

**CLASSES OF LICENSES AND AMOUNTS THEREOF**

**A. CLASS 1-A. RETAIL SALES, GROCERY, DRUG: AND OTHER SPECIFIED BUSINESS**

**SUPERMARKETS AND OTHER GROCERY STORES (445110)**

**GENERAL MERCHANDISE STORE (452000)**

**OTHER MISCELLANEOUS STORE (453998)**

Annual license is hereby fixed at an amount equal to a percentage of gross receipts of the business, as follows:

Gross Receipts

Under \$50,000.00

All Other

**1-B RETAIL SALES**

Provide, that the minimum license shall be \$40.00 unless otherwise provided by the provisions specifically set forth in Section 24. \* Proceeds of food and drink dispensing vending machines housed in business of this type are to be included in total gross receipts.

**CLASS 1-B. RETAIL SALES: ALL OTHER GENERAL AND SPECIFIED BUSINESS. (PART HOUSES TO BE ADDED)**

Annual license is hereby fixed at an amount equal to a percentage of gross receipts of the business, as follows:

Gross Receipts	License
Under \$50,000.00	\$40.00
All other	1/10 of 1% All gross receipts

Provided, that the minimum license shall be \$65.00 unless otherwise provided by the provisions specifically set forth in Section 24.

-Amended-

**CLASS 1-C. RETAIL SALES, TRACTORS, AGRICULTURAL ATTACHMENTS.**

**HEAVY EQUIPMENT DEALERS- NEW (441130)**

**HEAVY EQUIPMENT DEALERS –USED 441140)**

Annual license is hereby fixed at an amount equal to a percentage of gross receipts of the business as follows:

Gross Receipts	License
100,000 or Less	\$200.00
More than \$100,000 but not	\$200.00 plus 1/20 of 1% of gross receipts in excess of \$100,000.00

Provided that the minimum license shall be \$200.00, unless otherwise provided by the provisions specifically set forth in Section 24.

**B. CLASS 2. RETAIL SALES, AUTOMOBILE.**

Annual license is hereby fixed at an amount equal to a percentage of gross receipts of the business as follows:

<b>Gross Receipts</b>	<b>License</b>
\$100,000 or Less	\$200.00
More than \$100,000 but not more than \$200,000	\$200.00, plus 1/20 of 1% of gross receipts in excess of \$100,000.00
More than \$200,000 but not more than \$500,000	\$250.00, plus 1/30 of 1% gross receipts in excess of \$200,000.00
More than \$500,000	\$350.00, plus 1/40 of 1% of gross receipts in excess of \$500,000.00

Provided, that the minimum license shall be \$200.00, unless otherwise provided by the provisions specifically set forth in Section 24.

**C. CLASS 3. RETAIL SALES, SERVICE STATION.**

Annual license is hereby fixed at an amount equal to percentage of gross receipts of the business, as follows:

<b>Gross Receipts</b>	<b>License</b>
\$100,000 or Less	\$100.00, plus 1/10 of 1% of gross receipts over \$80,000.

More than \$100,000 but not more than \$300,000	\$125.00, plus 1/20 of 1% of gross receipts in excess of \$100,000.00
More than \$300,000 but not more than \$400,000	\$150.00, plus 1/30 of 1% gross receipts in excess of \$300,000.00
More than \$400,000	\$250.00, plus 1/40 of 1% of gross receipts in excess of \$400,000.00

Provided, that the minimum license shall be \$100.00, unless otherwise provided by the provisions specifically set forth in Section 24.

**D. CLASS 4. WHOLESALE SALES, GENERAL (PARTS HOUSES TO BE ADDED)**

Annual license is hereby fixed at an amount equal to a percentage of gross receipts of business as follows:

<b>Gross Receipts</b>	<b>License</b>
\$50.00 or Less	\$75.00
\$100,000 or Less	\$100.00
More than \$100,000 but not more than \$200,000	\$150.00, plus 1/20 of 1% of gross receipts in excess of \$100,000.00
More than \$200,000 but not more than \$500,000	\$250.00, plus 1/30 of 1% gross receipts in excess of \$200,000.00
More than \$500,000	\$350.00, plus 1/30 of 1% of gross receipts in excess of \$500,000.00

Provided, that the minimum license shall be \$75.00 unless otherwise provided by the provisions specifically set forth in Section 24.

**D. CLASS 4-A Whole Parts Houses (see attachment)**

**E. CLASS 5: WHOLESALERS, PETROLEUM PRODUCTS**

Annual license is hereby fixed at an amount equal to a percentage of gross receipts of the business as follows:

<b>Gross Receipts</b>	<b>License</b>
\$140,000 or Less	\$200.00
More than \$140,000 but not more than \$200,000	\$200.00, plus 1/20 of 1% of gross receipts in excess of \$140,000.00
More than \$200,000 but not more than \$500,000	\$250.00, plus 1/40 of 1% gross receipts in excess of \$200,000.00
More than \$500,000	\$300.00, plus 1/50 of 1% of gross receipts in excess of \$500,000.00

**CLASS 5: WHOLESALE SALES, PETROLEUM PRODUCTS  
PETROLEUM AND COAL PRODUCT MANUFACTURING (324110)**

.04 cent per gallon

Annual license is hereby fixed at an amount equal to a percentage of gross receipts of the business as follows:

<b>Gross Receipts</b>	<b>License</b>
\$140,000 or Less	\$200.00
More than \$140,000 but not more than \$200,000	\$200.00, plus 1/20 of 1% of gross receipts in excess of \$140,000.00
More than \$200,000 but not more than \$500,000	\$200.00, plus 1/40 of 1% gross receipts in excess of \$200,000.00

More than \$500,000

\$300.00, plus 1/50 of 1% of gross receipts in excess of \$500,000.00

Provided that the minimum license shall be \$200.00. Provided, further, that this license shall be required of each person making or causing to be made, deliveries of gasoline and other petroleum products to a tank or station, whether or not the same person owns and/or operates, either in whole or in part, both the wholesale and retail business.

**F. CLASS 6 MANUFACTURER, ASSEMBLER PROCESSOR  
DAIRY MANUFACTURING (311511)  
ANIMAL SLAUGHTERING (311611)  
BAKERIES (311811)  
FOOD MANUFACTURING (311999)  
BEVERAGE MANUFACTURING (312111)**

Annual license is hereby fixed at an amount equal to a percentage of gross receipts of the business, as follows:

(Gross receipts are listed first, followed by the amount of the license).

<b>Gross Receipts</b>	<b>License</b>
\$100,000 or Less	\$300.00
More than \$100,000 but not more than \$300,000	\$300.00, plus 1/5 of 1% of gross receipts in excess of \$100,000.00
More than \$300,000 but not more than \$500,000	\$300.00, plus 1/10 of 1% gross receipts in excess of \$300,000.00
More than \$500,000 but not more than \$1,000,000	\$300.00, plus 1/20 of 1% of gross receipts in excess of \$500,000.00

1,000,000 or more \$300.00 plus 1/40 of 1% of gross receipts.

Provided, that the minimum license shall be \$300.00 unless otherwise provided by the provisions specifically set forth in Section 24.

**G. CLASS 7. BUSINSS SERVICES, INCLUDING REFRIGERATION REPAIR TELEVISION REPAIR, ELECTRICIANS, ETC.**

Annual license is hereby fixed at an amount equal to a percentage of gross receipts of the business as follows:

<b>Gross Receipts</b>	<b>License</b>
\$100,000 or Less	\$75.00
More than \$100,000 but not more than \$200,000	\$75.00, plus 1/10 of 1% of gross receipts in excess of \$100,000.00
More than \$200,000 plus	\$200.00, plus 1/10 of 1% gross receipts in excess of \$200,000.00.

Provided, that the minimum license shall be \$75.00, unless otherwise provided by the provisions specifically set forth in Section 24.

**H. CLASS 8. PERSONAL SERVICES**

Annual license is hereby fixed at an amount equal to a percentage of gross receipts of the business as follows:

<b>Gross Receipts</b>	<b>License</b>
\$50,000 or Less	\$65.00
More than \$50,000 but not more than \$100,000	\$85.00
More than \$100,000 but not more than \$200,000	\$100.00

More than \$200,000, plus	\$100.00, plus 1/10 of 1% of gross receipts in excess of \$200,000.
More than \$500,000	\$200.00 plus 1/20 of 1%

Provided, that the minimum license shall be \$50.00, unless otherwise provided by the provisions specifically set forth in Section 24.

**I. CLASS 9. PROFESSIONAL SERVICECERS.**

Annual license is hereby fixed at an amount \$300.00 as follows:

Provided further, that this license shall be required of each person, each member of a partnership, each member of a professional corporation, and each member of an unincorporated professional association, (as defined by the 1975 Code of Alabama, Title 10, Chapter 10, Section 10-10-1 through 10-10-16), engaged in any profession, vocation, or practice, rendering professional services in the City.

**J. CLASS 10: CONTRACTORS AND SUB-CONTRACTORS.**

Annual license is hereby fixed at an amount equal to a percentage of gross receipts of the business, as follows:

<b>Gross Receipts</b>	<b>License</b>
\$10,000 or Less	\$65.00
More than \$10,000 but not more than \$100,000	\$65.00, plus 1/10 of 1% of gross receipts in excess of 10,000
More than \$100,000 but not more than \$500,000	\$100.00
More than \$200,000, plus	\$100.00, plus 1/20 of 1% of gross receipts in excess of \$100,000.
More than \$500,000	\$200.00 plus 1/20 of 1%



Provided, that the minimum license shall be \$50.00 for each General Contractor, and \$50.00 for each Contractor (including Sub-Contractor) other than a General Contractor. And, in addition to the amounts specified above, an amount equal to 1/8 of 1% of the contract price or the total cost of the license, whichever is greater, of each project undertaken by the license during the current year. Said additional sum hereby fixed and levied in addition to any permit or inspection fees otherwise required by law, and shall be paid to the City quarterly on the first of April, July, October, and January, for the preceding calendar quarter. Provided, the sub-contractors performing a portion of the work under a general contractor who has paid the additional license of 1/8 of 1% specified above shall not be required to pay such additional license.

**SECTION 24. LICENSE SCHEDULES**

Licenses required of the business listed in the following schedules shall be specified in Section 23 of this ordinance for the various Classes shown below, except that where a minimum license is fixed different from that specified for respective Classes in Section 23, such minimum license is shown below, and except as otherwise specified below. License required are annual license specified in this Section is greater than the highest license required in Section 23 for that business, the minimum license specified in this Section Shall prevail:

<b>Codes</b>	<b>Schedule</b>	<b>Business</b>	<b>Class (Section 23)</b>	<b>Minimum License (if different from Section 23)</b>
<b>711410</b>	<b>AGENT, LABOR</b>		<b>8</b>	<b>\$250.00</b>

<b>711410</b>	<b>AGENT, RETAIL</b>		<b>1</b>	
<b>512131</b>	<b>AMUSEMENT:THEATER</b>		<b>8</b>	<b>\$100.00</b>
<b>713111</b>	<b>AMUSEMENT: CARNIVAL, CIRCUS OR SIDESHOW</b>		<b>8</b>	<b>By Application To Council</b>
<b>713990</b>	<b>AMUSEMENT: SERVICES, NOT OTHERWISE SPECIFIED</b>		<b>8</b>	
	<b>ANTIQUÉ SHOWS/ARTS &amp; CRAFTS SHOW</b>		<b>1</b>	

Provided, that one license shall be paid by the sponsoring agency for all exhibitors selling goods during the show have not previously paid a license for the current year; that gross receipts shall include only those derived from sales during the show; and that accounting shall be rendered to the City prior to departure of the sponsor from the City, or within 5 days of the close of the show, whichever is earlier. Provided, further, that license under this Schedule shall not be required if the sponsor already holds a valid Retail Merchants license for a place of business in the City and if the gross receipts derived from the sale of goods during the show are included in the sponsor's gross receipts reported to the City for the following years license.

## **7. AUTOMOBILE: DEALER, RETAIL NEW AND/OR USED CARS**

**NEW CAR DEALERS (441110)**

**USED CAR DEALERS (441120)**

This schedule shall apply to each establishment at which the predominant business (more than %50 of gross receipts) is the retail sale of new and/or used cars, trucks, etc.

Provided, that a license under this schedule for the sale of new cars and/or trucks shall enjoy the privilege of maintaining and conducting at the same location the retail sale of parts and accessories for motor vehicles and the repair and servicing of motor vehicles, and wrecker or towing service without the requirements to pay separate or minimum licenses for such additional sales and services, provided that gross receipts from all such sales and services are included in gross receipts declared for this schedule.

**8. BANKS, OR BUILDING/SAVINGS AND LOAN ASSOCIATIONS (521110)  
MONETARY AUTHORITIES**

**COMMERICAL BANKING (522110)**

**SAVINGS INSTITUTIONS (522120)**

**CREDIT UNIONS (522130)**

**PAWN SHOP (522298)**

**FINANCIAL TRANSACTION PROCESSION SERVICE (522320)**

**OTHER CREDIT RELATED ACTIVITIES (522390)**

(License regulated by the State Code of Alabama, Title 11-51-130 and 131, 1975 Revised)

- (a) No building and loan association, savings and loan association, or bank shall operate within the corporate limits or police jurisdiction of the City of Marion, Alabama, without having paid the license tax as hereafter provided.

(b) Each building and loan association, savings and loan association, an bank shall pay to the City Clerk on or before the 31<sup>st</sup> day of January, and each succeeding year thereafter, a license tax based upon the following rate schedule:

**When capital surplus, reserves and individual** **The License**

**Tax is:**

**Profit combined are:**

<b>Less than \$50,000.00</b>	<b>\$10.00</b>
<b>\$50,000.00 and less than \$100,000.00</b>	<b>\$20.00</b>
<b>\$100,000.00 and less than \$150,000.00</b>	<b>\$30.00</b>
<b>\$150,000.00 and less than \$200,000.00</b>	<b>\$40.00</b>
<b>\$200,000.00 and less than \$250,000.00</b>	<b>\$50.00</b>
<b>\$250,000.00 and less than \$300,000.00</b>	<b>\$60.00</b>
<b>\$300,000.00 and less than \$350,000.00</b>	<b>\$70.00</b>
<b>\$400,000.00 and less than \$450,000.00</b>	<b>\$80.00</b>
<b>\$450,000.00 and less than \$500,000.00</b>	<b>\$100.00</b>
<b>\$500,000.00 and less than \$600,000.00</b>	<b>\$110.00</b>
<b>\$600,000.00 and over</b>	<b>\$125.00</b>

(c) In addition, each building and loan association, savings and loan association, and bank shall pay to the City Clerk a license tax of \$10.00 on or before the 31<sup>st</sup> of January, and each succeeding year thereafter, for each branch or remote facility operated within the corporate limits or police jurisdiction of the City of Marion, Alabama.

**9. BAKER/BAKERY: RETAIL (311811)**

Provided that State Health Permit be presented; see Section 15.

Also, See Schedule 9

**10. BAKER/BAKERY: WHOLESALE (311811)**

Provided that State Health Permit be presented; see Section 15.

And, provided that license shall not be required of a person licensed under Schedule 9, when gross receipt from wholesales sales are included in gross receipts declared for retail license.

- 11. BANKS: CODE (522110)**
- 12. BARBER SHOP: CODE (812111)**
- 13. EXTERMINATOR: CODE (561710) EXTERMINATING & PEST CONTROL SERVICES**
- 14. BEAUTY SHOP (812111)**
- 15. LOUNGE (722435) IN A HOTEL, MOTEL, OR RESTAURANT  
LOUNGE (722440) NOT IN A HOTEL, MOTEL, OR RESTAURANT  
BEER, MALT OR BREWED BEVERAGES: (722415) RETAIL BEER**

**ON/OFF PREMISE**

**RETAIL OFF-PREMISE ONLY (722420) RETAIL BEER OFF PREMISE**

Also, provision of Schedule 13, apply (For on-premise sale, see separate ordinance).

- 16. POOL TABLES (713960) BILLIARDS/POOL ROOMS  
BONDSMAN (812950) BAIL BONDS SERVICES**
- 17. BUS LINE (485510) CHARTER BUS INDUSTRY OR (487110) SCENIC AND SIGHTSEEING TRANSPORTATION  
BOWLING ALLEY/BOWLING CENTER (713950)**
- 18. BUSINESS SERVICES, NOT OTHERWISE SPECIFIED (561990) OTHER SUPPORT SERVICES**
- 19. CATERING SERVICE (722320)**

Provided, that State Health Permit be presented; see Section 15. Provided further, that this Schedule shall not apply to a person who holds a valid City license for

Restaurant, when gross receipts from the Catering Service are included with gross receipts declared for the restaurant.

**20. WINE WHOLESALE (722475)**

**CIGARETTES, WHOLESALE**

Provided, that a separated license shall be required for the wholesale sale of cigarettes, even though such a sale be combined with the sale of other goods.

**21. CONTRACTOR: GENERAL CONTRACTOR**

Provided, that before receiving any license authorized under this sub-section, each general contractor shall furnish to the City Building Official, for the City Clerk, a statement in writing listing the names and addresses of each person or firm with whom he has made, or proposes to make, a sub-contractor for the performance of any work which is part of his prime contract with owner or lessee. When sub-contractors are engaged after the initial report has been made, the general contractor shall immediately report the names of such sub-contractors, in writing, to the City Building Official.

And, provided further, that in every instance where a general contractor enters into a construction contract with any recognized religious organization, or religious activities, but not commercial not for commercial use, such general contractor be allowed an exemption of so much of the license provided for in this ordinance as amounts to one-eighth (1/8) of one per cent (1%) of the total contract price.

**22. PUBLIC UTILITIES**

**CONTRACTOR/SUB-CONTRACTOR**

**(221111) ELECTRIC POWER GENERATION, TRANSMISSION, &  
DISTRIBUTION (POWER COMPANIES**

**(221112) NATURAL GAS DISTIBUTION**

Provided, that each person applying for license as an Electrical Contractor or Sub-Contractor shall, prior to receiving such license, submit a current copy of State and County licenses.

Provided, further, that each person applying for license as a Plumbing Contractor or Sub-Contractor shall, prior to receiving such license, submit a current copy of State and County licenses.

And provided further, that a separate license shall be required for each different type of contracting work; and for each such license, the license fee specified above shall apply.

- 23. DANCE HALL (713990) Other Amusement & Recreational Center**
- (8).....\$100.**
- 00**

Any business establishment where dancing is permitted, except dancing schools. Application for license shall be presented to the City Council, an no license shall be issued except upon approval of the Council.

- B. DANCES, FOR**
- PROFIT.....\$25.00**

- 24. TELEPHONE EXCHANGE**
- DAY CARE CENTER, ADULT**

Any person providing care, for compensation, to more than six (6) adults part of or all of the day-light hours, apart from their own guardians. Provided, that license shall

be issued only upon presentation of evidence that the premises meet city fire, safety, and health standards.

**25. BEER RETAIL (722415) On/Off Premise**

**DAY CARE CENTER CHILD (624410) CHILD DAY CARE SERVICES**

Any person providing care, for compensation, to more than six (6) children during part of, or all of, the day-light hours, but less than 24 hours, apart from their own parents or guardians (but not including nursery schools or kindergartens). Provided, that application for license shall be presented to the City Council, with evidence showing that the premises meet city fire, safety, and health standards. Application shall further state agreement by the applicant to abide by such reasonable regulations as the City Council may from time to time impose.

**26. WINE RETAIL (722425) On/Off Premise**

**DAY CARE HOME CHILD (624410) CHILD DAY CARE SERVICES**

Any person providing care, for compensation, to more than two (2) but not more than six (6) children, other than his or her children, in his or her own home, during part of, or all of the day-light hours, but less than 24 hours, apart form their own parents or guardians (but not including nursery schools or kindergartens). Provided, that license shall be issued only upon presentation of evidence that the premises meet city fire, safety and health standards.

**27. DELIVERY**

**(492120)**.....

.....**4**



Each person having no place of business in the city, and not otherwise licensed for business in the city, who uses the streets of the city for delivery, distributing, unloading, or disposing of goods, wares, produce, or merchandise of any kind, which said good, wares, produce or merchandise was transported from a point without the city to a point within the city, shall pay the license required for the type of business in which engaged, equal to but not in excess of the license paid by local licensees for the same type of business, based on the volume of gross receipts derived from the goods, wares, produce, or merchandise delivered into the city. Provided, that this schedule shall not apply to transactions in interstate commerce.

**28. DIRECTORIES (511140) DIRECTORY & MAILING LISTS**

**PUBLISHERS.....7.....\$200.00**

Soliciting advertising for directories, or collecting information for directories to be sold.

**29. ELECTRICITY (ELECTRICAL UTILITY) (221111)**

**ILT.....**

Levying and Calculation of License Tax for the privilege of operating a Public Utility (License regulated by the 1975 Code of Alabama, Section 11-51-129).

No person, firm, partnership, business association or corporation shall operate a public utility within the corporate limits or police jurisdiction of the City of Marion, Alabama without having paid the license tax hereafter provided.

A public utility is defined to be an electric and/or hydroelectric, street railroad; electric light and power company, gas company, waterworks company, pipe line company for transporting or carrying gas, oil, or other commodity; gas distributing

company whether by means of pipe lines or by tanks, drums, tubes, cylinders, or otherwise; heating company or any other public utility except as otherwise provided for by this ordinance.

The public utility shall pay to the City Clerk, as the license tax, a sum equal to three percent (3%) of the gross receipts of the business done by the public utility within the corporate limits of the City of Marion, and one-half percent (1 ½% ) of the gross receipts of the business done by the public utility within the police jurisdiction of the City of Marion, during the preceding year, on or before January 31 of each year. Each person, firm, partnership, association, business, or corporation shall pay to the City Clerk the license tax, as provided for in this section, on or before the 31<sup>st</sup> of January and each succeeding year thereafter.

When an existing public utility is taken over or exchanges ownership within any given year, the next year's license shall be computed on the basis of the gross receipts of the prior operators plus the gross receipts of the new owners.

**30. EXPRESS COMPANY**

**SEE SECTION 52**

**(License regulated by the 1975 Code of Alabama, Section 11-51-126).**

**31.**

**EXTERMINATORS.....7**  
**.....\$100.00**

**32. FORTUNE**

**TELLING.....\$**

This schedule shall apply to each person purporting to be an astrologer, clairvoyant, crystal gazer, palmist, medium, phrenologist, spiritualist, and to each person practicing astrology, clairvoyance, crystal gazing, fortune telling, palmistry, mesmerism, phrenology, or spiritualism, and to each such person giving exhibitions, sittings, reading, or written accounts, or purporting to heal a sickness of mind or body by any of the practices listed above, or in any way purporting to foretelling events or divine a person's character or personality by any methods, for compensation; providing that the solicitation or acceptance of money or goods in return for such practice by such persons shall be deemed as engaging in such practice for compensation, the same as charging a fee for such practice.

Annual license is hereby fixed at an amount equal to one percent (1%) of gross receipts of the business, provided that the minimum license in any case shall be \$2,500.00.

Provided, that the amount of this license shall not be prorated to half-year license, but shall apply per annum only.

Provided further, that application for license shall be presented to the City Council, and no license shall be issued except upon approval of the City Council.

And, provided, further, that this schedule shall not apply to persons giving performances for amusements only in a duly licensed theater, circus, carnival, or arts and crafts show.

**33. FOREST**

**PRODUCTS.....**  
**.....\$150.00**

### **34. GARAGE SALE**

Including all activities commonly known as garage sale, yard sales, attic sales, rummage sales, or by similar names.

Provided, that a license shall not be required for such activity when:

- a. The sale is to be conducted by the applicant and members of his immediate household only.
- b. Items to be offered for sale are the legal property of the applicant and/or members of his immediate household, surplus to his or their needs, and do not include any items purchased by or consigned to the applicant or members of his immediate household for resale.
- c. The proposed sale shall be conducted for not more than three (3) consecutive days.
- d. No other sale has been conducted by the applicant or any members of his immediate family during the six-month period immediately preceding.
- e. A "Neighborhood Garage Sale" is conducted by two or more families at the same location, provided that the applicant and all other participants meet the conditions set forth in a paragraphs a-d above.
- f. A rummage sale is conducted by a religious, charitable, civic, or service organization, for the sale of goods donated to the organization for such sale, when the sale shall be conducted for not more than three (3) consecutive days, when no other such sale has been conducted by the organization during the six-month period immediately preceding.

But, provided further, that any such sale exempt from the requirements of license under the conditions stated above shall, for the purpose of regulation only, require a permit, for which application shall be made to the City Clerk and, upon his verification of the conditions heretofore, stated, which permit shall be issues.

**35. GARBAGE COLLECTION (562119) WASTE COLLECTION**

**SERVICES.....7.....\$250.00**

**36. GAS (GAS UTILITY) (221112) NATURAL GAS DISTRIBUTION**

Each person, firm or corporation in the business of selling or distributing gas in pipes, an amount equal to three percent (3%) of the gross receipts of the business transacted by such person, firm or corporation in the City of Marion for the preceding calendar year from the sale of gas in pipes sold, or distributed from any point or points, in the City of Marion by such person, firm or corporation for any purpose whatsoever.

**37. GAS, OTHER THAN UTILITIES**

**38. HOTEL (INCLUDES MOTEL AND TOURIST**

**HOME).....\$5.00 PER BEDROOM**

**39. INSURANCE, FIRE AND**

**MARINE.....**

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For the business of fire and marine insurance, each company shall pay a license in an amount equivalent to 4% percent of the gross premiums, less return premiums, received

during the preceding calendar year on policies issued to citizens in the city. Provided, that if no business has been done by the licensee in the city during the calendar year, he shall pay a license fee of \$10.00, and, at the end of the calendar year, there shall be an adjustment in the amount between the licensee and the city, to the extent that the license for the year shall be 4% percent of gross premiums, as stated above.

Also, provision of Schedule 39 apply, as pertain to privies, penalties, and declaration of gross receipts.

For the business of life insurance and any other kind of insurance except fire and marine, each company shall pay a license of \$10.00 per annum, and, in addition thereto, one percent (1%) of gross premiums less return premiums, received during the preceding calendar year on policies issued to citizens in the city.

Provided, that upon payment of the proper license any insurance company shall be authorized to do business in the city through its agents, residents or soliciting, duly appointed in writing, which agents shall not be subject to or required to pay any privilege or occupation tax to the city for representing said company or soliciting business for it.

Provided further, that the first day of January or within 60 days thereafter of each year, each company which did any business in or wrote any insurance for any citizen or resident of the city during any part of the preceding year, shall furnish to the city Clerk a statements in writing, verified by the affidavit of the President, Vice-President, or Secretary of the company, which statement shall set out and show the full and true amount of gross premiums received during the preceding year on business true amount of gross premiums received during the preceding year on business done in the city, and shall accompany said statement with the amount of the license due

**40. LAUNDERETTE (COIN OPERATED MACHINES) \$5.00 PER MACHINE**

Provided , that the minimum license shall apply to each washer, dryer, dry-cleaning machine and soap-vending machine.

**41. LAUNDRY AND/OR DRY**

**CLEANER.....\$50.00**

**42. LOUNGE, RETAIL LIQUOR**

**(722435).....\$200.00**

**43. LOUNGE, RETAIL PACKAGE**

**(722440).....\$200.00**

**44. MACHINES, COIN-OPERATED VENDING**

**1.....\$2.00 PER MACHINE**

**(CODE: 454210)**

For the business of maintaining for operation any coin-operated machines dispensing merchandise or articles of any kind, except as provided in Schedule 45, 46, and 47 below.

**45. MACHINES COIN-OPERATED**

**AMUSEMENTS.....\$25.00 PER**

**MACHINE**

For the business of maintaining for operation any coin-operated machine which dispenses music or affords the operator an opportunity to participate in a game, to test his skill, or to view pictures, except as provided in Schedule 47 below, and

provided that no machine shall be licensed, the operation of which is contrary to law.

Provided further, that coin-operated pool, billiard, or snooker tables shall not be licensed under this Schedule, but shall be licensed under Schedule 64 of this Ordinance.

- It is understood that proceeds from these machines shall be included in the gross sales if taxed elsewhere in this Ordinance.

**46. MACHINE, COIN-OPERATED VENDING, DISPENSING  
MERCHANDISE, FOOD, DRINKS ETC. (CODE: 454210)**

For the business of maintaining for operation any coin-operated machine which vends peanuts, peanut-butter sandwiches, and/or other peanut products only; provided, that the maximum license shall be \$15.00 per machine. Stores that house food vending to be included in gross receipts if taxed elsewhere in CLASS 1-A

**47. MACHINE, COIN OPERATED OTHER 1(CODE: 454210)**

For the business of maintaining for operation any coin-operated machine, other than those specified in Schedule 43 through 46 above, and except the following:

- a. Gas meters, telephones, machines vending postage stamps, and machines vending emergency use items on a non-profit basis for employees of a business establishment. (Regulated by the 1975 Code of Alabama, Section 11-51-99).



b. Machines vending newspapers, when such machines are owned and operated in connection with a launderette, when duly licensed under Schedule 40 of this ordinance.

Provided, that each owner or operator of vending machines maintained in the city shall identify ownership by affixing to each machine a sticker, label, plate or tag bearing the owner’s name, address and telephone number. (This requirement applies to all coin-operated machines licensed under Schedule 43 through 47 inclusive).

**48. MANUFACTURER/ASSEMBLER/ PROCESSOR.....6**

**49. MERCHANT, RETAIL, GENERAL .....1**

**50. MERCHANT, WHOLESALE, GENERAL.....4**

**51. MONEY LENDERS OR BROKERS.....9**

**(CODE:521110)**

Provided, that each applicant for a new license under this Schedule shall make written application therefore to the City Council, which shall then conduct a public hearing on such application, to be attended by the applicant, and no license shall be issued except by authority or a resolution adopted by the City Council, upon its determination that the applicant’s qualifications are satisfactory and that the business to be conducted by him shall not be injurious to the safety, morals, good order, or general welfare of the citizens of the city.

**52. MOTOR TRANSPORTATION, BUSLINE, LOCAL**

.....7.....\$100.00

**CODES:**

- 485310 TAXI SERVICE COMPANY**
- 485320 LIMOUSINE SERVICE COMPANY**
- 485510 CHARTER BUS INDUSTRY**
- 485999 OTHER TRANSIT AND GROUND**

**TRANSPORTATION**

- 486110 PIPELINE TRANSPORTATION**
- 487110 SCENIC AND SIGHTSEEING TRANSPORTATION**
- 488119 OTHER AIRPORT OPERATIONS**
- 488410 MOTOR VEHICLE TOWING**
- 488999 OTHER SUPPORT ACTIVITIES**

This Schedule shall apply to the operation of one or more passenger busses by a person or bus company not having a terminal or station within the city, but which furnishes a passenger transportation between points in the city.

Provided, that as a condition precedent to the issuance of a license under this schedule, the applicant shall be required to submit to the City Council a schedule or other written or pictorial representation, showing the points on the public streets of the city where his

conveyances will make regular stops, and such schedule must be approved by the Council before any license is issued for the operation of any bus under this Schedule. All bus stops must be located alongside the curbs of streets, at points to be approved by the Council, who will take necessary action, if such stops are approved, to mark off such places as bus stops and to prevent the use of such places by other persons.

**53. MOTOR TRANSPORTATION STATION OR TERMINAL**

**(484110).....7**

For passengers and/or freight, (License regulated by the 1975 Code of Alabama, Section 37-3-33).

**LEVYING AND CALCULATION OF LICENSE TAX FOR THE PRIVILEGE OF OPERATING AN EXPRESS COMPANY**

- (1) No person, firm, corporation, business, partnership or association shall operate an express company in intrastate commerce from the corporate limits or police jurisdiction of the City of Marion, Alabama without having paid the license tax as hereafter provided.
- (2) Each person, firm, corporation, business, partnership or association operating an express company shall pay to the City Clerk a license tax, as provided for hereafter, on or before the 31<sup>st</sup> day of January, and each succeeding year thereafter.
- (3) The license tax shall be calculated on the basis of the population of the City of Marion, Alabama as determined by the last U.S. decennial census as follows;

If the City of Marion

<u>Population is :</u>	<u>The License Tax is:</u>
(a) 500 or less	\$2.50
(b) 501-1,000	\$15.00
(c) 1,001-2,000	\$25.00
(d) 2,001-3,000	\$35.00
(e) 3,001-4,000	\$45.00
(f) 4,001-5,000	\$75.00
(g) 5,001-10,000	\$125.00
(h) 10,001-15,000	\$175.00
(i) 15,001-20,000	\$200.00
(j) 20,001-25,000	\$250.00
(k) 25,001-30,000	\$300.00
(l) 30,001 and above	\$500.00

(4) This section does not apply to bus lines which carry express as regular part of their business of hauling passengers.

**54. NEWSPAPERS (INCLUDING PERIODICALS, AND DISTRIBUTORS OF NEWSPAPERS AND PERIODICALS)**

**CODE: (51110) NEWSPAPER PUBLISHER**

**(511140) DIRECTORY AND MAILING LISTS PUBLISHERS**

**(511199) OTHER PUBLISHERS**

**55. NURSING HOME- HOSPITALS**

**().....8.....\$125.00**

**CODE: (622110) GENERAL MEDICAL AND SURGICAL HOSPITALS**

**CODE: (622210) PSYCHIATRIC AND SUBSTANCE ABUSE HOSPITALS**

**CODE: (623110) NURSING CARE FACILITIES**

**CODE: (623990) OTHER RESIDENTIAL CARE FACILITIES**

Provided, that license shall be issued only upon presentation of evidence that the premises meet city fire, safety, and health standards.

**56. PACKAGE STORE SEE ORDINANCE NO. SEC 42 & 43**

**57. PAWN BROKER/PAWN**

**SHOP.....9.....\$300.00**

**CODE: (522298) PAWN SHOP**

**CODE: (522300) CHECK CASHING/PAYDAY LOANS SERVICES**

**CODE: (522320) FINANCIAL TRANSACTION PROCESSING SERVICE**

**CODE: (522390) OTHER CREDIT RELATED ACTIVITIES: CONSUMER LENDING, INTER TRADE FINANCING, MORTGAGE AND NON-MORTGAGE.**

Provided, that the provision of Schedule 51 shall apply.

**58. PERSONAL SERVICES NOT OTHERWISE**

**SPECIFIED.....8**

**59. PETROLEUM PRODUCTS, WHOLESALE (CODE: (324110 IS FOR  
PETROLEUM MANUFACTURING.....5**

**60. PETROLEUM PRODUCTS, RETAIL**

**.....1B**

Provided, that this license shall not apply to Service Station which shall be licensed under Schedule 76 of this Ordinance.

Provided further, that where the retail sales of gasoline and/or other petroleum products is incidental to and combined with the conduct of another business for which a license is prescribed by this Ordinance, a license shall not be required under this Schedule, when the gross receipts from the sale of gasoline and other petroleum products are included in the gross receipts declared for computation of the license for the principal business.

Provided further, that where the retail sales of gasoline and/or other petroleum products is incidental to and combined with the conduct of another business for which a license is prescribed by this Ordinance, a license shall not be required under this Schedule, when the gross receipts from the sale of gasoline and other petroleum products are included in the gross receipts declared for computation of the license for the principal business.

**61.**

**PHOTOGRAPHER.....**

**.....8**

**CODE: (541921) PHOTOGRAPHY STUDIOS**

**CODE: (541990) OTHER PROFESSIONAL SERVICES**

**62. POOL ROOM**

**.....8**

Provided, that this license shall be required for any establishment in which there is located one or more tables for the playing of pool, billiards, or snooker, of whatever size, whether or not operated by coins.

Provided further, that the minimum license under this Schedule shall be \$100.00, or \$20.00 per each such table, whichever is greater.

**63. PRINTER/PRINTING**

**64. PRIVATE SCHOOL (INCLUDING KINDERGARTENS AND NURSERY SCHOOL)**

Provided, that application for license shall be presented to the City Council, with evidence showing that the premises meet city fire, safety, and health standards. Application shall further state agreement by the applicant to abide by such reasonable regulations as the City Council may from time to time impose. Initial license shall be issued upon approval of the City Council and may be renewed thereafter upon approval of the City Council and may be renewed

thereafter upon approval of the City Clerk, provided that fire, safety and health standards are maintained.

**65. PROFESSIONAL SERVICES, NOT OTHERWISE SPECIFIED**

**(CODE:541990)**

**66. PUBLISHERS (EXCEPT NEWSPAPERS AND PERIODICALS):**

**(CODE: 511199) OTHER PUBLISHERS**

**67. RADIO BROADCASTING STATION (CODE: 515112)**

**RADIO NETWORKS (515111)**

**TELEVISION BROADCASTING (515120)**

**CABLE AND OTHER SUBSCRIPTION (515210)**

**INTERNET PUBLISHING AND BROADCASTING (516110)**

**68. RAILROAD**

**LEVYING AND CALCULATION OF LICENSE TAX FOR THE PRIVILEGE OF OPERATION RAILROADS AS COMMON CARRIERS. (LICENSE REGULATED BY THE 1975 CODE OF ALABAMA, SEC. 11-51-124).**

(1). No person, firm, partnership, association, business or corporation shall operate a railroad company within the corporate limits or police jurisdiction of the City of Marion, Alabama without having paid the license tax as hereafter provided.



(2). Each person firm, partnership, association, business, or corporation operating a railroad company shall pay to the City Clerk the license tax as provided for hereafter on or before the 31<sup>st</sup> of January, and each succeeding year thereafter. The tax shall be based upon the population of the City of Marion, Alabama as determined by the last U.S. decennial census.

(3) If the City of Marion Alabama

<u>Population is</u>	<u>The License Tax is</u>
(a) 250 or less	\$10.00
(b) 251 to 500	\$15.00
(c) 501-750	\$20.00
(d) 751 to 1,000	\$25.00
(e) 1,001 to 5,000	\$25.00 for the first 1,000 inhabitants and \$25.00 for each additional 1,000 inhabitants or majority fraction thereof.
(f) 5,001-10,000	\$25.00 for the first 1,000 inhabitants and \$30.00 for each additional 1,000 inhabitants or a majority fraction thereof.
(g) Above 10,000	\$25.00 for the first 1,000 inhabitants and \$35.00 for each additional 1,000 inhabitant or a majority fraction thereof: but not to exceed \$2,000.00.

**69. REAL ESTATE (AGENT/BROKER/DEALER)**

9.....

Provided, that this license shall not be required of a person whose only business in real estate is the management of his own real property only and who is duly licensed under Schedule 73.

**70. RENTAL OF PERSONAL PROPERTY 1**

This Schedule shall apply to the rental or leasing, as leaser of tangible person property, not otherwise specified in this ordinance.

Provided, that a licensee under this schedule shall enjoy the privilege of service and maintenance of such tangible personal property being rented or leased without requirement for a separate license under Schedule 74 (Repair Services and Maintenance) of this ordinance.

**71. RENTAL OF REAL PROPERTY**

This Schedule shall apply to the rental or leasing, for residential purposes, of real property, including dwelling houses, apartments, rooms, or dormitories, or any portions thereof; or house trailers, mobile homes; provided however, that this Schedule shall not apply to the rental of rooms to transients in hotels, motels and tourist homes.

Each owner of real property in the City who rents or leases such property, as the leaser to others, whether directly or through an agent, shall pay a privilege license to the city and a license is hereby fixed and levied and shall be collected annually in the amount equal to ½

of 1% of the aggregate or gross receipts received from such business during the calendar year immediately preceding.

Provided, that a statement of gross receipts, as required by Section 6 of this ordinance, shall be filed with the City Clerk annually at the time the quarterly license is paid.

Provided further, that a license certificate shall not be issued under this Schedule, and the provisions of Section 12 of this ordinance shall not apply to this Schedule.

Provide further, that any person receiving less than \$5,000.00 annually from rental of real estate shall not be considered as engaged in the business of renting or leasing and shall be exempt from this license.

**72. REPAIR SERVICES AND MAINTENANCE**

**GENERAL AUTOMOTIVE REPAIR (CODE: 811111)**

**(TRANSMISSION, BODY, PAINT, GLASS, OIL CHANGE, OTHER MECHANIC WORK)**

**CAR WASHES (811192)**

**ELECTRONIC & PRECISION EQUIPMENT REPAIR (811211)**

**PERSONAL & HOUSEHOLD GOOD REPAIR (811490)**

**PERSONAL & HOUSEHOLD GOODS REPAIR (APPLIANCES, HOME & GARDEN EQUIPMENT, REUPHOLSTERY, FOOTWEAR, LEATHER GOODS).**

**73. RESTAURANT (CODE: 722110)**

**FOOD SERVICE CONTRACTORS (722310)**

**CATERERS (722320)**

**MOBILE FOOD SERVICES (722330)**

Provided, that this classification shall include Café, Lunch Stand, Sandwich Shop, Drive-in Restaurant, Delicatessen, Dining Hall or Room, or any other establishment where meals and/or snacks are prepared and/or served, as a business, whether for the public or as part of a private club.

Provided further, that State Health Permit be presented; see Section 15.

**74. SERVICE STATION (GASOLINE)**

**GASOLINE STATIONS (CODE: 447110) (SINGLE HOSE)**

**GASOLINE STATION (CODE: 44711) (DOUBLE HOSE)**

This Schedule shall apply to each establishment at which the predominant business is the retail sale of gasoline and other fuels and petroleum products.

Provided, that the licensee under this Schedule shall enjoy the privilege of maintaining and conducting at the same location retail sales of tire, batteries and accessories (TBA), repair of motor vehicles, wrecker or towing service, and car wash, without the requirement to pay separate or minimum licenses for such additional sales and services, provided that gross receipts from all such sales and services, provided that gross receipts from all such sales and services are included in gross receipts declared for this Schedule.

Provided further, that vending machines and the sale of beer at the Service Station shall be licensed separately, under applicable Schedules of this ordinance.

Provided further, that a person engaged in convenience sale of gasoline and/or other petroleum products at retail in connection and at the same location retail sales of tire, batteries and accessories (TBA), repair of motor vehicles, wrecker or towing service, and car wash, without the requirement to pay separate or minimum licenses for such additional sales and services, provided that gross receipts from all such sales and services are included in gross receipts declared for this Schedule.

Provided further, that vending machines and the sale of beer at the Service Station shall be licensed separately, under applicable Schedules of this ordinance.

Provided further, that a person engaged in convenience sale of gasoline and/or other petroleum products at retail in connection and at the same location with a principal business other than a Service Station shall have the option, in lieu of separate and additional licensing under this Schedule, to include the gross receipts from the sale of such gasoline and/or other petroleum products in gross receipts declared for the principal business.

**75. SHOE REPAIR (811490) Personal & Household Goods Repair  
(footwear)**

**OTHER MISC. REPAIR (811999)**

**76. SHOE SHINE PARLOT/STAND (812990) OTHER PERSONAL  
SERVICES .8...\$10.00**

Provided, that this Schedule shall not apply to a show shine stand operated in and as a part of a duly licensed barber shop, when the gross receipts from the shoe shine operation are included in the gross receipts reported for the barber shop.

**77. SKILLED LABORER/ARTISAN.....7**

**CARPENTER CONTRACTOR (238130)**

**MASONRY CONTRACTOR (238140)**

**GLASS AND GLAZING CONTRACTOR (238150)**

**ROOFING CONTRACTOR (238160)**

**ELECTICAL CONTRACTOR (238210)**

**PLUMBING CONTRACTOR (238220)**

**HEATING/AIR CONTRACTOR (238230)**

**DRYWALL AND INSULATION CONTRACTOR (238310)**

**PAINTING AND WALL COVERING CONTRACTOR (238320)**

**FIRE SPRINKLER INSTALLATION CONTRACTOR (238400)**

**SIGN BUILDING/ERECTION CONTRACTOR (238450)**

**ALL OTHER SPECIALTY TRADE CONTRACTOR (238990)**

(Hiring out for hourly wage, where no other privilege or occupation license is required).

**77 A. Social Club (Private)-See attachment**

**78. STUDIO, FOR EXERCISE, EXHIBITON, OR TRAINING (532999)**

**ALL OTHER RENTAL AND LEASING**

**79. TAILORING/TAIL SHOP (532220) FORMAL WEAR & COSTUME**

**RENTAL**

Provided, that this Schedule shall not apply to tailors employed by and in laundry/dry-cleaning establishments and retail clothing stores, where such tailors are retained for alterations and repairs only, and gross receipts from tailoring operations are included in gross receipts declared for retail establishment or laundry/dry cleaner.

**80. TAXICAB DRIVER (CODE: 485310)**

Provided, that before license is issued, applicant shall personally appear before the License Tax Examiner and the Chief of Police, and shall comply with other requirements of the City Code, pertaining to Taxicab Drivers.

**81. TAXI SERVICE**

Provided, that before license is issued, applicant shall present proof of compliance with the City Code, pertaining to liability insurance and other requirements.

**82. TAXIDERMIST**

**83. TELEGRAPH COMPANY**

License regulated by the State Code of Alabama Section 11-51-127

LEVYING AND CALCULATING OF LICENSE TAX FOR THE  
PRIVILEGE OF OPERATING A TELEGRAPH COMPANY

- (1) No person, firm, business, partnership, association or corporation shall operate a telegraph company within the corporate limits or police jurisdiction of the City of Marion, Alabama, without having paid the license tax as hereafter provided.
- (2) Each person, firm, business, partnership, association, or corporation operating a telegraph company shall pay to the City Clerk, the license tax, as provided for hereafter, on or before the 31<sup>st</sup> day of January, and each succeeding year thereafter.
- (3) The tax shall be calculated on the basis of the population of the City of Marion as determined by the last U.S. decennial census as follows:

**If the City of Marion**

**POPULATION IS:**

<b>(a) 1,000 or less</b>	<b>\$7.50</b>	
<b>(b) 1,001 to 5,000</b>	<b>\$37.50</b>	
<b>(c) 5,001 to 10,000</b>		<b>\$75.00</b>
<b>(d) 10,001 to 25,000</b>	<b>\$150.00</b>	
<b>(e) 25,001 to 50,000</b>	<b>\$375.00</b>	
<b>(f) 50,000 and above</b>	<b>\$750.00</b>	

**84. TELEPHONE COMPANY**

License regulated by the 1975 Code of Alabama Section 11-51-217

LEVYING AND CALUATION OF LICENSE TAX FOR THE  
PRIVILEGE OF OPERATING TELEPHONE COMPANIES



- (1) No person, firm, business, association, partnership, or corporation shall operate a telephone company, telephone exchange, or long distance line for the purpose of doing intrastate business within the corporate limits or police jurisdiction of the City of Marion without having paid the license tax as hereafter provided.
- (2) Each person, firm, business, partnership, association or corporation operating a telephone company, telephone exchange or long distance lines shall pay to the City Clerk a license tax as provided for hereafter, on or before January 31<sup>st</sup>, and each succeeding year thereafter.
- (3) The privilege license tax shall be calculated on the basis of the population of the City of Marion as determined by the last U.S. decennial census as follows:

**If the City of Marion**

<u>POPULATION IS:</u>	<u>THE LICENSE TAX FOR</u>	
<u>TELEPHONE LONG</u>	<u>TELEPHONE EXCHANGE IS</u>	<u>DISTANCE</u>
<u>IS</u>		
(a) 500 or below	\$15.00	\$8.00
(b) 501 to 1,000	\$30.00	\$8.00
(c) 1,001 to 2,000	\$60.00	\$15.00
(d) 2,001 to 3,000	\$105.00	\$27.00
(e) 3,001 to 4,000	\$150.00	\$38.00
(f) 4,001 to 5,000	\$210.00	\$53.00
(g) 5,001 to 6,000	\$270.00	\$88.00
(h) 6,001 to 7,000	\$330.00	\$93.00
(i) 7,001 to 8,000	\$390.00	\$98.00
(j) 8,001 to 9,000	\$450.00	\$113.00
(k) 9,001 to 10,000	\$510.00	\$128.00
(l) 10,001 to 11,000	\$570.00	\$143.00
(m) 11,001 to 12,000	\$630.00	\$158.00
(n) 12,001 to 13,000	\$690.00	\$173.00

(o) 13,001 to 14,000	\$750.00	\$188.00
(p) 14,001 to 15,000	\$800.00	\$203.00
(q) 15,001 to 16,000	\$870.00	\$210.00
(r) 16,001 to 17,000	\$920.00	\$233.00
(s) 17,001 to 18,000	\$990.00	\$248.00
(t) 18,001 to 19,000	\$1,050.00	\$263.00
(u) 19,001 to 20,000	\$1,110.00	\$278.00
(v) 20,000 to 175,000	\$1,100 for first 20,000 \$278.00 for	
	Inhabitants and or Majority fraction therefore, inhabitants and 175,000	\$20,000  \$15.00 per 1,000 inhabitants or majority fraction thereof up to 175,000
(w) 175,000 and above	12,000.00	\$3,000.00

**85. TELEVISION CABLE SERVICE 5% of gross receipts**

**86. TRADING STAMPS (DISTRIBUTOR) 1% of gross receipts  
Minimum \$100.00**

**87-A TRAILERS (MOBILE HOMES) CLASS 1C**

**87. TRANSFER POINT**

An establishment apart from the location of licensee's primary business, which is maintained only as a pick-up, delivery, or transfer point, and where no operation of the primary business is conducted. Licensed fixed by this Schedule shall be in addition to that required for the primary business.

**88. TRANSPORTATION  
SERVICES,.....8  
NOT OTHERWISE SPECIFIED**

**89. TREE  
SURGEON.....7  
(Includes trimming, pruning and removal of trees)**

**90. UNDERTAKER.....8  
.....\$100.00**

**91.01 WINE  
IMPORTER.....  
.....\$500.00**

**90.02 WINE, TABLE:**

.....1.....  
.....\$150.00

Retail, off premise only

Provided, that table wine is permitted for retail sale in this section is defined as any wine containing not more than fourteen percent (14%) by volume. Provided, also, that STATE ABC license be presented: see Section 15. (For on-premise sale, see separate Ordinance).

**90.03 WINE, TABLE**

**WHOLESALE.....4.....\$5  
00.00**

Provided, that a separate license shall be required for the sale of win, even though such sale be combined with the wholesale sale of other goods. Provided also, the State ABC license be presented: see Section 15.

In addition to the license fee prescribed above, there is hereby; fixed and levied a privilege on excise tax measured by and graduated in accordance with the volume of sales of table wine and shall be an amount equal to 5% of the cost of table wine to the wholesale licensee. This tax shall be added to the sales price of all table wine sold and shall be collected from each of the purchasers, it being the purpose and intent of this provision that the tax levied is in fact ultimately a levy on the consumer.

The tax hereby levied shall be collected by a monthly return filed by the wholesale licensees as follows:

- a. The monthly payment of the tax shall begin with the month following the month in which the license was initially issued.

- b. Each wholesale licensee shall file a statement each month with the City Manager or his designated representative showing gross receipts for table wine sold during the preceding month to table wine retailers whose business is within the corporate limits of the City of Marion, Alabama and the taxes due thereon at the rate of five percent (5%) of said wholesale cost. The taxes due at such rate be remitted along with the return.
- c. If the taxes herein above specified to be monthly are not paid on or before the fifteenth day of each month, a penalty of twenty percent (20%) shall be paid and added to the amount then due, and if any licensee shall fail to make any payment herein provided for prior to the end of the month in which such payment has become due, then the license of any such defaulting licensee shall be subject to revocation by the City Council of the City.
- d. The tax levied by this section in excess of license fee shall not be imposed upon the sale, trade, or barter of table wine by one licensed wholesaler to another wholesaler licensed to sell and handle table wine in this state, which transaction is hereby made exempt from said tax.

In addition, see Ordinance No. 80-6

**91. WRECKER SERVICE/TOW**

**SERVICE.....7**

Provided, that this Schedule shall not apply to wrecker service maintained or conducted only as a part of the business of automobile repairs or operation of a service station.

**SECTION 25. RULES AND REGULATIONS AUTHORIZED.**

The City Clerk is hereby empowered to promulgate such reasonable rules, regulations and forms as may be necessary and appropriate for the administration and enforcement of this Ordinance, provided that such rules, regulations, and forms are not inconsistent with this Ordinance nor with other laws of the City, the State of Alabama, or the United States; and such rules, regulations, and forms so promulgated shall be binding upon all licensees and upon all City employees.

**SECTION 26. CERTAIN ORDINANCES REPEALED.**

Ordinances heretofore adopted by the City that are in conflict with the provisions of this Ordinance are hereby repealed, but no Ordinance heretofore or hereafter adopted by the City requiring a license for any business other than these herein named shall be affected hereby; nor shall this Ordinance affect or interfere in any way with an ordinance relating to the operation and licensing of wholesale and retail dealers in gasoline, motor fuels and motor oils; nor an Ordinance relating to the licensing of dealers in malt and brewed beverages; nor an Ordinance relating to the sale of wines, whiskey and other alcoholic distilled spirits; nor an Ordinance levying a privilege or license tax on the sale or import of tangible personal property; nor an Ordinance levying a privilege or license tax on the rental or leasing of tangible personal property.

**SECTION 27. SEVERABILITY**

The Provisions of this Ordinance are severable. If any section, sub-section, schedule, or provision of this Ordinance be for any reason declared void or invalid, such invalidity shall not affect any other section, sub-section, schedule or provision of this Ordinance.

**SECTION 28. EFFECTIVE DATE**

This Ordinance shall be effective immediately upon its approval by the Mayor, or upon its otherwise becoming law, but shall, nevertheless, be published as required by law.

ADOPTED AND APPROVED by the City Council of the City of Marion, Alabama, this 6<sup>th</sup> day of December, 1982.

And Amended December 2009

ATTEST:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Clerk