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- **ARTICLE III. - ORDINANCE NO. 2007-47^[3]**

BUSINESS LICENSE CODE OF THE CITY OF IRONDALE, ALABAMA
FOR THE YEAR 2007—2008 AND EACH SUBSEQUENT YEAR
SCHEDULE OF LICENSES AND FEES

- **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.

The City Council of the City of IRONDALE, Alabama, hereinafter "City," enacts this Ordinance in accordance with 11-51-90 to 11-51-185 of the Code of Alabama, 1975. The purposes of this Ordinance are to simplify the procedures for and calculation of fees for business licensing in the City and to provide a consistent and flexible structure for business license administration and compliance with the business licensing rules contained in the Ordinance. All persons and entities conducting business within the corporate boundaries and the police jurisdiction of the City of IRONDALE shall be licensed under the applicable provisions of this Ordinance. The business license fee imposed under this Ordinance shall be based on either a flat rate or the gross receipts of business conducted, as set out herein, plus the amount of an issue fee established by state law, except in instances where the license is established by Alabama law. Nothing in this Ordinance shall limit or abridge the right of the City through its City Council to change, modify, or revoke any license obtained under this Ordinance.

- **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 ACTIVITY. Business activity as generally found in the most current edition of the North American Industrial Classification Code System and more particularly defined herein.

[3]

BUSINESS EXEMPT FROM LICENSE. Any enterprise entered into with the primary purpose to pursue social, charitable or other benevolent activities and that is classified as a tax-exempt organization under applicable provisions of the United States Internal Revenue Code or the regulations thereunder; subsidiaries and other similar organizations of non-profit enterprise that are operated with the expectation of making a profit and are not classified as tax-exempt under

applicable provisions of the Internal Revenue Code or the regulations thereunder are subject to the provisions of this Ordinance, regardless of the non-profit nature of the parent organization. Citizens seventeen years of age and under who are paid for incidental lawn maintenance work, and any work on a job-by-job basis, are exempt from the annual payment of a license fee for the incidental work. Any person selling programs for an event conducted by schools under a licensing agreement with the school shall be exempt from the provisions of this section. This exemption is applicable only to natural persons; any firm, partnership, limited liability company, corporation, organization, association, membership, cooperative, agency, group or other organization, entity or association receiving any portion of the proceeds from the sales of school events programs is subject to the provisions of this section requiring the submission of an annual business license application and remittance of annual business license fee. Farmers and others engaged in the production of farm products are not required to buy a license as provided by Code of Al 1975, 11-51-105. Any business desiring to claim exemption under this provision shall file with the license officer a duly executed affidavit attesting such business' eligibility for the exemption. In addition, such business shall file with the license officer a certificate signed by a county agricultural agent certifying that said business is a bona fide grower or producer of the kind of farm products which said business proposes to sell to the city.

[4]

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.

[5]

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.

[6]

BUSINESS LOCATION. Where the business is located in the city the amount of a license is based upon gross receipts or gross compensation, unless the contrary clearly appears, the term gross receipts shall mean the entire receipts of the business, vocation, occupation or profession engaged in including all receipts from sales regardless of the place where the sale was solicited, or place where the contract of sale was consummated or the place of delivery, and shall include any amount of federal excise tax, or any other tax imposed on sales by a retailer or wholesaler, except the Alabama Sales Tax levied pursuant to Sections 40-23-1 through 40-23-50 inclusive, Code of Alabama, 1975, and Jefferson County Sales Tax, levied pursuant to Act 387, 1965 Regular Legislative Session and except Irondale Sales Tax, levied pursuant of Ordinance 804-89 and shall not contemplate any deductions for any purpose not specifically or expressly provided for herein.

Gross receipts for businesses domiciled outside the city, having no office or substation located within the city limits, shall be determined based upon the volume of business conducted within the corporate limits of the city, and shall include the amount of any federal excise tax, or any other tax imposed on sales by a retailer or wholesaler, except the Alabama Sales Tax levied pursuant to Sections 40-23-1 through 40-23-50 inclusive, Code of Alabama, 1975, and Jefferson County Sales Tax, levied pursuant to Act 387, 1965 Regular Legislative Session and except Irondale Sales Tax, levied pursuant to Ordinance 804-89 or hereafter amended, and shall not contemplate any deductions for any purpose not specifically or expressly provided herein.

(a)

Where the amount of the license is based upon the gross sales, unless the contrary clearly appears, the term shall mean the gross receipts of the business as defined in [Section 2](#) (12).

(b)

Where the amount of the license is based upon the gross annual business, unless the contrary clearly appears, the term shall mean the gross receipts of the business, as defined in [Section 2](#) (12).

(c)

Where the amount of the license is based upon the amount of business, unless the contrary clearly appears, the term shall mean the gross receipts of the business, as defined in [Section 2](#) (12).

(d)

Where the amount of license is based upon the volume of receipts, sales, inventory, fixtures, etc., in the absence of any other specific provisions therefore, the sales of merchandise and receipts referred to are those of such business for the next year preceding the current license year; provided however, that if said business did not operate the entire next preceding year, then the license tax shall be based upon that amount which bears the same relationship to the actual amount of sales or receipts during such preceding year, as the entire year bears to such time which said business was operated during such preceding year; and provide further that if the operation of such business did not commence until after the first day of January, the operator thereof shall pay an initial license fee of \$100.00 plus an issue fee, at the end of three months after operation started an amount computed on a basis similar to that above, less a credit of \$100.00 for the initial year of operation.

[7]

CITY. The City of IRONDALE, Alabama, its corporate boundaries and its police jurisdiction, as applicable.

[8]

DAY CARE CENTER. A day care center is defined as any person(s) providing care, for compensation, to more than six (6) children during part of, or all of, the day but less than 24 hours apart from their own parents or guardians. A business license shall be issued only upon presentation of proof that the applicant is licensed to operate a day care center as may be required by the State of Alabama and upon proof that the premises meet city fire, safety and health standards and zoning requirements.

[9]

DAY CARE HOME. A day care home is defined as any person(s) providing care, for compensation, to more than two (2) but less than six (6) children other than his or her children, in his or her own home during part of, or all of the day, but less than 24 hours apart from their own parents or guardians. A business license shall be issued upon presentation of proof that the applicant is licensed to operate a day care home as may be required by the State of Alabama and upon proof that the premises meet city fire, safety and health standards and zoning requirements. Foster homes registered with the State of Alabama are not required to obtain a city business license.

[10]

DEPARTMENT or DEPARTMENT OF REVENUE. The Alabama Department of Revenue, as created under Section 40-2-1 et seq. of the Code of Alabama.

[11]

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.

[12]

FINANCE DEPARTMENT. The City of IRONDALE Administrative Department.

[13]

GROSS COMPENSATION. The term shall mean the total payroll, salaries, wages, fees, commissions, bonuses, and other compensation, of any type or kind, paid to or for the benefit of

any employees, officers, agents, or partners or received by a proprietor, owner or partner, or any other type of individual performing services for the business, said term to specifically include employees or workers leased from an outside employment agency of any type or kind, which amounts are required to be reported as income to the person, or allowable as expenses to the business, pursuant to the statutes of the Federal Income Tax Laws of the United States of America and pursuant to the rules and regulations of the Internal Revenue Service, for the next preceding year, provided, however, that if said business did not operate the entire next preceding year, the license shall be based on that amount of gross compensation which bears the same relationship to the gross compensation during such preceding year, as the entire year bears to such time which said business was operated during the preceding year, and of January, the business, owner or partner shall pay an initial license fee of \$100.00 plus the issue fee, and at the end of three months after operations commenced, an amount computed on a basis similar to that set forth above, less a credit of \$100.00 for the initial year of operation.

[14]

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 Code of Alabama; license taxes levied pursuant to Article 2, [Chapter 21](#), Title 40 Code of Alabama; 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, Code of Alabama.

(c)

For a utility or other entity described in Section 11-51-129, Code of Alabama 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. Here the amount of license is based upon the volume of receipts, sales, inventory, fixtures, etc., in the absence of any other specific provisions therefore, the sales of merchandise and receipts referred to are those of such business for the next year preceding the current license year; provided however, that if said business did not operate the entire next preceding year, then the license tax shall be based upon that amount which bears the same relationship to the actual amount of sales or receipts during such preceding year, as the entire year bears to such time which said business was operated during such preceding year; and provide further, that if the operation

of such business did not commence until after the first day of January, the operator thereof shall pay an initial license fee of \$100.00 plus an issue fee, at the end of three months after operation started an amount computed on a basis similar to that above, less a credit of \$100.00 for the initial year of operation.

[15]

HOME OCCUPATION. A business conducted entirely within the business owner's home and approved for operation by the city zoning department.

[16]

LICENSE FEE. The same as the business privilege license tax or fee which is levied for the privilege of conducting business in the City.

[17]

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

[18]

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.

[19]

LICENSE YEAR. The calendar year.

[20]

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

[21]

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.

[22]

SMALL VENDOR. A taxpayer that meets all the following criteria:

(a)

The taxpayer purchased a business license from the municipality with respect to the preceding license year and made a sale or provided active (not passive) services within the municipality during each calendar quarter of the preceding license year.

(b)

The taxpayer's gross receipts derived from within the municipality for the preceding license year did not exceed fifteen thousand dollars (\$15,000).

(c)

The taxpayer did not qualify for the special delivery license provided for by Section 11-51-194, Code of Alabama.

[23]

STATE REGULATED LICENSE. No City business license shall be issued to any business that is regulated by the State of Alabama without evidence that the business owner possesses a current State of Alabama License to provide services of the type so regulated. Businesses regulated by the State of Alabama include but are not limited to: General contractors, electrical contractors, plumbing contractors, heating/air conditioning contractors, exterminators, landscapers, real estate

firms and/or agents for sales/rentals, day care centers, day care homes, restaurant/catering services.

[24]

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. Code of Alabama as the context requires.

[25]

TAXPAYER. Any person subject to or liable under this chapter for any business privilege 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.

[26]

TRANSIENT MERCHANT. Each person who brings merchandise into and/or performs services in the city on a temporary basis, parks a vehicle or sets up a temporary structure on a site upon authorization of the owner of the site or the owner's duly authorized agent, and sells such merchandise and/or services at the site. No such merchandise and/or services shall be sold from a site on city streets or rights of way of the city or its police jurisdiction. This does not preclude non-transient merchants or enclosed shopping facilities from sponsoring sales on their premises by vendors they may engage provided the engaged vendor has a license separate from the license of the sponsoring non-transient business. No transient merchant's business license will be issued without presentation of written permission from the owner of the property from which the transient merchant plans to conduct business and approval of the heads of each department of the city including the health department in the case of food.

[27]

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

[28]

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 Alabama Code, 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 1st, shall be subject to and shall pay one-half (½) 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) or current amount set by Alabama Department of Revenue 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 31st 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 1st in order for them to receive their notice. The City cannot be responsible for the timely mail delivery of the renewal forms. Failure to receive the business license renewal form, for whatever reason, will not excuse a business for failure to renew its business license by the stated deadline. Any business submitting a license renewal form which files the renewal application after the delinquent date shall be charged applicable penalties.

(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.

(e)

Computation of License Fee.

(i)

Whenever in this Ordinance it is specified that the amount of the license fee, or any part thereof, upon renewal is to be computed upon the basis of gross receipts of the business, the gross receipts shall be the gross receipts of the business for the calendar year next preceding the current year, unless specifically provided herein.

(ii)

When the business license is renewed for the first time, the license for the renewal year will be calculated based on twelve (12) months of actual or annualized gross receipts. New gross receipts based businesses are generally issued a business license in a minimum amount at the time of application. After the first ninety (90) days of business, a sworn affidavit attesting to the gross receipts or gross compensation of the business for the first ninety days must be executed. The gross receipts or gross compensation will be annualized (projected for the twelve-month period), and will provide the basis for calculating the actual business license liability, and you will be billed for any balance due.

(f)

Payment Protection. Any first time licensee or transient merchant may be required by the City to pay the license fee in cash or by certified check before a business license is issued. Any licensee who has paid the business license fee in prior years with financial instruments that were returned unpaid to the City by the financial institution on which drawn may be required by the City to pay the license fee in cash or by certified check before a business license is issued.

• **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)

Any and every business or person at one location dealing in two or more of the articles (NAICS codes), 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 or 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.

(a)[(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. - LICENSE TRANSFER RESTRICTIONS.**

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, City Clerk, 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. The transfer fee shall be \$25.00. Licenses issued to veterans under Title 51, Article 14, Code of Alabama, are not transferable. 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 business, 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. No application shall be accepted without the sworn statement. Any business filing a business license application or license renewal application containing a false statement shall be liable under the penalty provisions of this Ordinance.

(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 the assessment to their respective position.

(2)

If a petition for review is not 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, employment records, copies of Alabama income tax returns and federal income tax returns. Failure of the business owner or his duly authorized representative to comply with the license official's written request within ten (10) business days of receipt of such written request shall invoke the penalty provisions of this ordinance.

- **SECTION 10. - UNLAWFUL TO OBSTRUCT.**

It shall be unlawful for any person, 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/CONFIDENTIALITY.**

(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 judgment of the municipality, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the municipality to be correct. If upon such hearing the municipal designee finds a different amount due than that originally assessed, he/she shall make the assessment final in the correct amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.

(d)

A notice by the United States mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the designee of the municipality shall be prima facie correct upon any appeal.

• **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 Alabama Code, 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 Alabama Code, 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.

(d)

The City is authorized to reduce or waive penalties upon a determination of reasonable cause. Reasonable cause shall include, but not be limited to, those instances where the business has acted in good faith in filing a business license application or renewal application and paying any business license fee due. However, the burden of proving reasonable cause shall be on the business. In order to appeal an assessed penalty, the business must submit a formal written request for such waiver to the Revenue Department, describing the circumstances which resulted in the penalty assessment and

requesting that the assessment be waived. Such request is due to the Revenue Department within thirty (30) days of the penalty assessment in question. The Revenue Department shall respond to the request within thirty (30) days of the receipt of the request.

• **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 dollar (\$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 a 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 a nexus does not exist between the taxpayer and the municipality.

• **SECTION 22. - LICENSE CLASSIFICATIONS.**

NOTE: not all inclusive.

CODE	2002 NAICS TITLES/BUSINESS LICENSE CODES	SCHEDULE
111998	Farming - agriculture, crop production, nursery, fruit, growers	B or Sec. 2(3)
112990	Animals - dairy, cattle, ranching, sheep, raising chickens, poultry	B or Sec. 2(3)
113110	Forestry - logging, forestry, timber track operations, timber mgt	B or Sec. 2(3)
114119	Fishing & hunting - hunting and trapping, finfish, shellfish, supplies	B or Sec. 2(3)
115114	Agriculture support - cotton gins, farm mgt, post-harvest activities	B or Sec. 2(3)
211111	Oil and gas extraction - natural gas liquid extraction, crude extraction	B
212299	Mining - (except for oil and gas) all related mining activities	B
213112	Mining support services - for oil and gas mining activities, oil/gas wells	B
221122	Utilities - electric power or light company - state regulated	E
221210	Utilities - natural gas company - state regulated	G
221310	Utilities - water, sewage treatment, steam, and other	W
236220	Contractors - general contractors, comm bldg, residential, subdivisions	CG
237990	Contractors - heavy construction, highway, bridge, street, water, sewer	CG
237991	Contractors - specialty trade - building equipment & mechanical install	C
238220	Contractors - specialty trade - plumbing, heating & air conditioning	C
238320	Contractors - specialty trade - painting and wall covering	C
238210	Contractors - specialty trade - electrical contractors	C
238140	Contractors - specialty trade - masonry and stone contractors	C
238310	Contractors - specialty trade - drywall, acoustical & insulation	C
238340	Contractors - specialty trade - tile, marble, terrazzo & mosaic	C
238350	Contractors - specialty trade - carpentry contractors	C
238330	Contractors - specialty trade - floor coverings/all types	C
238160	Contractors - specialty trade - roofing, siding & sheet metal	C
238110	Contractors - specialty trade - concrete contractors	C
237110	Contractors - specialty trade - water well drilling & irrigation	C
238120	Contractors - specialty trade - structural steel erection	C
238130	Contractors - specialty trade - framing	C
238150	Contractors - specialty trade - glass and glazing contractors	C
238190	Contractors - other foundation, structure, and building exterior	C
238910	Contractors - specialty trade - excavation and site development	C
238290	Contractors - specialty trade - wrecking and demolition	C
311512	Creamery - engaged in mfg. creamery butter from milk and or processed milk	B
311615	Meat products - (e.g., hot dogs, luncheon meats, sausages) made from a combination	B
311811	Bakeries, Retail - fresh and frozen bread and bread-type rolls & etc.	B
311812	Bakeries, Commercial - fresh and frozen bread and bread-type rolls & etc.	B
311991	Food mfg - meat, seafood, grain, fruit, dairy, animal, poultry processing	B
312113	Ice mfg. - block ice	B
312121	Beer - off premises - state regulated through ABC	H

CODE	2002 NAICS TITLES/BUSINESS LICENSE CODES	SCHEDULE
312122	Beer - on premises - state regulated through ABC	H
312131	Wine - state regulated through ABC	H
312132	Beer & Wine - wholesale distributor	H
312141	Alcohol - state regulated through ABC	H
313112	Textile mfg - fabric, yarn, carpet, canvas, rope, twine, fabric mills	B
314129	Other mfg - mill operations not covered in 313, rugs, linen, curtains	B
314999	Other mfg - miscellaneous textile products mills	B
315999	Apparel mfg - women, men, children, hosiery, outerwear, accessories	B
316993	Leather mfg - shoes, luggage, handbag, related products, all footwear	B
316999	Blacksmith's - aprons, leather, manufacturing	B
321999	Wood mfg - sawmills, wood preservation, veneer, trusses, millwork	B
322229	Paper mfg - pulp, paper, and converted products, stationary, tubes, cores,	B
323110	Printing - screen, quick, digital, books, lithographic, handbills, comm.	B
324199	Petroleum and coal mfg - asphalt, grease, roofing, paving products	B
325120	Industrial Gas - Acetylene, Oxygen, and etc.,	B
325412	Patent - medicine preparations	B
325998	Chemical mfg - of fertilizer, wood, pesticide, paint, soap, resin, plastic	B
326212	Tire Retreading - engaged in retreading or rebuilding	B
326291	Plastic & rubber mfg - tires, pipe, hoses, belts, bottles, sheet, wrap, film	B
327331	Non-metallic mfg - glass, cement, lime, pottery, ceramic, brick, tile, clay	B
327998	Basket or Pottery Vendors - each	\$150.00
331521	Primary metal mfg - iron, steel, aluminum, wire, copper, foundries	B
332998	Ammunition for Firearms when sold in connection with other business	\$25.00
332999	Metal fabrication - cutlery, structural, ornamental, machine shops	B
333315	Photographers - supplies, cameras, processing	B
333990	Machinery mfg - office machinery, industrial, engines, farm, HVAC	B
333993	Bottling - capping, filling, labeling	B
334419	Computer & electronic mfg - audio, video, circuit boards, peripherals	B
335211	Appliance mfg - small appliance, lighting, electrical, battery, freezer	B
335911	Battery - Recharging	B
336112	Transportation mfg - motorcycle, auto, truck, trailer, motor home, boat, ship	B
336360	Automobile seat covers	B
337129	Furniture mfg - cabinets, office, household, beds, medical, kitchen,	B
337910	Mattress manufacturing - innerspring, box spring, and noninnerspring mattresses	B
339999	Miscellaneous mfg - specialty mfg not defined in separate categories	B
423310	Wholesale - Lumber	L
423990	Wholesale trade - durable, vehicle, machinery, equipment, furniture	B or EE
423930	Wholesale trade - recyclable material merchant	B or EE
424210	Wholesale trade - drugs	B or EE
424940	Wholesale trade - Cigarettes, Cigars, Snuff and Tobacco	B or EE
424720	Wholesale trade - nondurable, paper, apparel, grocery, beverages, dairy	B or EE
424990	Wholesale trade - nondurable, wholesale gasoline distributor	B or EE
423120	Motor Vehicle Supplies - new parts merchant wholesales except for tires/tubes	B
441310	Motor vehicle & parts/accessories - auto, motorcycles, boats, parts, access.	B
441110	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc.	B

CODE	2002 NAICS TITLES/BUSINESS LICENSE CODES	SCHEDULE
441320	Tire Dealers - Providing automotive repairs, retailing tires via direct, etc.	B
442110	Furniture - furniture, home furnishings, stores, floor coverings, window	B
443112	Electronic & appliance store - household, radio, television, computers	B
444130	Building materials - hardware, paint, home center, wallpaper, nursery	B
444190	Building materials - dealers, other	B
445120	Food & beverage stores - grocery, convenience store,	B
445230	Fruit & vegetable market - fruit stand	B
445292	Confectionery and Nut Stores - bread, cakes, candies, cheese, nuts, etc.	B
445299	Coffee & tea - all other specialty food stores	B
445210	Meat Markets - retailing fresh, frozen, or cured meats and poultry	B
445310	Package Stores - selling beer, wine & liquor plus general mdse.	B
446110	Health care stores - drug, pharmacy, cosmetic, optical, health food	B
447110	Gasoline Retail - selling gasoline with or without convenience stores	B
448130	Clothing & accessories - men, women, children, infant, shoe, jewelry,	B
451110	Sporting goods & hobbies - toy, fish, gun, books, games	B
451140	Musical - instruments and supply store	B
446120	Beauty Supplies, Cosmetics, and Perfume Stores - Beauty shop supplies	B
451211	Book Stores - Books Stores Supplies	B
45212	News Stand - when not principal business \$20.00/when not	B
452990	General merchandise stores - department, warehouse clubs, superstore,	B
453310	Used Merchandise Stores - books, miscellaneous, consignment, flea mkt.	B
453220	Miscellaneous retailers - florist, gift, novelty, pet, art, tobacco, used mdse.	B
453930	Mobile home sales - home dealers, parts or accessories	B
453991	Cigarettes, Cigars, Snuff, and Tobacco - Retail, where in connection w/bus.	\$50.00
454210	Non-store retailers - vending machine operators, direct selling, mail order	N or FF
454319	Coal - Other fuel dealers	B
454391	Non-store retailers - peddlers license/local peddler	B
481112	Air transportation - airline tickets, shipping, freight, charters service	S
482110	Rail transportation - transportation, ticket offices, state regulated	F
483212	Water transportation - coastal, freight forwarders, inland, passenger	S
484110	Truck transportation - local, long-distance, freight, moving, and storage	125.00
484230	Truck transportation - terminal - state regulated 37-3-33	Regulated
485113	Passenger transportation - charter and other vehicle transit services	B
485310	Taxicabs - service, dispatch cab	B
485321	Passenger transportation - number of taxis, cabs, limousines, or buggies	J
487990	Sightseeing - scenic & sightseeing, land, air, water, special trans	B
488410	Wreckers - Towing, each additional \$15.00	B
492110	Couriers - couriers and local messengers, services, local delivery services	B
492210	Local messenger and local delivery - restaurant meals, grocery	B
493110	Warehousing and storage - distribution, household, refrigerated, special	B
511110	Publishing industries - newspaper, book, periodical, databases, software	B
511199	Bill Poster - All others	\$50.00
512131	Motion pictures - theatres, videos, recording, drive-ins, sound studios	B
515112	Broadcast-Radio and Television	B
516110	Internet Publishing & Broadcasting	B

CODE	2002 NAICS TITLES/BUSINESS LICENSE CODES	SCHEDULE
517310	Telecommunications - telephone local 11-51-128	K
517320	Telecommunications - telephone long distance per 11-51-128	K
517212	Telecommunications - cellular and other wireless, paging,	K
517315	Telecommunications - resellers of service	K
518111	Internet Service Providers, Web Service Portals, Data Processing Services	B
519190	Information services, other	B
521110	Bank Main Office - not branch location or ATM	U
521111	Bank Branch of ATM - not main office of bank	U
522120	Savings and Loans - not branch location or ATM	U
522121	Savings and Loans Branch or ATM - not main office of S & L	U
522220	Sales financing - engages in the business of financing of the purchase of etc.	B
522298	Pawnshops - Short-term inventory credit lending	B
523999	Securities, commodity - brokerage, portfolio, investment, other	B
524126	Insurance Company - casualty, fire, and/or marine premiums 11-51-120/123	DD
524128	Insurance Company - health, allied & all other premiums 11-51-120/123	DD
524210	Agent Office - administration of third parties, pension funds, annuities, etc.	B
525990	Funds, trusts, other financial agencies - agents, agencies, investments	B
531210	Real estate - offices, agents, brokers, management, appraisers	T
531390	Rental and leasing - Real property & other activities related to real estate	X
532112	Rental - Passenger Car Leasing	FL
532230	Rental and leasing - auto, truck, trailer, RV, all tangible property	B
541110	Attorney/Lawyers - individual and/or firm professional license	P
541211	Accountant/CPAs - individual and/or firm professional license	P
541310	Architect - individual and/or firm professional license	P
541210	Dentist - individual and/or firm professional license	P
541311	Chiropractor - individual and/or firm professional license	P
541320	Optometrist - individual and/or firm professional license	P
541330	Engineer - individual and/or firm professional license	P
541360	Surveyor - individual and/or firm professional license	P
541511	Computer Programmer - individual and/or firm professional license	P
541870	Advertising Material Distribution Services - direct distribution or delivery	B
541890	Other Services Related to Advertising	B
541921	Photographer - individual and/or firm professional license	P
541940	Veterinarian - individual and/or firm professional license	P
541990	Professional Services Not Elsewhere Classified - scientific technical	P
551990	Management companies - offices, enterprises, regional, corporate	B
561440	Collection Agency - delinquent accounts	B
561611	Detective Agency - investigation services	B
561710	Exterminating services - exterminating company and its services	B
561720	Janitorial firm - janitorial cleaning services - individual or firm	B
561730	Landscaping Services - maintenance services and/or installing trees, etc.	B
561990	Support Services Not Elsewhere Classified	B
561991	Auction Sales - Per Day	\$250.00
561499	Administrative services - answering, employment, office, sec., travel	B
562998	Waste management - companies, trucks, septic tanks, landfill services	B

CODE	2002 NAICS TITLES/BUSINESS LICENSE CODES	SCHEDULE
611699	Educational services - technical, computer, sports, services, business	B
621111	Physicians - surgeons any other professional vocation not specifically named	P
621112	Physicians - mental health - individual and/or firm professional license	P
621210	Dentist - individual and/or firm professional license	P
621391	Chiropodist - individual and/or firm professional license	P
621320	Optometrist - individual and/or firm professional license	P
621310	Chiropractors - individual and/or firm professional license	P
621490	HMO - medical centers and services	B
621910	Ambulance - ambulance company and/or services	B
622110	Hospitals - surgical, substance abuse, psychiatric, general care, special	B
623110	Nursing care - residential care facility, day care, assisted living	B
623312	Nursing Home - residential care facility, day care, assisted living	B
624110	Social assistance - shelters, vocational, child care, abuse, emergency	B
711310	Arts and sports - dance, musical, teams, tracks, promoters, agents	B
712110	Museums - museums and historical sites, zoos, botanical gardens, parks	B
713110	Amusement - arcades, golf clubs, marinas, fitness, bowling centers	B
713940	Fitness & Recreational Sports Centers - Bathing or swimming pools, spas	B
713990	Dance Hall - all other amusement & recreation industries	B
721110	Accommodations - apartment and similar facilities	B
721111	Accommodations - hotels & motels	Z
721310	Accommodations - rooming houses and boarding houses	B
722110	Restaurant - full service restaurant facility	B
722111	Restaurant - limited service (fast food only)	B
722320	Caterers - and or mobile food services	B
722410	Drinking Establishment - club, lounge, bar or other	
811111	General Automotive Repair - engine repair and replacements shops, garages	B
811118	Repairs and maintenance - other auto mech. & electrical repair & main	B
811121	Repairs and maintenance - auto body, paint, and interior repair and maint.	B
811219	Repairs and maintenance - all others, electronic equipment	B
811412	Repairs and maintenance - all appliances, home & garden equipment	B
811420	Repairs and maintenance - reupholstery and furniture repair	B
811411	Lawn Mower - sales and services	B
811430	Repairs and maintenance - footwear and leather goods	B
811490	Repairs and maintenance - bicycle repair, boat	B
811191	Automotive Oil Change and Lubrication Shops	B
811192	Automotive Car Washes - detail shops, mobile car, truck/car washes	B
812111	Barber Shops - men's hair stylist shop, cutting, trimming, and styling	B
812199	Personal Services - hair, skin, barber, beautician, diet, nail, tanning, funerals	B
812200	Bail Bonding - Bonds, Bonding Company or Agent	B
812210	Funerals - undertaking and embalmers	\$100.00
812320	Drycleaning and Laundry Services - (except Coin-Operated)	B
812310	Laundries - Coin-Operated Laundries and Drycleaners	B
812331	Diaper Services - Linen Supply	B
812910	Pet Care Services - grooming, pet boarding, animal shelter	B
812930	Parking Lots and Garages - storage	B

CODE	2002 NAICS TITLES/BUSINESS LICENSE CODES	SCHEDULE
812990	Fortune Teller or Clairvoyant - individual reader license	M
910001	Category for number of - vending machines for all types vending	N
910002	Category for number of - pool tables	D
910003	Category for number of - amusement devices and/or games	N
999111	Unclassified miscellaneous business services not elsewhere classified	B
999222	Unclassified miscellaneous personal services not elsewhere classified	B
999333	Home Occupation - as defined in Sec. 14 (13)	B
999334	Home Occupation - Professional - as defined in Sec. 14 (13)	P
999444	Garage Sales	BC
999555	Going Out of Business	CD

• **SECTION 23. - LICENSE FEE SCHEDULE.**

Schedule "A" — Annual Sign: For annual sign fees, etc.

On-premises Sign: 70—672 sq. ft. of sign face\$10.00

On-premises Sign: 0—69 sq. ft. of sign face\$00.00

Temporary Sign\$30.00

Portable Sign\$30.00

Off-Premises Sign\$50.00 per structure

Schedule "AB" — Service Related Business:

Minimum license fee: \$100.00 plus an amount equal to 1/10th of 1% of gross receipts in excess of \$20,000.00 during the preceding year.

Schedule "B" — If gross receipts are:

For farming, animals, agricultural support, wood manufacture, retail, restaurants, etc.

NOTE: A business license shall not be issued to any establishment where meals and/or snacks are prepared and/or served without presentation of a valid State Health Permit.

Minimum license fee: \$100.00 plus an amount equal to 1/10th of 1% of gross receipts in excess of \$20,000 during the preceding year.

Schedule "BC" — Garage Sales:

Each person, firm or corporation conducting a garage sale, rummage sale, etc., within the City of Irondale or the police jurisdiction shall purchase a license for each occasion. A sale may be conducted for a period of no more than three (3) consecutive days. No garage sale shall be conducted by the same persons or at the same location more than two (2) times per year. Items offered for sale must be the legal property of the persons conducting the sale, but may not include items purchased by or consigned for resale. Any sign

or notice erected must be in compliance with the most recent City Ordinance governing erection of such signs.

Each day\$5.00

Maximum 3 days\$10.00

Schedule "C" — If gross receipts are:

No Contractors License will be issued until applicant has obtained a State of Alabama Certification as outlined in the Code of Alabama, 1975. Proof of such certification shall be shown before the applicable license is issued. It shall be unlawful for any contractor to engage in and/or perform any plumbing work, steamfitting and/or gasfitting and/or electrical work within the corporate limits of the city without first having obtained a permit in writing from the city to perform such plumbing, steamfitting, gasfitting and/or electrical work or any other work requiring permits.

Contractors (excluding general contractors of the job)

If business located in the City of Irondale: Minimum license fee: \$100.00 plus an amount equal to 1/10th of 1% of gross receipts in excess of \$20,000.00 during the preceding year.

If located outside the City of Irondale: Minimum license fee: \$100.00 plus an amount equal to 1/10th of 1% of gross receipts in excess of \$20,000.00 during the current year. License fee will be adjusted for each job permitted in the City during the course of the year.

Schedule "CD" — Going Out of Business:

Each person, firm or corporation, holding a current business license with the City of Irondale, making an announcement or advertisement by means of billboards, posters, circulars, newspapers, books, notices, pamphlets, placards, handbills, or radio, or advertising in any other way a sale of goods or merchandise as a closing out sale, going out of business sale, final wind-up sale or any sale tending to disclose to the public that the goods or merchandise are offered for sale at lower prices due to the fact that such person is terminating his business in its present location, by complying with the Code of Alabama, 1975, Section 8-13-1 through Section 8-13-23, may obtain a license for a period of not more than 30 days, shall pay a license as follows:

- a. If the value of the inventory at the commencement of the effective date of the license is \$10,000 or less\$50.00
- b. If the value of such inventory is more than \$10,000 but not more than \$25,000\$100.00
- c. If the value of such inventory is more than \$25,000 but not more than \$50,000\$200.00
- d. If the value of such inventory is more than \$50,000 but not more than \$100,000\$300.00
- e. If the value of such inventory is more than \$100,000 but not more than \$200,000\$400.00
- f. If the value of such inventory is more than \$200,000\$500.00

Schedule "CG" — General Contractors "Job Site" If gross receipts are:

No Contractors License will be issued until applicant has obtained a State of Alabama Certification as outlined in the Code of Alabama, 1975. Proof of such certification shall be shown before the applicable license is issued. It shall be unlawful for any contractor to engage in and/or perform any plumbing work, steamfitting and/or gasfitting and/or electrical work within the corporate limits of the city without first having obtained a permit in writing form the city of perform such plumbing, steamfitting, gasfitting and/or electrical work or any other work requiring permits.

"General Contractor of the Job site"

If business located in the City of Irondale: Minimum license fee: \$50.00 plus an amount equal to 1/20th of 1% of gross receipts in excess of \$20,000.00 during the preceding year.

If located outside the City of Irondale: Minimum license fee: \$50.00 plus an amount equal to 1/20th of 1% of gross receipts in excess of \$20,000.00 during the current year. License fee will be adjusted for each job permitted in the City during the course of the year.

Each person, firm or corporation, engaged in the business of construction buildings, other improvements or structures, on contract, or who, for a fixed price, commission, fee or wage undertakes to construct or superintend the construction of any buildings, improvements or structures in the City:

When any person, firm or corporation is engaged in work covered by this subsection of this Schedule and is not licensed hereunder, but causes, or permits, said work to be done for, or on behalf of said person, firm or corporation, whether or not any charge is made to said person, firm or corporation for whom said work is done, [nonprofit groups - see [Section 2\(3\)](#) for applicable exemptions] said person, firm or corporation shall pay the license provided for in this subsection of this Schedule. Where any person, firm or corporation shall use, engage or employ any person to superintend said work or to purchase materials thereof, either or both, whether or not any charge is made to the purchase materials thereof, either or both, shall pay the license provided by this subsection of the Schedule. Payment of said license by the person, firm or corporation permitting, or causing, said work to be done by the person superintending said work or purchasing said materials, either or both, shall exempt such person thus superintending said work, or purchasing said materials, either or both, from the payment of said license.

Schedule "D" — Pool and Billiard Tables:

Each public pool or billiard table, either wholly or partially set up, whether operated or not.

First Table\$500.00

Each additional table\$250.00

Schedule "DD" — Insurance Companies:

Insurance Companies: Each insurance company, other than fire, marine, and fraternal, shall pay a license of \$20.00 plus \$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 such year to citizens and residents of the City. Upon demand from the City Clerk each principal agent representing an insurance company, which company has an established office in the City of Irondale, shall furnish the City Clerk from time to time with a complete schedule of all subagents, together with their address, soliciting or selling insurance for said company within the City of Irondale.

Insurance Companies, Fire and Marine: Each fire and marine insurance company shall pay a license of \$4.00 on each \$100.00, or major fraction thereof, of gross premiums, less return premiums, received during the preceding year, on property located in the City, provided that new companies shall pay a flat minimum license of \$50.00 on which there shall be an adjustment on the above basis at the expiration of the year.

All licenses due under this and the preceding shall become delinquent if not paid on or before thirty (30) days after same shall become due. On all such delinquent licenses, there shall be collected an additional sum equal to 15% of the original amount of the license, provided same shall, in no case, be less than \$5.00. Failure of any such insurance company to furnish the statement required by Title 11, Chapter 51, Section 122, Code of Alabama, 1975, and to pay to the amount shown thereby to be due to the City for the license for the current year on or before thirty (30) days after the same shall have become due, shall cause a forfeiture of the right of the company so filing, or its agents to continue to do business in the City, until such statement shall have been filed and said sum, with penalty thereon, as herein provided, shall have been paid and shall subject the company and its agents to the penalties prescribed for doing business without a license.

Upon demand from the City Clerk each principal agent representing an insurance company, which company has an established office in the City of Irondale, shall furnish the City Clerk from time to time with a complete schedule of all subagents together with their address, soliciting or selling insurance for said company within the City of Irondale.

Schedule "E" — Electric Light and Power Company:

Each person, firm or corporation engaged in the business of selling electrical current shall pay to the City of Irondale an amount equal to three percent (3%) of the gross receipts derived during the preceding calendar year from the sale of electrical current to consumers, users and/or distributors thereof residing or having a place or places of business in the City of Irondale, when such current, after sale thereof at any place, is consumed or used in the City of Irondale by such consumers or users, or is distributed from any point or points in the City of Irondale by such distributors. Each person, firm or corporation engaged in the business of selling electrical current outside the corporate limits of the City of Irondale, but within the Police Jurisdiction.

NAICS Code (2211) of the City or for use by consumers within such police jurisdiction, but without corporate limits of said City or when such current after sale thereof at any place is consumed or used within the police jurisdiction of said City, but without the corporate limits of said City, shall pay to the City of Irondale, Alabama, one and one-half (1½%) of the gross receipts derived during preceding calendar year from such sale of electrical current.

Schedule "EE" — Wholesale License Fee:

Each person, firm, company or corporation engaged in the business of wholesale sales: \$100.00 plus an amount equal to 1/10th of 1% of gross receipts in excess of \$20,000.00 during the preceding year. In no instance shall the business license exceed \$40,000.00 per business.

Schedule "F" — Railroads:

Each railroad company or each person operating railroads, whether such companies are incorporated under the law of Alabama or any other state or whether incorporated at all or not, shall pay a business license fee as provided in 11-51-125 of the Code of Alabama, 1975.

Schedule "FF" — Slot or Vending "Inside City":

Slot or vending machine companies located in the City of Irondale whose primary business is operating or maintaining slot or vending machines which do not give to or enable the operator or player thereof to win or receive any "Jackpot", prize or premium.

Minimum license fee: \$100.00 plus an amount equal to 1/10th of 1% of gross receipts in excess of \$20,000.00 during the preceding year.

Schedule "G" — Gas Companies:

Each person, firm or corporation engaged in the business of a gas works or plant, for supplying or distributing gas within the City shall pay to the City of Irondale, three percent (3%) of the gross receipts of such business transacted within the City of Irondale for the preceding year. Each person, firm or corporation engaging in such business outside the corporate limits, but within the police jurisdiction NAICS Code (2212) of the City, shall pay to the City of Irondale, one and one-half percent (1½%) of the gross receipts for the preceding year for business transacted by such person, firm or corporation outside the corporate limits but within the police jurisdiction of the City of Irondale.

Schedule "H" - Beer, Wine & Liquor

State of Alabama Code	Amount
040 (Beer On/Off Premises)	\$ 75.00
050 (Beer Off Premises Only)	75.00
060 (Retail Table Wine On/Off Premises)	75.00
070 (Retail Table Wine Off Premises Only)	75.00
010 (Lounge Retail Liquor Class I)	300.00
011 (Package Store Liquor Class II)	150.00
020 (Restaurant Retail Liquor)	300.00
Plus an amount equal to 3% of gross sale of all liquors. The tax shall be payable monthly, and the payments for each month shall be due and payable on the twentieth day of the month following each such month.	
031 (Club Liquor Class I)	300.00
Plus an amount equal to 10% of gross purchases of liquor (excluding Beer & Wine), due and payable to the City of Irondale, not later than the 20 th day of the month following each such month.	
032 (Club Liquor Class II)	750.00
Plus an amount equal to 10% of gross purchases of liquor (excluding Beer & Wine), due and payable to the City of Irondale, not later than the 20 th day of the month following each such month.	
080 (Liquor Wholesale)	500.00
090 (Wholesale Beer Only)	275.00
100 (Wholesale Wine Only)	275.00
110 (Wholesale Table Wine & Beer)	375.00
Importer - If such importer can only import table wine the license fee shall be	250.00
Manufacturer	250.00
Special Retail:	
Valid for 1 day	75.00
Valid for 2 to 30 days	175.00
If such special retail license is valid for more than 30 days, such person shall pay a license fee of	250.00
Special Events Retail License — Each person license by the Board to sell alcoholic beverage, shall pay to the City a license fee of	75.00

Schedule "I" — Peddlers:

Transient merchants will acquire license according to applicable schedule for their business category.

Schedule "J" - Taxi Cabs & Limousines:

Each person, firm or corporation engaged in the business of operating taxicabs, rental cars, etc., upon any plan by which persons pay for their services.

Minimum license fee: \$100.00 plus an amount equal to 1/10th of 1% of gross receipts in excess of \$20,000.00 during the preceding year.

Such operators must furnish the City evidence of full insurance protection. This protection shall include a minimum of \$500,000.00 property damage and \$1,000,000.00 public liability. Evidence of such insurance protection in full force and effect must be furnished at the time of making application for license.

Schedule "K" — Telephones & Telecommunications:

1. Cable businesses and telecommunications services; all such businesses providing services within the City shall pay a license of 5% of gross receipts in addition to any franchise fee, except as herein provided.
2. Telegraph companies; all such companies conducting business in the City shall pay an annual business license fee as provided in 11-51-127 Code of Alabama, 1975.
3. Telephone companies with exchange license; all such companies operating in the city shall pay an annual business license fee as provided in 11-51-128 Code of Alabama, 1975.
4. Telephone companies with long distance service; all such companies providing such service and conducting business in the City shall pay an annual business license fee as provided in 11-51-128 Code of Alabama, 1975.

Schedule "L" — Lumber Wholesale and/or Broker with no Lumber Yard or Manufactory inside the City:

Each person, firm or corporation engaged in the business of selling and/or soliciting wholesale orders for lumber, and/or building materials, whose sole business is selling to and/or soliciting wholesale orders from duly licensed retail lumber and/or retail building material dealers, and/or industrial and manufacturing consumers use said purchases only in the process of their business or for manufacturing the same into finished products.

No person, firm or corporation shall be deemed to be an industrial and manufacturing consumer, as defined herein, who purchases and uses such lumber or building material for the purpose of fulfilling contracts made by such person, firm or corporation to build and/or repair houses, buildings or structures of any kind or character for the improvement of real property.

Minimum license fee: \$50.00 plus an amount equal to 1/20th of 1% of gross receipts in excess of \$20,000.00 during the preceding year.

Schedule "M" — Fortune Teller or Palmist:

Annual license rate is \$500.00

Schedule "N" — Vending Machines/Amusements Devices:

Each person, firm or corporation operating or maintaining service or merchandise vending machines or providing space for same, which is being operated through the use of a coin or coins inserted in a slot device, shall pay a license on each machine so operated as follows:

Vending chewing gum, cigarettes or other merchandise, where more than one (1)	\$12.50
Cent is required to operate, but \$.25 or less, each machine	\$25.00
Where operated by one cent (1), each machine	\$ 2.00
Playing music or jukebox, each machine	\$25.00
Miniature Pool tables, for one table	\$50.00
Each additional Pool Table	\$25.00

Schedule "O" — Special Events Licenses:

The City does not issue a special events license.

Schedule "P" — Professional License:

Each person and each member of a firm or partnership engaged in any practice, profession or vocation, including architects, attorneys, accountants, auditors, dentists, chiropractors, physicians, pharmacist, surgeons, chiropodists, osteopaths, optometrists, ophthalmologists, psychiatrists, psychologist, veterinary surgeons, engineers, real estate appraisers, etc., shall pay a license based upon annual gross receipts from such business during the preceding year as follows:

Where annual gross receipts are less than \$20,000.00\$200.00

\$200.00 Plus an amount equal to 1/5 of 1% of gross receipts in excess of \$20,000.00 during the preceding year.

Schedule "Q" — Itinerant Vendor:

Each person, firm, company or corporation, who has no regular place in the City of Irondale, engaged in the business of offering for sale, taking or soliciting orders for sale, or selling merchandise of any description, going door to door or store to store, or t one point, for not more than 30 consecutive calendar days and not more than twice per calendar year. Provided that peddlers shall not be considered itinerant vendors. Every application shall set forth the commodities to be sold, and the place intended to be occupied or used for the business. \$50.00

- (a) A deposit of \$200.00 will be required prior to issuing a license to sell such items as firewood or Christmas trees, and returned only when the sales area has been cleared to the satisfaction of the street department for the City of Irondale.
- (b) Applicants for a license under this section must file with the city clerk a sworn application in writing on a form furnished by the city clerk which is subject to the restrictions of the police department. No license shall be issued on a date less than twenty (20) days from the date of the application.
- (c) Itinerant vendors must have written permission by the owner or operator of businesses to sell from their private parking lots or from any portion of public right-of-way in front of said businesses and shall provide written proof of such to the city prior to the issuance of any license as requested herein.
- (d) A \$1,500.00 cash bond or other form of bond, acceptable by the City Clerk, payable to the city will be required for all itinerant vendors prior to issuing a license.

Schedule "R" — Number of Employees:

The City of IRONDALE does not issue any licenses based upon the number of employees of the business.

Schedule "S" — Square Feet:

The City of IRONDALE does not issue any licenses based upon the square footage of a business.

Schedule "T" — Real Estate Firms/Agents/Brokers, Developers, Corporations, Associations and/or Partnerships.

Each person, firm or corporation engaged in the business of real estate or rental agent(s) located in the City of Irondale.

For two (2) persons or less	\$100.00
For each additional person in excess of two	\$ 25.00

Schedule "U" — Banks/Savings & Loans:

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

Schedule "V" — Delivery License:

The rate for the delivery license is established in [Section 21](#) and is: \$100.00

Schedule "W" — Water Works:

Each person, firm or corporation engaged in the business of supplying water for public domestic purposes within the City shall pay to the City of Irondale, three percent (3%) of the gross receipts of such business transacted within the City of Irondale, for the preceding year. Each person, firm or corporation engaging in such business outside the corporate limits but within the police jurisdiction of the City, shall pay to the City of Irondale, one and one-half percent (1½%) of the gross receipts for the preceding year for business transacted by such person, firm or corporation outside the corporate limits but within the police jurisdiction of the City of Irondale, Alabama.

Schedule "X" — Real Estate Rental — Real Property, Commercial Business Offices, Stores or any other Facility:

Each person, firm or corporation engaged in the business of renting or leasing real property to others within the City:

Minimum license fee: \$100.00 plus an amount equal to 1/10th of 1% of gross receipts in excess of \$20,000.00 during the preceding year.

In addition, said person, firm or corporation shall pay an amount equal to 3/10th of 1% of the gross receipts from such business, paid monthly, quarterly or semi-annually not later than the last day of the month following the period covered. Each person, firm, company, or corporation who collects no more than

\$10,000.00 in rent or lease payments per calendar year on all rented or leased property within the City, shall be exempt from this license.

Schedule "Y" — Express Companies:

Express companies conducting business within the City shall pay a business license fee as provided in 11-51-126 Code of Alabama, 1975.

Schedule "Z" — Motels, Motor Hotels and Hotels:

Each person, firm or corporation engaged in the business of operating a motel, motor hotel, hotel, tourist camp, retreat, courts, or motor courts in the City of Irondale.	Per Room \$4.00
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