

**ORDINANCE #405**

**Business License Code for the City of New Hope, Alabama  
SCHEDULE OF LICENSES AND FEES**

**BE IT ORDAINED by the City Council of the city of New Hope, 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 nonresidential real estate, whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within a municipality.

[2] BUSINESS 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 documentation 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 with 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] CITY – Any use of the term refers to The City of New Hope.

[5] CITY ADMINISTRATOR – Designee of the City of New Hope or duly authorized representative.

[6] CITY COUNCIL – Any use of this term shall mean The City Council of New Hope.

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

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

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

[10] ADMINISTRATIVE 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.

[11] LICENSE YEAR – The calendar year.

[12] MUNICIPALITY – Any town or city in this state that levies a business license 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.

[13] PERSON – Any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation formed under the laws of Alabama which is operated to enable municipalities that become members of such nonprofit corporation to finance or refinance capital projects and related undertakings, on a cooperative basis, and whose board of directors or other governing body consists primarily of elected officials of the municipality.

[14] 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.

[15] 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.

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

[17] 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*. Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$100.00.
- (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.
- (c) *Issue Fee*. For each license issued there shall be an issue fee collected of twelve dollars (\$12.00) 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 shall be 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 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<sup>st</sup> 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 all 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 designed.
- (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.

#### **SECTION 5 – Restriction on transfer of license**

No license shall be transferred except with the consent of the council or other representative of the municipality of the City Administrator and no licenses will 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 thereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

#### **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 business 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 dollars (\$500.00) 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.

No license shall be required for any bona fide non-profit, educational, or civic organization in connection with any exhibition, performance, theatrical production, symphonic, or other orchestral or musical concert, ballet, or opera production; or any State, County, or district Agricultural Fair, as defined by Title 51, Section 597, *Code of Alabama*, 1940. There shall be no exemption for any such event except a district, agricultural fair, as defined, unless all admission ticket sales and promotion is performed by the active local members of the sponsoring non-profit group. Any person or organization applying for a license tax exemption under this Section shall, before receiving said exemption, execute and file with the Administrative Office or City Administrator proof of eligibility for such exemption.

No license shall be required for any non-profit school music, academic, or athletic group, group booster, or parent's organization items where all of the profits from such sales will go to support the school or school activities.

#### **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 to do so.

#### **SECTION 8 – 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 of 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 9 – 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 10 – 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 of 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 11 – 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 12 – 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 13 – 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 14 – Civil penalties**

In addition to the remedies provided by the *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 15 – Penalties and interest**

- (a) All license not paid within thirty (30) days from the date they fall due shall be increased by fifteen (15) percent for the first thirty (30) days they shall be delinquent, or fraction thereof, and shall be measured by an additional fifteen (15) percent for a delinquency of sixty (60) or more days, but this provision shall not be deemed to authorize the delay of thirty (30) days in the payment of the license due, which may be enforced at once.
- (b) In the case of person 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 delinquency of forty-five (45) days or more.
- (c) All delinquent accounts (both license and penalties) shall also be charged interest at a rate not to exceed the allowable rate determined pursuant to Ala. Code § 40-1-44 as published by the Alabama Department of Revenue.

#### **SECTION 16 – 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 nor 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 17 – 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 application 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 18 – 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 of 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 the 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.

#### **SECTION 19 - Refunds on overpayments**

Any taxpayer may file a petition for refund with the municipality for any overpayment of business license erroneously paid to the municipality. If a final assessment for the license has been entered by the municipality, a petition for refund of all or a portion of the license fee 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.

#### **SECTION 20 – Delivery license**

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$100.00, plus an issuance fee not to exceed \$10.00, 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 with the municipality of 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 year the taxpayer fails to meet any of the above stated criteria, then within 10 days 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 with regard to this section.

Provided, however, that a taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to this ordinance, is not required to purchase a delivery license or a regular business license if the following criteria apply: (a) the taxpayer's gross receipts that are derived from within the municipality do not exceed ten thousand dollars (\$10,000) during the year; and (b) the taxpayer has no other physical presence within the municipality during the year.

- (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 taking 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. The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (d) 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 21 – License classifications

Code	Business License Code Descriptions	Amount
010	Lounge Retail Liquor – Class I	\$375.00
011	Lounge Retail Liquor – OFF premise consumption Class II (Package)	\$1,025.00
020	Restaurant Retail Liquor	\$375.00
031	Club Retail Liquor – Class I	\$375.00
032	Club Retail Liquor – Class II	\$938.00
050	Retail Beer (Off Premises Consumption)	\$75.00
070	Retail Table Wine (Off Premises Consumption)	\$75.00
080	Liquor Wholesale	\$625.00
090	Beer Wholesale	\$275.00
100	Wine Wholesale	\$275.00
110	Beer & Wine Wholesale	\$375.00
120	Warehouse License	\$250.00
140	Special Events Retail (On Premise Consumption)	\$188.00
150	Special Retail Liquor (On Premise Consumption <30)	\$125.00
160	Special Retail Liquor (On Premise Consumption >30)	\$313.00
200	Manufacturer License	\$625.00
210	Importer	\$625.00
111101	Farming & Crop Production - agriculture, crop production, nursery, fruit growers	\$85.00
112111	Animal Production - dairy, cattle, ranching, sheep, chickens, poultry	\$105.00
112112	Kennel - breeding, housing, selling	Sch K
112113	Personal Kennel License	\$15.00
113121	Forestry - logging, forestry, timber track operations, timber mgmt.	\$85.00
114131	Fishing & Hunting - hunting and trapping, finfish, shellfish, supplies	\$85.00
212111	Sand & Gravel Producer - production and transport of	\$125.00
221141	Utilities - electric power or light company	Sch A @ \$75.00
221142	Utilities - natural gas company	Sch A @ \$75.00
221143	Utilities - water, sewage treatment, steam and other	Sch A @ \$75.00
221144	Sawmill - cutting or processing of lumber	\$125.00
236118	Residential remodelers - handyman construction service, residential bldg.	\$75.00
236151	Contractors - general contractors - commercial bldg., residential, subdivisions	\$105.00
236220	Commercial & Institutional Building Construction - handyman construction service, commercial	\$75.00
237130	Contractors - power and communication lines	\$105.00
237152	Contractors - heavy construction - highway, bridge, street, water, sewer	\$105.00
237168	Contractors - specialty trade - bldg. equipment mechanical in	\$105.00
237310	Contractors - specialty trade - highway, street, bridge	\$75.00
238153	Contractors - specialty trade - plumbing, heating & air conditioning	\$75.00
238154	Contractors - specialty trade - painting and wall covering	\$75.00
238155	Contractors - specialty trade - electrical	\$75.00
238156	Contractors - specialty trade - masonry and stone	\$75.00
238157	Contractors - specialty trade - drywall, acoustical & insulation	\$75.00
238158	Contractors - specialty trade - tile, marble, terrazzo & mosaic	\$75.00
238159	Contractors - specialty trade - carpentry	\$105.00
238160	Contractors - specialty trade - floor coverings, all types	\$75.00
238161	Contractors - specialty trade - roofing, siding & sheet metal	\$75.00
238162	Contractors - specialty trade - concrete, manufacturing and sales	\$75.00
238163	Contractors - specialty trade - water well drilling & irrigation	\$75.00

238164	Contractors - specialty trade - structural steel erection	\$105.00
238165	Contractors - specialty trade - glass and glazing	\$75.00
238166	Contractors - specialty trade - excavation and site development	\$105.00
238167	Contractors - specialty trade - wrecking and demolition	\$105.00
238168	Contractors - specialty trade - building equipment & mechanical install	\$105.00
238190	Contractors - specialty trade - ornamental iron fabrication	\$75.00
238210	Contractors - specialty trade - electrical & other wiring installation	\$75.00
238290	Contractors - other specialty trade - building equipment - elevator install, maintenance/repair	\$75.00
238350	Contractors – other specialty trade - finish carpentry, cabinets, doors, windows install	\$75.00
238910	Contractors - other specialty trade - site preparation	\$105.00
238990	Contractors - other specialty trade - fence, sign installation, etc.	\$75.00
311181	Food Mfg. - meat, seafood, grain, fruit, dairy, animal, poultry processing	\$105.00
311811	Retail Bakeries	\$75.00
312191	Beverage Mfg. - all types of soft drinks, bottled water, breweries, ice	\$105.00
313102	Textile Mfg. - fabric, yarn, carpet, canvas, rope, twine, fabric mills	\$105.00
314103	Other Mfg. - mill operations not covered in 313, rugs, linen, curtains	\$105.00
315112	Apparel Mfg. - women, men, children, hosiery, lingerie, outerwear, accessories	\$105.00
321122	Wood Mfg. - sawmills, wood preservation, veneer, trusses, millwork	\$105.00
323113	Commercial Screen Printing	\$75.00
323132	Printing - screen, quick, digital, books, lithographic, handbills, commercial	\$85.00
325998	All Other Misc. Chemical Product Prep & Mfg.	\$85.00
332152	Metal Fabrication - cutlery, structural, ornamental, machine shops, sheet metal	\$85.00
332311	Prefab Metal Building & Component Mfg	\$85.00
333162	Machine Mfg. - office machinery, industrial, engines, farm, HVAC	\$85.00
334172	Computer & Electronic Mfg. - audio, video, circuit boards, peripherals	\$115.00
337182	Furniture Mfg. - cabinets, office, household, beds, kitchen	\$115.00
337212	Interior Décor Mfg – architect wood / millwork	\$115.00
339192	Miscellaneous Mfg. - Misc. manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	\$105.00
421103	Wholesale Trade - durable, vehicle, machinery, equipment, furniture	\$85.00
422113	Wholesale Trade - non-durable, wholesale gasoline distributor	\$85.00
422114	Wholesale Trade - non-durable, paper, apparel, grocery, beverages, dairy	\$85.00
423115	Sand & Gravel Dealer - seller of sand and/or gravel	\$85.00
423120	Merchant Wholesalers - motor vehicles, supplies/parts	\$75.00
423320	Merchant Wholesalers - brick, stone, and related construction material	\$75.00
423450	Merchant Wholesalers - Medical, Dental & Hospital Equip/Supplies	\$75.00
423850	Merchant Wholesalers - service establishment equipment & supplies - taxidermy	\$75.00
423910	Merchant Wholesalers - sporting/recreational goods	\$85.00
424101	Ice Distributors - distribution for sale of ice	\$75.00
424410	Merchant Wholesalers - general line grocery	\$85.00
424490	Merchant Wholesalers - Other grocery & related products	\$85.00
424910	Farm Supplies – Merchant Wholesalers	\$85.00
424920	Tobacco / Tobacco Product – Merchant Wholesaler	\$85.00
441123	Motor Vehicle Part & Accessories - auto, motorcycles, boats, parts and accessories	\$85.00
441124	Motor Vehicles - new and/or used automobiles, motorcycles, boats, etc. - dealerships & lots	\$85.00
441320	Tire Dealers	\$85.00
442125	Furniture - furniture, home furnishings, stores, floor coverings, window	\$85.00
443133	Electronic & Appliance Store - household, radio, television, computers	\$125.00
444143	Building Material & Gardening Equip Dealers - hardware, paint, home center, wallpaper, nursery	\$125.00
444190	Other Building Material Dealers - portable, pre-fab buildings	\$75.00
444210	Outdoor Power Equipment Stores	\$75.00

445153	Food & Beverage Stores - grocery, convenience store, markets, bakery, candy	\$105.00
446110	Pharmacies and Drug Stores	\$115.00
446199	Other Health & Personal Care Stores - medical equipment and supplies	\$105.00
447173	Gasoline Retail - selling gasoline with or without convenience stores	Sch I
448183	Clothing & Accessories - men, women, children, infant, shoe, jewelry	\$75.00
451193	Sporting Goods & Hobbies - toy, fish, gun, books, games	\$75.00
452104	General Merchandise Stores - department, warehouse clubs, superstores, supermarkets	\$145.00
452105	General Merchandise Stores - quick stops, convenience stores	\$105.00
453114	Used Merchandise Stores - books, miscellaneous, consignment, flea market	\$75.00
453116	Auction - services provided for sales	\$105.00
453117	Electrical Supplies - provide electrical supplies and equipment	\$85.00
453118	Butane / Propane Dealers - sales and distribution of butane / propane	\$105.00
453119	Feed, Fertilizer Dealers - caring for sale to consumer	\$85.00
453120	Fireworks Stands - permanent fireworks stands	\$85.00
453121	Junk Yard - wholesaler	\$85.00
453122	Junk / Scrap Meal Dealer - wholesaler	\$85.00
453123	Meat / Seafood Sales - wholesale distribution	\$85.00
453124	Monument Sales - sale of monuments to customers	\$85.00
453125	Musical Instrument Sales - sale or rental of music instruments	\$85.00
453310	Lessor of Consignment, used merchandise	Sch E1
453930	Manufactured Mobile Home Dealers	\$75.00
453991	Tobacco Stores	\$85.00
453998	All Other Miscellaneous Store Retailers - except tobacco stores	\$85.00
454111	Electronic Shopping - online sales	\$75.00
454124	Non-store Retailers - vending machine operators, direct selling, mail order	\$105.00
454125	Non-store Retailers - peddlers license / local peddler	\$75.00
454126	Fireworks Stands - mobile stands	\$75.00
454127	Junk Yard - retailer sales	\$75.00
454128	Junk / Scrap Meal Dealer - retailer sales	\$75.00
454129	Meat / Seafood Sales - retailer sales	\$85.00
454130	Moving Truck Co or Trucks - used for moving belongings or transporting of homes to area for fee	\$105.00
454390	Other Direct Selling Establishments - door to door sales	\$75.00
	<i>**When using this code, additionally must comply with ordinance regulating Soliciting, Peddling and Panhandling</i>	
484120	Wrecker / Towing Service - providing of service	\$105.00
485111	Bus Lines / Bus Terminals	\$125.00
492153	Delivery License - (Schedule C)	\$100.00
492154	Couriers - couriers and local messengers, services, local delivery services	\$85.00
493164	Warehousing & Storage - distribution, household, refrigerated, special	\$75.00
511174	Publishing Industries (except Internet) - newspaper, books, periodical, databases, software	\$85.00
511175	Publishing Delivery - newspapers, books	\$65.00
512184	Motion Pictures - theaters, videos, recording, drive-ins, sound studios	\$125.00
512185	TV / Radio Stations - broadcasting services, branch or main division	\$125.00
515111	Radio Networks - broadcasting, network, satellite radio	\$105.00
517105	Telecommunications - telephone local per 11-51-128	Sch B @ \$75.00
517106	Telecommunications - telephone long distance per 11-51-128	Sch B @ \$75.00
517107	Telecommunications - cellular and other wireless, paging	Sch B @ \$75.00
517108	Telecommunications - resellers of service	Sch B @ \$75.00
517109	Information Services & Data Processing - providing, storing, processing, access to information	\$85.00
522106	Bank Main Office - not branch location or ATM	\$165.00

522107	Bank Branch or ATM - not main office of bank	\$165.00
522108	Savings and Loans - not branch location or ATM	\$165.00
522109	S & L Branch or ATM - not main office of S & L	\$165.00
522116	Pawn Shop - whether title pawn or merchandise	\$85.00
522117	Credit Services - companies and activities related to credit and mediation	\$85.00
522220	Sales - financing, automobiles, equipment, leasing	\$85.00
522320	Financial Trans Processing, Reserve & Clearinghouse	\$100.00
523118	Securities, Commodity - brokerage, portfolio, investment, other financial services	\$155.00
523910	Miscellaneous Intermediation - individual investing	\$155.00
524127	Insurance Company and/or its Agents - casualty, fire, and/or marine premiums 11-51-120/123	Sch D
524128	Insurance Company and/or its Agents - health, allied and all other premiums 11-51-120/123	Sch D
524129	Agent Office - administration of third parties, pension funds, annuities, etc....	\$85.00
525130	Funds, Trusts, other Financial Agencies - funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	Sch D
531125	Real Estate - offices, agents, brokers, management, appraisers, consultants	\$95.00
531130	Lessor of Mini-warehouses and Self-Storage Units	Sch E1
531119	Lessor of ALL types of real estate	Sch E
532135	Rental and Leasing - auto, truck, trailer, RV, all tangible property	\$75.00
532136	Rental and Leasing - movie and video rental	\$85.00
532137	Parking Lots - lots used for selling, parking, leasing, etc.	\$75.00
532138	Rental Services - any use for rental of item to others	\$85.00
532139	Sign Rental - for advertisement or publication	\$125.00
532230	Video Tape and Disc Rental - cassette, disc, laser, video for home electronic equipment	\$105.00
532310	General rental centers - general, home and garden equipment, rent-all	\$105.00
532420	Rental and Leasing - office machinery and equipment	\$75.00
532490	Other Commercial and Industrial Machinery Rental/Leasing	\$75.00
541137	Attorney / Lawyers - individual and/or firm professional license	\$75.00
541138	Accountant / CPAs - individual and/or firm professional license	\$75.00
541139	Architect - individual and/or firm professional license	\$85.00
541140	Physician - individual and/or firm professional license	\$85.00
541141	Dentist - individual and/or firm professional license	\$85.00
541142	Chiropractor - individual and/or firm professional license	\$85.00
541143	Optometrist - individual and/or firm professional license	\$85.00
541144	Engineer - individual and/or firm professional license	\$85.00
541145	Surveyor - individual and/or firm professional license	\$105.00
541146	Computer Programmer - individual and/or firm professional license	\$75.00
541147	Photographer - studios, portrait, commercial, services	\$85.00
541148	Veterinarian - individual and/or firm professional license	\$85.00
541149	Professional Services Not Elsewhere Classified - scientific, technical	\$75.00
541150	Outdoor Billboards - erection or publishing for services	\$85.00
541430	Art Services	\$75.00
541513	Computer Facilities Management Services - computer networking & systems	\$75.00
541613	Marketing Consulting Services	\$75.00
541940	Veterinary Services	\$75.00
551150	Management Companies - offices, enterprises, regional, corporate	\$75.00
561115	Carpet Cleaning - professional cleaning or rental of equipment	\$75.00
561116	Directory Services - sale or providing of directory assistance	\$75.00
561117	Employment / Temporary Agency - temporary employment service	\$75.00
561118	Uniform Services - rental, pick up and cleaning	\$85.00
561151	Exterminating Services - exterminating company and its services	\$75.00

561152	Janitorial Firm - janitorial cleaning services - individual or firm	\$75.00
561153	Landscaping Services - lawn care, sod or landscaping, maintenance, tree trim/removal, weed control	\$75.00
561154	Administrative Services - answering, employment, office, sec., travel	\$75.00
561621	Security Systems Services (except Locksmiths) - fire alarms, sprinklers, communication service	\$75.00
561790	Other Services to Buildings and Dwellings - pressure washing, etc.	\$75.00
562155	Waste Management - companies, trucks, septic tanks, landfill, services	\$75.00
562156	Septic Tank Service - pumping or cleaning of septic services	\$75.00
611156	Educational Services - technical, computer, services, business	\$75.00
611157	Private Schools for Educational Services - technical, services, business	\$75.00
611620	Sports & Recreation Instruction - cheerleading, gymnastics, martial arts, sports, swimming	\$75.00
621175	Outpatient Care Centers - all other types of service	\$75.00
621176	Laboratories	\$75.00
621610	Home Health Care Services	\$85.00
622176	Hospitals - surgical, substance abuse, psychiatric, general care, special	\$85.00
623177	Nursing Care - residential care facility, day care, assisted living	\$75.00
623178	Nursing Home - care for elderly and continuing care facilities	\$85.00
624179	Social Assistance - shelters, vocational, child care, abuse, emergency	\$85.00
624180	Day Cares - keeping of children or elderly	\$85.00
624190	Other Individual and Family Services	\$75.00
624210	Community Food Services - food banks, meal delivery program, soup kitchen	\$75.00
711155	Arts and Sports - dance, musical, teams, tracks, promoters, agents	\$85.00
711156	Special Events - promoter of activity (Must be approved by Council)	\$125.00
712157	Museums - museums and historical sites, zoos, botanical gardens, parks	\$85.00
713158	Amusement - arcades, golf clubs, marinas, fitness, bowling centers	\$85.00
713159	Amusement - BINGO - (Must be approve and amount determined by council)	Sch H
713160	Amusement - Golf	Sch J
713161	Firing Range / Archery Range - use for target including paintball	\$85.00
721161	Accommodations - hotels, motels and similar facilities	\$85.00
721162	Accommodations - bed and breakfast inns and services	\$85.00
721164	Accommodations - rooming houses and boarding houses	\$85.00
721165	Restaurant - full service restaurant facility	\$75.00
721166	Restaurant - limited facility or service	\$75.00
721168	Drinking Establishment - club, lounge, bar or other	\$115.00
722320	Caterer - catering service, social, banquet hall	\$75.00
722330	Mobile Food Services - beverage, food, ice cream truck, snack stands all moveable	\$75.00
722515	Snack and Nonalcoholic Beverage Bars	\$75.00
811171	Repairs and Maintenance - auto, paint/body, carwash, other vehicular	\$75.00
811172	Repairs and Maintenance - al electronic equipment	\$75.00
811173	Repairs and Maintenance - all appliances, home & garden equipment	\$75.00
811174	Repairs and Maintenance - shoes, boots	\$75.00
811175	Upholstery Shop - provide service of upholstery	\$75.00
811176	Welding Shop - provide services of welding	\$75.00
811192	Car Washes – detail shops/detailing services/mobile wash	\$75.00
811212	Repairs and maintenance – computer and office machinery	\$75.00
811310	Repairs and maintenance – commercial refrigeration equipment	\$75.00
812111	Barber Shop	\$75.00
812112	Beauty Salons	\$75.00
812113	Nail Salons	\$75.00
812175	Personal Services - funeral homes, goods and supplies	\$75.00
812176	Fortune Teller or Clairvoyant - individual reader license	\$85.00

812199	Other Personal Care Services - massage, piercing, tanning, tattoo parlors	\$75.00
812910	Pet Care – except veterinary services	\$75.00
812922	One-Hour Photofinishing	\$75.00
812990	All Other Personal Services - bail-bonding services	\$75.00
821111	Laundry - laundry self-operating or managed	\$85.00
910181	Category for number of - vending machines for all types vending	Sch F
910182	Category for number of - pool tables	Sch G
910183	Category for number of - amusement devises and/or games	Sch H
922150	Parole Offices and Probation Offices	\$75.00
924110	Sanitation Engineering Agencies	\$75.00
990	Retail Tobacco Sales – (No fee for reporting only)	\$0.00
999555	Seasonal Peddler (sold monthly – 1 to 6 months) – has to be a qualifying seasonal product sold	\$10.00
999777	Miscellaneous Retail Sale of Products (not to exceed 10% of business gross - use in add to primary code)	\$25.00
999888	Contractors HVAC w/Electrical Certification	\$100.00
999999	Miscellaneous Business - doesn't fit into other specified categories	\$75.00

**SECTION 22 – License Fee Schedule**

**Schedule “A” – 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 three percent of the gross receipts of the business transacted in the municipality for the previous year.

**Schedule “B” – Telephones & Telecommunications**

Each city or town must apply *Code of Alabama* 11-51-128 for telephones and establish other rates and/or schedules for various other telecommunications businesses.

**Schedule “C” Delivery License**

The rate for the delivery license is established in Section 20 and is:       \$100.00

This will include all delivery of items from out of the City of New Hope to businesses located inside the City Limits.

**Schedule “D” – Insurance**

- (a) No business previous year   \$15.00
- (b) Fire and Marine, 4% of gross premiums collected during previous year in the City of New Hope, less return premiums by such companies on risk in said city including any sum required to be paid by such companies to any fireman’s compensation or relief in said city.
- (c) Life Insurance, \$10.00 and in addition, 1% of gross premiums during previous year in the City of New Hope.
- (d) All other first year \$15.00 then, thereafter same as Life insurance.

**Schedule "E" – Act of Leasing:**

- (a) Lessor of ALL types of real estate - \$105.00 plus \$20.00 per number of homes, lots, store fronts, units, occupied or not

**Schedule "E1"**

- (a) Lessor of Rental Units - \$105.00 plus \$5.00 per rental unit, occupied or not

**Schedule "F" – Vending Machines**

- (a) All novelties, toy, bubble gum, and candy: In denominations of one cent (1): First 10, each \$2.00; all over ten (10), each \$1.75. In denominations of five cents (5): First five each \$8.00; all over five, each \$4.00.
- (b) Food, drink, and milk: In denominations of five cents (5): First five, each \$15.00; all over five, each \$8.00. In denominations of ten cents (10) and up; first five, each \$23.00; next ten, each \$18.00; remainder, each \$15.00.
- (c) Cigarettes – First five each \$30.00; all over five, each \$18.00.
- (d) Devices operated for profit (such as cane board, doll rack, ball game, knife board, pinball, electronic and video games): each \$40.00.
- (e) Mechanical device or machine for vending or dispensing music or for looking at pictures: first machine \$80.00; each additional \$25.00.
- (f) Mechanical device or machine by which a person may be weighed or test his/her strength, each \$10.00.

**Schedule "G" – Pool Tables**

- (a) Coin operated billiard/pool table - \$50.00 per table.
- (b) Billiard/pool room - \$360.00 per month, per table and must be approved by the Council.

Operating hours:

Sunday: 1:00p.m. – 11:00p.m.

Monday – Saturday: 9:00a.m. – 11:30p.m.

**Schedule "H" – Amusement Types/Games**

Bingo – Must be approved by Council and fees determined

**Schedule "I" – Gasoline / Kerosene / Diesel Retail**

First Pump \$85.00 Each Additional pump \$30.00

**Schedule "J" – Golf**

- (a) Course, each 9 holes \$85.00
- (b) Driving Range \$85.00
- (c) Miniature \$85.00

- |               |            |
|---------------|------------|
| (d) Par-3     | \$85.00    |
| (e) Pro-Shop  | \$85.00    |
| (f) Snack Bar | See 722165 |

**Schedule "K" – Council Approval Required**

Must be approved by the City Council of New Hope

**SECTION 23 – 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 office 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.

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 24 – Effective date**

This ordinance shall become effective on and after January, 1, 2018.

**SECTION 25 – 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 27 – Repealer**

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed. Ordinance #62, 63, and 64, dated June 7<sup>th</sup>, 1962; Ordinance #79 dated October 5<sup>th</sup>, 1966; Ordinance #148 dated February 18<sup>th</sup>, 1982; Ordinance #186 dated November 16<sup>th</sup>, 1989; Ordinance #219 dated December 4<sup>th</sup>, 1997; Ordinance #244, dated March 2<sup>nd</sup>, 2000; and Ordinance #220 dated February

5<sup>th</sup>, 1998; Ordinance #325 dated November 7<sup>th</sup>, 2008; Ordinance 398 dated January 23<sup>rd</sup>, 2017; Ordinance 404 dated December 4<sup>th</sup>, 2017.

APPROVED AND ADOPTED THIS 18<sup>th</sup> DAY OF DECEMBER, 2017.

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Butch Taylor, Mayor

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Kimberly Passalaqua, City Clerk