

## City of Jasper, AL Business License Ordinance

### Sec. 6-1. - 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.

(Ord. No. 2007-26, § 1, 9-18-07)

### Sec. 6-2. - Definitions.

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

*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.

*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.

*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.

*Department or Department of Revenue.* The Alabama Department of Revenue, as created under Code of Ala. 1975, Section 40-2-1 et seq.

*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.

*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:

- (1) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to 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.
- (2) A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B of the Code of Alabama.
- (3) 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.

- (4) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

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

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

*License year.* The calendar year.

*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.

*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.

*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.

*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.

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

*Other terms.* Other specialized terms used in this article, 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.

(Ord. No. 2007-26, § 2, 9-18-07)

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

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

- (1) *Full year.* Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be one hundred dollars (\$100.00).
- (2) *Half year.* Every person who commences business on or after July 1st, shall be subject to and shall pay one-half (½) the annual license for such business for that calendar year.
- (3) *Issue fee.* For each license issued there shall be an issuance fee of twelve dollars (\$12.00) collected and said issuance fee shall be collected in the same manner as the license tax.

- (4) *Annual renewal.* Except as provided in subsections a. or b., the business license shall be renewed annually on or before the 31st day of January each year.
- a. If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
  - b. Insurance company annual license renewals shall be renewed in accordance with 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.
  - c. On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1st in order for them to receive their notice.
  - d. Business license renewal payments received by the municipality shall be applied to the current renewal only when any and other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the municipal code.

(Ord. No. 2007-26, § 3, 9-18-07; Ord. No. 2013-18, § 1, 11-5-13)

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

- (a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- (b) Every person dealing in two or more of the articles, or engaging in two (2) or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- (c) A taxpayer subject to the license authorized by this 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:
  - (1) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
  - (2) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.
  - (3) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

- (4) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
  - (5) All business claimed by a branch office or offices must be conducted by and through said office or offices.
  - (6) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- (d) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

(Ord. No. 2007-26, § 4, 9-18-07)

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

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

(Ord. No. 2007-26, § 5, 9-18-07)

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

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the municipality for which a license is required without first having procured a license. A violation of this division of the ordinance passed hereunder fixing a license shall be punishable by a fine not to exceed the sum of five hundred (\$500.00) for each offense, and if a willful violation, by imprisonment, not to exceed six (6) months, or both, at the discretion of the court trying the same. Each day shall constitute a separate offense.

(Ord. No. 2007-26, § 6, 9-18-07)

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

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

(Ord. No. 2007-26, § 7, 9-18-07)

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

- (a) It shall be the duty of every person subject to such license tax to render to the municipality on such forms as may be required, a sworn statement showing the total business done, amount of sales,

gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.

- (b) If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest.
- (c) The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.
- (d) If the amount of business license tax remitted by the taxpayer is undisputed by the municipality, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the municipality shall enter a final assessment for the amount of the Tax due, plus any applicable penalty and interest.
- (e)
  - (1) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within thirty (30) days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to their respective positions.
  - (2) If a petition for review is not timely filed, or is timely filed, and upon further review the license officer determines that the preliminary assessment is due to be upheld in whole or in part, the municipality may make the assessment final in the amount of business license tax due as computed by the license officer, with applicable interest and penalty computed to the date of entry of the final assessment. The license officer shall, whenever practicable, complete his or her review of the taxpayer's petition for review and applicable law within ninety (90) days following the later of the date of filing of the petition or the conference, if any.
  - (3) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (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 thirty (30) days from the date of the entry of the final assessment.

(Ord. No. 2007-26, § 8, 9-18-07)

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

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

- (1) Permit the designee of the municipality to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said municipal designee to gain such

information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;

- (2) To furnish information during reasonable business hours, at the licensee's place of business, in the municipality or the police jurisdiction, all books of account, invoices, papers, reports and memoranda containing entries showing amount of purchases, sales receipts, inventory and other information from which the correct license tax classification of such person may be ascertained and the correct amount of license tax to which he is subject may be determined, including exhibition of bank deposit books, bank statements, copies of sales tax returns to the State of Alabama, copies of Alabama income tax returns and federal income tax returns.

(Ord. No. 2007-26, § 9, 9-18-07)

Sec. 6-10. - Unlawful to obstruct.

It shall be unlawful for any person, or for any agent, servant or employee of such person, to fail or refuse to perform any duty imposed by this 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 article.

(Ord. No. 2007-26, § 10, 9-18-07)

Sec. 6-11. - 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 article.
- (c) Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license. Statistical information pertaining to taxes may be disclosed to the municipality council upon their written request through the Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

(Ord. No. 2007-26, § 11, 9-18-07)

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

- (a) In any case where a person subject to paying a license tax as provided herein fails to do so, the municipal designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.
- (b) The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to appear before the municipal governing body on a day named not less than twenty (20) days from the date of notice and to show cause why such assessment shall not be made final. Such appearance may be made by agent or attorney.
- (c) If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgment of the municipality, such assessment shall be made final in the amount originally fixed,

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

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

(Ord. No. 2007-26, § 12, 9-18-07)

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

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

(Ord. No. 2007-26, § 13, 9-18-07)

Sec. 6-14. - Criminal penalties.

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

(Ord. No. 2007-26, § 14, 9-18-07)

Sec. 6-16. - Penalties and interest.

- (a) All licenses not paid within thirty (30) days from the date they fall due shall be increased by fifteen (15) percent for the first thirty (30) days they shall be delinquent, 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.

(Ord. No. 2007-26, § 16, 9-18-07)

Sec. 6-17. - Prosecutions unaffected.

The adoption of the ordinance from which this article derives 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 the ordinance from which this article derives 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 the ordinance from which this article derives; nor

shall any civil action or cause of action existing prior to or at the time of the adoption of the ordinance from which this article derives be affected in any manner by its adoption.

(Ord. No. 2007-26, § 17, 9-18-07)

Sec. 6-18. - Procedure for denial of new applications.

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

(Ord. No. 2007-26, § 18, 9-18-07)

Sec. 6-18.1. - 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.



(Ord. No. 2007-26, § 19, 9-18-07)

Sec. 6-18.2. - 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 portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.
- (b) A petition for refund shall be filed with the municipality within two (2) years from the date of payment of the business license tax, which is the subject of the petition.
- (c) The municipality shall either grant or deny a petition for refund within six (6) months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.
- (d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, together with interest to the extent provided for in Code of Ala. 1975, 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.

(Ord. No. 2007-26, § 20, 9-18-07)

Sec. 6-18.3. - Delivery license.

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for one hundred dollars (\$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 (\$75,000.00) 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 ten (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 (\$75,000.00) 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.

(Ord. No. 2007-26, § 21, 9-18-07)

Sec. 6-18.4. - License classifications.

	Code	2002 NAICS Titles/Business License Codes	Schedule
111		Farming and Crop Production—agriculture, crop production, nursery, fruit, growers .....	F
112		Animal Production—dairy, cattle, ranching, sheep, chickens, poultry .....	F
113		Forestry—logging, forestry, timber track operations, timber mgt, .....	D
114		Fishing & hunting—hunting and trapping, fish, shellfish, supplies, .....	F
115		Agriculture support—cotton gins, farm mgt, post-harvest activities, .....	F
211		Oil and gas extraction—natural gas liquid extraction, crude extraction, .....	C
212		Mining—(except for oil and gas) all related mining activities, .....	C
213		Mining support services—for oil and gas mining activities, oil/gas wells, .....	C

221	Utilities—electric power or light company .....	G
221	Utilities—natural gas company .....	G
221	Utilities—water, sewage treatment, steam, and other .....	G
236	Contractors—general contractors, comm. bldg, residential, subdivisions, .....	E
237	Contractors—heavy construction, highway, bridge, street, water, sewer, .....	D
238	Contractors—specialty trade—plumbing, heating & air conditioning .....	E
238	Contractors—specialty trade—painting and wall covering .....	E
238	Contractors—specialty trade—electrical contractors .....	E
238	Contractors—specialty trade—masonry and stone contractors .....	E
238	Contractors—specialty trade—drywall, acoustical & insulation .....	E
238	Contractors—specialty trade—tile, marble, terrazzo & mosaic .....	E
238	Contractors—specialty trade—carpentry contractors .....	E
238	Contractors—specialty trade—floor coverings/all types .....	E
238	Contractors—specialty trade—roofing, siding & sheet metal .....	E
238	Contractors—specialty trade—concrete contractors .....	E
238	Contractors—specialty trade—water well drilling & irrigation .....	E
238	Contractors—specialty trade—structural steel erection .....	E
238	Contractors—specialty trade—glass and glazing contractors .....	E
238	Contractors—specialty trade—excavation and site development .....	E
238	Contractors—specialty trade—wrecking and demolition .....	E

238	Contractors—specialty trade—building equipment & mechanical install .....	E
238	Contractors—specialty trades contractors- non-general & non-heavy, .....	D
311	Food mfg—meat, seafood, grain, fruit, dairy, animal, poultry processing, .....	F
312	Beverage mfg—all types of soft drinks, bottled water, breweries, ice, .....	F
312	Beer—off premise—state regulated through ABC .....	H
312	Beer—on premise—state regulated through ABC .....	H
312	Wine—state regulated through ABC .....	H
312	Beer & Wine—wholesale distributor .....	H
312	Alcohol—state regulated through ABC .....	H
313	Textile mfg—fabric, yarn, carpet, canvas, rope, twine, fabric mills, .....	F
314	Other mfg—mill operations not covered in 313, rugs, linen, curtains .....	F
315	Apparel mfg—women, men, children, hosiery, lingerie outerwear, accessories, .....	D
316	Leather and allied products mfg—shoes, luggage, handbag, related products, all footwear, .....	D
321	Wood mfg—sawmills, wood preservation, veneer, trusses, millwork, .....	F
322	Paper mfg—pulp, paper, and converted products, stationary, tubes, cores, .....	F
323	Printing—screen, quick, digital, books, lithographic, handbills, comm. ....	D
324	Petroleum and coal mfg—asphalt, grease, roofing, paving products, .....	C
325	Chemical mfg—of fertilizer, wood, pesticide, paint, soap, and resin .....	C
326	Plastic & rubber mfg—tires, pipe, hoses, belts, bottles, sheet, wrap, film, .....	D
327	Nonmetallic mfg—clay, glass, cement, lime, pottery, ceramic, brick, tile, .....	C

331	Primary metal mfg—iron, steel, aluminum, wire, copper, foundries .....	C
332	Metal fabrication—cutlery, structural, ornamental, machine shops, .....	D
333	Machinery mfg—office machinery, industrial, engines, farm, HVAC, .....	C
334	Computer & electronic mfg—audio, video, circuit boards, peripherals, .....	C
335	Appliance mfg—small appliance, lighting, electrical, battery, freezer, .....	C
336	Transportation mfg—mfg auto, truck, trailer, motor home, boat, ship and motorcycle, .....	D
337	Furniture mfg—cabinets, office, household, beds, kitchen, .....	C
339	Miscellaneous mfg—Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other, .....	B
421	Wholesale trade—durable, vehicle, machinery, equipment, furniture, .....	D
422	Wholesale trade—non-durable, wholesale gasoline distributor .....	D
422	Wholesale trade—non-durable, paper, apparel, grocery, beverages, dairy, .....	D
441	Motor vehicle parts and accessories—auto, motorcycles, boats, parts and accessories, .....	C
441	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc ...—dealerships and lots .....	D
442	Furniture—furniture, home furnishings, stores, floor coverings, window, .....	C
443	Electronic & appliance store—household, radio, television, computers, .....	B
444	Building materials and gardening equipment dealers—hardware, paint, home center, wallpaper, nursery, .....	C
445	Food & beverage stores—grocery, convenience store, markets, .....	F
445	Package Stores—selling beer, wine and liquor plus general mdse .....	D
446	Health and personal care stores—drug, pharmacy, cosmetic, optical, health food .....	C

447	Gasolien Retail - selling gasoline with or without convenience stores .....	D
448	Clothing & accessories—men, women, children, infant, shoe, jewelry, .....	B
451	Sporting goods & hobbies—toy, fish, gun, books, games .....	B
452	General merchandise stores—department, warehouse clubs, superstores, .....	C
453	Used Merchandise Stores—books, miscellaneous, consignment, flea mkt .....	F
453	Miscellaneous retailers—florist, gift, novelty, pet, art, and tobacco .....	B
454	Non-store retailers—vending machine operators, direct selling, mail order .....	D
454	Non-Store Retailer—peddlers license/local peddler .....	I
481	Air transportation—airline tickets, shipping, freight, charters service .....	B
482	Rail transportation—transportation, ticket offices, state regulated .....	M
483	Water transportation—coastal, freight forwarders, inland, passenger .....	B
484	Truck transportation—local, long-distance, freight, moving, and storage .....	C
484	Truck transportation—terminal—state regulated .....	M
485	Passenger transportation—charter and other vehicle transit services .....	B
485	Passenger transportation—bus terminals state regulated .....	M
485	Passenger transportation—buses, taxi cabs, limousine service, buggy, charters, .....	J
485	Passenger transportation—number of buses, taxis, cabs, limousines, or Buggys .....	J
487	Sightseeing transportation—scenic and sightseeing, land, air, water, special trans .....	A
492	Couriers—couriers and local messengers, services, local delivery services, .....	C
493	Warehousing and storage—distribution, household, refrigerated, special, .....	F

511	Publishing industries except internet—newspaper, book, periodical, databases, software .....	B
512	Motion pictures—theatres, videos, recording, drive-ins, sound studios, .....	A
515	Broadcasting—radio and television stations .....	B
517	Telecommunications—telephone local per 11-51-128 .....	K
517	Telecommunications—telephone long distance per 11-51-128 .....	K
517	Telecommunications—cellular and other wireless, paging, .....	K
517	Telecommunications—resellers of service .....	K
519	Information services and data processing—providing, storing, processing, access to information .....	A
522	Bank Main Office—not branch location or ATM .....	U
522	Bank Branch or ATM—not main office of bank .....	U
522	Savings and Loans—not branch location or ATM .....	U
522	S&L Branch or ATM—not main office of S&L .....	U
522	Pawn Shop—whether title pawn or merchandise .....	A
522	Credit services—companies and activities related to credit and mediation, .....	B
523	Securities, commodity—brokerage, portfolio, investment, other financial services .....	A
524	Insurance Company and/or its agents—casualty, fire, and/or marine premiums .....	T
524	Insurance Company and/or its agents—health, allied and all other premiums .....	T
524	Agent Office—administration of third parties, pension funds, annuities, etc .....	B
525	Funds, trusts, other financial agencies—Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp, .....	A

531	Real estate—offices, agents, brokers, management, appraisers, .....	B
532	Rental and leasing—auto, truck, trailer, RV, all tangible property, .....	C
532	Rental and leasing—movie and video rental .....	D
541	Attorney/Lawyers—individual and/or firm professional license .....	A
541	Accountant/CPAs—individual and/or firm professional license .....	A
541	Architect—individual and/or firm professional license .....	A
541	Physician—individual and/or firm professional license .....	A
541	Dentist—individual and/or firm professional license .....	A
541	Chiropractor—individual and/or firm professional license .....	A
541	Optometrist—individual and/or firm professional license .....	A
541	Engineer—individual and/or firm professional license .....	A
541	Surveyor—individual and/or firm professional license .....	A
541	Computer Programmer—individual and/or professional firm license .....	A
541	Photographer—studios, portrait, commercial, services .....	A
541	Veterinarian—individual and/or firm professional license .....	A
541	Professional Services Not Elsewhere Classified—scientific, technical, .....	A
551	Management companies—offices, enterprises, regional, corporate, .....	B
561	Exterminating services—exterminating company and its services .....	E
561	Janitorial firm—janitorial cleaning services—individual or firm .....	E-2
561	Landscaping Services—landscape contractors, care and maintenance services .....	E



561	Administrative services—answering, employment, office, sec., travel, .....	C
562	Waste management—companies, trucks, septic tanks, landfill, services, .....	E
611	Educational services—technical, computer, sports, services, business, .....	D
621	HMO—medical centers and services .....	B
621	Outpatient Care Centers—all other types of services .....	C
621	Ambulance—ambulance company and/or services .....	D
622	Hospitals—surgical, substance abuse, psychiatric, general care, special, .....	W
623	Nursing care—residential care facility, day care, assisted living .....	D
623	Nursing Home—care for elderly and continuing care facilities .....	D
623	Rehabilitation facility .....	D
624	Social assistance—shelters, vocational, child care, abuse, emergency, .....	F
711	Arts and sports—dance, musical, teams, tracks, promoters, agents, .....	B
711	<p>Special Events—promoter or activity—see schedule for rates .....</p> <p>Those persons, firms or entities who conduct business by means of the temporary use of a "booth" or designated area at a special event which is approved by the city and for which a special events license is issued, shall not be required to purchase a separate business license for the conduct of the activity within the special event area during the period of time for which the special event license is issued, but shall, rather, be considered to be licensed as the result of the participation in the said licensed festival or special event.</p>	L
712	Museums—museums and historical sites, zoos, botanical gardens, parks, .....	C
713	Amusement—arcades, golf clubs, marinas, fitness, bowling centers, .....	B
721	Accommodations—hotels, motels and similar facilities .....	C
721	Accommodations—bed and breakfast inns and services .....	D

721	Accommodations—trailer parks, RV parks, and travel parks .....	F
721	Accommodations—rooming houses and boarding houses .....	F
722	Restaurant—full service restaurant facility .....	D
722	Restaurant—limited facility or service .....	D
722	Caterers—and/or mobile food services .....	C
722	Drinking Establishment—club, lounge, bar or other .....	B
811	Repairs and maintenance—auto, paint/body, carwash, other vehicular, .....	B
811	Repairs and maintenance—all electronic equipment .....	B
811	Repairs and maintenance—all appliances, home & garden equipment .....	B
812	Personal Services—hair, skin, barber, beautician, diet, nail, tanning, funerals .....	A
910	Category for number of—vending machines for all types vending .....	N
910	Category for number of—pool tables .....	O
910	Category for number of—amusement devices and/or games .....	P
920	Category for number of—employees as a basis for calculating license .....	R
930	Category for number of—square feet used for calculating license amount .....	S
999	Unclassified miscellaneous business services not elsewhere classified .....	C
999	Unclassified miscellaneous personal services not elsewhere classified .....	B
923	Administration of human resource programs .....	
924	Administration of Environmental Quality Programs .....	
925	Administration of housing, urban, comm.	

926	Administration of Economic programs
927	Space, research, and technology
928	National Security and International Affairs

(Ord. No. 2007-26, § 22, 9-18-07; Ord. No. 2009-05, § 1, 2-17-09; Ord. No. 2015-04, § 1, 2-17-15)

Sec. 6-18.5. - License fee schedules.

- (a) *Schedule "A" - Professions and occupations.* Each person and each member of a firm or partnership engaged in any practice, occupation or profession shall pay a license tax based on his gross annual receipts as follows:

Schedule A				
If gross receipts are:	and not greater than	Tax		
\$0	\$49,999	\$50		
\$50,000	\$99,999	\$200		
\$100,000	\$199,999	\$246 +	\$2.72 per M in excess of	\$100,000
\$200,000	\$299,999	\$517 +	\$2.35 per M in excess of	\$200,000
\$300,000	\$399,999	\$752 +	\$1.50 per M in excess of	\$300,000
\$400,000	\$499,999	\$902 +	\$1.00 per M in excess of	\$400,000
\$500,000	\$599,999	\$1,002 +	\$1.00 per M in excess of	\$500,000
\$600,000	\$699,999	\$1,102 +	\$1.00 per M in excess of	\$600,000
\$700,000	\$799,999	\$1,202 +	\$1.00 per M in excess of	\$700,000
\$800,000	\$899,999	\$1,302 +	\$1.00 per M in excess of	\$800,000

\$900,000	\$999,999	\$1,402 +	\$1.00 per M in excess of	\$900,000
\$1,000,000	\$1,099,999	\$1,502 +	\$1.00 per M in excess of	\$1,000,000
\$1,100,000	\$1,199,999	\$1,602 +	\$1.00 per M in excess of	\$1,100,000
\$1,200,000	\$1,299,999	\$1,702 +	\$1.00 per M in excess of	\$1,200,000
\$1,300,000	\$1,399,999	\$1,802 +	\$1.00 per M in excess of	\$1,300,000
\$1,400,000	\$1,499,999	\$1,902 +	\$1.00 per M in excess of	\$1,400,000
\$1,500,000	\$1,599,999	\$2,002 +	\$1.00 per M in excess of	\$1,500,000
\$1,600,000	\$1,699,999	\$2,102 +	\$1.00 per M in excess of	\$1,600,000
\$1,700,000	\$1,799,999	\$2,202 +	\$1.00 per M in excess of	\$1,700,000
\$1,800,000	\$1,899,999	\$2,302 +	\$1.00 per M in excess of	\$1,800,000
\$1,900,000	\$1,999,999	\$2,402 +	\$1.00 per M in excess of	\$1,900,000
\$2,000,000	\$2,099,999	\$2,502 +	\$1.00 per M in excess of	\$2,000,000
\$2,100,000	\$2,199,999	\$2,602 +	\$1.00 per M in excess of	\$2,100,000
\$2,200,000	\$2,299,999	\$2,702 +	\$1.00 per M in excess of	\$2,200,000
\$2,300,000	\$2,399,999	\$2,802 +	\$1.00 per M in excess of	\$2,300,000
\$2,400,000	\$2,499,999	\$2,902 +	\$1.00 per M in excess of	\$2,400,000
Over \$2,500,000		\$3,002 +	\$1.00 per M in excess of	\$2,500,000

Where the licensed entity is a partnership, the gross receipts of each partner will be determined according to the partnership agreement by allocating to each partner gross receipts in the same proportion as the profits distributed to said partner. Where the entity licensed is a corporation, the records and accounts of the corporation shall be so kept as to show the percentage of the business actually owned by each professional practitioner, and the license of each practitioner shall be determined according to such practitioner's percentage of ownership. In the event the books, records, and accounts of the licensed

entity are kept so as to show the interest of each professional practitioner, then each practitioner shall be deemed to have gross receipts requiring the maximum license tax payment under this schedule.

\*\*\*Professional members that work as employees must purchase a license of \$50.00 (Fifty dollars) plus the issuance fee.

(b) *Schedule "B."*

<b>Schedule B</b>				
If gross receipts are:	and not greater than	Tax		
\$0	\$49,999	\$100		
\$50,000	\$99,999	\$150 +	\$3.00 per M in excess of	\$50,000
\$100,000	\$199,999	\$300 +	\$1.75 per M in excess of	\$100,000
\$200,000	\$299,999	\$475 +	\$1.40 per M in excess of	\$200,000
\$300,000	\$399,999	\$615 +	\$1.35 per M in excess of	\$300,000
\$400,000	\$499,999	\$750 +	\$1.30 per M in excess of	\$400,000
\$500,000	\$599,999	\$880 +	\$1.25 per M in excess of	\$500,000
\$600,000	\$699,999	\$1,005 +	\$1.20 per M in excess of	\$600,000
\$700,000	\$799,999	\$1,125 +	\$1.15 per M in excess of	\$700,000
\$800,000	\$899,999	\$1,240 +	\$1.10 per M in excess of	\$800,000
\$900,000	\$999,999	\$1,350 +	\$1.05 per M in excess of	\$900,000
\$1,000,000	\$1,099,999	\$1,455 +	\$1.00 per M in excess of	\$1,000,000
\$1,100,000	\$1,199,999	\$1,555 +	\$0.95 per M in excess of	\$1,100,000
\$1,200,000	\$1,299,999	\$1,650 +	\$0.90 per M in excess of	\$1,200,000
\$1,300,000	\$1,399,999	\$1,740 +	\$0.85 per M in excess of	\$1,300,000

\$1,400,000	\$1,499,999	\$1,825 +	\$0.80 per M in excess of	\$1,400,000
\$1,500,000	\$1,999,999	\$1,905 +	\$0.75 per M in excess of	\$1,500,000
\$2,000,000	\$2,499,999	\$2,280 +	\$0.70 per M in excess of	\$2,000,000
\$2,500,000	\$2,999,999	\$2,630 +	\$0.65 per M in excess of	\$2,500,000
\$3,000,000	\$3,499,999	\$2,955 +	\$0.60 per M in excess of	\$3,000,000
\$3,500,000	\$3,999,999	\$3,255 +	\$0.55 per M in excess of	\$3,500,000
\$4,000,000	\$4,999,999	\$3,530 +	\$0.50 per M in excess of	\$4,000,000
\$5,000,000	\$5,999,999	\$4,030 +	\$0.45 per M in excess of	\$5,000,000
\$6,000,000	\$7,999,999	\$4,480 +	\$0.40 per M in excess of	\$6,000,000
\$8,000,000	\$10,999,999	\$5,280 +	\$0.35 per M in excess of	\$8,000,000
\$11,000,000	\$13,999,999	\$6,330 +	\$0.30 per M in excess of	\$11,000,000
\$14,000,000	\$57,999,999	\$7,230 +	\$0.25 per M in excess of	\$14,000,000
\$58,000,000	\$91,999,999	\$18,230 +	\$0.20 per M in excess of	\$58,000,000
Over \$92,000,000		\$25,030	\$0.15 per M in excess of	\$92,000,000

(c) *Schedule "C."*

Schedule C				
If gross receipts are:	and not greater than	Tax		
\$0	\$49,999	\$50		
\$50,000	\$99,999	\$100		

\$100,000	\$199,999	\$200 +	\$1.70 per M in excess of	\$100,000
\$200,000	\$299,999	\$370 +	\$1.35 per M in excess of	\$200,000
\$300,000	\$399,999	\$505 +	\$1.30 per M in excess of	\$300,000
\$400,000	\$499,999	\$635 +	\$1.25 per M in excess of	\$400,000
\$500,000	\$599,999	\$760 +	\$1.20 per M in excess of	\$500,000
\$600,000	\$699,999	\$880 +	\$1.15 per M in excess of	\$600,000
\$700,000	\$799,999	\$995 +	\$1.10 per M in excess of	\$700,000
\$800,000	\$899,999	\$1,105 +	\$1.05 per M in excess of	\$800,000
\$900,000	\$999,999	\$1,210 +	\$1.00 per M in excess of	\$900,000
\$1,000,000	\$1,099,999	\$1,310 +	\$0.95 per M in excess of	\$1,000,000
\$1,100,000	\$1,199,999	\$1,405 +	\$0.90 per M in excess of	\$1,100,000
\$1,200,000	\$1,299,999	\$1,495 +	\$0.85 per M in excess of	\$1,200,000
\$1,300,000	\$1,399,999	\$1,580 +	\$0.80 per M in excess of	\$1,300,000
\$1,400,000	\$1,499,999	\$1,660 +	\$0.75 per M in excess of	\$1,400,000
\$1,500,000	\$1,999,999	\$1,735 +	\$0.70 per M in excess of	\$1,500,000
\$2,000,000	\$2,499,999	\$2,085 +	\$0.65 per M in excess of	\$2,000,000
\$2,500,000	\$2,999,999	\$2,410 +	\$0.60 per M in excess of	\$2,500,000
\$3,000,000	\$3,499,999	\$2,710 +	\$0.55 per M in excess of	\$3,000,000
\$3,500,000	\$3,999,999	\$2,985 +	\$0.50 per M in excess of	\$3,500,000
\$4,000,000	\$4,999,999	\$3,235 +	\$0.45 per M in excess of	\$4,000,000

\$5,000,000	\$5,999,999	\$3,685 +	\$0.40 per M in excess of	\$5,000,000
\$6,000,000	\$7,999,999	\$4,085 +	\$0.35 per M in excess of	\$6,000,000
\$8,000,000	\$10,999,999	\$4,785 +	\$0.30 per M in excess of	\$8,000,000
\$11,000,000	\$13,999,999	\$5,685 +	\$0.25 per M in excess of	\$11,000,000
\$14,000,000	\$57,999,999	\$6,435 +	\$0.20 per M in excess of	\$14,000,000
\$58,000,000	\$91,999,999	\$15,235 +	\$0.15 per M in excess of	\$58,000,000
Over \$92,000,000		\$20,335 +	\$0.10 per M in excess of	\$92,000,000

(d) *Schedule "D."*

Schedule D				
If gross receipts are:	and not greater than	Tax		
\$0	\$49,999	\$50		
\$50,000	\$99,999	\$100		
\$100,000	\$199,999	\$101 +	\$1.72 per M in excess of	\$100,000
\$200,000	\$299,999	\$273 +	\$1.47 per M in excess of	\$200,000
\$300,000	\$399,999	\$420 +	\$1.38 per M in excess of	\$300,000
\$400,000	\$499,999	\$558 +	\$1.35 per M in excess of	\$400,000
\$500,000	\$599,999	\$693 +	\$1.32 per M in excess of	\$500,000
\$600,000	\$699,999	\$825 +	\$1.28 per M in excess of	\$600,000
\$700,000	\$799,999	\$953 +	\$1.25 per M in excess of	\$700,000



\$800,000	\$899,999	\$1,078 +	\$1.22 per M in excess of	\$800,000
\$900,000	\$999,999	\$1,200 +	\$1.00 per M in excess of	\$900,000
\$1,000,000	\$1,099,999	\$1,300 +	\$1.00 per M in excess of	\$1,000,000
\$1,100,000	\$1,199,999	\$1,400 +	\$1.00 per M in excess of	\$1,100,000
\$1,200,000	\$1,299,999	\$1,500 +	\$1.00 per M in excess of	\$1,200,000
\$1,300,000	\$1,399,999	\$1,600 +	\$1.00 per M in excess of	\$1,300,000
\$1,400,000	\$1,499,999	\$1,700 +	\$1.00 per M in excess of	\$1,400,000
\$1,500,000	\$1,999,999	\$1,800 +	\$1.00 per M in excess of	\$1,500,000
\$2,000,000	\$2,499,999	\$2,300 +	\$0.50 per M in excess of	\$2,000,000
\$2,500,000	\$2,999,999	\$2,550 +	\$0.50 per M in excess of	\$2,500,000
\$3,000,000	\$3,499,999	\$2,800 +	\$0.50 per M in excess of	\$3,000,000
\$3,500,000	\$3,999,999	\$3,050 +	\$0.50 per M in excess of	\$3,500,000
\$4,000,000	\$4,999,999	\$3,300 +	\$0.45 per M in excess of	\$4,000,000
\$5,000,000	\$5,999,999	\$3,750 +	\$0.40 per M in excess of	\$5,000,000
\$6,000,000	\$7,999,999	\$4,150 +	\$0.35 per M in excess of	\$6,000,000
\$8,000,000	\$10,999,999	\$4,850 +	\$0.30 per M in excess of	\$8,000,000
\$11,000,000	\$13,999,999	\$5,750 +	\$0.25 per M in excess of	\$11,000,000
\$14,000,000	\$57,999,999	\$6,500 +	\$0.20 per M in excess of	\$14,000,000
\$58,000,000	\$91,999,999	\$15,300 +	\$0.15 per M in excess of	\$58,000,000
Over \$92,000,000		\$20,400 +	\$0.10 per M in excess of	\$92,000,000

(e) *Schedule "E".*

If gross receipts are:	Tax>
\$0.00 but less than \$5,000.00	\$150.00
\$5,000 and any amount over \$5,000	\$150.00

\*\*\*Plus one-twentieth ( 1/20 ) of one (1) percent of each contract Amount.

\*In addition to the fee stated above, all persons applying for a license under this section must have a sign showing the name of the company painted or otherwise placed on the company truck. If no company vehicles are used at construction site, there must be a sign on the construction premises stating names of contractors/subcontractors. If this requirement is not met within five (5) days after notification by the city, the owner shall be in violation of this subsection and shall be, on conviction, be fined not more than one hundred dollars (\$100.00) For each offense.

*Schedule "E-2" If gross receipts are:*

If gross receipts are:	Tax>
\$0.00 to \$25,000	\$100.00

Plus one-twentieth ( 1/20 ) of one (1) percent on all gross receipts in excess of \$25,000.00.

In addition to the fee stated above, all persons applying for a license under this section must have a sign showing the name of the company painted or otherwise placed on the company truck. If no company vehicles are used at construction site, there must be a sign on the construction premises stating names of contractors/subcontractors. If this requirement is not met within five (5) days after notification by the city, the owner shall be in violation of this subsection and shall be, on conviction, be fined not more than one hundred dollars (\$100.00) For each offense.

(f) *Schedule "F."*

Schedule F						
If gross receipts are:	and not greater than	Tax				
\$0	\$49,999	\$50.00				

\$50,000	\$99,999	\$100.00				
\$100,000	\$199,999	\$129.00 +	\$1.03 per M in excess of	\$100,000	\$103.00	\$232.00
\$200,000	\$299,999	\$232.00 +	\$0.88 per M in excess of	\$200,000	\$88.00	\$320.00
\$300,000	\$399,999	\$320.00 +	\$0.83 per M in excess of	\$300,000	\$83.00	\$403.00
\$400,000	\$499,999	\$403.00 +	\$0.81 per M in excess of	\$400,000	\$81.00	\$484.00
\$500,000	\$599,999	\$484.00 +	\$0.79 per M in excess of	\$500,000	\$79.00	\$563.00
\$600,000	\$699,999	\$563.00 +	\$0.77 per M in excess of	\$600,000	\$77.00	\$640.00
\$700,000	\$799,999	\$640.00 +	\$0.75 per M in excess of	\$700,000	\$75.00	\$715.00
\$800,000	\$899,999	\$715.00 +	\$0.73 per M in excess of	\$800,000	\$73.00	\$788.00
\$900,000	\$999,999	\$788.00 +	\$0.71 per M in excess of	\$900,000	\$71.00	\$859.00
\$1,000,000	\$1,099,999	\$859.00 +	\$0.69 per M in excess of	\$1,000,000	\$69.00	\$928.00
\$1,100,000	\$1,199,999	\$928.00 +	\$0.67 per M in excess of	\$1,100,000	\$67.00	\$995.00
\$1,200,000	\$1,299,999	\$995.00 +	\$0.65 per M in excess of	\$1,200,000	\$65.00	\$1,060.00
\$1,300,000	\$1,399,999	\$1,060.00 +	\$0.63 per M in excess of	\$1,300,000	\$63.00	\$1,123.00
\$1,400,000	\$1,499,999	\$1,123.00 +	\$0.61 per M in excess of	\$1,400,000	\$61.00	\$1,184.00
\$1,500,000	\$1,999,999	\$1,184.00 +	\$0.60 per M in excess of	\$1,500,000	\$300.00	\$1,484.00
\$2,000,000	\$2,499,999	\$1,484.00 +	\$0.59 per M in excess of	\$2,000,000	\$295.00	\$1,779.00
\$2,500,000	\$2,999,999	\$1,779.00 +	\$0.58 per M in excess of	\$2,500,000	\$290.00	\$2,069.00
\$3,000,000	\$3,499,999	\$2,069.00 +	\$0.56 per M in excess of	\$3,000,000	\$280.00	\$2,349.00
\$3,500,000	\$3,999,999	\$2,349.00 +	\$0.54 per M in excess of	\$3,500,000	\$270.00	\$2,619.00

\$4,000,000	\$4,999,999	\$2,619.00 +	\$0.52 per M in excess of	\$4,000,000	\$520.00	\$3,139.00
\$5,000,000	\$5,999,999	\$3,139.00 +	\$0.50 per M in excess of	\$5,000,000	\$500.00	\$3,639.00
\$6,000,000	\$7,999,999	\$3,639.00 +	\$0.45 per M in excess of	\$6,000,000	\$900.00	\$4,539.00
\$8,000,000	\$10,999,999	\$4,539.00 +	\$0.30 per M in excess of	\$8,000,000	\$900.00	\$5,439.00
\$11,000,000	\$13,999,999	\$5,439.00 +	\$0.25 per M in excess of	\$11,000,000	\$750.00	\$6,189.00
\$14,000,000	\$57,999,999	\$6,189.00 +	\$0.20 per M in excess of	\$14,000,000	\$8,800.00	\$14,989.00
\$58,000,000	\$91,999,999	\$14,989.00 +	\$0.15 per M in excess of	\$58,000,000	\$5,100.00	\$20,089.00
Over \$92,000,000		\$20,089.00 +	\$0.10 per M in excess of	\$92,000,000	\$3,400.00	\$23,489.00

(g) *Schedule "G"—Utilities.*

*Public utility.* Each person engaged in the operation of a public utilities (except telephone and telegraph companies, railroad companies and express companies) furnishing, supplying or selling public utilities shall pay an amount equal to three (3) per cent of gross income of such utility services within the city during the next preceding calendar year and an amount equal to one-half (1½) percent of the gross income of such public utility services within the police jurisdiction.

(h) *Schedule "H"—Beer, wine and liquor.*

Each person licensed by the board, who shall engage in the alcoholic beverage, liquor, beer or wine business within the corporate limits, prior to engaging in such business, shall pay to the city, for the privilege of so engaging in business, an annual license fee and further license fees as established below:

Description	Classification	Amount
<b>Beer wholesaler</b>	312016A	250.00
<i>Licensing Notes— Plus the business license code.</i>		
In addition, each licensee will remit to the city clerk of Jasper, on forms provided by the clerk, each month, the privilege or excise tax levied on the sales of beer by the "Uniform Beer Tax Act," Acts 1982, No. 82-344. Wholesale beer dealers and distributors will not sell to any retail outlet that does not have a current City of Jasper beer license.		
<b>Wine Wholesaler</b>	312016B	275.00

<p style="text-align: center;"><i>Licensing Notes</i>— Plus the business license code.</p> <p>In addition, each licensee will remit to the city clerk of Jasper, on forms provided by the clerk, each month, the privilege or excise tax levied on the sales of table wine by the "Alabama Table Wine Act," Acts 1980, No. 80-383. Wholesale wine dealers and distributors will not sell to any retail outlet that is not properly licensed by the city to sell wine.</p>		
<b>Beer and Wine Wholesaler</b>	312016C	375.00
<p style="text-align: center;"><i>Licensing notes</i>— Plus the business license code.</p> <p>In addition, each licensee will remit to the city clerk of Jasper, on forms provided by the clerk, each month, the privilege or excise tax levied on the sales of beer by the "Uniform Beer Tax Act," Acts 1982, No. 82-344. Wholesale beer dealers and distributors will not see to any retail outlet that does not have a current City of Jasper beer license. In addition, each licensee will remit to the city clerk of Jasper, on forms provided by the clerk, each month, the privilege or excise tax levied on the sales of table wine by the "Alabama Table Wine Act," Acts 1980, No. 80-383. Wholesale wine dealers and distributors will not sell to any retail outlet that is not properly licensed by the city to sell wine.</p>		
<b>Warehouse</b>	312016D	100.00
<p style="text-align: center;"><i>Licensing notes</i>— Plus the business license code.</p>		
<b>Club Retail Liquor Class I</b>	312016E	1,000.00
<p style="text-align: center;"><i>Licensing notes</i>— Plus the business license code.</p> <p>In addition, each person licensed by the board to operate a club, Class I, under Section 28-3A-1, et seq. of the Code of Alabama, shall pay to the city on or before the twentieth day of the calendar month next succeeding each calendar month, for the privilege of having engaged in such business, an additional license tax of fifteen (15) per cent of the gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate past preceding month.</p>		
<b>Club Retail Liquor Class II</b>	312016E2	1,500.00
<p style="text-align: center;"><i>Licensing notes</i>— Plus the business license code.</p> <p>In addition, each person licensed by the board to operate a club, Class II, under Section 28-3A-1, et seq. of the Code of Alabama, shall pay to the city on or before the twentieth day of the calendar month next succeeding each calendar month, for the privilege of having engaged in such business, an additional license tax of fifteen (15) per cent of the gross receipts of all such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate past preceding month.</p>		
<b>Lounge Retail</b>	312016F	1,500.00

<b>Liquor</b>		
<i>Licensing notes— Plus the business license code.</i>		
<p>In addition, each person licensed by the board to operate a retail liquor lounge under Section 28-3A-1, et seq. of the Code of Alabama, shall pay to the city on or before the twentieth day of the calendar month next succeeding each calendar month, for the privilege of having engaged in such business, an additional license tax of fifteen (15) per cent of the gross receipts of all such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate past preceding month.</p>		
<b>Retail Liquor, Wine and Beer For Off Premises Consumption (Package Store)</b>	312016G	1,000.00
<i>Licensing notes— Plus the business license code.</i>		
<p>In addition, each person licensed by the board to sell liquor, wine, table wine, and beer at retail for off premises consumption under Section 28-3A-1, et seq. of the Code of Alabama, shall pay to the city on or before the twentieth day of the calendar month next succeeding each calendar month, for the privilege of having engaged in such business, an additional license tax of fifteen (15) per cent of the gross receipts of all such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate past preceding month.</p>		
<b>Restaurant Retail Liquor</b>	312016H	1,000.00
<i>Licensing notes— Plus the business license code.</i>		
<p>In addition, each person licensed by the board to sell alcoholic beverages in connection with the operation of a restaurant under Section 28-3A-1, et seq. of the Code of Alabama, shall pay to the city on or before the twentieth day of the calendar month next succeeding each calendar month, for the privilege of having engaged in such business, an additional license tax of fifteen (15) per cent of the gross receipts of all such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate past preceding month.</p>		
<b>Retail Table Wine For Off Premises Consumption</b>	312016I	75.00
<i>Licensing notes— Plus the business license code.</i>		
<b>Retail Table Wine For On Premises Consumption</b>	312016J	75.00
<i>Licensing notes— Plus the business license code.</i>		
<b>Retail Beer For On and Off Premises Consumption</b>	312016K	75.00

<i>Licensing notes— Plus the business license code.</i>		
<b>Retail Beer For Off Premises Consumption</b>	312016L	50.00
<i>Licensing notes— Plus the business license code</i>		
<b>Special Retail Liquor (30 days or less)</b>	312016M	100.00
<i>Licensing notes— Plus the business license code</i>		
<b>Special Retail Liquor (More than 30 days)</b>	312016M2	250.00
<i>Licensing notes— Plus the business license code</i>		
<b>Special Event Retail Liquor (7 days or less)</b> (No license issued for more than 7 days)	312016N	150.00
<i>Licensing notes— Plus the business license code</i>		

**Cross reference—** Alcoholic Beverages, § 3-15.

(i) *Schedule "I"—Peddlers.*

Weekly rate, issued for one-week sales activity ..... 500.00

Yearly rate, issued for annual sales activity ..... 1,000.00

(j) *Schedule "J"—Taxi cabs and limousines.*

(1) Each person engaged in the business of carrying passengers for hire by automobiles or like vehicles, whether driver is furnished or not, in applying for a license shall file with the city clerk a public liability insurance policy providing for personal liability and property damage insurance in the sum of twenty thousand dollars (\$20,000.00) or shall post bond in some solvent bonding company approved by the city clerk conditioned to pay all damages to any person for injury to person or property for which the owner of such vehicle may be legally liable, and the city clerk shall not issue a license unless these provisions have been complied with.

a. First vehicle ..... \$50.00

b. Each additional vehicle over one, each ..... \$25.00

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

Each vehicle, per decal ..... \$0.20

(3) In addition, drivers, each ..... 25.00

(k) *Schedule "K"—Telephones and telecommunications.*

- (1) *Telephone answering service and/or paging service.* Operation of same—Schedule B.
- (2) *Telephone companies.* Each telephone company operating telephone exchanges and long distance lines in the city shall pay to the city each year for the privilege of doing intrastate business within the limits of the city as follows:

Exchange license ..... \$800.00

Long distance License ..... 203.00

**State Law reference—** Code of Alabama, 1975, § 11-51-128.

(l) *Schedule "L"—Special events licenses.*

For each individual said event at designated location and for a duration not exceeding one day. License is non-transferable—daily ..... 150.00

(m) *Schedule "M"—Railroads and passenger transportation.*

- (1) *Railroads:* In municipalities having a population of more than 10,000, \$25.00 for the first 1,000 inhabitants and \$35.00 for each additional 1,000 inhabitants or majority fraction thereof: provided, however, that in no case shall any municipality assess or collect such a privilege or license tax exceeding \$2,000.00 (population for the City of Jasper, Alabama is 14,052).

Railroad license fees ..... \$482.10

**State Law reference—** Code of Alabama 1975, § 11-51-124.

- (2) *Passenger transportation:* Any Incorporated city or town in this state shall have the right by proper ordinance to tax and collect reasonable privilege license fees or taxes from any motor bus terminal or person operating any terminal or station facilities for transportation of passengers, property or express transported by motor carrier and any motor carrier as defined by this chapter where such motor carrier does business in said city or town by receiving passengers or freight for transportation for hire between said city or town and another point in Alabama; provided, that said privilege license or tax shall not exceed the sum of one hundred dollars (\$100.00).

**State Law reference—** Code of Alabama 1975 § 37-3-33.

(n) *Schedule "N"—Vending machines.*

1 to 5 machines vending any type merchandise or product, per machine ..... \$20.00

6 to 10 machines vending any type merchandise or product, per machine ..... 15.00

All over 10 machines vending any type merchandise or product, per machine ..... 10.00

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following: Twenty cents (\$0.20) per decal.

- (o) *Schedule "O"—Billiard and/or pool tables and crane machines.* Each person, firm or entity upon whose premises is located a billiard, pool table, or any pinball or other game machine or device into which players deposit coins to obtain play of said game and for which there is no potential reward to inure to said player, other than additional game play, or upon whose premises is located a crane machine or other device meeting the requirements set forth in § 13A-12-76 (c), shall pay an annual license per table or game device in the amount of fifty dollars (\$50.00).



In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following: Each billiard or pool table—Twenty cents (\$0.20) per decal.

**Cross reference—** Definition of mechanical amusement device, § 6-192.

(p) *Schedule "P"—Amusement devices.* Mechanical amusement device (hereinafter referred to as "MAD"). An instrument, machine, device or contrivance which is operated or set in motion by the insertion of a coin, bill, slug, token, plat, disc, money or other item or for which such insertion is a prerequisite to operation, which may be operated by the public as a game, entertainment or amusement of any kind or description whatsoever. However, such shall not include a game or device for which there is no opportunity for any payout or reward whatsoever, with the exception of the possibility of additional game play, including without limitation jukeboxes, blood pressure machines, pool or billiard tables, or video games, the licenses for which are addressed by § 6-1(27). Such shall also not include crane machines which meet the requirements set forth in § 13A-12-76, Code of Alabama 1975, licenses for which are also addressed by subsection 6-18.3(o) of the Code.

For each machine ..... \$1,000.00

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following: Twenty cents (\$0.20) per decal.

(q) *Schedule "Q"—Buses, trucks and other equipment.*

For each bus, truck or other equipment, per vehicle ..... \$100.00

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following: Twenty cents (\$0.20) per decal.

(r) *Schedule "R"—Number of employees.*

- R-1 Where personnel are from 1 to 2 people ..... \$100.00
- R-2 Where personnel are from 3 to 5 people ..... 250.00
- R-3 Where personnel are from 6 to 10 people ..... 400.00
- R-4 Where personnel are from 11 to 20 people ..... 550.00
- R-5 Where personnel are from 21 to 50 people ..... 700.00
- R-6 Where personnel are from 51 to 75 people ..... 850.00
- R-7 Where personnel are from 76 to 100 people ..... 1,000.00
- R-8 Personnel over 100 to be \$1,000.00 + \$50.00 per person over 100

(s) *Schedule "S"—Square feet.*

S-1	From zero	to	5,000 Square Feet ..... 100.00
S-2	From 5,000	to	10,000 Square Feet ..... 200.00
S-3	From 10,000	to	20,000 Square Feet ..... 300.00
S-4	From 20,000	to	30,000 Square Feet ..... 400.00
S-5	From 30,000	to	40,000 Square Feet ..... 500.00

S-6	From 40,000	to	50,000 Square Feet ..... 600.00
S-7	From 50,000	to	60,000 Square Feet ..... 700.00
S-8	From 60,000	to	70,000 Square Feet ..... 800.00
S-9	From 70,000	to	80,000 Square Feet ..... 900.00
S-10	From 80,000	to	90,000 Square Feet ..... 1,000.00
S-11	From 90,000	to	100,000 Square Feet ..... 1,200.00
S-16	From 100,000 up—\$1,200.00 plus \$.01 per square foot over 100,000		

(t) *Schedule "T"—Insurance company.*

- (1) *Insurance companies selling fire and marine insurance policies.* Each company selling fire and marine policies—Four dollars (\$4.00) on each one hundred dollars (\$100.00) or major fraction thereof of gross premiums, less return premiums, received on policies issued during the preceding year on property located in the City of Jasper, Alabama; provided that new companies shall pay a flat minimum license of fifty dollars (\$50.00), on which there shall be an adjustment on the above basis at the expiration of the year.
- (2) *Insurance companies selling other insurance policies.* Each insurance company doing business in the city, selling policies except fire and marine insurance policies, shall pay a license of twenty dollars (\$20.00) plus one dollar (\$1.00) on each one hundred dollars (\$100.00) and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of the city.

(u) *Schedule "U"—Banks/savings and loans.*

- Bank ATM location ..... \$10.00
- Bank branch location ..... 10.00
- Bank main office facility ..... 125.00
- Savings and loan ATM location ..... 10.00
- Savings and loan branch location ..... 10.00
- Savings and loan mail office facility ..... 125.00

(v) *Schedule "V"—Delivery license.*

- (1) The rate for the delivery license is established in section 6-18.3 and is: One hundred dollars (\$100.00).
- (2) In addition to the license thereto, there shall be a decal affixed to each delivery vehicle and the cost of said decals shall be: Per vehicle twenty cents (\$0.20) per decal.

(w) *Schedule "W"—Hospital.* Each person operating a hospital shall pay a license tax of seven hundred fifty dollars (\$750.00) per bed. This license applies only to hospital operations; other types of business transactions require a separate license.

(Ord. No. 2007-26, § 23, 9-18-07; Ord. No. 2009-10, § 7, 5-19-09)

Sec. 6-18.6. - Exchange of information.

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.

- (1) Any such exchange shall be for one or more of the following purposes:
  - a. Collecting taxes due.
  - b. Ascertaining the amount of taxes due from any person.
  - c. 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.
- (2) 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 sections 40-23-25, 40-23-82, or 40-12-224.

(Ord. No. 2007-26, § 24, 9-18-07)

Sec. 6-18.8. - Effective date.

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

(Ord. No. 2007-26, § 26, 9-18-07; Ord. No. 2008-05, § 1, 3-18-08)

Sec. 6-18.9. - Severability.

The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this article 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.

(Ord. No. 2007-26, § 27, 9-18-07)

Sec. 6-18.10. - Repealer.

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

(Ord. No. 2007-26, § 28, 9-18-07)

Sec. 6-19. - Reserved.