

**ORDINANCE 2007-003**

**BUSINESS LICENSE CODE OF THE**

**CITY OF MOULTON, ALABAMA**  
**FOR THE YEAR 2008 AND EACH SUBSEQUENT YEAR**

**SCHEDULE OF LICENSES AND FEES**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MOULTON,**

**ALABAMA, as follows:**

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**SECTION 1. Levy of Tax.**

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

**SECTION 2. Definitions.**

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

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

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

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

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

[5] DESIGNEE. An agent or employee of the municipality authorized to administer or collect, or both the municipality's business license taxes, which may include another taxing jurisdiction, the Department of Revenue, or a "private auditing or collecting firm" as defined in Section 40-2A-3 of the *Code of Alabama*.

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

- (a) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- (b) A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- (c) For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that

nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.

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

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

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

[9] LICENSE YEAR. The calendar year.

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

[11] PERSON. Any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation formed under the laws of Alabama.

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

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

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

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

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

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

- (a) *Full Year*. In case the license of any business, trade, occupation or profession is based on a flat rate and is taken out before the first day of July shall be subject to and shall pay the annual license for such business in full.
- (b) *Half Year*. Every person who commences business on or after July 1<sup>st</sup>, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year for such business except for those subject to daily, weekly, monthly or semiannual licenses as provided by law.

- (c) *Issue Fee.* For each license issued there shall be an issue fee collected of ten dollars (\$10.00) and said issue fee shall be collected in the same manner as the license tax.
- (d) *Annual Renewal.* Except as provided in subsections (i) or (ii), the business license are due January 1 and delinquent after January 31 renewed annually on or before the 31<sup>st</sup> day of January each year.
- ( i ) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
- ( ii ) Insurance company annual license are due January 1 and delinquent after March 1 renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama* which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.
- ( iii ) On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1<sup>st</sup> in order for them to receive their notice.
- ( iv ) Business license renewal payments received by the municipality shall be applied to the current renewal only when any and other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall

subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the municipal code.

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

- (a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- (b) Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business from which the taxpayer derived more than 10 percent of its gross receipts during the preceding license year. Provided, however, that for each business license, the gross receipts which shall be taxed with regard to such license shall, except as provided in subsection (c) and other provisions of this act, be only those gross receipts which arise within the line of business which is the subject of the license.
- (c) Nothing herein shall be construed to exempt the gross receipts derived from one or more additional lines of business of the taxpayer if those gross receipts do not exceed the required threshold for the purchase of a second or multiple business license. Instead, those gross receipts shall be included in the business license for the taxpayer's primary line of business.
- (d) A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

- ( i ) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
  - ( ii ) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.
  - ( iii ) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
  - ( iv ) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
  - ( v ) All business claimed by a branch office or offices must be conducted by and through said office or offices.
  - ( vi ) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- (d) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

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

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a



transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number.

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

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

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

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

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

- (a) It shall be the duty of every person subject to such license tax to render to the municipality on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.

- (b) If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest.
- (c) The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.
- (d) If the amount of business license tax remitted by the taxpayer is undisputed by the Municipality, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the municipality shall enter a final assessment for the amount of the tax due, plus any applicable penalty and interest.
- (e) (1) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to the assessment. The license officer shall issue findings of fact and law within 60 days following the conference, which shall promptly

upon issuance be mailed or delivered to the taxpayer, consistent with the procedures set forth in subsection (d) above.

- (2) If the taxpayer disagrees with the license officer's findings of fact and law, the taxpayer may appeal to the municipal governing body, by filing a notice of appeal with the municipal clerk within 30 days after the findings have been issued. The appeal shall be in writing and shall set forth in reasonable detail the grounds on which the taxpayer disagrees with the license officer's findings of fact and law.
- (3) If a petition for review: a. is not timely filed, or b. is timely filed, and upon further review the license officer, or the administrative hearings officer or governing body of the municipality, as the case may be, determines that the preliminary assessment is due to be upheld in whole or in part, the taxing jurisdiction shall make the assessment final in the amount of business license tax due as computed by the taxing jurisdiction, with applicable penalty and interest.
- (4) 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.

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

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

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

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

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

**SECTION 10. Required Permits and Certifications.**

- (a) Any establishment selling articles of food or drinks must have a permit from the County Health Department before the City shall issue a license.
- (b) Any person engaged in any occupation which requires State of Alabama Certification, such as plumbing contractor, heating and air conditioning contractor, general contractor etc. will be required to provided a copy of certification before the City shall issue a license.
- (c) No business shall be carried on at a location or place of business and no privilege license shall be issued thereof until such time as the zoning ordinances and building codes and other codes and ordinances of the city are fully complied with where applicable, proof thereof to be evidenced by an appropriate certificate of occupancy issued by the building department or other responsible office or department of the city. (This section shall not apply to businesses licensed at an existing location prior to January 1, 2008 unless there is a change of location.)

**SECTION 11. Unlawful to obstruct.**

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

**SECTION 12. Privacy.**

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

**SECTION 13. Failure to file assessment.**

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

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

**SECTION 14. Lien for non-payment of license tax.**

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

**SECTION 15. Criminal penalties.**

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

**SECTION 16. Civil penalties.**

In addition to the remedies provided by *Code of Alabama*, Section 11-51-150 (1975) et seq., the continued or recurrent performance of any act or acts within the corporate limits or within its police jurisdiction for which a license may be revoked or suspended under this ordinance is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The municipality, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

**SECTION 17. Penalties and interest.**

- (a) All licenses not paid before February 1 shall be increased by fifteen (15) percent for the first thirty (30) days they are delinquent, or fraction thereof, and shall be measured by an additional fifteen (30) 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.

**SECTION 18. Prosecutions unaffected.**

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

ordinance; nor shall any civil action or cause of action existing prior to or at the time of the adoption of this ordinance be affected in any manner by its adoption.

**SECTION 19. Procedure for denial of new applications.**

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



municipality said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

**SECTION 20. Procedure for revocation or suspension of license.**

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

## **SECTION 21. Refunds On Overpayments**

- (a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.
- (b) A petition for refund shall be filed with the municipality within two years from the date of payment of the business license tax, which is the subject of the petition.
- (c) The municipality shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.
- (d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality. If the municipality determines that a refund is due, the amount of overpayment thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.
- (e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of the county in which the municipality

denying the petition for refund is located. Said notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

**SECTION 22. Delivery License.**

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:
- (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
  - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
  - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
  - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
  - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
  - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or

exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.

- (b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
- (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

**SECTION 23. License classifications.**

<u>Code</u>	<u>Description</u>	<u>Classification</u>
561499	ABSTRACT LAND TITLE OR WARRANTY COMPANY	5
721110	ACCOMODATIONS /HOTELS/MOTELS	2
721310	ACCOMODATIONS, ROOMING /BOARDING HOUSE	2
541211	ACCOUNTING AND BOOKKEEPING SERVICES	6
511120	ADVERTISING AGENCIES, AGENTS, COUNSELORS	4
524210	AGENT, BOOKING, ADMINISTRATION	5
811413	ALTERATIONS, CLOTHING	5
621910	AMBULANCE SERVICE	4
713110	AMUSEMENT AND RECREATION SERVICES	3
561498	ANSWERING SERVICE	4
453213	ANTIQUES	3
532231	APARTMENT BUILDINGS OR COMPLEXES RENTAL	5
541310	ARCHITECT	6
711320	ARTIST, PORTRAIT, CENTER OR GALLERY	4
713111	ATHLETIC, FITNESS OR HEALTH CLUBS	3
541110	ATTORNEYS, LAWYERS, LEGAL SERVICES	6
452991	AUCTION HOUSES	4
811192	AUTOMOBILE CAR WASH	5
441110	AUTOMOBILE DEALERS RETAIL NEW	1
441112	AUTOMOBILE DEALERS USED	1
811118	AUTOMOBILE REPAIRS, OVERHAUL PAINT AND BODY	5
441320	AUTOMOBILE TIRES, RETAIL OR WHOLESALE	1
999222	AUTOMOBILE TOWING SERVICE	5
441310	AUTOMOBILE/MOTORCYCLE PARTS AND ACCESSORIES	1
812200	BAIL BONDS	4
445121	BAKERY AND BAKERY SALES	1
522111	BANK BRANCH OR ATM (NOT MAIN OFFICE)	12
522110	BANKS (MAIN OFFICE)	12
453220	BEAUTY/BARBER SUPPLIES	1
451111	BICYCLE DEALERS & SUPPLIES	3
713112	BILLARD OR POOL HALL	3
441311	BOAT SUPPLIES AND ACCESSORIES	1
441111	BOATS, DEALERS IN	1
451112	BOOK STORE	3
312212	BOTTLERS OF SOFT DRINKS	2
515112	BROADCASTING, RADIO AND TV STATIONS	5
444130	BUILDING MATERIALS RETAIL/GARDEN EQUIPMENT	2
444131	BUILDING MATERIALS WHOLESALE	1
485114	BUS TERMINALS	4
515113	CABLE TELEVISION COMPANIES	5
561721	CARPET AND RUG CLEANING	5
722410	CATERERS AND MOBILE FOOD SERVICES	3
812201	CEMETERY COMPANIES, AGENTS OR DEALERS	5
424690	CHEMICAL, ALLIED PRODUCTS	2
541311	CHIROPRACTOR	6
448130	CLOTHING AND ACCESSORIES, SHOES	2
448131	CLOTHING, SECOND HAND	3

448132	CLOTHING, WHOLESALE	1
453225	COIN SHOPS, RETAIL	3
541511	COMPUTER PROGRAMMER	6
444132	CONCRETE PRODUCTS, WHOLESALE	1
453214	CONSIGNMENT SHOP	1
999115	CONSULTANT BUSINESS	4
999112	CONSULTANT FINANCE, INVESTMENTS	6
237991	CONTRACTORS, BLDG. EQUIPMENT, MECHANICAL INSTALL	3
238340	CONTRACTORS, CARPENTRY	3
238110	CONTRACTORS, CONCRETE	3
238310	CONTRACTORS, DRYWALL, ACCOUSITCAL & INSULATION	3
238210	CONTRACTORS, ELECTRICAL	3
238910	CONTRACTORS, EXCAVATION & SITE DEVELOPMENT	3
238330	CONTRACTORS, FLOOR COVERINGS	3
236220	CONTRACTORS, GENERAL, COMM BLDG, RESIDENTIAL	3
238150	CONTRACTORS, GLASS & GLAZING	3
237990	CONTRACTORS, HEAVY, HIGHWAY, BRIDGE, WATER, SEWER	3
238115	CONTRACTORS, IRRIGATION, WATER WELL DRILLING	3
238321	CONTRACTORS, PAINTING AND WALL COVERING	3
238320	CONTRACTORS, PLUMBING, HEATING & AIR	3
238160	CONTRACTORS, ROOFING, SIDING & SHEET METAL	3
238120	CONTRACTORS, STRUCTUAL STEEL ERECTION	3
238131	CONTRACTORS, SWIMMING POOLS	3
238911	CONTRACTORS, WRECKING, DEMOLITION, MOVING	3
446110	COSMETIC, RETAIL DEALERS	3
522390	CREDIT REPORTING AGENCIES	4
445122	CURB OR MUNICIPAL MARKET	1
711121	DANCE HALLS	3
711120	DANCING SCHOOLS	3
519190	DATA PROCESSING SYSTEM, SERVICES	4
541410	DECORATORS, INTERIOR	4
492110	DELIVERY SERVICE, MESSENGER, COURIER	4
999111	DELIVERY LICENSE	13
453222	DENTAL EQUIPMENT AND SUPPLIES	1
541991	DENTAL LABORATORIES	6
541210	DENTIST	6
561500	DETECTIVE/PRIVATE INVESTIGATOR AGENCIES	4
721111	DOG KENNELS AND/OR GROOMING	4
812202	DRY CLEANERS	5
611699	EDUCATIONAL SERVICES, DRIVING TRAINING, TECHNICAL,	5
443114	ELECTRICAL AND PLUMBING SUPPLIES	3
443113	ELECTRICAL MACHINERY EQUIPMENT AND SUPPLIES	4
443112	ELECTRONICS AND APPLIANCES	2
561501	EMPLOYMENT AGENCIES	4
541330	ENGINEERING SERVICES	6
561710	EXTERMINATORS	4
453235	FABRICS RETAIL	2
522120	FINANCE COMPANIES, SAVINGS AND LOANS	2
442111	FLOOR COVERING, RETAIL	3
453223	FLORIST, RETAIL	3
445120	FOOD AND BEVERAGE, GROCERY, CONVENIENCE, MARKETS	1

812198	FORTUNE TELLERS	11
812203	FUNERAL HOMES/UNDERTAKERS	5
442110	FURNITURE , HOME FURNISHINGS/OFFICE	3
454312	GAS, BUTANE, PROPANE DEALERS	1
447110	GASOLINE SERVICE STATION	1
422720	GASOLINE, WHOLESALE DEALER	1
453234	GLASS, DEALERS, INSTALLATION	5
453224	GRANITE OR STONE YARD	3
112990	HATCHERY	4
446111	HEALTH & PERSONAL CARE STORES, PHARMACY OPTICAL, H	3
622110	HOSPITALS, SURGICAL, PSYCHIATRIC, SUBSTANCE ABUSE,	6
453226	ICE, DEALERS RETAIL	3
611620	INSTRUCTION/ SPORTS AND RECREATION	3
524128	INSURANCE COMPANY, AGENT HEALTH, ALLIED	11-51-120/123
524126	INSURANCE COMPANY, AGENT, CASUALTY, FIRE, MARINE	11-51-120/123
561720	JANITORIAL/CLEANING SERVICE	4
448133	JEWELRY, RETAIL	3
561730	LANDSCAPE SERVICES	4
444220	LANDSCAPING, GARDEN & FARM SUPPLY	1
812204	LAUNDRIES, COIN OPERATED	5
812205	LINEN SERVICE	5
444133	LOCKS, RETAIL	2
561502	LOCKSMITH	5
332999	MACHINE SHOPS, JOBBING	4
453227	MAIL ORDER BUSINESS	2
334419	MANUFACTURING COMPUTER AND ELECTRONIC	3
311991	MANUFACTURING FOOD, MEAT, GRAIN, DAIRY, POULTRY	1
322229	MANUFACTURING PAPER AND ALLIED PRODUCTS	4
324199	MANUFACTURING PETROLEUM, ASPHALT, GREASE, PAVING	3
315999	MANUFACTURING, APPAREL	3
335211	MANUFACTURING, APPLIANCE, LIGHTING, ELECTRICAL	3
325998	MANUFACTURING, CHEMICAL, FERTILIZER, PAINT, SOAP,	5
327331	MANUFACTURING, CLAY, GLASS, CEMENT, BRICK, TILE	4
337129	MANUFACTURING, FURNITURE, CABINETS, OFFICE,	3
316993	MANUFACTURING, LEATHER AND LEATHER PRODUCTS	2
333990	MANUFACTURING, MACHINERY, INDUSTRIAL, ENGINES, HVA	4
339990	MANUFACTURING, MEDICINE	5
331521	MANUFACTURING, METAL PRODUCTS, IRON, STEEL, ALUMIN	4
339999	MANUFACTURING, MISC.	5
326291	MANUFACTURING, RUBBER, PLASTER, TIRES, PIPES, HOSE	3
313112	MANUFACTURING, TEXTILE PRODUCTS, FABRIC, CARPET, C	3
336112	MANUFACTURING, TRANSPORTATION EQUIP, TRUCK, TRAILE	5
321999	MANUFACTURING, WOOD, VENEER, TRUSSES, MILLWORK	3
453229	MATTRESS RETAIL	3
621491	MEDICAL AND OTHER HEALTH SERVICES	6
423450	MEDICAL, DENTAL, HOSPITAL SUPPLIES	2
621498	MEDICAL, OUTPATIENT CARE CENTERS	6
561497	MISCELLANEOUS BUSINESS SERVICES	4
453230	MOBILE HOMES, RETAIL	1
452992	MONUMENTS, VAULTS, CASKETS	4
512131	MOTION PICTURES, THEATRES, RECORDING, SOUND STUDIO	3

712110	MUSEUMS, HISTORICAL SITES, ZOOS, GARDENS, PARKS	4
453231	MUSIC OR MUSICAL INSTRUMENTS, RETAIL	3
623110	NURSERIES, DAY CARE, ASSISTED LIVING	4
111998	NURSERY, SEEDS, FARM AND CROP PRODUCTION	4
623312	NURSING/CONVALESCENT HOME	6
453232	OFFICE SUPPLIES, RETAIL	3
541320	OPTOMETRIST	6
492111	PARCEL DELIVERY COMPANIES	4
522298	PAWN SHOP, TITLE OR MERCHANDISE	3
812199	PERSONAL SERVICE, SKIN, HAIR, TANNING, NAIL, MASSAG	5
453233	PET SHOPS	3
541921	PHOTOGRAPHERS, STUDIOS, PORTRAIT SERVICES	3
541111	PHYSICIAN	6
444134	PLUMBING EQUIPMENT RETAIL	2
323114	PRINTING, BLUE PRINTING, SCREEN	4
541990	PROFESSIONAL SERVICES NOT ELSEWHERE CLASSIFIED (S	6
511110	PUBLISHERS, NEWSPAPERS, BOOKS, DATA, SOFTWARE, PER	4
531210	REAL ESTATE OFFICES, AGENTS BROKERS, APPRAISERS, M	5
624110	REHABILITATION FACILITY, PHYSICAL, SHELTERS, VOCA	5
532310	RENTAL AUTO, TRAILER, RV, TANGIBLE PROPERTY	5
532311	RENTAL SERVICE, MISCELLANEOUS	4
532312	RENTAL, UNIFORMS, MATS, MOPS	4
532230	RENTAL/LEASING, MOVIE, VIDEO	4
811219	REPAIR SERVICE ELECTRONIC EQUIPMENT	5
811416	REPAIR SERVICES, MISC.	5
811412	REPAIR, APPLIANCES, FURNITURE & GARDEN EQUIPMENT	5
811415	REPAIR, JEWELRY AND WATCH	5
811119	REPAIR, MOTORCYCLE, ATV, BICYCLE	5
811417	REPAIR, SHOES	4
811414	REPAIRS, GUNS, GUNSMITH	5
722212	RESTAURANT/DELICATESSEN/CAFETERIAS	3
453221	RETAIL MISCELLANEOUS, ART NOVELTY, GIFTS	3
454391	RETAILER (NON-STORE) PEDDLER, PRODUCE	8
323111	SIGN PAINTERS, DESIGNS, COMPANIES	4
711313	SPECIAL EVENTS, SPORTS	10
451110	SPORTING GOODS & HOBBIES, GUNS, TOYS, FISH, BOOKS,	3
999113	STOCKYARDS	4
452990	SUPERCENTER, WAREHOUSE CLUBS	4
541360	SURVEYOR	6
517322	TELECOMMUNICATION, CELLULAR, WIRELESS, PAGING	9
517315	TELECOMMUNICATION, RESELLERS OF SERVICE	9
517310	TELECOMMUNICATION/ LOCAL SERVICE	9
517320	TELECOMMUNICATION/ LONG DISTANCE	9
454210	TEMPORARY VENDER, NON STORE RETAILER	8
453228	TOBACCO STORE	5
441113	TRACTOR AND EQUIPMENT, DEALERS IN	2
721214	TRAILER PARKS, RV PARKS, TRAVEL PARKS	1
485320	TRANSPORTATION, TAXI, BUSES, LIMOUSINE, BUGGY	4
484110	TRANSPORTATION, TRUCK, MOVING, FREIGHT, STORAGE	4
561503	TRAVEL COMPANY	4
999114	TREE SURGERY	4



453212	USED MERCHANDISE, FURNITURE, FLEA MARKET, BOOKS, M	3
221122	UTILITIES - ELECTRIC POWER	7
452990	VARIETY STORE, GENERAL MERCHANDISE	2
910001	VENDING MACHINES, SALE OF PRODUCTS	2
541940	VETERINARY/ANIMAL HOSPITAL	4
493110	WAREHOUSING AND STORAGE	4
562998	WASTE MANAGEMENT, COMPANIES, TRUCKS, SEPTIC TANKS,	4
423991	WELDING SUPPLIES, WHOLESALE/RETAIL	2
424991	WHOLESALE TRADE, NON-DURABLE, GROCERY DAIRY, DRUGS	1
423990	WHOLESALE, DURABLE, VEHICLE, MACHINERY, EQUIPMENT	2

**SECTION 24. License Fee Schedules.**

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

More Than	but	Less than			
0		1,999	15	Flat Rate	
2,000		4,999	25	Flat Rate	
5,000		99,999	35	+1.12 per M in excess of	5,000
100,000		199,999	129	+1.03 per M in excess of	100,000
200,000		299,999	232	+ .88 per M in excess of	200,000
300,000		399,999	320	+ .83 per M in excess of	300,000
400,000		499,999	403	+ .81 per M in excess of	400,000
500,000		599,999	484	+ .79 per M in excess of	500,000
600,000		699,999	563	+ .77 per M in excess of	600,000
700,000		799,999	640	+ .75 per M in excess of	700,000
800,000		899,999	715	+ .73 per M in excess of	800,000
900,000		999,999	788	+ .71 per M in excess of	900,000
1,000,000		1,099,999	859	+ .69 per M in excess of	1,000,000
1,100,000		1,199,999	938	+ .67 per M in excess of	1,100,000
1,200,000		1,299,999	995	+ .65 per M in excess of	1,200,000
1,300,000		1,399,999	1,060	+ .63 per M in excess of	1,300,000
1,400,000		1,499,999	1,123	+ .61 per M in excess of	1,400,000
1,500,000		1,999,999	1,184	+ .60 per M in excess of	1,500,000
2,000,000		2,499,999	1,484	+ .59 per M in excess of	2,000,000
2,500,000		2,999,999	1,779	+ .58 per M in excess of	2,500,000
3,000,000		3,499,999	2,069	+ .56 per M in excess of	3,000,000
3,500,000		3,999,999	2,349	+ .54 per M in excess of	3,500,000
4,000,000		4,999,999	2,619	+ .52 per M in excess of	4,000,000
5,000,000		5,999,999	3,139	+ .50 per M in excess of	5,000,000
6,000,000		7,999,999	3,639	+ .48 per M in excess of	6,000,000
8,000,000		10,999,999	4,599	+ .46 per M in excess of	8,000,000
11,000,000		13,999,999	5,979	+ .44 per M in excess of	11,000,000
14,000,000		57,999,999	7,299	+ .42 per M in excess of	14,000,000
58,000,000		91,999,999	25,779	+ .38 per M in excess of	58,000,000
92,000,000	Over	92MM	38,699	+ .30 per M in excess of	92,000,000

**Schedule "2" – If gross receipts are:**

More Than	but	Less than			
0		1,999	20	Flat Rate	
2,000		4,999	30	Flat Rate	
5,000		99,999	40	+1.50 per M in excess of	5,000
100,000		199,999	170	+1.33 per M in excess of	100,000
200,000		299,999	303	+1.17 per M in excess of	200,000
300,000		399,999	420	+1.11 per M in excess of	300,000
400,000		499,999	531	+1.08 per M in excess of	400,000
500,000		599,999	639	+1.05 per M in excess of	500,000
600,000		699,999	744	+1.03 per M in excess of	600,000
700,000		799,999	847	+1.00 per M in excess of	700,000
800,000		899,999	947	+ .97 per M in excess of	800,000
900,000		999,999	1,044	+ .95 per M in excess of	900,000
1,000,000		1,099,999	1,139	+ .92 per M in excess of	1,000,000
1,100,000		1,199,999	1,231	+ .89 per M in excess of	1,100,000
1,200,000		1,299,999	1,320	+ .87 per M in excess of	1,200,000
1,300,000		1,399,999	1,407	+ .84 per M in excess of	1,300,000
1,400,000		1,499,999	1,491	+ .81 per M in excess of	1,400,000
1,500,000		1,999,999	1,572	+ .80 per M in excess of	1,500,000
2,000,000		2,499,999	1,972	+ .79 per M in excess of	2,000,000
2,500,000		2,999,999	2,367	+ .77 per M in excess of	2,500,000
3,000,000		3,499,999	2,752	+ .75 per M in excess of	3,000,000
3,500,000		3,999,999	3,127	+ .72 per M in excess of	3,500,000
4,000,000		4,999,999	3,487	+ .69 per M in excess of	4,000,000
5,000,000		5,999,999	4,177	+ .67 per M in excess of	5,000,000
6,000,000		7,999,999	4,847	+ .64 per M in excess of	6,000,000
8,000,000		10,999,999	6,127	+ .61 per M in excess of	8,000,000
11,000,000		13,999,999	7,957	+ .59 per M in excess of	11,000,000
14,000,000		57,999,999	9,727	+ .56 per M in excess of	14,000,000
58,000,000		91,999,999	34,367	+ .51 per M in excess of	58,000,000
92,000,000	Over	92MM	51,707	+ .40 per M in excess of	92,000,000

**Schedule "3" – If gross receipts are:**

More Than	but	Less than		
0		1,999	25	Flat Rate
2,000		4,999	40	Flat Rate
5,000		99,999	50	+1.81 per M in excess of 5,000
100,000		199,999	211	+1.72 per M in excess of 100,000
200,000		299,999	383	+1.47 per M in excess of 200,000
300,000		399,999	530	+1.38 per M in excess of 300,000
400,000		499,999	668	+1.35 per M in excess of 400,000
500,000		599,999	803	+1.32 per M in excess of 500,000
600,000		699,999	935	+1.28 per M in excess of 600,000
700,000		799,999	1,063	+1.25 per M in excess of 700,000
800,000		899,999	1,188	+1.22 per M in excess of 800,000
900,000		999,999	1,310	+1.18 per M in excess of 900,000
1,000,000		1,099,999	1,428	+1.15 per M in excess of 1,000,000
1,100,000		1,199,999	1,543	+1.12 per M in excess of 1,100,000
1,200,000		1,299,999	1,655	+1.08 per M in excess of 1,200,000
1,300,000		1,399,999	1,763	+1.05 per M in excess of 1,300,000
1,400,000		1,499,999	1,868	+1.02 per M in excess of 1,400,000
1,500,000		1,999,999	1,970	+1.00 per M in excess of 1,500,000
2,000,000		2,499,999	2,470	+ .98 per M in excess of 2,000,000
2,500,000		2,999,999	2,960	+ .97 per M in excess of 2,500,000
3,000,000		3,499,999	3,445	+ .93 per M in excess of 3,000,000
3,500,000		3,999,999	3,910	+ .90 per M in excess of 3,500,000
4,000,000		4,999,999	4,360	+ .87 per M in excess of 4,000,000
5,000,000		5,999,999	5,230	+ .83 per M in excess of 5,000,000
6,000,000		7,999,999	6,060	+ .80 per M in excess of 6,000,000
8,000,000		10,999,999	7,660	+ .77 per M in excess of 8,000,000
11,000,000		13,999,999	9,970	+ .73 per M in excess of 11,000,000
14,000,000		57,999,999	12,160	+ .70 per M in excess of 14,000,000
58,000,000		91,999,999	42,960	+ .63 per M in excess of 58,000,000
92,000,000	Over 92MM		64,380	+ .50 per M in excess of 92,000,000

**Schedule "4" – If gross receipt are:**

More Than	but	Less than			
0		1,999	30	Flat Rate	
2,000		4,999	40	Flat Rate	
5,000		99,999	55	+2.24 per M in excess of	5,000
100,000		199,999	259	+2.05 per M in excess of	100,000
200,000		299,999	464	+1.76 per M in excess of	200,000
300,000		399,999	640	+1.66 per M in excess of	300,000
400,000		499,999	806	+1.62 per M in excess of	400,000
500,000		599,999	968	+1.58 per M in excess of	500,000
600,000		699,999	1,126	+1.54 per M in excess of	600,000
700,000		799,999	1,280	+1.50 per M in excess of	700,000
800,000		899,999	1,430	+1.46 per M in excess of	800,000
900,000		999,999	1,576	+1.42 per M in excess of	900,000
1,000,000		1,099,999	1,718	+1.38 per M in excess of	1,000,000
1,100,000		1,199,999	1,856	+1.34 per M in excess of	1,100,000
1,200,000		1,299,999	1,990	+1.30 per M in excess of	1,200,000
1,300,000		1,399,999	2,120	+1.26 per M in excess of	1,300,000
1,400,000		1,499,999	2,246	+1.22 per M in excess of	1,400,000
1,500,000		1,999,999	2,368	+1.20 per M in excess of	1,500,000
2,000,000		2,499,999	2,968	+1.18 per M in excess of	2,000,000
2,500,000		2,999,999	3,358	+1.16 per M in excess of	2,500,000
3,000,000		3,499,999	4,138	+1.12 per M in excess of	3,000,000
3,500,000		3,999,999	4,698	+1.08 per M in excess of	3,500,000
4,000,000		4,999,999	5,238	+1.04 per M in excess of	4,000,000
5,000,000		5,999,999	6,278	+1.00 per M in excess of	5,000,000
6,000,000		7,999,999	7,278	+ .96 per M in excess of	6,000,000
8,000,000		10,999,999	9,198	+ .92 per M in excess of	8,000,000
11,000,000		13,999,999	11,958	+ .88 per M in excess of	11,000,000
14,000,000		57,999,999	14,598	+ .84 per M in excess of	14,000,000
58,000,000		91,999,999	51,398	+ .76 per M in excess of	58,000,000
92,000,000	Over 92MM		77,398	+ .60 per M in excess of	92,000,000

**Schedule "5" – If gross receipts are:**

More Than	but	Less than			
0		1,999	40	+	Flat Rate
2,000		4,999	55	+	Flat Rate
5,000		99,999	65	+	2.60 per M in excess of 5,000
100,000		199,999	300	+	2.41 per M in excess of 100,000
200,000		299,999	541	+	2.05 per M in excess of 200,000
300,000		399,999	746	+	1.94 per M in excess of 300,000
400,000		499,999	940	+	1.89 per M in excess of 400,000
500,000		599,999	1,129	+	1.84 per M in excess of 500,000
600,000		699,999	1,313	+	1.80 per M in excess of 600,000
700,000		799,999	1,492	+	1.75 per M in excess of 700,000
800,000		899,999	1,668	+	1.70 per M in excess of 800,000
900,000		999,999	1,838	+	1.66 per M in excess of 900,000
1,000,000		1,099,999	2,004	+	1.61 per M in excess of 1,000,000
1,100,000		1,199,999	2,165	+	1.56 per M in excess of 1,100,000
1,200,000		1,299,999	2,321	+	1.52 per M in excess of 1,200,000
1,300,000		1,399,999	2,473	+	1.47 per M in excess of 1,300,000
1,400,000		1,499,999	2,620	+	1.42 per M in excess of 1,400,000
1,500,000		1,999,999	2,762	+	1.40 per M in excess of 1,500,000
2,000,000		2,499,999	3,462	+	1.38 per M in excess of 2,000,000
2,500,000		2,999,999	4,152	+	1.35 per M in excess of 2,500,000
3,000,000		3,499,999	4,827	+	1.31 per M in excess of 3,000,000
3,500,000		3,999,999	5,482	+	1.26 per M in excess of 3,500,000
4,000,000		4,999,999	6,112	+	1.21 per M in excess of 4,000,000
5,000,000		5,999,999	7,322	+	1.17 per M in excess of 5,000,000
6,000,000		7,999,999	8,492	+	1.12 per M in excess of 6,000,000
8,000,000		10,999,999	10,732	+	1.07 per M in excess of 8,000,000
11,000,000		13,999,999	13,942	+	1.03 per M in excess of 11,000,000
14,000,000		57,999,999	17,032	+	.98 per M in excess of 14,000,000
58,000,000		91,999,999	60,152	+	.89 per M in excess of 58,000,000
92,000,000	Over 92MM		90,412	+	.70 per M in excess of 92,000,000

**Schedule "6" – If gross receipts are:**

More Than	but	Less than			
0		1,999	50	Flat Rate	
2,000		4,999	65	Flat Rate	
5,000		99,999	75 +	3.00 per M in excess of	5,000
100,000		199,999	346 +	2.72 per M in excess of	100,000
200,000		299,999	618 +	2.35 per M in excess of	200,000
300,000		399,999	853 +	2.21 per M in excess of	300,000
400,000		499,999	1,074 +	2.16 per M in excess of	400,000
500,000		599,999	1,290 +	2.11 per M in excess of	500,000
600,000		699,999	1,501 +	2.05 per M in excess of	600,000
700,000		799,999	1,706 +	2.00 per M in excess of	700,000
800,000		899,999	1,906 +	1.95 per M in excess of	800,000
900,000		999,999	2,101 +	1.89 per M in excess of	900,000
1,000,000		1,099,999	2,290 +	1.84 per M in excess of	1,000,000
1,100,000		1,199,999	2,274 +	1.79 per M in excess of	1,100,000
1,200,000		1,299,999	2,653 +	1.73 per M in excess of	1,200,000
1,300,000		1,399,999	2,826 +	1.68 per M in excess of	1,300,000
1,400,000		1,499,999	2,994 +	1.63 per M in excess of	1,400,000
1,500,000		1,999,999	3,157 +	1.60 per M in excess of	1,500,000
2,000,000		2,499,999	3,957 +	1.57 per M in excess of	2,000,000
2,500,000		2,999,999	4,742 +	1.55 per M in excess of	2,500,000
3,000,000		3,499,999	5,517 +	1.49 per M in excess of	3,000,000
3,500,000		3,999,999	6,262 +	1.44 per M in excess of	3,500,000
4,000,000		4,999,999	6,982 +	1.39 per M in excess of	4,000,000
5,000,000		5,999,999	8,372 +	1.33 per M in excess of	5,000,000
6,000,000		7,999,999	9,702 +	1.28 per M in excess of	6,000,000
8,000,000		10,999,999	12,262 +	1.23 per M in excess of	8,000,000
11,000,000		13,999,999	15,952 +	1.17 per M in excess of	11,000,000
14,000,000		57,999,999	19,462 +	1.12 per M in excess of	14,000,000
58,000,000		91,999,999	68,742 +	1.01 per M in excess of	58,000,000
92,000,000	Over 92MM		102,080 +	.80 per M in excess of	92,000,000

**Schedule "7" - Utilities**

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to 1.9 percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current within the corporate limits of the City of Moulton.

**Schedule "8" - Temporary Vendors**

Weekly Rate	issued for week long sales activity	\$ 25.00
Monthly Rate	issued for month long sales activity	\$ 50.00
Semi-Annual	issued for semi- annual sales activity	\$ 100.00

License will be issued for consecutive days only (i.e weekly – 7 days, monthly – 30 days, semi-annual 180 days).

**Schedule "9" - Telephones & Telecommunications**

Pursuant to section 11-51-128 of the Code of Alabama, persons or incorporations operating telephone service in the City of Moulton shall pay as follows:

Telephone Exchange License	\$150.00
Telephone Long Distance	\$ 38.00
Telecommunication, Cellular, Wireless, Paging	\$ 250.00
Telecommunication, Resellers of Service	\$ 250.00



**Schedule "10" - Special Events Licenses**

Special Events (Rodeo, Wrestling, Boat Show, Car Show. Etc.)

Only one Day	\$250.00
Two Days	350.00
Three to Seven Days	500.00

Each event requires separate license, limited to four (4) per calendar year.

**Schedule "11" - Fortune Tellers**

Annual license rate is \$ 1,000.00 and rate is reduced by \$ 25.00 each year until such time as the annual rate reaches \$ 500.00 and that becomes the minimum rate thereafter.

**Schedule "12" - Banks / Savings & Loans**

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

**Schedule "13" - Delivery License**

The rate for the delivery license is established in Section 22 and is:	\$ 100.00
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**SECTION 25. Exchange of information.**

- (a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.
- (b) Any such exchange shall be for one or more of the following purposes:
  - (1) Collecting taxes due.
  - (2) Ascertaining the amount of taxes due from any person.
  - (3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.
- (c) Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter administered by the license officer. The license officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to the Code of Alabama section 40-23-25, 40-23-82, or 40-12-224.

**SECTION 26. License fees in Police jurisdiction.**

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

**SECTION 27. Effective date.**

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

**SECTION 28. Severability.**

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

**SECTION 29. Repealer.**

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

Adopted: 12 / 03 / 2007

\_\_\_\_\_  
Ray Alexander, Mayor

Attest:

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Shirley Gilley, City Clerk

