

**BUSINESS LICENSE CODE OF THE**  
**CITY OF HEFLIN, ALABAMA**  
**FOR THE YEAR 2008 AND EACH SUBSEQUENT YEAR**  
**SCHEDULE OF LICENSES AND FEES**

WHEREAS , Ordinance # 10-25-2005, Ordinance # 33B-02-2004, Ordinance # 11-96 and Ordinance # 2006-07-25B are hereby repealed in their entirety.

BE IT ORDAINED BY THE CITY OF HEFLIN CITY COUNCIL OF HEFLIN

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 municipality 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.

c. The taxpayer did not qualify for the special delivery license provided for by Sec. 11-51-194 of the Code of Alabama. (See also Section 21.)

[13] 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.

[14] 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

[15] 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.
- (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 five dollars (\$5.00) 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 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.
  - ( 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.

**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, or fraction thereof, 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 23. License classifications.**

Sch. #	Alpha Code	Description	AMOUNT/SCHEDULE
1111000	86	<b>Farming</b> - agriculture, crop production, nursery, fruit, growers	<b>\$75.00</b>
1121000	20	<b>Animal Production</b> - dairy, cattle, ranching, sheep, raising chickens, poultry	<b>\$50.00</b>
1131000	91	<b>Forestry</b> - logging, forestry, timber track operations, timber mgt	<b>\$75.00</b>
1141000	87	<b>Fishing &amp; hunting</b> - hunting and trapping, finfish, shellfish, supplies	<b>\$75.00</b>
1151000	11	<b>Agriculture support</b> - cotton gins, farm mgt, post-harvest activities	<b>\$75.00</b>
2111000	143	<b>Oil and gas extraction</b> - natural gas liquid extraction, crude extraction	<b>\$75.00</b>
2121000	124	<b>Mining</b> - (except for oil and gas) all related mining activities	<b>\$75.00</b>
2131000	125	<b>Mining support services</b> - for oil and gas mining activities, oil/gas wells	<b>\$75.00</b>
2211120	208	<b>Utilities</b> - electric power or light company - state regulated	<b>3% of gross</b>
2212100	209	<b>Utilities</b> - natural gas company - state regulated	<b>3% of gross</b>
2213100	210	<b>Utilities</b> - water, sewage treatment, steam, and other	<b>3% of gross</b>
2213150	210a	<b>Utilities – garbage collection</b>	<b>\$220.00</b>
2361150	55	<b>Contractors</b> – <u>general contractors</u> , comm bldg, residential, subdivisions	<b>\$115.00</b>
2372100	56	<b>Contractors</b> - <u>heavy construction</u> - steel work	<b>\$115.00</b>
2379900	57	<b>Contractors</b> - <u>specialty trade</u> - building equipment & mechanical install	<b>\$55.00</b>
2381100	60	<b>Contractors</b> - <u>specialty trade</u> - concrete contractors	<b>\$55.00</b>
2381200	69	<b>Contractors</b> - <u>specialty trade</u> - structural steel erection	<b>\$55.00</b>
2381300	59	<b>Contractors</b> - <u>specialty trade</u> - carpentry contractors	<b>\$55.00</b>
2381400	66	<b>Contractors</b> - <u>specialty trade</u> - masonry and stone contractors	<b>\$55.00</b>
2381500	65	<b>Contractors</b> - <u>specialty trade</u> - glass and glazing contractors	<b>\$55.00</b>
2381550	97a	<b>Gas fitters</b>	<b>\$50.00</b>
2381600	68	<b>Contractors</b> - <u>specialty trade</u> - roofing, siding & sheet metal	<b>\$55.00</b>
2382100	62	<b>Contractors</b> - <u>specialty trade</u> - electrical contractors	<b>\$55.00</b>
2382200	73	<b>Contractors</b> - <u>specialty trade</u> - heating & air conditioning,plumbing	<b>\$55.00</b>
2382900	58	<b>Contractors</b> - <u>specialty trade</u> - building equipment & mechanical install	<b>\$55.00</b>
2383100	61	<b>Contractors</b> - <u>specialty trade</u> - drywall, acoustical & insulation	<b>\$55.00</b>
2383200	67	<b>Contractors</b> - <u>specialty trade</u> - painting and wall covering	<b>\$55.00</b>
2383300	64	<b>Contractors</b> - <u>specialty trade</u> - floor coverings/all types	<b>\$55.00</b>
2383400	70	<b>Contractors</b> - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	<b>\$55.00</b>
2389000	71	<b>Contractors</b> - <u>specialty trade</u> - water well drilling & irrigation	<b>\$55.00</b>

2389100	63	<b>Contractors - specialty trade</b> - excavation and site development	<b>\$55.00</b>
2389900	72	<b>Contractors - specialty trade</b> - wrecking and demolition	<b>\$55.00</b>
3111000	90	<b>Food mfg</b> - meat, seafood, grain, fruit, dairy, animal, poultry processing	<b>L or M</b>
3121000	35	<b>Beverage mfg</b> - all types of soft drinks, bottled water, breweries, ice	<b>L or M</b>
3131000	196	<b>Textile mfg</b> - fabric, yarn, carpet, canvas, rope, twine, fabric mills	<b>L or M</b>
3141290	148	<b>Other mfg</b> - mill operations not covered in 313, rugs, linen, curtains	<b>L or M</b>
3152990	21	<b>Apparel mfg</b> – women, men, children, hosiery, outerwear, accessories	<b>\$200</b>
3161000	115	<b>Leather mfg</b> - shoes, luggage, handbag, related products, all footwear	<b>L or M</b>
3211000	220	<b>Wood mfg</b> - sawmills, wood preservation, veneer, trusses, millwork	<b>\$85.00</b>
3221000	153	<b>Paper mfg</b> - pulp, paper, and converted products, stationary, tubes, cores,	<b>L or M</b>
3231000	165	<b>Printing</b> - screen, quick, digital, books, lithographic, handbills, commercial	<b>\$55.00</b>
3241000	160	<b>Petroleum and coal mfg</b> - asphalt, grease, roofing, paving products	<b>L or M</b>
3251000	47	<b>Chemical mfg</b> - of fertilizer, wood, pesticide, paint, soap, resin, plastic	<b>L or M</b>
3261000	163	<b>Plastic &amp; rubber mfg</b> - tires, pipe, hoses, belts, bottles, sheet, wrap	<b>L or M</b>
3271000	137	<b>Nonmetallic mfg</b> - glass, cement, lime, pottery, ceramic, brick, tile	<b>L or M</b>
3311000	164	<b>Primary metal mfg</b> - iron, steel, aluminum, wire, copper, foundries	<b>L or M</b>
3321000	123	<b>Metal fabrication</b> - cutlery, structural, ornamental, machine shops	<b>L or M</b>
3331000	120	<b>Machinery mfg</b> - office machinery, industrial, engines, farm, HVAC	<b>\$55.00</b>
3341000	53	<b>Computer &amp; electronic mfg</b> - audio, video, circuit boards, peripherals	<b>L or M</b>
3351000	22	<b>Appliance mfg</b> - small appliance, lighting, electrical, battery, freezer	<b>\$200</b>
3361000	201	<b>Transportation mfg</b> - mfg auto, truck, trailer, motor home, boat, ship	<b>L or M</b>
3371100	97	<b>Furniture mfg</b> - cabinets, office, household, beds, medical, kitchen	<b>L or M</b>
3399990	126	<b>Miscellaneous mfg</b> - specialty mfg not defined in separate categories (pallet manufacturers,others)	<b>\$200.00</b>
4211000	216	<b>Wholesale trade – durable</b> , vehicle, machinery, equipment, furniture	<b>\$55.00</b>
4212000	217	<b>Wholesale trade –non-durable</b> , paper, apparel, grocery, beverages, dairy	<b>\$55.00</b>
4247200	159	<b>Petrol Wholesalers</b>	<b>\$165.00</b>
4248100	34	<b>Beer Wholesalers</b>	<b>C(\$165.00)</b>
4248200	219	<b>Wine Merchant Wholesalers</b>	<b>C(\$165.00)</b>
4249400	199	<b>Tobacco Wholesalers</b>	<b>\$165.00</b>
4411100	136	<b>New Car Dealers -</b>	<b>\$165.00</b>
4411150	25a	<b>Auto Parts and accessories</b>	<b>\$55.00</b>
4411200	206	<b>Used Car Dealers-</b>	<b>\$110.00</b>

4412290	15	<b>All other Motor Dealers</b>	<b>\$165.00</b>
4413200	197	<b>Tire Dealers</b>	<b>\$70.00</b>
4421100	96	<b>Furniture</b> - furniture, home furnishings, stores, floor coverings, window	<b>A</b>
4431000	83	<b>Electronic &amp; appliance store</b> - household, radio, television, computers	<b>\$110.00</b>
4441100	104	<b>Home Centers-</b> super home centers	<b>Base fee plus .40 per 1,000 of gross sales</b>
4441300	39	<b>Building materials</b> - hardware, paint, wallpaper	<b>Base fee plus .40 per 1,000 of gross sales</b>
4441350	54a	<b>Concrete mixing plant</b>	<b>\$110.00</b>
4441900	145	<b>Other building material dealers</b>	<b>Base fee plus .40 per 1,000 of gross sales</b>
4442100	150	<b>Outdoor Power equipment</b>	<b>Base fee plus .40 per 1,000 of gross sales</b>
4442200	139	<b>Nursery, garden center, farm supplies</b>	<b>\$40.00</b>
4451000	89	<b>Food &amp; beverage stores</b> - grocery, convenience store	<b>\$165.00</b>
4452300	93	<b>Fruit &amp; Vegetable Markets</b>	<b>\$60.00</b>
4452910	27	<b>Baked Goods</b>	<b>\$55.00</b>
4452990	17	<b>All other specialty food</b>	<b>\$60.00</b>
4453100	152	<b>Package Stores</b> - selling beer, wine and liquor plus general mdse	<b>C</b>
4453110	33	<b>Beer</b> - on/off premise - state regulated through ABC <i>not included in gross receipts</i>	<b>C</b>
4453120	32	<b>Beer</b> - off premise - state regulated through ABC <i>not included in gross receipts</i>	<b>C</b>
4453130	218	<b>Wine</b> – off premise- state regulated through ABC <i>not included in gross receipts</i>	<b>C</b>
4461100	80	<b>Drug &amp; Pharmacy</b>	<b>\$110.00</b>
4461200	101	<b>Health Care-</b> cosmetics Beauty supplies	<b>\$60.00</b>
4461300	100	<b>Health Care-</b> Optical goods	<b>\$60.00</b>
4461990	99	<b>Health Care-</b> All other	<b>\$60.00</b>
4471000	98	<b>Gasoline Retail</b> - selling gasoline with or without convenience stores	<b>\$100.00</b>
4481000	51	<b>Clothing &amp; accessories</b> - men, women, children, infant, shoe, jewelry	<b>A</b>
4485000	112a	<b>Jewelry</b>	<b>\$60.00</b>
4511100	190	<b>Sporting goods</b>	<b>Base fee plus .40 per 1,000 of gross sales</b>
4511200	103	<b>Hobby, toy, and game stores</b>	<b>Base fee plus .40 per 1,000 of gross sales A</b>
4511300	182	<b>Sewing, needlework and piece goods stores</b>	<b>\$60.00</b>
4521110	77	<b>Department Store</b>	<b>Base fee plus .40 per 1,000 of gross sales</b>
4521120	78	<b>Department Store Discount</b>	<b>Base fee plus .40 per 1,000 of gross sales</b>
4521150	51a	<b>Clothing, second hand</b>	<b>\$55.00</b>
4529100	212	<b>Warehouse clubs &amp; Super-centers</b>	<b>Base fee plus .40 per 1,000 of gross sales</b>
4529900	13	<b>All other General Merchandise</b>	<b>Base fee plus .40 per 1,000 of gross sales</b>
4531100	88	<b>Florist</b>	<b>\$30.00</b>
4533100	207	<b>Used Merchandise Stores</b> - books, miscellaneous, consignment,	<b>Base fee plus .40 per 1,000 of gross sales</b>
4533150	181	<b>Flea Markets SEE ORDINANCE 60B-01-2004</b>	<b>\$100 for 1<sup>st</sup> table , \$25 for additional</b>

4539300	122	<b>Manufactured Mobile Home Dealers</b>	<b>\$125.00</b>
4539910	198	<b>Tobacco Stores Retail</b>	<b>\$25.00</b>
4539980	14	<b>All other Misc, Store retailers</b>	<b>Base fee plus .40 per 1,000 of gross sales</b>
4541000	138	<b>Non-Store Retailers</b> – vending machine operators direct selling, mail order	<b>Base fee plus .40 per 1,000 of gross sales</b>
4543120	37	<b>Bottled Gas Dealers – liquefied petrol</b>	<b>\$100.00</b>
4543190	147	<b>Other Fuel Dealers</b>	<b>\$165.00</b>
4543900	146	<b>Other direct selling</b> – Peddlers license/ local peddler	<b>Weekly \$85 Yearly \$100.00</b>
4811000	12	<b>Air transportation</b> - airline tickets, shipping, freight, charters service	<b>\$50 per day</b>
4821000	168	<b>Rail transportation</b> - transportation, ticket offices, state regulated	<b>11-51-124</b>
4831000	215	<b>Water transportation</b> - coastal, freight forwarders, inland, passenger	<b>A</b>
4841000	202	<b>Truck transportation</b> - local, long-distance, freight, moving, and storage	<b>A</b>
4842000	203	<b>Truck transportation</b> - terminal - state regulated	<b>37-3-33</b>
4851000	155	<b>Passenger transportation</b> - charter and other vehicle transit services	<b>A</b>
4852000	154	<b>Passenger transportation</b> - bus terminals state regulated	<b>37-3-33</b>
4853100	156	<b>Passenger transportation</b> - number of taxis, cabs, limousines, or buggy	<b>\$60.00 First vehicle/\$40 each add</b>
4853100	157	<b>Passenger transportation</b> - taxi cabs, limousine service, buggy, charters	<b>\$60 First vehicle/ \$40 each add</b>
4871000	183	<b>Sightseeing</b> - scenic and sightseeing, land, air, water, special trans	<b>\$60.00</b>
4884100	132	<b>Motor Vehicle Towing – with business</b>	<b>First truck \$40.00 ea. Additional \$25.00</b>
4884110	131	<b>Motor Vehicle Towing – not with business</b>	<b>First truck \$60.00 each additional \$40.00.</b>
4921000	74	<b>Couriers</b> - couriers and local messengers, services,	<b>\$55.00</b>
4931000	213	<b>Warehousing and storage</b> - distribution, household, refrigerated, special <b>NOT MINI</b>	<b>\$55.00</b>
5111000	167	<b>Publishing</b> - newspaper, book, periodical, databases, software	<b>\$85.00</b>
5121000	128	<b>Motion Picture</b> – Production and videos, distribution	<b>\$100.00</b>
5121310	130	<b>Motion Picture</b> - Theaters not drive in	<b>\$100.00</b>
5121320	129	<b>Motion Picture</b> - Drive-in	<b>\$100.00</b>
5122400	187	<b>Sound recording studios</b>	<b>\$60.00</b>
5151000	38	<b>Broadcasting</b> - radio and television stations	<b>\$220.00</b>
5171100	194	<b>Telecommunications</b> - telephone local per 11-51-128	<b>F</b>
5172000	195	<b>Telecommunications</b> - telephone long distance per11-51-128	<b>F</b>
5172110	192	<b>Telecommunications</b> - cellular and other wireless, paging	<b>F</b>
5173100	193	<b>Telecommunications</b> - resellers of service	<b>\$105.00</b>
5181110	111	<b>Internet Service Providers</b>	<b>A</b>
5191100	107	<b>Information services</b> – and data processing – providing storing, processing, access to information, libraries, archives	<b>\$75.00</b>
5221100	29	<b>Bank Main Office</b> - not branch location or ATM	<b>O</b>
5221150	28	<b>Bank Branch or ATM</b> - not main office of bank	<b>O</b>

5221200	179	<b>Savings and Loans</b> - not branch location or ATM	<b>O</b>
5221250	178	<b>S&amp;L Branch or ATM</b> - not main office of S&L	<b>O</b>
5222980	75	<b>Credit services</b> – companies and activities related to credit and mediation	<b>\$110.00</b>
5222990	158	<b>Pawn Shops</b>	<b>\$110.00</b>
5223100	127	<b>Mortgage &amp; non-mortgage Loan Brokers</b>	<b>\$150.00</b>
5231000	180	<b>Securities, commodity</b> - brokerage, portfolio, investment, mortgage brokers, other	<b>\$150.00</b>
5241000	108	<b>Insurance Company</b> - casualty, fire, and/or marine premiums	<b>11-51-120/123</b>
5242000	109	<b>Insurance Company</b> - health, allied and all other premiums	<b>11-51-120/123</b>
5242920	10	<b>Agent Office</b> - administration of third parties, pension funds, annuities, etc	<b>\$110.00</b>
5251000	94	<b>Funds, trusts, other financial agencies</b> - agents, agencies, investments, finance companies	<b>\$150.00</b>
5311200	117	<b>Lessors of non-residential Buildings not mini warehouse</b>	<b>\$60.00</b>
5311300	116	<b>Lessors of Miniwarehouses &amp; self storage units</b>	<b>\$60.00</b>
5311910	200	<b>Trailer Parks</b>	<b>\$10.00 base &amp; \$5.00 each Trailer</b>
5312100	169	<b>Real estate</b> – offices, appraisers, developers,	<b>\$110.00</b>
5313110	175	<b>Residential Property Managers</b>	<b>\$60.00</b>
5321000	170	<b>Rental and leasing</b> - auto, truck, trailer, RV, all tangible property	<b>\$60.00</b>
5322030	171	<b>Rental and leasing</b> - movie and video rental	<b>\$55.00</b>
5324200	142	<b>Office Machinery &amp; Equipment rental &amp; Leasing</b>	<b>\$110.00</b>
5411100	25	<b>Attorney/Lawyers</b> - individual and/or firm professional license	<b>\$110.00</b>
5412110	5	<b>Accountant/CPAs</b> - individual and/or firm professional license	<b>\$110.00</b>
5413100	23	<b>Architect</b> - individual and/or firm professional license	<b>\$110.00</b>
5413300	84	<b>Engineer</b> - individual and/or firm professional license	<b>\$110.00</b>
5413700	191	<b>Surveyor</b> - individual and/or firm professional license	<b>\$55.00</b>
5414100	110	<b>Interior Design Services</b> - individual and/or firm professional license	<b>\$100.00</b>
5415110	54	<b>Computer Programmer</b> - individual and/or professional firm license	<b>\$110.00</b>
5416111	162	<b>Physician</b> - individual and/or firm professional license	<b>\$220.00</b>
5416210	76	<b>Dentist</b> -individual and/or firm professional license	<b>\$165.00</b>
5416310	50	<b>Chiropractor</b> - individual and/or firm professional license	<b>\$110.00</b>
5416320	144	<b>Optometrist</b> individual and/or firm professional license	<b>\$110.00</b>
5419210	161	<b>Photographer</b> - studios, portrait, commercial, services	<b>\$55.00</b>
5419400	211	<b>Veterinarian</b> - individual and/or firm professional license	<b>\$110.00</b>
5419900	166	<b>Professional Services Not Elsewhere Classified</b> - scientific, technical, percolation test	<b>\$110.00</b>
5511000	121	<b>Management companies</b> - offices, enterprises, regional, corporate	<b>\$100.00</b>
5617100	85	<b>Exterminating services</b> - exterminating company and its services	<b>\$60.00</b>
5617200	112	<b>Janitorial firm</b> - janitorial cleaning services - individual or firm	<b>\$30.00</b>
5617300	113	<b>Landscaping</b> - tree removal, irrigation sprinkler	<b>\$60.00</b>
5617900	114	<b>Lawn Maintenance</b> - tree trimming, lawn main.,	<b>\$60.00</b>

		pressure washing	
5621120	214	<b>Waste management</b> - companies, trucks, septic tanks, landfill, services	<b>\$225.00</b>
6111000	82	<b>Educational services</b> - technical, computer, sports, services, business	<b>\$75.00</b>
6214910	102	<b>HMO</b> - medical centers and services	<b>A</b>
6214980	151	<b>Outpatient Care Centers</b> - all other types of services	<b>\$110.00</b>
6216100	105	<b>Home Health Care</b>	<b>\$110.00</b>
6219100	18	<b>Ambulance</b> – ambulance company and /or services	<b>\$110.00</b>
6221000	106	<b>Hospitals</b> - surgical, substance abuse, psychiatric, general care, special	<b>\$220.00</b>
6231100	104	<b>Nursing care</b> - residential care facility, day care, assisted living	<b>\$220.00</b>
6233120	141	<b>Nursing Home</b> - care for elderly and continuing care facilities	<b>\$220.00</b>
6241000	186	<b>Social assistance</b> - shelters, vocational, abuse, emergency	<b>\$110.00</b>
6244100	48	<b>Child Day Care Services – In home</b>	<b>\$50.00</b>
6244110	49	<b>Child Day Care Services – Stand alone facilities</b>	<b>\$65.00</b>
7111000	24	<b>Arts and sports</b> - dance, musical, teams, tracks,	<b>\$60.00</b>
7113100	189	<b>Special Events</b> - promoter or activity – Non profit exempt	<b>\$220.00 (G)</b>
7121100	133	<b>Museums</b> - museums and historical sites, zoos, botanical gardens, parks	<b>\$60.00</b>
7131000	19a	<b>Amusement – Pool tables</b>	<b>\$100.00 first/\$35 each additional table</b>
7131100	19	<b>Amusement</b> - arcades, golf clubs, marinas, fitness, bowling centers	<b>\$100.00</b>
7211100	2	<b>Accommodations</b> - hotels, motels and similar facilities	<b>\$85.00</b>
7211910	1	<b>Accommodations</b> – bed and breakfast inns and services	<b>\$85.00</b>
7212110	4	<b>Accommodations</b> - RV parks, and travel parks, camp grounds	<b>\$85.00</b>
7213100	3	<b>Accommodations</b> - rooming houses and boarding houses	<b>\$85.00</b>
7221100	176	<b>Restaurant</b> - full service restaurant facility	<b>\$55.00</b>
7222120	177	<b>Restaurant</b> –limited facility or service i.e. deli	<b>\$50.00</b>
7223200	46	<b>Caterers</b>	<b>\$60.00</b>
8111110	174	<b>Repairs and maintenance</b> - auto, paint/body, other vehicular	<b>\$60.00</b>
8111910	40	<b>Car Washes (not connected to another business)</b>	<b>\$55.00</b>
8111920	40b	<b>Car Washes (connected to another business)</b>	<b>\$20.00</b>
8112110	173	<b>Repairs and maintenance</b> - all electronic equipment	<b>\$60.00</b>
8113110	172	<b>Repairs and maintenance</b> - all appliances, home & garden equipment	<b>\$55.00</b>
8114900	149	<b>Other Personal &amp; Household repair</b>	<b>\$65.00</b>
8121110	30	<b>Barber Shops</b>	<b>\$55.00 Base plus \$25.00 per chair</b>
8121120	31	<b>Beauty Salons</b>	<b>\$55.00 Base plus \$25.00 chair</b>
8121130	134	<b>Nail Salons</b>	<b>\$55.00 plus \$25.00 per station</b>
8121140	191B	<b>Tanning Beds &amp; Salons</b>	<b>\$55.00 plus \$25.00 per bed</b>
8121910	79	<b>Diet &amp; weight reducing centers</b>	<b>\$110.00</b>

8122100	95	<b>Funeral Homes &amp; services</b>	<b>\$110.00</b>
8122200	95a	<b>Monuments- Funeral</b>	<b>\$55.00</b>
8123100	52	<b>Coin operated Laundries</b>	<b>\$60.00</b>
8123200	81	<b>Dry Cleaners</b>	<b>\$55.00</b>
8125000	113a	<b>Laundry – For automatic serve yourself laundry (Coin operated)</b>	<b>\$55.00</b>
8129400	26	<b>Bail Bonds</b>	<b>\$110.00</b>
8129900	16	<b>All other personal services</b>	<b>\$60.00</b>
8129910	92	<b>Fortune Teller or Clairvoyant - individual reader license</b>	<b>\$500.00</b>
9101100	45	<b>Category for number of - vending machines for all types vending</b>	<b>H</b>
9101120	43	<b>Category for number of - pool tables</b>	<b>I</b>
9101130	41	<b>Category for number of - amusement devices and/or games</b>	<b>J</b>
9201100	42	<b>Category for number of - employees as a basis for calculating license</b>	<b>L</b>
9230000	9	<b>Administration of Human resource programs</b>	<b>\$100.00</b>
9240000	7	<b>Administration of Environmental Quality programs</b>	<b>\$100.00</b>
9250000	8	<b>Administration of Housing, urban, comm.</b>	<b>\$100.00</b>
9260000	6	<b>Administration of Economic programs</b>	<b>\$100.00</b>
9270000	188	<b>Space, research, and technology</b>	<b>\$100.00</b>
9280000	135	<b>National Security and International Affairs</b>	<b>\$100.00</b>
9301120	44	<b>Category for number of – square feet used for calculating license amount</b>	<b>M</b>
9991100	204	Unclassified miscellaneous <b>business</b> services not elsewhere classified (consultants, fireworks, others)	<b>\$55.00</b>
9991120	205	Unclassified miscellaneous <b>personal</b> services not elsewhere classified (repo dealers,others)	<b>\$55.00</b>
9991130	184	<b>Sign attached to business</b>	<b>\$50.00</b>
9991140	185	<b>Sign NOT attached to business NOT BILLBOARD</b>	<b>\$55.00</b>
9991150	36	<b>Billboards or Outdoor displays <i>Each per year</i></b>	<b>\$100.00</b>
9991500	161a	<b>Pistol – Each dealer – Unclassified</b>	<b>\$40.00</b>

**Section 23.**

**Schedule "A" - If gross receipts are:**

***"BEER, WINE & LIQUOR NOT IN GR"***

More Than	but	Less than	
0		50,000	\$ 75
51,000		99,999	\$ 100
100,000		199,999	\$ 129
200,000		299,999	\$ 232
300,000		399,999	\$ 320
400,000		499,999	\$403
500,000		599,999	\$484
600,000		699,999	\$563
700,000		799,999	\$640
800,000		899,999	\$715
900,000		999,999	\$788
1,000,000	1,099,999		\$ 859
1,100,000	1,199,999		\$ 938
1,200,000	1,299,999		\$ 995
1,300,000	1,399,999		\$ 1,060
1,400,000	1,499,999		\$ 1,123
1,500,000	1,999,999		\$ 1,184
2,000,000	2,499,999		\$ 1,484
2,500,000	2,999,999		\$ 1,779
3,000,000	3,499,999		\$ 2,069
3,500,000	3,999,999		\$ 2,349
4,000,000	4,999,999		\$ 2,619
5,000,000	5,999,999		\$ 3,139
6,000,000	7,999,999		\$ 3,639
8,000,000	10,999,999		\$ 4,599
11,000,000	13,999,999		\$ 5,979
14,000,000	57,999,999		\$ 7,299
58,000,000	91,999,999		\$ 25,779
92,000,000	Over 92MM		\$ 38,699

**Schedule "B" - Utilities**

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

**Schedule "C" - Beer, Wine & Liquor**

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	312121	75.00	
	<i>NAIC # 4453110</i>		
050 (Beer Off Premise Only)	312122	50.00	
	<i>NAIC# 4453120</i>		
060 (Table Wine On/Off Premise)	312131	75.00	
070 (Table Wine Off Premise Only)	312131	50.00	
	<i>NAIC# 4453130</i>		
010 (Lounge Retail Liquor Class I)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
011 (Package Store Liquor Class II)	312122	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
032 (Club Liquor Class II)	312121	75.00	All three codes are part

	312141	650.00	of the package plus the
	313131	75.00	business license code.
110 (Wholesale Table Wine & Beer)	312132	165.00	Distributors License
<b>Beer</b>	<b>NAIC #</b>	<b>4248100</b>	
<b>Wine</b>	<b>NAIC#</b>	<b>4248200</b>	

**Schedule "D" - Peddlers**

Weekly	issued for weekly sales	\$ 85.00
Yearly Rate	issued for annual sales activity	\$ 100.00

**Schedule "E" - Taxi Cabs & Limousines**

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine and the cost of said decals shall be according to the following table:

1 taxi cab or limousine	\$ 60.00
All taxi cabs or limousines each additional	\$ 40.00

**Schedule "F" - Telephones & Telecommunications**

Telephone Companies	\$150.00
Telephone Companies long distance	\$38.00
Telephone Companies Wireless/ Cellular	\$220.00

**Schedule "G" - Special Events Licenses**

To include musical events, dramatic presentations, beauty contests, sporting events and other events produced and presented for public amusement, entertainment or education( non-profit organizations exempt) per day. \$220.00.

**Schedule "H" - Vending Machines**

1 to 5 machines vending any type merchandise or product \$ 30.00 per Machine

Each additional over 5 \$ 5.00 per Machine

**Schedule "I" - Billiard and/or Pool Tables**

For 1 first table \$ 100.00 for first Table

Each additional \$ 35.00 per Table

**Schedule "J" - Amusement Devices**

For the first 10 machines \$ 25.00

All machines over 10 \$ 10.00 each machine

**Schedule "K" - Buses, Trucks & Other Equipment**

From 1 to 2 buses, trucks or other equipment \$ 50.00

From 2 to 5 buses, trucks or other equipment \$ 50.00 plus \$15.00 per truck

Over 5 buses, trucks or other equipment \$ 50.00 plus \$10.00 per truck

**Schedule "L" - Number of Employees**

L-1	Where personnel are from 1 to 2 people.....	100.00
L-2	Where personnel are from 3 to 5 people.....	150.00
L-3	Where personnel are from 6 to 10 people.....	175.00
L-4	Where personnel are from 11 to 20 people.....	200.00
L-5	Where personnel are from 21 to 50 people.....	250.00
L-6	Where personnel are from 51 to 75 people.....	275.00
L-7	Where personnel is from 76 to 100 people.....	300.00
L-8	Personnel over 100 to be 350.00 + 5.00 per person over 100.	

**Schedule "M" - Square Feet**

M-1	From zero	to	5,000 Square Feet.....	100.00
M-2	From 5,000	to	10,000 Square Feet.....	150.00
M-3	From 10,000	to	20,000 Square Feet.....	175.00
M-4	From 20,000	to	30,000 Square Feet.....	200.00
M-5	From 30,000	to	40,000 Square Feet.....	250.00
M-6	From 40,000	to	50,000 Square Feet.....	275.00
M-7	From 50,000	to	60,000 Square Feet.....	300.00
M-8	From 60,000	to	70,000 Square Feet.....	350.00
M-9	From 70,000	to	80,000 Square Feet.....	375.00
M-10	From 80,000	to	90,000 Square Feet.....	400.00
M-11	From 90,000	to	100,000 Square Feet.....	450.00
M-16	From 100,000 up – 475.00 plus \$ .01 per square foot over 100,000			

**Schedule "O" - Banks / Savings & Loans**

Bank ATM Location \$ 10.00

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

**Schedule "P" - Delivery License**

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

**SECTION 24. Exchange of information.**

- (a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.
- (b) Any such exchange shall be for one or more of the following purposes:
  - (1) Collecting taxes due.
  - (2) Ascertaining the amount of taxes due from any person.
  - (3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.
- (c) Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter administered by the license officer. The license officer may also

divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to the Code of Alabama section 40-23-25, 40-23-82, or 40-12-224.

**SECTION 25. License fees in Police jurisdiction.**

Any person, firm, association, or corporation engaged in any business outside the municipality but within the police jurisdiction hereof shall pay one-half of the amount of the license imposed for like business within the municipality.

**SECTION 26. Effective date.**

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

**SECTION 27. Severability.**

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

**SECTION 28. Repealer.**

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

So ordained by the mayor and council of the City of Heflin, Alabama this 11th day of December, 2007. This ordinance becomes effective upon first publication.

\_\_\_\_\_  
**Jeff Adams**

\_\_\_\_\_  
**Johnny E. Heard**

\_\_\_\_\_  
**Mary Blair**

\_\_\_\_\_  
**Kenneth Hanson**

\_\_\_\_\_  
**Jerry Gaines**

\_\_\_\_\_  
**Mayor Anna L. Berry**

**Certification of Adoption**

I hereby certify that the attached was duly adopted by the Heflin City Council in regular session assembled on the 11th day of December 2007, and is recorded in the official minutes of the Heflin City Council.

\_\_\_\_\_  
City Clerk

I, Terri C. Daulton, City Clerk for the City of Heflin Alabama, Hereby certify that this ordinance was published in the local newspaper on \_\_\_\_\_, in accordance with the provisions of the Code of Alabama(1975) Section 11-52-77.

\_\_\_\_\_  
Date

\_\_\_\_\_  
City Clerk