filed.
- b. *Insurance other than fire or marine.* For the privilege of engaging in life insurance business, or any kind of insurance other than fire or marine, each company engaging in such business or its agents shall pay a license tax to the city of \$15.00, and in addition thereto, an amount equal to \$1.00 on each \$100.00, or major fraction thereof, of the gross premiums less return premiums received during the preceding year on policies issued during said year to citizens of the city. Upon payment or tender of said sum of \$15.00 to the city at the time and in the manner prescribed for other license under this article, such insurance company shall be permitted to do business in the city, through its agents.
- c. *Payment due.* On the first day of January of each year, or within 60 days thereafter, each insurance company mentioned in subsections "a." and "b." above which did any business in the city during any part of the preceding year shall furnish the mayor a statement in writing, verified by the affidavit of the president, vice president, or secretary of the company, showing the full and true amount of gross premiums, less return premiums, received during the preceding year on policies issued during such year, which policies are described in subsections "a." and "b." above, and each insurance company shall accompany such statement with the amount of license tax due, according to the provisions herein set forth.
- d. *Violations.* Upon a failure of any insurance company to furnish any statement or to pay the license fee prescribed, in the time manner, or amount set forth and provided for in this category, there shall be a

forfeiture of the right of such company so failing, and its agents, to continue to do business in the city until such statement shall have been furnished and such sum shall have been paid in full, and such company and its agents doing business in the city pending such forfeiture shall be guilty of a misdemeanor against the city and shall be punished as though it or they were doing business without a license, as is provided within the limits of the punishment prescribed in sections 6-14—6-16.

28. Each person operating a veterinary hospital or kennel, including each person and each member of a firm or partnership engaged in the practice of veterinary medicine shall pay, for the operation thereof, a license tax based on such person's gross annual receipts as follows:
- On less than \$25,000.00 100.00
- \$25,000.00 and less than \$50,000.00 50.00
- Plus an additional amount equal to 1/20 of 1% of all gross receipts in excess of \$50,000.00
29. Any person operating a laundry, dry cleaner, linen supply service, or diaper service shall pay an annual license tax of 150.00
- And in addition, 1/10 of 1% of gross annual receipts in excess of \$50,000.00 from said business. In addition to the license provided above, each branch or place of business for the purpose of collecting laundry or dry cleaning shall pay an annual license tax of 25.00
30. Each person operating any self-service laundry or renting washing machines, dryers, or dry cleaning machines shall pay an annual license tax for each machine as follows:
- For each machine up to 10 10.00
- For each machine over 10 5.00
31. Each person engaged in the business of manufacturing, producing, fabricating, or processing, not otherwise specifically, licensed, shall pay a license tax based on his gross annual receipts as follows:
- On gross receipts of less than \$2,000,000,.00 300.00
- And in addition, 1/200 of 1% all over \$2,000,000.00.
- For the purpose of this category gross receipts shall mean the entire receipts shall mean the entire receipts of the business including all gross receipts from government sales outside the city and intercompany book transfers (thus meaning the volume or value of the plant's transferred products regardless of whether transferred to another plant or affiliated company, or sold or manufactured under contract.)
32. Each medium, fortuneteller, palmist, clairvoyant, crystal gazer, divine healer, spiritual reader, boxing [boxer], and wrestling [wrestler], whether or not any fee is charged directly or indirectly or whether or not any gratuity is accepted shall pay a license tax per week of 500.00
33. Each person engaged in selling goods, wares, products, or services (not specifically provided for in this license schedule) to others for consumption or use shall pay a license tax based on gross annual receipts as follows:
- On less than \$10,000.00 100.00
- In addition 1/12 of 1% on the next \$200,000.00 and 1/15 of 1 % on the next \$300,000.00 and 1/30 of 1% on the next \$500,000.00 and 1/50 of 1% all over \$1,010,000.00.
34. Each person engaged in selling goods, wares, products, or services (not specifically provided for in this license schedule) to others for resale and who is entitled to "Merchants, Wholesale" rates as defined in section 6-12 shall pay a license tax based on gross receipts from sales within the city and its police jurisdiction as follows:
- On less than \$25,000.00 100.00
- \$25,000.00 but less than \$50,000.00 150.00
- \$50,000.00 but less than \$100,000.00 200.00
- \$100,000.00 but less than \$150,000.00 250.00
- \$150,000.00 but less than \$250,000.00 300.00
- And in addition, 1/50 of 1% of gross receipts in excess of \$250,000.00.
35. Each person who shall in any capacity engage in or transact any trade, business, commerce, occupation, vocation, or profession for which no other license is specifically required by this schedule shall pay an annual license tax of 150.00
- Plus an additional amount equal to 1/10 of 1% of annual gross receipts over \$20,000.00.
36. Any motor bus terminal, or any person, firm, or corporation operating any terminal or station facilities for transportation by motor carrier, of passengers, property or express 100.00
- a. Any motor carrier, as defined in the Alabama Motor Carrier Act (Code of Ala. 1975, 37-3-1 et seq.) for the privilege of doing business in the city by receiving passengers or freight for transportation for hire between the city and other points in the state 100.00
37. Each person publishing or distributing newspapers of more than two (2) issues per week shall pay an annual license tax of 250.00

- Plus an amount equal to 1/20 of 1% of the gross receipts in excess of \$50,000.00 from said business during the next preceding year. Gross receipts shall include all revenue received from sales of newspapers, advertising, and other goods or services.
- Each person publishing or distributing newspapers of two (2) or less issues per week shall pay an annual license tax of 100.00
- Plus an amount equal to 1/20 of 1% of the gross receipts in excess of \$50,000.00 as described above.
- Each person distributing or delivering newspapers published outside of the city or its police jurisdiction shall pay an annual license tax of 35.00
38. Each person engaged in the business of storing or parking automobiles or other vehicles shall pay a license tax as follows:
- Where space for not more than 25 automobiles or vehicles is provided 100.00
- Plus \$5.00 for each additional space provided over 25.
39. Each person engaged in business as a pawnbroker shall pay an annual license tax based on gross annual receipts as follows:
- On less than \$10,000.00 250.00
- In addition 1/12 of 1% on the next \$200,000 and 1/15 of 1% on the next \$300,000 and 1/30 of 1% on the next \$500,000 and 1/50 of 1% for all over \$1,010,000.00.
40. Each dealer in guns, pistols, revolvers, explosives, bowie knives, dirks, or other weapons, whether in connection with other business or not, shall pay an annual license tax of \$100.00
- Plus such additional amount as will equal 1/10 of 1% of the total gross receipts from such sales.
41. Each person and each member or professional employee of a firm, of a firm, professional corporation or partnership engaged in any practice, vocation or profession shall pay a license tax based on his gross annual receipts as follows:
- On less than \$25,000.00 100.00
- \$25,000.00 and less than \$35,000.00 150.00
- \$35,000.00 and less than \$50,000.00 200.00
- Plus an additional amount equal to 1/10 of 1% of gross receipts above \$50,000.00.
- Where the licensed entity is a partnership, the gross receipts of each partner will be determined according to the partnership agreement by allocating to each partner gross receipts in the same proportion as the profits distributed to said partner. Where the entity licensed is a corporation, the records and accounts of the corporation shall be so kept as to show the percentage of the business actually owned by each professional practitioner, and the license of each practitioner shall be determined according to such practitioner's percentage of ownership. In the event the books, records, and accounts of the licensed entity are not kept so as to show the interest of each professional practitioner, then each practitioner shall be deemed to have gross receipts requiring the maximum license tax payment under this schedule.
- Firms or corporations which are primarily performing such services as are described in the category "contractors and subcontractors" of this license schedule shall be exempt from this license if a "contractors and subcontractors, engineering, research, and manufacturing" license is lawfully obtained by such firm or corporation.
42. Each person engaged in the operation of a public utility (except telephone and telegraph companies, railways and sleeping car companies, express companies and city public municipal boards) furnishing, supplying, or selling public utility service such as water, gas, light, or power shall pay an annual license tax of 3% of the gross receipts of the business done by the utility in the city during the preceding year.
43. Each person who solicits advertising for radio or television broadcasting stations or companies shall pay an annual license tax based on gross annual receipts as follows:
- On less than \$50,000.00 150.00
- Plus an additional amount equal to 1/20 of 1% of gross receipts in excess of \$50,000.00.
- Provided, that this license shall not apply to that portion of the business that may be in interstate or foreign commerce or to business with the government of the United States.
44. Operating a railroad within this state as a common carrier, for the privilege of doing intrastate business within the city 250.00

**State law reference—** Authorized license tax, Code of Ala. 1975, 11-51-124.

45. Each real estate company and each legally constituted business organization formed for the purpose of sharing or dividing profit, compensation, commission or fee with that company is subject to a business privilege license of a base of \$500.00 and an additional amount of \$150.00 for each state real estate licensee that operates under that real estate company or legally constituted business organization formed for the purpose of sharing or dividing profit, compensation, commission or fee with that company. For the purposes of this subsection a real estate company or legally constituted business organization formed for the purpose of sharing or dividing profit, compensation, commission or fee with that company may consist of a sole proprietorship, partnership, limited liability company or corporation.

46. Each person engaged in the business of renting or leasing real or personal property to others, including but not limited to apartments, office spaces, buildings, houses, office furniture and equipment, shall pay a license tax based on gross receipts as follows:  
 On more than \$5,000.00 and less than \$10,000.00 100.00  
 Plus an additional amount equal to 1/10 of 1% of all gross receipts over \$10,000 but less than \$100,000 and 1/20 of 1% of gross receipts in excess of \$100,000.
47. Each person engaged in the business of repairing, installing, improving, or servicing property which belongs to others, or performs any other service not regarded as a profession or vocation, shall pay an annual license tax based on gross annual receipts as follows:  
 On less than \$20,000.00 100.00  
 Where gross receipts for any such business exceeds \$20,000.00, the amount of the license tax shall be \$100.00 plus 1/10 of 1% of all such gross receipts in excess of \$20,000.00.
48. Each person conducting a restaurant, cafe, cafeteria, lunch counter, soda fountain, or public place where meals, food, or refreshments are prepared, furnished, or served shall pay an annual license tax based on gross receipts as follows:  
 Where gross annual receipts do not exceed \$25,000.00 100.00  
 Where the gross annual receipts exceed \$25,000.00 the amount of the license tax shall be \$100.00 plus 1/10 of 1% of all such gross receipts in excess of \$25,000.00 from such business. Approval from the county health officer must be submitted with application for city license.  
 This license must be obtained whether in connection with other business or not.
49. Each person conducting a school or college as a business for profit shall pay a license tax for the privilege of engaging in such business as follows:  
 Where gross receipts do not exceed \$25,000.00 100.00  
 Where gross receipts exceed \$25,000.00, a license tax in the amount of \$100.00 shall be paid on the first \$25,000.00 of gross receipts from such business, plus 1/10 of 1% of all gross receipts in excess of \$25,000.00. This license tax shall not apply to schools operated by the state, county, city, church or other nonprofit organizations.
50. Each person engaged in the business of acting as broker or dealing in securities, commodities, or mutual funds, or in the business of lending money on said stocks, bonds, securities, or commodities, shall pay an annual license tax based on gross annual receipts as follows:  
 On less than \$25,000.00 100.00  
 Plus an additional amount equal to 1/20 of 1% of all gross receipts in excess of \$25,000.00.
51. Each person operating for profit a swimming pool not in connection with a business otherwise licensed shall pay an annual license tax of 100.00
52. Each tattoo establishment owner shall pay an establishment license tax and in addition, each individual tattoo operator within that establishment shall also pay a license tax based on gross receipts as follows:  
 Less than \$5,000.00 100.00  
 \$5,000.00 to \$9,900.00 125.00  
 \$10,000.00 150.00  
 Plus 1/10 of 1% of all gross receipts in excess of \$25,000.00.
53. Any person engaged in the business of operating automobiles or other motor vehicles for hire commonly called and known as taxicabs shall pay an annual license tax for each vehicle so operated 100.00  
 As used in this article the following terms shall have the respective meanings ascribed to them:  
*Parking*: The standing of taxicabs, motor driven or propelled in any manner, longer than may be necessary to receive or discharge passengers whom the driver of such taxicab had been engaged to transport.  
*Taxicabs*: All automobiles and other vehicles of like construction and operation employed in the transportation of passengers for hire within the city or the police jurisdiction thereof.  
*License*: Every person driving or operating a taxicab in the city or within the police jurisdiction thereof must procure from the city clerk a license to operate such taxicab.  
*Rules and regulations governing the issuance*:
- a. No person shall be granted a license to operate a taxicab unless he is eighteen (18) years of age or over and has the free use of both hands and feet.
  - b. No applicant shall be granted a license to operate a taxicab that has not had at least six (6) months experience in operating automobiles.
  - c. No applicant shall be granted a license to operate a taxicab that is not familiar with the provisions of this Code governing the use and operation of automobiles on the streets.

- d. No person shall be granted a license to operate a taxicab except upon written application therefore to the city clerk, which shall be in such form as to require the applicant to give all the information required by this article, and such application shall be sworn to by the applicant.
- e. The city clerk shall keep on file the application which shall show in addition to other information called for in this article, the name, age and address of all persons issued a license as taxicab drivers.
- f. Should the city clerk fail or refuse to issue a license to any person under the provisions of this article the applicant for such license may appeal to the city council and upon hearing, if the city council is satisfied to the fitness of the applicant under the provisions of this article to operate a taxicab, the city council may direct the clerk to issue a license to the applicant.

*Insurance:* No person shall operate a taxicab without the same being covered by a public liability insurance policy issued by a solvent insurance company authorized to write automobile liability insurance in the state, protecting passengers, pedestrians, and other persons against injury subject to the following minimum limits:

- a. For all damages arising out of a bodily injury to one person, ten thousand dollars (\$10,000.00); and subject to that limit for each person, the total liability on account of one accident shall be limited to twenty thousand dollars (\$20,000.00). It shall not be required that such coverage shall apply to the assureds employee while engaged in operating or being carried in any of the assureds taxicabs of other employee of the assured, who are injured while engaged at the time of such injury in performing any duties for the assured in connection with the trade, business or occupation of the assured.
- b. For all property damage in one accident, five thousand dollars (\$5,000.00), except property of the assured or property in the custody of the assured for which assured is legally responsible.  
Said policy shall include endorsement to the effect that said policy shall not be cancelled without notice of cancellation being served upon the city clerk at least ten (10) days prior to the date of cancellation. Said policy shall be filed with the city clerk, and shall remain on file with said city clerk.  
The clerk shall not issue any taxicab license under this article unless the applicant or the owner of the taxicab shall first file with said city clerk an insurance policy as herein specified. In the event said insurance policy should expire or be cancelled, the license to operate the taxicab covered by said insurance policy shall immediately be cancelled and become null and void and it shall be unlawful for any person to operate such taxicab after the expiration or cancellation of such insurance policy.

*Period cabs permitted to park; stand:* No taxicab shall be permitted to park or stand on any street, alley or other public place in the city at any hour of the day or night for a longer period of time than is actually necessary to receive or discharge passengers; provided, however, the city council may designate stands for such taxicabs at such places as it may see fit.

*Approval and display of fare schedule:* Schedule of taxicab fares must be approved by the city council, and each driver must at all times have in his possession a copy of the fares, and there must be displayed within the taxicab a copy of the fares for the benefit of the public.

*Vehicle inspection:* Prior to the issuance of a license each taxicab must be inspected and approved by either the state highway patrolman assigned to this area or by the chief of police of the city, and such subsequent inspections as these officers may deem necessary.

*Driving while intoxicated:* Whenever any person who is the operator of a taxicab is convicted of operating such taxicab while in an intoxicated condition it shall be within the discretion of the judge trying the case to direct that the city license under which such person is operating such taxicab, be revoked, and if such operator be the owner of such taxicab the judge trying the case in his discretion may direct that the city license under which said taxicab is operating shall be revoked. Upon direction of the judge trying the case that said license of any person operating a taxicab shall be revoked, it shall be the duty of the city clerk to revoke such permit of license; and thereafter if such person should continue to operate such taxicab he shall be guilty of a misdemeanor, and shall be punished in accordance to the law.

*Penalties:*

- a. *Fine and imprisonment:* Any driver or owner of a taxicab who shall fail to comply with any provision of this article, or who shall violate any provision of this article, shall be guilty of a misdemeanor and upon conviction shall be punished in accordance to the law.
- b. *Suspension from operation of taxicabs; revocation of permits:* Any person or owner of a taxicab who shall fail to comply with any provision of this article, or who shall violate any provision of this article, upon conviction, in addition to the fine and imprisonment provided, for the first offense shall be suspended from the operation of the taxicab for a period of thirty (30) days; for the second offense in addition to the fine and imprisonment provided, the license to operate said taxicab shall be revoked, and if the operator of said taxicab be the owner, the license of said owner and operator shall also be revoked.

- 54. Each person operating local telephone exchange, for the privilege of doing intrastate business within the city

330.00

For the operation of long distance telephone lines in the state, for the privilege of doing intrastate business within the limits of the city by providing long distance connection between this and other points in the state 83.00

**State law reference—** Authorized license tax, Code of Ala.1975, 11-51-128.

55. Each person conducting or engaging in the business of cable television distribution shall pay a license tax of 1,000.00  
Plus such additional amount as will 2% of the total gross receipts from said business during the next preceding year. Provided, however, that no person shall engage in or be licensed to operate a television distribution system without first having secured a franchise for same from the city. Provided further this privilege license is in addition to any charge or license provided in any cable television franchise ordinance.
56. Each person operating a theater, motion or moving picture show, or theatrical theater where general admission is charged shall pay an annual license of 200.00  
Plus 1/10 of 1% of the total gross receipts over \$20,000.00 received during the next preceding year.  
A separate license must be purchased for sales of merchandise, advertisement or other secondary operations.
57. Each person operating a camp, lot or other place in which are parked or stationed house trailers, tents, etc., which trailers, tents, etc., are used as a place of abode shall pay an annual license tax for each lot or camp with space for not more than 10 trailers, tents, etc., of 100.00  
Plus an additional amount for each accommodation or parking place in excess of 10 of 5.00
58. Each person engaged in the business of transporting freight or other property for hire within the city shall pay an annual license tax for each vehicle so employed of 100.00
59. Each person, dealer, association, or other business who shall in any capacity engage in or transact any trade, business, commerce, occupation, vocation or profession as a transient merchant, itinerant merchant or itinerant vendor without any established place of business in the city shall pay a weekly license fee of 300.00
60. Each person owning, operating, possessing, or giving space in their place of business to a lawful automatic merchandise, drink, food, music, amusement, picture, or information vending, dispensing or displaying machine shall pay a license tax for each machine as follows 25.00  
And there shall be a decal affixed and visible on each machine or face penalties of doing business without a license.  
Sweepstake machines or game machines, if found to be legal, per machine 2,000.00  
This license shall be due and payable by the person, owner or proprietor, of the business where such vending machine is located. This schedule shall not apply to any coin-operated gas meter or telephone or to any machine vending postage stamps or other necessary articles on a nonprofit basis for emergency use only by employees. If gross receipts are included in the computation of a merchant's license under category "merchants, retail" or category "merchants, wholesale" of this license schedule. This schedule does not apply to those machines dispensing tangible products.
61. Each person engaged in the warehousing or storage of merchandise, including cotton, household goods, and other freight or commodities shall pay an annual license tax of 100.00  
Plus an additional amount of 1/10 of 1% of gross receipts over \$10,000.00.
- [61A.]** *Alcoholic beverages:* Each person licensed by the board, who shall engage in the alcoholic beverage, liquor, beer or wine business within the corporate limits, shall, prior to engaging in such business, in addition to any other privilege licenses required, pay to the city, for the privilege of so engaging in business, an annual fee or tax and further license fees or taxes as established in the alcoholic beverages chapter.
62. Beer wholesale 250.00
63. Wine wholesale 275.00
64. Beer and wine wholesale 375.00
65. Lounge retail liquor 2,500.00
66. Restaurant retail liquor 1,000.00
67. Private club liquor license 1,000.00
68. Private club liquor class II 2,500.00
69. Retail table wine off-premises 75.00
70. Retail table wine on- and off-premises 100.00
71. Retail beer off-premises 50.00
72. Retail beer on- and off-premises 75.00
73. Retail liquor, wine and beer off-premises 1,500.00

74. Special events retail license (non profit organization), per day 50.00

75. Special events retail license (for profit), per day 150.00

*(Ord. No. 950, § 22, 11-5-07; Ord. No. 956, 12-17-07; Ord. No. 979, 6-1-09)*

**Sec. 6-23. - 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 state 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 state department of revenue, or successor may be liable pursuant to the Code of Ala. 1975, §§ 40-23-25, 40-23-82, or 40-12-224.

*(Ord. No. 950, § 23, 11-5-07)*

**Sec. 6-24. - 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 ( $\frac{1}{2}$ ) of the amount of the license imposed for like business within the municipality.

*(Ord. No. 950, § 24, 11-5-07)*