

may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.

- (e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of the county in which the municipality denying the petition for refund is located. Said notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

SECTION 21. Delivery License.

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:
 - (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
 - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
 - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;

- (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
 - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
 - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
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- (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 22. License Classification Codes

NAICS	CATEGORY DESCRIPTION	TYPE DESCRIPTION	PS
211301	Mining	Oil and gas extraction – natural gas liquid extraction, crude extraction,	E
212301	Mining	Mining - (except for oil and gas) all related mining activities,	E
213301	Mining	Mining support services – for oil and gas mining activities, oil/gas wells,	E
221701	Utilities	Electric power or light company	3%
221702	Utilities	Natural gas company	3%
236501	Contractors	Contractors, comm. bldg, residential, subdivisions, (home builders license)	E
237401	Contractors	Heavy const., highway, bridge, street, water, sewer,	E
238401	Contractors	Plumbing (certified)	E
238402	Contractors	HVAC (certified)	E
238502	Contractors	Painting and wall covering	E
238503	Contractors	Electrical contractors (certified)	E
238504	Contractors	Masonry and stone contractors	E
238505	Contractors	Drywall, acoustical & insulation	E
238506	Contractors	Tile, marble, terrazzo & mosaic	E
238507	Contractors	Carpentry contractors	E
238508	Contractors	Floor coverings/all types	E
238509	Contractors	Roofing, siding & sheet metal	E
238510	Contractors	Concrete contractors	E
238511	Contractors	Water well drilling & irrigation	E
238512	Contractors	Structural steel erection	E
238513	Contractors	Glass and glazing contractors	E
238514	Contractors	Excavation and site development	E
238515	Contractors	Wrecking and demolition	E
237516	Contractors	Building equipment & mechanical install	E
311601	Manufacturing	Animal processing	C
312501	Manufacturing	Beverage	D
313501	Manufacturing	Textile	C
314501	Manufacturing	Other manufacturing	C
315401	Manufacturing	Apparel	C
316401	Manufacturing	Leather and allied products	C
321601	Manufacturing	Wood & wood products	C
322501	Manufacturing	Paper products	C
323401	Manufacturing	Commercial printing	S
324301	Manufacturing	Petroleum refinery	C
324302	Manufacturing	Asphalt, paving & shingles	C
325301	Manufacturing	Chemical & industrial gas	C
325302	Manufacturing	Elastic, spandex, fibers	C
326401	Manufacturing	Plastic, rubber	C
327301	Manufacturing	Brick, block, concrete	C
331301	Manufacturing	Iron & steel mills	C
332401	Manufacturing	Metal fabrication	C
332501	Manufacturing	Machine Shop	C
333301	Manufacturing	Machinery	C
334301	Manufacturing	Magnetic & recording media	C

335301	Manufacturing	Appliance	C
336401	Manufacturing	Transportation	C
337301	Manufacturing	Furniture	C
339201	Manufacturing	Misc. manufacturing not elsewhere classified	B
421501	Wholesale	Durable, vehicle, machinery, equipment, furniture	O
422601	Wholesale	Gasoline distributor	S
422501	Wholesale	Non-durable, paper, apparel, grocery, beverages, dairy,	O
424101	Wholesale	Beer distributor	\$275.00
424102	Wholesale	Table wine distributor	\$275.00
441101	Retail	New vehicle dealer	U
441102	Retail	Used vehicle dealer	U
441103	Retail	Recreational vehicles	D
441301	Retail	Motor vehicle parts and accessories	D
442301	Retail	Furniture	D
443201	Retail	Electronic & Household appliance	D
444301	Retail	Building material & home centers	D
444401	Retail	Nursery	D
445601	Retail	Supermarket or grocery stores	G
445602	Retail	Convenience stores	G
445603	Retail	Produce market	G
445401	Retail	Package Stores (plus beer & wine off premises)	I
445402	Retail	Beer Off Premise Only	I
445403	Retail	Wine Off Premise Only	I
446301	Retail	Pharmacies & personal care	D
447501	Retail	Gasoline with convenience store	D
448201	Retail	Clothing & shoe	D
448301	Retail	Jewelry Stores	D
451201	Retail	Sporting goods	D
451301	Retail	Pistols & knives	\$100.00
451401	Retail	Hobby, toy, books & music	D
451501	Retail	Bookstores, new & used	D
452301	Retail	Department stores, warehouse clubs, super centers	D
453601	Retail	Flea market	\$75.00
453602	Retail	Individual Booths - flea market	\$20.00
453603	Retail	Florist	D
453604	Retail	Office supplies	D
453605	Retail	Manufactured homes new or uses	D
454401	Retail	Vending machine operators, direct selling, mail order	S
454901	Retail	Peddlers license	P
454312	Retail	All other retail business not elsewhere classified	D
484101	Transportation	Freight trucking, local	G
484102	Transportation	Freight carrier, long distance	\$25.00
485201	Transportation	Bus station	\$25.00
485301	Transportation	Taxicab	\$35.00
485302	Transportation	Limousine	\$35.00
488101	Transportation	Motor vehicle towing	L
488201	Transportation	Truck terminal	\$25.00
488301	Transportation	Delivery	V

488401	Transportation	Delivery w/Installation	V
492101	Transportation	Express company	\$100.00
493601	Warehouse	Warehousing and storage	D
511201	Publishing	Newspaper	S
512101	Entertainment	Motion pictures – theatres	A
515201	Broadcasting	Radio and television stations	D
517221	Telecommunications	Telephone local service	N
517222	Telecommunications	Telephone long distance	N
517223	Telecommunications	Cellular and other wireless, paging,	D
517225	Telecommunications	Cable Television - Franchise	5%
522311	Financial	Bank Main Office	T
522312	Financial	Bank ATM	T
522101	Financial	Pawn Shop	D
522201	Financial	Non-mortgage loans	H
523101	Financial	Stocks, bonds & investments	B
524101	Insurance	Fire & marine	J
524103	Insurance	Life & other	K
531201	Real estate	Mini storage & self storage	D
531202	Real estate	Mobile home park	B
531203	Real estate	Agents and brokers	B
531204	Real estate	Management	B
531205	Real estate	Real estate appraisal	D
532101	Rental & leasing	Automobile	D
532102	Rental & leasing	Apparel	H
532103	Rental & leasing	Video and disc	H
532104	Rental & leasing	Furniture and all other	H
532105	Rental & leasing	General rental centers	H
532106	Rental & leasing	Office equipment	H
541101	Professional services	Attorney/Lawyers	B
541102	Professional services	Accounting, tax & bookkeeping	B
541103	Professional services	Architect	B
541108	Professional services	Engineer	B
541109	Professional services	Surveyor & mapping	B
541110	Professional services	Computer Programmer	B
541111	Professional services	Photography & artist	B
541112	Professional services	Veterinary	B
541113	Professional services	Professional Services Not Elsewhere Classified	B
541114	Professional services	Interior design	D
541115	Professional services	Advertising agent & agency	D
541116	Professional services	Display advertising	H
541117	Professional services	Systems consulting & design	B
561301	Services	Employment placement agency	B
561302	Services	Document preparation	B
561303	Services	Business service centers	B
561304	Services	Collection agency	B
561305	Services	Repossession	B
561306	Services	Travel agency	B
561307	Services	Investigation & detective	B

561308	Services	Security guard and patrol	B
561309	Services	Armored car	B
561310	Services	Security systems	E
561311	Services	Locksmith	H
561312	Services	Exterminating	E
561313	Services	Janitorial & cleaning	E
561314	Services	Lawn & tree service	E
561315	Services	Landscaping	E
561401	Services	All other services not elsewhere classified	L
562101	Waste collection	Garbage and rubble collection	O
562102	Waste collection	Septic cleaning and removal	O
562103	Waste collection	Landfill & recycling	O
562104	Waste collection	Grease cleaning and removal	O
621101	Health care services	Physician	B
621102	Health care services	Dentist	B
621103	Health care services	Chiropractor	B
621104	Health care services	Optometrist	B
621105	Health care services	Therapists & audiologists	B
621106	Health care services	All other health care services not elsewhere classified	B
621107	Health care services	Medical clinic	B
621108	Health care services	Medical lab	B
621401	Health care services	Ambulance	D
622401	Health care services	Hospitals	B
623301	Nursing, residential care	Nursing Home (state certified)	B
623401	Nursing, residential care	Assisted Living (state certified)	B
624501	Social assistance	Day care, sitting services	B
711201	Recreation	Carnival, circus, rodeo, per week	W
713101	Recreation	Fitness Center	D
713201	Recreation	Marina	D
713202	Recreation	All other recreation not elsewhere classified	D
721301	Accommodations	Hotels & motels	O
721401	Accommodations	Bed and breakfast inns and services	B
721501	Accommodations	Travel trailer parks, RV parks	B
721502	Accommodations	Rooming houses and boarding houses	B
722101	Food or alcohol service	Restaurant – full service (health permit)	B
722102	Food or alcohol service	Restaurant – limited service (health permit)	B
722103	Food or alcohol service	Food concession or mobile food service (health permit)	B
722104	Food or alcohol service	Caterer (health permit)	B
722201	Food or alcohol service	Restaurant retail liquor (plus wine & beer on premise)	I
722202	Food or alcohol service	Wine, on premise	I
722203	Food or alcohol service	Beer, on premise	I
722204	Food or alcohol service	Club retail liquor (plus wine & beer on premise)	I
722205	Food or alcohol service	Lounge retail liquor (plus wine & beer on premise)	I
722206	Food or alcohol service	Gross receipts -- Beer, wine, misc.	G
811101	Repairs	Automobile repairs	L
811201	Repairs	Electronic repairs	H
811202	Repairs	Small engine repairs	H

811203	Repairs	Household appliance repairs	H
811204	Repairs	Furniture & reupholster repairs	H
811205	Repairs	All other repairs not elsewhere classified	H
812101	Personal services	Barber Shop	D
812102	Personal services	Beauty Shop	D
812103	Personal services	Nail Salon	D
812104	Personal services	Diet & weight reducing center	D
812105	Personal services	Massage therapist (certified)	B
812106	Personal services	Tanning	D
812107	Personal services	Electrolysis & tattoo	D
812108	Personal services	Funeral home	B
812109	Personal services	Dry cleaning	L
812110	Personal services	Laundry mat	L
812111	Personal services	Pet grooming & boarding	D
812112	Personal services	Bail bonding	B
812113	Personal services	Car wash or detailing	D
812241	Personal services	Fortune Teller or Clairvoyant	M

SECTION 23. License Fee Schedules.

There are hereby established the following schedules of payments for licenses for those exhibitions, trades, Businesses, vocations, occupations, and professions where the amount of the license is based on gross receipts. When a payment schedule is assigned to any named exhibition, trade, business, occupation, vocation or profession set out in the following sections, unless the contrary clearly appears, the license shall be based on the gross receipts of business for the year next proceeding, and calculated in accordance with the payment schedule indicated:

(1) Payment Schedule A:

On less than \$100,000.00 (gross receipts)	\$110.00
\$100,000.00 and less than \$200,000.00	\$220.00
\$200,000.00 and less than \$500,000.00	\$550.00
\$500,000.00 and less than \$1,000,000.00	\$1,100.00
\$1,000,000.00 and less than \$2,000,000.00	\$2,200.00
\$2,000,000.00 and less than \$5,000,000.00	\$3,300.00
\$5,000,000.00 and less than \$10,000,000.00	\$4,400.00
\$10,000,000.00 and less than \$15,000,000.00	\$5,500.00
\$15,000,000.00 up to \$20,000,000.00	\$6,600.00
Over \$20,000,000.00 . . .	\$6,600.00
Plus an additional amount of \$0.15 per \$1,000.00 on all gross receipts over \$20,000,000.00.	

(2) Payment Schedule B:

Less than \$15,000.00 (gross receipts)	\$75.00
\$15,000.00 and less than \$30,000.00	\$140.00
\$30,000.00 and less than \$60,000.00	\$200.00
\$60,000.00 and less than \$90,000.00	\$260.00
\$90,000.00 and less than \$180,000.00	\$400.00
\$180,000.00 and less than \$300,000.00	\$550.00
Over \$300,000.00 . . .	\$550.00

Plus an additional amount of \$2.00 per \$1000.00 on all gross receipts over \$300,000.00

(3) Payment Schedule C:

On the first \$100,000.00 (gross receipts)	\$125.00
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Plus an additional amount of \$1.00 per \$1,000.00 on all gross receipts over \$100,000.00 and less than \$1,000,000.00,

Plus an additional amount of \$0.75 per \$1,000.00 on all gross receipts over \$1,000,000.00 and less than \$50,000,000.00,

Plus an additional amount of \$0.50 per \$1,000.00 on all gross receipts over \$50,000,000.00 and less than \$100,000,000.00

Plus an additional amount of \$0.25 per \$1,000.00 on all gross receipts over \$100,000,000.00

The purposes of Payment Schedule C as applied to any person in the business of Manufacturing or any other payment schedule applicable to a manufacturer, the term "gross receipts" shall mean and include "the value of goods produced or manufactured." The "values of goods are ultimately sold, regardless of when or where the sale occurs.

(4) Payment Schedule D:

On less than \$10,000.00 (gross receipts)	\$75.00
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Over \$10,000.00 . . . \$75.00

Plus an additional amount of \$1.25 per \$1000.00 on all gross receipts over \$10,000.00

(5) Payment Schedule E:

Businesses located in the city limits:

\$75.00 plus \$2.75 per \$1,000.00 for work done within the city limits; \$1.375 per \$1,000.00 for work done within the police jurisdiction; \$1.25 per \$1,000.00 for work done out of the police jurisdiction (up to \$500,000.00); \$0.25 per \$1,000.00 for work done out of the police jurisdiction (in excess of \$500,000.00)

Businesses located in the police jurisdiction:

\$75.00 plus \$2.75 per \$1,000.00 for work done within the city limits; \$1.375 per \$1,000.00 for work done within the police jurisdiction; \$.625 per \$1,000.00 for work done out of the police jurisdiction (up to \$500,000.00) \$.125 per \$1,000.00 for work done out of the police jurisdiction (in excess of \$500,000.00)

Businesses located out of the police jurisdiction:

\$75.00 plus \$2.75 per \$1,000.00 for work done within the city limits; \$1.375 per \$1,000.00 for work done within the police jurisdiction

(6) Payment Schedule F:

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

(7) Payment Schedule G:

\$75.00 on the first \$10,000.00 plus an additional amount of \$1.25 per \$1,000.00 on all gross receipts of over \$10,000.00 up to \$500,000.00 plus an additional amount of \$1.50 per \$1,000.00 on all gross receipts over \$500,000.00.

(8) Payment Schedule H:

\$75.00 on the first \$10,000.00 plus an additional amount of \$2.00 per \$1,000.00 on all gross receipt over \$10,000.00.

(9) Payment Schedule I:

	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
(Beer On Premise)	722203	\$75.00	
(Beer Off Premise Only)	445402	\$50.00	
(Table Wine On Premise)	722202	\$75.00	
(Table Wine Off Premise Only)	445403	\$75.00	
(Lounge Retail Liquor Class I)	722203	\$75.00	All three codes are part of the package plus the business license code. **
	722205	\$350.00	
	722202	\$75.00	
(Package Store Liquor Class II)	445402	\$50.00	All three codes are part of the package plus the business license code. **
	445401	\$350.00	
	445403	\$75.00	
(Restaurant Retail Liquor)	722203	\$75.00	All three codes are part of the package plus the business license code. **
	722201	\$350.00	
	722202	\$75.00	
(Club Liquor Class II)	722203	\$75.00	All three codes are part of the package plus the business license code. **
	722204	\$350.00	
	722202	\$75.00	
** Lounge Retail Liquor Class I, Package Store Liquor Class II, Restaurant Retail Liquor, & Club Liquor Class II will include a Business License for Gross Receipt ----- G			
(Wholesale Beer Distributor)	424101	\$275.00	
(Wholesale Table Wine Distributor)	424102	\$275.00	

(10) Payment Schedule J
Insurance, fire and marine:

Insurance, fire and marine: Each fire and marine insurance company, \$4.00 on each \$100.00 or major fraction thereof of such gross premiums, less returned premiums received on policies issued during the preceding year on property located in the city provided, that new companies shall pay a flat minimum license of \$30.00 on which there shall be an adjustment of on the above basis at the expiration of the year.

(11) Payment Schedule K
Insurance:

Insurance, other than fire, marine and fraternal: Each insurance company shall pay \$10.00 plus \$1.00 on each \$100.00 and major fraction thereof of the gross premiums, less return premiums, received during the preceding year on policies issued during such year to citizens and residents of the Town of Moundville.

Each insurance company, other than fire and marine insurance companies, which did any business in the Town of Moundville during the year preceding the license year shall file with the clerk of the Town of Moundville, a statement in writing verified by a affidavit of the president, vice-president or secretary of the company, showing the full and true amount of gross premiums, less return premiums, received during the preceding year, on all policies of such insurance issued in the Town of Moundville.

Said verification shall be filed before February 1 of each current license year, accompanied by the amount of the license required by the terms of this ordinance. Any person subject to this license failing to furnish such statement or failing to pay the license prescribed herein, or filing an incorrect or an incomplete statement shall be punished by a fine of not less than fifty dollars (\$50.00) and not more than five hundred dollars (\$500.00), and may 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.

(12) Payment Schedule L

\$75.00 plus an additional amount of \$2.25 per \$1,000.00 of gross receipts.

(13) Payment Schedule M

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.

(14) Payment Schedule N

Telephone & Telecommunications:

Code of Alabama 11-51-128 for telephones and establish rates and/or schedules for various other telecommunications businesses

(1) Population of more than 1,000 and not exceeding 2,000, exchange license, \$60.00,
long distance license, \$15.00.

(2) Population of more than 2,000 and not exceeding 3,000, exchange license, \$105.00,
long distance license, \$27.00.

(3) Population of more than 3,000 and not exceeding 4,000, exchange license, \$150.00,
long distance license, \$38.00.

(15) Payment Schedule O

\$100.00 on the first \$25,000.00 plus an addition amount of \$1.25 per \$1,000.00
on all gross receipts over \$25,000.00 up to \$1,000,000.00 plus an additional amount of \$0.75
per \$1,000.00 on all gross receipts over \$1,000,000.00.

(16) Payment Schedule I

Peddlers License:

Daily Rate	\$15.00
Weekly Rate	\$35.00
Monthly Rate	\$55.00
Yearly Rate	\$100.00

(17) Payment Schedule S

\$75.00 on the first \$20,000.00 of gross receipts plus an additional amount of \$1.00 per \$1,000.00
on all gross receipts over \$20,000.00.

(18) Payment Schedule T

Bank ATM Location	\$ 10.00
Bank Main Office Facility	\$ 125.00

(19) Payment Schedule U

\$100.00 plus an additional amount of \$0.75 per \$1,000.00 of gross receipts.

(20) Payment Schedule V

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

(21) Payment Schedule W

Carnival, circus, rodeo, per week. \$225.00

SECTION 24. Exchange of information.

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

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

SECTION 25. License fees in Police jurisdiction.

Any person, firm, association, or corporation engaged in any business outside the municipality but within the police jurisdiction hereof shall pay (1/2) one-half of the amount of the license imposed for like business within the municipality.

SECTION 26. Effective date.

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

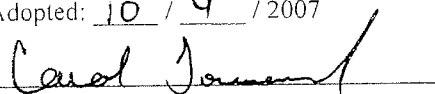
SECTION 27. Severability.

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

SECTION 28. Repealed.

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

Adopted: 10 / 4 / 2007



City Clerk