

**ORDINANCE NO. 1298**

**AN ORDINANCE ADOPTING A BUSINESS LICENSE CODE FOR THE CITY OF HARTSELLE, ALABAMA FOR THE YEAR 2008 AND EACH SUBSEQUENT YEAR THEREAFTER, ESTABLISHING A SCHEDULE OF LICENSES AND FEES AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH**

WHEREAS, Act 2006-586 of the Alabama Legislature mandates adoption of a business license code in conformity with the provisions of said Act.

NOW, THEREFORE, be it ORDAINED by the City Council of the City of Hartselle, Alabama, as follows:

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## **SECTION 1. Levy of Tax.**

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

## **SECTION 2. Definitions.**

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

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

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

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

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

[5] **DESIGNEE.** An agent or employee of the municipality authorized to administer or collect, or both the municipality's business license taxes, which may include another taxing jurisdiction, the

Department of Revenue, or a "private auditing or collecting firm" as defined in Section 40-2A-3 of the *Code of Alabama*.

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

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

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

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

[9] LICENSE YEAR. The calendar year.

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

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

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

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

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

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

**SECTION 3. License term; minimums.**

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

- (a) *Full Year*. Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$ 100.00.
- (b) *Half Year*. Every person who commences business on or after July 1<sup>st</sup>, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.
- (c) *Issue Fee*. For each license issued there shall be an issue fee collected of ten dollars (\$10.00) and said issue fee shall be collected in the same manner as the license tax.
- (d) *Annual Renewal*. Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 31<sup>st</sup> day of January each year.
  - ( i ) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
  - ( ii ) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama* which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.

( iii ) On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1<sup>st</sup> in order for them to receive their notice.

( iv ) Business license renewal payments received by the municipality shall be applied to the current renewal only when any and other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the municipal code.

**SECTION 4. License shall be location specific.**

- (a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- (b) Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- (c) A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

( i ) The taxpayer must demonstrate the continuing existence of an actual facility located outside the municipal limits in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.

( ii ) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.

( iii ) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

( iv ) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.

( v ) All business claimed by a branch office or offices must be conducted by and through said office or offices.

( vi ) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

(d) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

#### **SECTION 5. Restriction on transfer of license.**

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the

discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

**SECTION 6. Unlawful to do business without a license.**

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

**SECTION 6.1. Compliance with state health requirements and state licensing boards prerequisite to issuance of licenses.**

- (a) No establishment, person, firm or corporation engaged in any work or other endeavor subject to the provisions of Section 22-20-5, *Code of Alabama, 1975*, which addresses public health requirements, shall be issued a license unless the applicant so engaged produces and presents all permits or other authorizations required by the health department to so engage in such work or endeavor or operate such an establishment.
- (b) Section 11-51-193, *Code of Alabama, 1975*, requires the Alabama Department of Revenue to maintain a listing of all State boards and agencies that regulate the licensing of businesses or occupations under their jurisdiction and that so notify the Revenue Department in writing, collectively called “State Licensing Boards.” Prior to issuing a license to any applicant subject to the jurisdiction of any such state licensing board, the City shall attempt to confirm with the board in question that the applicant is duly licensed or certified by and in good standing with that board. The receipt by the City of what



appears to be a true and correct copy of the applicant's card or certificate, issued by the State Licensing Board in question within fourteen (14) months of the date of application for a license from the City, shall be deemed a reasonable effort to obtain such information and grounds for issuance of the City license.

**SECTION 7. License must be posted.**

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

**SECTION 8. Duty to file report.**

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

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

- (3) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars (\$500.00) or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred (\$500.00). In either case, at the option of the taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal delivery. The final assessment shall include a statement informing the taxpayer of his or her right to appeal the final assessment to circuit court within 30 days from the date of the entry of the final assessment.

**SECTION 9. Duty to permit inspection and produce records.**

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

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

**SECTION 10. Unlawful to obstruct.**

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

**SECTION 11. Privacy.**

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

**SECTION 12. Failure to file assessment.**

- (a) In any case where a person subject to paying a license tax as provided herein fails to do so, the municipal designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.

- (b) The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to appear before the municipal governing body on a day named not less than twenty (20) days from the date of notice and to show cause why such assessment shall not be made final. Such appearance may be made by agent or attorney.
- (c) If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgement of the municipality, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the municipality to be correct. If upon such hearing the municipal designee finds a different amount due than that originally assessed, he/she shall make the assessment final in the correct amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.
- (d) A notice by the United States mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the designee of the municipality shall be prima facie correct upon any appeal.

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

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

**SECTION 14. Criminal penalties.**

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

**SECTION 15. Civil penalties.**

In addition to the remedies provided by *Code of Alabama*, Section 11-51-150 (1975) et seq., the continued or recurrent performance of any act or acts within the corporate limits or within its police

jurisdiction for which a license may be revoked or suspended under this ordinance is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The municipality, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

**SECTION 16. Penalties and interest.**

- (a) All licenses not paid within thirty (30) days from the date they fall due shall be increased by fifteen (15) percent for the first thirty (30) days they shall be delinquent and shall be measured by an additional 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 (1) percent per month.

**SECTION 17. Prosecutions unaffected.**

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

**SECTION 18. Procedure for denial of new applications.**

- (a) The municipal designee shall have the authority to investigate all applications and may refer any application to the municipal governing body for a determination of whether such license should or should not be issued.
- (b) If the municipal governing body denies the issuance of any license referred to it, the municipal clerk shall promptly notify the applicant of the municipal governing body's decision.
- (c) If said applicant desires to appear before the municipal governing body to show cause why said license should be issued, he shall file a written notice with the municipal clerk, said notice to be filed within two (2) weeks from the date of mailing by the municipal clerk of the notice of the denial of such license by the municipal governing body.
- (d) Upon receipt of said notice the municipal clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the municipal governing body and shall give the notice of the date, time and place of said hearing to the applicant.
- (e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the municipal governing body shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- (f) If the municipal governing body determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the municipality said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

**SECTION 19. Procedure for revocation or suspension of license.**

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

**SECTION 20. Refunds On Overpayments**

- (a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.



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

**SECTION 21. Delivery License.**

- (a) In lieu of any other type of license, a taxpayer may at its option purchase 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 no other physical presence within the municipality or its police jurisdiction;
  - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
  - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
  - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
  - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
  - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
- (b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during

the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.

- (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

**SECTION 22. License classifications.**

CODE	2002 NAICS TITLES/BUSINESS LICENSE CODES	SCHEDULE
<b>A</b>		
721110	<b>Accommodations</b> —hotels, motels and similar facilities	O
721191	<b>Accommodations</b> —bed and breakfast inns and services	O
721214	<b>Accommodations</b> —trailer parks, RV parks and travel parks	Q
721310	<b>Accommodations</b> —rooming houses and boarding houses	O
541211	<b>Accountants/CPAs</b> —individual and/or firm professional license	A
561499	<b>Administrative services</b> —answering, employment, office, sec., travel	II
541890	<b>Advertising</b> —including outdoor/billboards	II
811490	<b>Alterations</b> —clothing repair or tailor shops, embroidery	II
621910	<b>Ambulance</b> —ambulance company and/or services	HH
713110	<b>Amusement</b> —arcades, golf clubs, marinas, etc.	D
114210	<b>Animal control</b>	II
541310	<b>Architect</b> —individual and/or firm professional license	A

711510 <b>Artist</b> —painters, musicians, writers, dancers, etc.	A
541110 <b>Attorneys/Lawyers</b> —individual and/or firm professional license	A
561990 <b>Auctioneers</b> —independent	II
<b>B</b>	
522110 <b>Bank Main Office</b> —not branch location or ATM	I
522111 <b>Bank Branch or ATM</b> —not main office of bank	I
713990 <b>Billiards or Pool Room</b>	K
713410 <b>Bingo</b>	Y
812990 <b>Bonds</b>	J
713950 <b>Bowling Alley</b>	D
515112 <b>Broadcasting</b> —radio and television stations	U
<b>C</b>	
722320 <b>Caterers</b> —and/or mobile food services. <i>Health Department permit required.</i>	C
624410 <b>Child/Day Care Provider</b> —child care center, home based care, adult care, day or night care or similar service not involving medical treatment or care <i>Must provide state and health department permits and licenses prior to issuance of license.</i>	II
541311 <b>Chiropractor</b> —individual and/or firm professional license	A
541511 <b>Computer Programmer</b> —individual and/or firm professional license	A
541519 <b>Computer services</b> —software installation, other related services	A
236220 <b>Contractors</b> — <u>general contractors</u> --comm. bldg., residential, subdivisions.	B
237990 <b>Contractors</b> — <u>heavy construction</u> --highway, bridge, street, water, sewer.	B
238290 <b>Contractors</b> — <u>specialty trade</u> —bldg. equipment & mechanical install	B
238350 <b>Contractors</b> — <u>specialty trade</u> —carpentry	B
238110 <b>Contractors</b> — <u>specialty trade</u> —concrete	B

238310 <b>Contractors</b> — <u>specialty trade</u> —drywall, acoustical & insulation	B
238210 <b>Contractors</b> — <u>specialty trade</u> —electrical contractors	B
238910 <b>Contractors</b> — <u>specialty trade</u> —excavation and site development	B
238330 <b>Contractors</b> — <u>specialty trade</u> —floor covering/all types	B
238150 <b>Contractors</b> — <u>specialty trade</u> —glass and glazing	B
238140 <b>Contractors</b> — <u>specialty trade</u> —masonry and stone contractors	B
238130 <b>Contractors</b> — <u>specialty trade</u> —non-general & non-heavy, service, misc. doors, house movers, pressure washers, fire/safety equip. service	B
238320 <b>Contractors</b> — <u>specialty trade</u> —painting and wall covering	B
238220 <b>Contractors</b> — <u>specialty trade</u> —plumbing.	B
238220 <b>Contractors</b> — <u>specialty trade</u> —heating & air conditioning.	B
238160 <b>Contractors</b> — <u>specialty trade</u> —roofing, siding & sheet metal	B
238120 <b>Contractors</b> — <u>specialty trade</u> —structural steel erection	B
238990 <b>Contractor</b> — <u>specialty trade</u> —swimming pool construction	B
238340 <b>Contractors</b> — <u>specialty trade</u> —tile, marble, terrazzo & mosaic	B
237110 <b>Contractors</b> — <u>specialty trade</u> —water well drilling & irrigation	B
238910 <b>Contractors</b> — <u>specialty trade</u> —wrecking and demolition	B
238210 <b>Contractors</b> — <u>specialty trade</u> —alarm and security systems. <i>Must provide Alabama Electrical Security Board of Licensure permit.</i>	B
492110 <b>Couriers</b> —couriers and local messenger services, local delivery services	II
522390 <b>Credit services</b> —companies and activities related to credit and mediation, finance company	N

## D

488490 <b>Delivery</b> —delivery and set up only. (No license required for common carriers).	F
541210 <b>Dentist</b> —individual and/or firm professional license	A

## E

- 611699 **Educational services**—technical, computer, sports services, business II
- 541330 **Engineer**—individual and/or firm professional license A
- 561710 **Exterminating services**—exterminating company and its services II

## F

- 711410 **Fair, Carnival or Circus** M
- 111998 **Farming & Crop Production**—agriculture, crop production, nursery, fruit, growers (excluding farmer's market participants) D
- 445120 **Food & Beverage stores**—grocery, convenience stores, markets D

## G

- 447110 **Gasoline Retail**—selling gasoline with or without convenience stores (Single fuel dispensers) GG
- 447115 **Gasoline Retail**—Multi-fuel dispensers GG

## H

- 713940 **Health club facilities/gyms**—fitness centers, gymnastics, karate studio, etc. D
- 621491 **HMO**—medical centers and services S
- 622110 **Hospitals**—surgical, substance abuse, psychiatric, general care, special S

## I

- 519190 **Information services** and data processing—providing, storing, processing, access to information II
- 524126 **Insurance Company and/or its agents**—casualty, fire and/or marine premiums §11-51-120/123 H
- 524128 **Insurance Company and/or its agents**—health, allied and all other premiums §11-51-120/123 H

## J

561720 **Janitorial firm**—janitorial cleaning services—individual or firm II

## K

## L

561730 **Landscaping Services** II

812310 **Laundry Services**—Laundromat, dry cleaners, linen supply or diaper service P

561622 **Locksmith Services** II

488990 **Lumber**—delivery (over \$75,000.00 in gross annual receipts) G

444190 **Lumber yards**—retail sales G

423310 **Lumber yards**—wholesale sales G

## M

315999 **Manufacturing--Apparel**—women, men, children, hosiery, lingerie, outerwear accessories E

335211 **Manufacturing--Appliance**—small appliance, lighting, electrical, battery freezer E

312212 **Manufacturing--Beverage**—all types of soft drinks, bottled water, breweries ice E

325998 **Manufacturing--Chemical**—fertilizer, wood, pesticide, paint, soap and resin E

334419 **Manufacturing--Computer & electronic**—audio, video, circuit boards, peripherals E

311991 **Manufacturing--Food**—meat, seafood, grain, fruit, dairy, animal, poultry processing E

337129 **Manufacturing--Furniture**—cabinets, office, household, beds, kitchen E

316993 **Manufacturing--Leather and allied products**—shoes, luggage, handbags, all related products, all footwear E

333990	<b>Manufacturing--Machinery</b> —office machinery, industrial, engines, farm, HVAC	E
332999	<b>Manufacturing--Metal fabrication</b> —cutlery, structural, ornamental, machine shops	E
331521	<b>Manufacturing--Metal (primary)</b> —iron, steel, aluminum, wire, copper, foundries	E
339999	<b>Manufacturing—Misc.</b> —medical, dental, jewelry, sporting goods, toys, signs, all other	E
327331	<b>Manufacturing—Nonmetallic</b> —clay, glass, cement, lime, pottery, ceramic, brick, tile	E
314129	<b>Manufacturing—Other</b> —mill operations not covered in 313 (see Mfg. Textiles), rugs, linen, curtains	E
322229	<b>Manufacturing—Paper</b> —pulp, paper and converted products, stationary, tubes, cores	E
324199	<b>Manufacturing—Petroleum &amp; Coal</b> —asphalt, grease, roofing, paving products	E
326291	<b>Manufacturing—Plastic &amp; Rubber</b> —tires, pipe, hoses, belts, bottles, sheet, wrap, film	E
313112	<b>Manufacturing—Textiles</b> —fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
336112	<b>Manufacturing—Transportation</b> —auto, truck, trailer, motor home, boat, ship and motorcycle	E
321999	<b>Manufacturing—Wood</b> —sawmills, wood preservation, veneer, trusses, millwork	E
551990	<b>Management companies</b> —offices, enterprises, regional, corporate	II
212299	<b>Mining</b> —(except for gas) all related mining activities	O
512131	<b>Motion pictures</b> —theatres, videos, recording, drive-ins, sound studios	D
441110	<b>Motor vehicles</b> —new automobiles, motorcycles, boats, etc. dealerships and lots. <b>State regulatory license required for car lots.</b>	DD
441210	<b>Motor vehicles</b> —used automobiles, motorcycles, boats, etc. <b>State regulatory license required for car lots.</b>	EE
441310	<b>Motor vehicle parts and accessories</b> —autos, motorcycles, boats	D



712110 **Museums**—museums and historical sites, zoos, botanical gardens, parks O

## N

623110 **Nursing care**—residential care facility, day care, assisted living S

623312 **Nursing Home**—care for elderly and continuing care facilities S

## O

211111 **Oil and gas extraction**—natural gas liquid extraction, crude extraction O

541320 **Optometrist**—individual and/or firm professional license A

621498 **Outpatient Care Centers**—all other types of services O

## P

522298 **Pawn shop**—whether title pawn or merchandise T

812119 **Personal Services**—hair, skin, barber, beautician, diet, nail, tanning,  
funerals II

541921 **Photographer**—studios, portrait, commercial, services A

541111 **Physician**—individual and/or firm professional license A

323110 **Printing**—screen, quick, digital, books, lithographic, handbills, etc. II

541990 **Professional Services Not Elsewhere Classified**—scientific, technical A

541999 **Professional Services**—miscellaneous, auctioneers,  
consultants, private investigators, land development A

511110 **Publishing industries except internet**—newspaper, book, periodical,  
databases, software D

## Q

## R

531210 <b>Real Estate</b> —offices, agents, brokers, management, appraisers	A
532310 <b>Rental and leasing</b> —auto, truck, trailer, RV, apartments, all tangible property	AA
532230 <b>Rental and leasing</b> —movie and video rental	AA
811412 <b>Repairs and maintenance</b> —all appliances, home & garden equipment	II
811219 <b>Repairs and maintenance</b> —all electronic equipment	II
811118 <b>Repairs and maintenance</b> —auto, paint/body, carwash, other vehicular	II
722110 <b>Restaurant</b> —full service restaurant facility. <i>Health department permit required before issuance of license.</i>	C
722211 <b>Restaurant</b> —limited facility or service. <i>Health department permit required before issuance of license.</i>	C
444130 <b>Retail--Building material &amp; gardening equip. dealers</b> --hardware, paint, home center, wallpaper, nursery	D
448130 <b>Retail</b> —Clothing and accessories	D
443112 <b>Retail</b> —Electronic and appliance	D
441239 <b>Retail</b> —Farm equipment sales-- <b>New</b>	DD
441249 <b>Retail</b> —Farm equipment-- <b>Used</b>	EE
442110 <b>Retail</b> —Furniture--home furnishings, stores, floor coverings, windows	D
452990 <b>Retail</b> —General merchandise store-- department, warehouse clubs, superstores	D
446110 <b>Retail--Health &amp; personal care stores</b> —drug, pharmacy, cosmetic, optical, health food	D
453220 <b>Retail</b> — <b>Misc. retailers</b> —florists, gifts, novelty, pet, art and tobacco, distributors, internet sales	D
454210 <b>Retail</b> — <b>Non-store</b> —vending machine operators, direct selling, mail order	D, FF
451110 <b>Retail</b> — <b>Sporting Goods &amp; Hobbies</b> —toy, fish, gun, books, games	D
453310 <b>Retail</b> —Used merchandise stores—books, misc., consignment, flea market	D

## S

522120 <b>Savings and Loans</b> —not branch location or ATM	I
522121 <b>Savings and Loans Branch or ATM</b> —not main office of S&L	I
523999 <b>Securities, commodities</b> —brokerage, portfolio, investment, other financial services	A
624110 <b>Social assistance</b> —shelters, vocational, child care, abuse, emergency	II
711310 <b>Special events</b> — <b>day</b> --promoter or activity, dance, musical, teams, tracks	L
711410 <b>Special events</b> — <b>week</b>	L
541360 <b>Surveyor</b> —individual and/or professional firm license	A

## T

517310 <b>Telecommunications</b> —telephone local per §11-51-128	X
517320 <b>Telecommunications</b> —telephone long distance per §11-51-128	X
517212 <b>Telecommunications</b> —cellular and other wireless, paging	D
485114 <b>Transportation--Passenger</b> —bus terminals state regulated §37-3-33	R
485320 <b>Transportation--Passenger</b> —buses, taxi cabs, limousine svc., buggy, charters	W, D
482110 <b>Transportation--Rail</b> —transportation, ticket offices, state regulated §11-51-124	V
484110 <b>Transportation--Truck</b> —local, long distance, freight, moving and storage	CC
484230 <b>Transportation--Truck</b> —terminal—state regulated	BB

## U

999111 <b>Unclassified business services</b> not elsewhere classified	II
999222 <b>Unclassified personal services</b> not elsewhere classified	II
221122 <b>Utilities</b> —electric power or light company	Z
221210 <b>Utilities</b> —natural gas company	Z
221310 <b>Utilities</b> —water, sewage treatment, steam and other	Z

## V

910001 <b>Vending</b> —1-5, number of machines	FF
910002 <b>Vending</b> —6-10, number of machines	FF
910003 <b>Vending</b> —11 or more, number of machines	FF
541940 <b>Veterinarian</b> —individual and/or firm professional license	A

## W

493110 <b>Warehousing and storage</b> —distribution, household, refrigerated, special	D
562998 <b>Waste Management</b> —companies, trucks, septic tanks, landfill, services	D
421999 <b>Wholesale trade</b> — <u>durable</u> —furniture, equipment, apparel, etc.	JJ
422720 <b>Wholesale trade</b> — <u>non-durable</u> —wholesale gasoline distributor	KK
422990 <b>Wholesale trade</b> — <u>non-durable</u> —grocery, beverages, dairy	JJ
488410 <b>Wrecker/Towing service</b>	II

### SECTION 23. License Fee Schedules.

#### Schedule A (Professional Rates) – If gross receipts are:

More Than	Less Than	
0.00	17,499.00	100.00
17,500.00	22,499.00	150.00
22,500.00		150.00 + 2.00 per thousand over 22,500.00

#### Schedule B (Contractor Rates) – If gross receipts are:

More Than	Less Than	
0.00	19,999.00	100.00
20,000.00	49,999.00	150.00
50,000.00	99,999.00	250.00

100,000.00	299,999.00	350.00
300,000.00	499,999.00	450.00
500,000.00		500.00 + 1/20 (.0005) of 1% on gross annual receipts over 500,000.00

**Schedule C (Restaurants/Food service) – If gross receipts are:**

<b>More Than</b>	<b>Less Than</b>	
0.00	19,999.00	100.00
20,000.00	29,999.00	125.00
30,000.00	39,999.00	150.00
40,000.00	49,999.00	175.00
50,000.00	59,999.00	200.00
60,000.00	69,999.00	225.00
70,000.00	79,999.00	250.00
80,000.00	89,999.00	275.00
90,000.00	99,999.00	300.00
100,000.00		300.00 + 1/10 (.001) of 1% on gross annual receipts over 100,000.00

**Schedule D (Merchant Rates) – If gross receipts are:**

<b>More Than</b>	<b>Less Than</b>	
0.00	19,999.00	100.00
20,000.00	29,999.00	125.00
30,000.00	39,999.00	150.00
40,000.00	49,999.00	175.00
50,000.00	59,999.00	200.00
60,000.00	69,999.00	225.00
70,000.00	79,999.00	250.00
80,000.00	89,999.00	275.00
90,000.00	99,999.00	300.00

100,000.00

300.00 + 1/10 (.001) of 1% on gross annual receipts over 100,000.00

Schedule E (Manufacturing Rates) – If gross receipts are:

<b>More Than</b>	<b>Less Than</b>	
0.00	99,999.00	250.00
100,000.00	499,999.00	300.00
500,000.00	999,999.00	400.00
1,000,000.00	2,999,999.00	500.00
3,000,000.00	6,499,000.00	750.00
6,500,000.00	9,999,999.00	1,000.00
10,000,000.00	14,499,000.00	1,500.00
14,500,000.00	18,499,000.00	2,000.00
18,500,000.00	22,499,000.00	2,500.00
22,500,000.00	26,499,000.00	3,000.00
26,500,000.00	30,499,000.00	3,500.00
30,500,000.00	34,499,000.00	4,000.00
34,500,000.00	38,499,000.00	4,500.00
38,500,000.00	42,499,000.00	5,000.00
42,500,000.00	46,499,000.00	5,500.00
46,500,000.00	50,499,000.00	6,000.00
50,500,000.00		6,500.00

Schedule F (Delivery Rates) – If gross receipts are:

<b>More Than</b>	<b>Less Than</b>	
0.00	74,999.00	100.00
75,000.00		(rate based on applicable category/schedule)

Refer to Section 21 for requirements under this schedule.

Schedule G (Lumber Rates) – If gross receipts are:

- (a) Lumber yard/dealer—retail 350.00  
Plus 1/20 (.0005) of 1% of all gross annual receipts in excess of \$100,000.00.
- (b) Lumber yard/dealer—wholesale 350.00  
Plus 1/20 (.0005) of 1% of all gross annual receipts in excess of \$200,000.00.
- (c) Lumber/building materials delivery 350.00  
Plus 1/10 (.001) of 1% of all gross annual receipts in excess of \$75,000.00 (**less than \$75,000.00 shall pay \$100.00 delivery rate only**).

Schedule H (Insurance Rates):

Each person engaged in the insurance business, except fire and marine, and fraternal benefit organizations, shall pay as a license tax \$20.00 and \$1.00 on each \$100.00 and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of this city; and if such person has not heretofore engaged in such business in the city, the sum of \$20.00 shall be paid at the time of taking out the license and at the end of the year settlement shall be made with the city upon the same percentage basis as herein provided immediately preceding.

Each person engaged in the business of fire or marine insurance shall pay four percent of the gross premiums, less the return premiums on policies issued during the preceding year on property located in the city. If such person has not heretofore engaged in such business in the city, the sum of \$15.00 shall be paid at the time of taking out the license and at the end of the year the license shall be adjusted based on four percent of the gross premiums collected on policies issued during the preceding year in the city.

It is provided that by December 31 of each year or within 60 days thereafter, each insurance company or person engaged in such business shall furnish the clerk a written statement, duly authorized and certified, showing the full and true gross amount of such premiums, less return premiums, received during the year, and shall accompany such statement with the amount of the license due according to the schedule. Failure to furnish such statement shall constitute just cause to decline issuance of a license to such person.

*Code of Ala., 1975, §11-51-120, §11-51-121*

Schedule I (Banks/Building & Loan):

Each person, firm or corporation operating a building and loan and/or savings and loan association, or bank, where capital surplus, reserves and undivided profits combined are:

- Bank ATM Location 10.00
- Bank Branch Location 10.00
- Bank Main Office Facility 125.00
- Savings & Loan ATM Location 10.00
- Savings & Loan Branch Location 10.00

Savings & Loan Mail Office Facility 125.00

*Code of Ala., 1975, §11-51-130, §11-51-131*

**Schedule J (Bonds):**

Any person or agent, making appeal or appearance bonds for any court 200.00

Plus 1/10 (.001) of 1% of gross annual receipts

**Schedule K (Billiard/Pool Room):**

Each person, firm or corporation operating billiard or pool tables 100.00

Plus, one percent of all gross annual receipts.

**Schedule L (Special Events):**

Each person, firm, organization or corporation engaged in any type entertainment or event, not otherwise provided for, including, but not limited to boxing, wrestling, mixed martial arts, rodeos, sports events, races, museums, lectures, concerts or other shows, exhibitions or performances where admission is charged. However, no license shall be required of any qualified religious, civic, charitable or educational organization, which such organization shall be deemed so qualified if it is a bona fide religious, civic, charitable, educational, service, senior citizens, fraternal or veteran’s organization, which, by its charter, certificate of incorporation or constitution operates without profits to its members and which is an exempt organization under Section 501 (c) of the *Internal Revenue Code*. Nor shall any license be required of any person, firm, corporation, team or organization operating under the auspices of the Alabama High School Athletic Association, the Hartselle Park and Recreation Department, any Public Board of Education or Board of Trustees of any state college, university or other secondary institution.

All events, per day 100.00

All events, per week 300.00

Licensee must collect amusement tax as stated in the city’s sales tax ordinance. License’s under this schedule must not exceed two (2) weeks.

**Schedule M (Fairs):**

Fair, carnival or circus per week or partial week, not prorated 2,000.00



This fee includes all side shows, rides and concessions. Prior to the issuance of a license any person, firm or corporation applying for a license under this subdivision must also provide the City Clerk's office with a certificate of insurance indicating at least \$1,000,000.00 coverage for public liability. Additionally, a tax bond in the amount of \$5,000.00 must be posted with the City Clerk's office prior to the issuance of any license under this schedule for the purpose of ensuring the prompt payment of any and all additional taxes due to the city as a result of the licensed event. Licenses under this schedule shall not exceed two (2) weeks.

**Schedule N (Finance Rates):**

Each person, firm or corporation engaged in discounting or buying conditional sales contracts, drafts, acceptances, notes or mortgages on personal property or financing personal property purchase contracts or making consumer loans 350.00

Plus 1/40 (.00025) of 1% on all gross receipts

**Schedule O (Hotels/Museums/Outpatient facilities/Oil/Mining):**

<b>More Than</b>	<b>Less Than</b>	
0.00	99,999.00	100.00
100,000.00	199,999.00	259.00 + 2.05 per thousand over 100,000.00
200,000.00	299,999.00	464.00 + 1.76 per thousand over 200,000.00
300,000.00	399,999.00	640.00 + 1.66 per thousand over 300,000.00
400,000.00	499,999.00	806.00 + 1.62 per thousand over 400,000.00
500,000.00	599,999.00	968.00 + 1.58 per thousand over 500,000.00
600,000.00	699,999.00	1,126.00 + 1.54 per thousand over 600,000.00
700,000.00	799,999.00	1,280.00 + 1.50 per thousand over 700,000.00
800,000.00	899,999.00	1,430.00 + 1.46 per thousand over 800,000.00
900,000.00	999,999.00	1,576.00 + 1.42 per thousand over 900,000.00
1,000,000.00		1,718.00 + 1.38 per thousand over 1,000,000.00

**Schedule P (Laundry/Dry Cleaners):**

Each person, firm or corporation engaged in the business of operating a laundry, dry cleaners, linen supply service, diaper service or any similar service 250.00

Plus 1/10 (.001) of 1% on gross receipts in excess of \$50,000.00

**Schedule Q (Trailer Courts, Park, Camps):**

Each person operating a lot or space other than a storage garage, where a charge is made for storage or parking of house trailers, mobile homes or recreational vehicles regardless of the duration of time :

For the first two spaces 75.00

For each additional space 5.00

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

**Schedule R (Bus Terminals):**

Each \$100.00

§37-3-33

**Schedule S (Hospitals/Nursing Homes):**

Each person operating a hospital, clinic, nursing home or sanitorium 100.00

Plus 3/40 (.00075) of 1% of all gross annual receipts. This schedule excludes the operation of a restaurant, gift shop, classes, pharmacy (other than hospital sales only), etc., which shall be licensed to each separate schedule as specified.

**Schedule T (Pawnbrokers):**

Each person, firm or corporation engaged in business as a pawnbroker 250.00

Plus 1/20 (.0005) of 1% on all gross annual receipts. Must have a copy of state pawnbroker's license and a federal firearm's license if guns are sold. If general merchandise is sold, a separate retail license is required.

Schedule U (Radio/TV Broadcasting):

Radio broadcasting stations 150.00

Plus 1/10 (.001) of 1% on all gross annual receipts in excess of \$50,000.00

Schedule V (Railroads):

Each person, firm or corporation engaged in the business of operating a railroad or railway train for transportation of freight and/or passengers, to and from other points in Alabama 410.00

*Code of Ala., 1975, §11-51-124*

Schedule W (Taxicabs/Limos--Decal):

In addition to the service license, each person operating taxi cabs and/or limousines in the city shall purchase and affix a decal to each taxi cab/limousine according to the following:

1 taxi cab/limousine (per decal) 50.00

More than one taxi cab/limousine (per decal) 25.00

Schedule X (Telephone Service):

Telephone exchange company 690.00

Telephone, long distance 173.00

*Code of Ala., 1975, §11-51-127*

Schedule Y (Bingo):

See City Ordinance # 949

If the committee is satisfied that the application is in order and the qualified organization has complied with all requirements of the bingo ordinance, the committee shall authorize the issuance of a permit and a privilege license upon payment of the annual license fee of \$250.00 plus the sum of 1/10 (.001) of 1% of all gross annual receipts above \$100,000.00 received only from the operation of bingo.

**Schedule Z (Utilities):**

3% of gross annual receipts

*Code of Ala. 1975, §11-51-129*

**Schedule AA (Rental/Leasing):**

With the exception of a person engaged in renting or leasing only one single family dwelling or single family dwelling unit, each person, firm or corporation engaged in the business of renting or leasing real or personal property including, but not limited to, automobiles, trucks, trailers, apartments, office space, buildings, houses, duplexes, quadplexes, commercial buildings, office furniture or equipment shall pay a license based on gross annual receipts as follows:

<b>More Than</b>	<b>Less Than</b>	
0.00	24,999.00	100.00
25,000.00	39,999.00	125.00
40,000.00	59,999.00	175.00
60,000.00	79,999.00	200.00
80,000.00	99,999.00	225.00
100,000.00		225.00 + 1/20 (.0005) of 1% of gross annual receipts over \$100,000.00

**Schedule BB (Truck terminal):**

As defined by the Code of Alabama, each person doing business in the city by receiving passengers or freight for transport or hire from this city to another point in Alabama or from another point in Alabama to this city

200.00

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

**Schedule CC (Trucks/trailers):**

Each person, firm or corporation engaged in the business of furnishing transportation of persons

or property for hire for a particular person, under special contract and doing business in the city by receiving passengers or freight for transportation for hire from this city to other points in Alabama, or from other points in Alabama to this city, and who are not licensed as common or contract carriers as defined by the Code of Alabama:

One truck	100.00
Each additional truck	50.00

Schedule DD (Automobile Dealers—New):

More Than	Less Than	
0.00	399,999.00	250.00
400,000.00		250.00 + 1/40 (.00025) of 1% of gross annual receipts over 400,000.00

Schedule EE (Automobile Dealers—Used):

More Than	Less Than	
0.00	99,999.00	100.00
100,000.00		100.00 + 1/20 (.0005) of 1% of gross annual receipts over 100,000.00

Also, no wrecked, junked, dismantled or inoperable vehicles shall be allowed to be placed on any such lot where secondhand automobiles are sold.

Schedule FF (Vendor Machine—Decals):

In addition to the merchant license, a decal shall be purchased and affixed to each machine and the cost of said decals is as follows:

For the first 1 to 5 machines vending any type merchandise	20.00 per decal
For the next 6 to 10 machines vending any type merchandise	10.00 per decal
For 11 machines or more vending any type merchandise	5.00 per decal

Schedule GG (Gasoline pumps):

In addition to a convenience store license (see Food & Beverage stores), each person, firm or corporation engaged in the business of selling gasoline, petroleum

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

For the first single fuel dispenser	25.00
For each additional single fuel dispenser	10.00
For the first multi fuel dispenser	50.00
For each additional multi fuel dispenser	25.00

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

**Schedule HH (Ambulance):**

See City Ordinance # 1266 (For rates, see Schedule A)

**Schedule II (Service Rates):**

<b>More Than</b>	<b>Less Than</b>	
0.00	19,999.00	100.00
20,000.00	29,999.00	125.00
30,000.00	39,999.00	150.00
40,000.00	49,999.00	175.00
50,000.00	59,999.00	200.00
60,000.00	69,999.00	225.00
70,000.00	79,999.00	250.00
80,000.00	89,999.00	275.00
90,000.00	99,999.00	300.00
100,000.00		300.00 + 1/10 (.001) of 1% on all gross receipts over 100,000.00

**Schedule JJ (Merchant Wholesale):**

<b>More Than</b>	<b>Less Than</b>	
0.00	39,999.00	100.00
40,000.00	59,999.00	125.00

60,000.00	79,999.00	150.00
80,000.00	99,999.00	175.00
100,000.00	119,999.00	200.00
120,000.00	139,999.00	225.00
140,000.00	159,999.00	250.00
160,000.00	179,999.00	275.00
180,000.00	199,999.00	300.00
200,000.00		300.00 + 1/20 (.0005) of 1% of gross annual receipts over 200,000.00

**Schedule KK (Gasoline Wholesale):**

Each person engaged in the business of selling gasoline and other petroleum products at wholesale or delivering gasoline within the city 200.00

Plus, 1/20 (.0005) of 1% of gross annual receipts over \$100,000.00.

**SECTION 24. Exchange of information.**

- (a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.
- (b) Any such exchange shall be for one or more of the following purposes:
  - (1) Collecting taxes due.
  - (2) Ascertaining the amount of taxes due from any person.

(3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.

(c) Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter administered by the license officer. The license officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to the Code of Alabama section 40-23-25, 40-23-82, or 40-12-224.

**SECTION 25. Effective date.**

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

**SECTION 26. Severability.**

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

**SECTION 27. Repealer.**

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

**ADOPTED** and **APPROVED** this \_\_\_\_\_ day of \_\_\_\_\_, 2007.

\_\_\_\_\_  
Kenny Thompson, Council President



ATTEST:

(SEAL)

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Rita S. Lee, City Clerk - Controller

**APPROVED** this \_\_\_\_\_ day of \_\_\_\_\_, 2007.

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Dwight Tankersley, Mayor

ATTEST:

(SEAL)

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Rita S. Lee, City Clerk - Controller