

STATE OF ALABAMA  
MONTGOMERY COUNTY  
TOWN OF PIKE ROAD

BUSINESS LICENSE CODE OF THE  
TOWN OF PIKE ROAD, ALABAMA  
FOR THE YEAR 2013 AND EACH SUBSEQUENT YEAR  
SCHEDULE OF LICENSES AND FEES

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF PIKE ROAD, ALABAMA,

as follows:

Section 1.	Levy of tax .....	Page 2
Section 2.	Definition of terms .....	Page 2
Section 3.	License term; minimum license fee .....	Page 5
Section 4.	License shall be location specific .....	Page 7
Section 5.	License transfer restrictions .....	Page 8
Section 6.	Unlawful to do business without a license .....	Page 9
Section 7.	License must be posted .....	Page 9
Section 8.	Duty to file report .....	Page 9
Section 9.	Duty to permit records inspection .....	Page 11
Section 10.	Unlawful to obstruct municipal designee .....	Page 12
Section 11.	Privacy of information .....	Page 12
Section 12.	Failure to file assessment .....	Page 12
Section 13.	Lien for non-payment of license tax .....	Page 13
Section 14.	Criminal penalties .....	Page 13
Section 15.	Civil penalties .....	Page 14
Section 16.	Penalties and interest .....	Page 14
Section 17.	Prosecutions unaffected .....	Page 14
Section 18.	Procedure for denial of new applications .....	Page 15
Section 19.	Procedure for revocation or suspension of license ...	Page 16
Section 20.	Refunds on overpayments .....	Page 17
Section 21.	Delivery license .....	Page 18
Section 22.	License classification codes .....	Page 19
Section 23.	License fee schedules .....	Page 26
Section 24.	Exchange of information .....	Page 50
Section 25.	License fees in police jurisdiction .....	Page 50
Section 26.	Effective date .....	Page 51
Section 27.	Severability .....	Page 51
Section 28.	Repealer .....	Page 51

**SECTION 1. Levy of Tax.**

Pursuant to the *Code of Alabama 1975*, in accordance with the *Municipal Business License Reform Act (ACT No. 2006-586)* the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the Town of Pike Road, Alabama, for the year beginning January 1, 2013, 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 Town of Pike Road, or the police jurisdiction thereof.

**SECTION 2. Definition of terms.**

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 or nonresidential real estate, whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within a municipality.
- [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.
- [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, or his agent or designee, 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 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 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.
- [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 records 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; minimum license fee.**

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 \$75.00.
- (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 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 shall be renewed annually on or before the 31<sup>st</sup> day of January each year, after which the business license shall be considered delinquent.
- (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 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.

- (v) Exemptions – No license shall be required by any farmer, or other individual engaged in the sale of farm products produced exclusively by them, however, it shall be unlawful for any farmer or other individual engaged in the sale of farm products to sell within the corporate limits of the Town any article produced by them without first having procured, without costs, a permit for the Town. Such will be issued upon presentation of a certificate from the appropriate county agent certifying that such produce was grown by the person requesting the permit. (Note – This exemption also pertains to nursery products.)

**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.
- (c) A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:
  - (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. License transfer restrictions.**

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another.

Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless:

- (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or
- (2) in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages.



Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

**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 up to the maximum amount allowed by Alabama law, 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 their respective positions..
- (2) If a petition for review is not timely filed, or is timely filed, and upon further review the license officer determines that the preliminary assessment is due to be upheld in whole or in part, the municipality may make the assessment final in the amount of business license tax due as computed by the license officer, with applicable interest and penalty computed to the date of entry of the final assessment. The license officer shall, whenever practicable, complete his or her review of the taxpayer's petition for review and applicable law within 90 days following the later of the date of filing of the petition or the conference, if any.

(3) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars (\$500.00) or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred (\$500.00). In either case, at the option of the taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal delivery. The final assessment shall include a statement informing the taxpayer of his or her right to appeal the final assessment to circuit court within 30 days from the date of the entry of the final assessment.

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

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. Unlawful to obstruct municipal designee.**

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 11. Privacy of information.**

- (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 12. Failure to file assessment.**

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

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

**SECTION 13. Lien for non-payment of license tax.**

On all property, both real and personal, used in the business, the municipality shall have a lien for such license, which lien shall attach as of the date when the license is due, as allowed by, Section 11-51-96, *Code of Alabama*, 1975.

**SECTION 14. Criminal penalties.**

Any person found guilty of violating any of the provisions of this ordinance shall be fined up to the maximum 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 15. Civil penalties.**

In addition to the remedies provided by, Section 11-51-150, *Code of Alabama*, 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 16. Penalties and interest.**

- (a) All licenses not paid within thirty (30) days from the date they fall due shall be increased by fifteen (15) percent for the first thirty (30) days they shall be delinquent, or fraction thereof, and shall be measured by an additional fifteen (15) percent for a delinquency of sixty (60) or more days, but this provision shall not be deemed to authorize the delay of thirty (30) days in the payment of the license due, which may be enforced at once.
- (b) In the case of persons who began business on or after the first day of the calendar year, the license for such “new business” shall be increased by fifteen (15) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15) percent for a delinquency of forty-five (45) days or more.
- (c) All delinquent accounts (both license taxes and penalties) shall also be charged pursuant to Section 40-1-44, *Code of Alabama*, 1975.

**SECTION 17. 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 18. Procedure for denial of new applications.**

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

**SECTION 19. 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 20. 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, together with interest to the extent provided for in Section 11-51-92. If the municipality determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.

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

**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.
- (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.**

Act 2006-586 of the 2006 Regular Session of the Alabama Legislature known as the "Municipal Business License Reform Act of 2006" require identification (sector/subsector) numbers based upon the North American Industrial Classification System (NAICS) as a part of the periodic reporting requirements for every business. For municipal business license purposes, each taxpayer must be minimally classified as required. The descriptions listed beside each NAICS code incorporate examples of each category; however these examples are not all inclusive. A business is classified and

licensed based upon the business activity or activities which it conducts within the Town. Each business will be placed in the NAICS sector/subsector which best matches its activity or activities and shall pay a license tax based upon the corresponding schedule assigned to its description unless otherwise specified. The Town Clerk or their designee may assign additional digits of each NAICS code for reporting purposes and proper administration of this ordinance. For purposes of license classification, the most recent update of NAICS codes should be used.

CODE	2012 NAICS TITLES / BUSINESS LICENSE CODES	SCHEDULE
<b>11 - Agriculture, Forestry, Fishing &amp; Hunting</b>		
<b>111000</b>	<b>Agriculture &amp; Support</b>	<b>23</b>
<b>112990</b>	<b>Animal Production</b>	<b>23</b>
<b>113110</b>	<b>Forestry</b>	<b>35</b>
<b>114119</b>	<b>Fishing &amp; Hunting</b>	<b>35</b>
<b>22 - Utilities</b>		
<b>221122</b>	<b>Utilities – Electric</b>	<b>42</b>
<b>221210</b>	<b>Utilities – Gas</b>	<b>42</b>
<b>221310</b>	<b>Utilities – Water &amp; Sewage</b>	<b>42</b>
<b>23 - Construction</b>		
<b>236115</b>	<b>Contractor – General</b>	<b>13</b>
<b>237210</b>	<b>Land Development</b>	<b>15</b>
<b>237990</b>	<b>Contractor – Heavy Construction</b>	<b>13</b>
<b>238110</b>	<b>Contractor – Concrete</b>	<b>13</b>
<b>238120</b>	<b>Contractor – Steel Structural</b>	<b>13</b>
<b>238130</b>	<b>Contractor – Framing</b>	<b>13</b>
<b>238140</b>	<b>Contractor – Masonry</b>	<b>13</b>
<b>238150</b>	<b>Contractor – Glass</b>	<b>13</b>
<b>238160</b>	<b>Contractor – Roofing</b>	<b>13</b>
<b>238190</b>	<b>Contractor – Siding, Sheet Metal</b>	<b>13</b>
<b>238210</b>	<b>Contractor – Electrical</b>	<b>13</b>
<b>238220</b>	<b>Contractor – Plumbing</b>	<b>13</b>
<b>238221</b>	<b>Contractor – HVAC</b>	<b>13</b>
<b>238310</b>	<b>Contractor – Drywall</b>	<b>13</b>
<b>238320</b>	<b>Contractor – Painting, Wall Coverings</b>	<b>13</b>
<b>238330</b>	<b>Contractor – Floor Coverings</b>	<b>13</b>
<b>238340</b>	<b>Contractor – Tile Work</b>	<b>13</b>
<b>238350</b>	<b>Contractor – Carpentry</b>	<b>13</b>
<b>238910</b>	<b>Contractor – Site Preparation</b>	<b>13</b>
<b>238990</b>	<b>Contractor – All Other Specialty Trades</b>	<b>13</b>

<b>31-33 - Manufacturing</b>		
<b>311811</b>	<b>Bakeries – Retail</b>	<b>48</b>
<b>311991</b>	<b>Perishable Prepared Food Manufacturing</b>	<b>31</b>
<b>312111</b>	<b>Soft Drink Manufacturing</b>	<b>31</b>
<b>312112</b>	<b>Bottled Water Manufacturing</b>	<b>31</b>
<b>312113</b>	<b>Ice Manufacturing</b>	<b>31</b>
<b>313310</b>	<b>Textiles Manufacturing</b>	<b>31</b>
<b>315990</b>	<b>Manufacturing – All Others</b>	<b>31</b>
<b>316110</b>	<b>Leather Finishing</b>	<b>31</b>
<b>321999</b>	<b>Wood Products Manufacturing</b>	<b>31</b>
<b>322229</b>	<b>Paper Products Manufacturing</b>	<b>31</b>
<b>323117</b>	<b>Book Printing</b>	<b>31</b>
<b>324199</b>	<b>Paving Products</b>	<b>31</b>
<b>325211</b>	<b>Plastic Manufacturing</b>	<b>31</b>
<b>325314</b>	<b>Fertilizer Manufacturing</b>	<b>31</b>
<b>325998</b>	<b>Chemical Manufacturing</b>	<b>31</b>
<b>326211</b>	<b>Tire Manufacturing</b>	<b>31</b>
<b>326291</b>	<b>Rubber Manufacturing</b>	<b>31</b>
<b>327331</b>	<b>Brick Manufacturing</b>	<b>31</b>
<b>331110</b>	<b>Steel Manufacturing</b>	<b>31</b>
<b>332710</b>	<b>Machine Shops</b>	<b>31</b>
<b>332999</b>	<b>Metal Fabrication</b>	<b>31</b>
<b>333111</b>	<b>Farm Machine Manufacturing</b>	<b>31</b>
<b>334310</b>	<b>Audio &amp; Video Manufacturing</b>	<b>31</b>
<b>335510</b>	<b>Hardware Manufacturing</b>	<b>31</b>
<b>336112</b>	<b>Auto Manufacturing</b>	<b>31</b>
<b>337121</b>	<b>Furniture Manufacturing</b>	<b>31</b>
<b>339999</b>	<b>Manufacturing – All Others</b>	<b>31</b>

<b>42 - Wholesale Trade</b>		
<b>423120</b>	<b>Auto Supplies &amp; Parts Wholesale</b>	<b>34</b>
<b>423210</b>	<b>Furniture Wholesale</b>	<b>34</b>
<b>423220</b>	<b>Home Furnishings Wholesale</b>	<b>34</b>
<b>423990</b>	<b>Wholesale Trade – Durable</b>	<b>34</b>
<b>424420</b>	<b>Packaged Frozen Food Wholesale</b>	<b>34</b>
<b>424720</b>	<b>Gasoline Wholesale</b>	<b>21E</b>
<b>424810</b>	<b>Alcohol-Beer Wholesale</b>	<b>62</b>
<b>424820</b>	<b>Alcohol-Wine Wholesale</b>	<b>63</b>
<b>424830</b>	<b>Alcohol-Beer &amp; Wine Wholesale</b>	<b>64</b>
<b>424990</b>	<b>Wholesale Trade – Non-durable</b>	<b>34</b>
<b>425120</b>	<b>Wholesale Trade – Agents &amp; Brokers</b>	<b>34</b>

<b>44-45 - Retail Trade</b>		
<b>441110</b>	<b>Auto Dealers Retail</b>	<b>02A/B</b>
<b>441222</b>	<b>Boat Dealers Retail</b>	<b>33</b>
<b>441228</b>	<b>Motorcycle &amp; Aircraft Dealers Retail</b>	<b>02A/B</b>
<b>441310</b>	<b>Auto Parts &amp; Accessories Retail</b>	<b>33</b>
<b>441320</b>	<b>Tire Dealers Retail</b>	<b>33</b>
<b>442110</b>	<b>Furniture Stores Retail</b>	<b>33</b>
<b>442210</b>	<b>Floor Coverings Retail</b>	<b>33</b>
<b>443141</b>	<b>Appliances Retail</b>	<b>33</b>
<b>443142</b>	<b>Electronics Stores Retail</b>	<b>33</b>
<b>444110</b>	<b>Home Improvement Stores Retail</b>	<b>33</b>

444190	Building Materials Stores Retail	33
444220	Lawn & Garden Center Retail	33
445110	Grocery Stores	24
445120	Convenience Store	24
445299	Specialty Food Stores – All Other	33
445310	Alcohol - Package Stores	73
445311	Alcohol-Liquor, Wine, Beer Off Premises Retail	73
445320	Alcohol-Beer Off Premises Retail	71
445340	Alcohol-Special Events – Non-profit	74
445350	Alcohol-Special Events – For profit	75
446110	Pharmacy Store Retail	33
446120	Cosmetic Store Retail	33
446191	Health Food Store	33
447110	Gasoline Retail with Convenience Store	21A
447190	Gasoline Retail without Convenience Store	21A
448150	Clothing & Accessories Retail	33
448210	Shoes Retail	33
448310	Jewelry Retail	33
451110	Sporting Goods Retail	33
451111	Pistols & Weapons	40
451140	Music Stores	33
452990	General Merchandise Stores Retail	33
453110	Florist	33
453210	Office Supplies Retail	33
453220	Gift, Novelty, Souvenir Store Retail	33
453310	Used Merchandise Store Retail	33
453910	Pet Store Retail	33
453998	Store Retailers – All Others	33
454111	Electronic Shopping Retailer	33
454210	Vending Machine Operators	60A
454390	Direct Selling – All Other	33
<b>48-49 - Transportation &amp; Warehousing</b>		
481111	Air Transportation	58
482111	Rail Transportation	58
483212	Water Transportation	58
484110	Trucking, General Freight	58
484230	Trucking, Specialized Freight	58
485113	Bus & Other Transit Systems	10
485310	Taxi Service	53
485320	Limousine Service	03A
487990	Sightseeing Transportation	47
488190	Air Transportation Support Activities	47
488410	Motor Vehicle Towing	47
488490	Road Transportation Support Activities	36A
492110	Couriers & Express Delivery Services	47
493110	Storage & Warehousing, General	61

<b>51 - Information</b>		
<b>511110</b>	<b>Newspaper Publishers</b>	<b>37A/C</b>
<b>511130</b>	<b>Book Publishing</b>	<b>35</b>
<b>511140</b>	<b>Directories &amp; Mailing Lists Publishers</b>	<b>16</b>
<b>511199</b>	<b>Publishers – All Others</b>	<b>37A</b>
<b>512131</b>	<b>Motion Picture Theaters</b>	<b>56</b>
<b>515111</b>	<b>Radio Networks</b>	<b>55</b>
<b>515112</b>	<b>Radio Broadcasting</b>	<b>55</b>
<b>515120</b>	<b>Television Broadcasting</b>	<b>55</b>
<b>517110</b>	<b>Telecommunications – Wired Carriers</b>	<b>54A</b>
<b>517210</b>	<b>Telecommunications – Wireless Carriers</b>	<b>33</b>
<b>517911</b>	<b>Telecommunications Resellers</b>	<b>34</b>
<b>517919</b>	<b>Telecommunications – All Others</b>	<b>47</b>
<b>519190</b>	<b>Information Services – All Others</b>	<b>47</b>
<b>52 - Finance &amp; Insurance</b>		
<b>522110</b>	<b>Commercial Banking</b>	<b>09</b>
<b>522111</b>	<b>Bank Branches</b>	<b>09</b>
<b>522120</b>	<b>Savings &amp; Loan Branches</b>	<b>09</b>
<b>522291</b>	<b>Consumer Lending</b>	<b>19</b>
<b>522298</b>	<b>Pawn Shops</b>	<b>39</b>
<b>522390</b>	<b>Check Cashing Services</b>	<b>47</b>
<b>523140</b>	<b>Commodity Contracts</b>	<b>08</b>
<b>523930</b>	<b>Investment Advice Services</b>	<b>08</b>
<b>523999</b>	<b>Financial Investments – All Others</b>	<b>08</b>
<b>524114</b>	<b>Insurance Carriers – Health &amp; Medical</b>	<b>27B</b>
<b>524216</b>	<b>Insurance Carriers – Property &amp; Casualty</b>	<b>27A</b>
<b>524128</b>	<b>Insurance Carriers – Direct</b>	<b>27B</b>
<b>524210</b>	<b>Insurance Agencies &amp; Brokerages</b>	<b>41</b>
<b>525990</b>	<b>Financial Activities – All Others</b>	<b>08</b>
<b>53 - Real Estate, Rental &amp; Leasing</b>		
<b>531110</b>	<b>Apartment Rentals &amp; Leasing</b>	<b>46</b>
<b>531190</b>	<b>Leasing – Other Real Estate</b>	<b>46</b>
<b>531210</b>	<b>Real Estate Office, Agents, Brokers</b>	<b>45</b>
<b>531320</b>	<b>Real Estate Appraisers</b>	<b>41</b>
<b>531390</b>	<b>Real Estate Management</b>	<b>35</b>
<b>532230</b>	<b>Rental Video Tape &amp; Disc</b>	<b>46</b>
<b>532310</b>	<b>Rental, General</b>	<b>46</b>
<b>54 - Professional, Scientific, &amp; Technical Services</b>		
<b>541110</b>	<b>Attorney Offices</b>	<b>41</b>
<b>541211</b>	<b>CPA Offices</b>	<b>41</b>
<b>541213</b>	<b>Tax Preparation Services</b>	<b>41</b>
<b>541310</b>	<b>Architectural Services</b>	<b>41</b>
<b>541320</b>	<b>Landscape Architectural Services</b>	<b>41</b>
<b>541330</b>	<b>Engineering Services</b>	<b>41</b>
<b>541350</b>	<b>Building Inspection Services</b>	<b>41</b>
<b>541360</b>	<b>Surveying &amp; Mapping Services</b>	<b>41</b>
<b>541410</b>	<b>Interior Design Services</b>	<b>41</b>
<b>541430</b>	<b>Graphic Design Services</b>	<b>41</b>
<b>541511</b>	<b>Computer Programming Services</b>	<b>41</b>
<b>541513</b>	<b>Data Processing Services</b>	<b>35</b>

541850	Advertising Agencies	01
541921	Photography Studios	41
541940	Veterinary Services	28
541990	Professional Services – All Others	41

**56 - Administrative & Support Services**

561499	Business Support Services – All Others	47
561621	Security Systems Services	47
561622	Locksmith	47
561710	Exterminating & Pest Control Services	18
561720	Janitorial Services	47
561730	Landscaping Services	47
561740	Carpet Cleaning Services	47
562998	Waste Management Services	47

**61 - Educational Services**

611110	Schools, Elementary & Secondary	49
611610	Fine Arts Schools	49
611699	Schools – All Others	49

**62 - Health Care & Social Assistance**

621111	Physician Offices	25
621210	Dentist Offices	25
621310	Chiropractor Offices	25
621320	Optometrist Offices	25
621491	HMO Medical Centers	25
621498	Outpatient Care Centers	25
621910	Ambulance Services	47
622110	Hospitals	25
523110	Nursing Care Facilities	25
624110	Child & Youth Services	47
624410	Day Care Services	47

**71 - Arts, Entertainment, & Recreation**

711190	Performing Arts Companies	56
711310	Arts & Sports – Dance, Musical	17
711510	Artists, Writers, Performers	41
712110	Museums	17
713110	Amusement & Theme Parks	35
713910	Golf Courses	22
713930	Marinas	47
713940	Fitness Centers	47
713950	Bowling Centers	07
713990	Amusement & Recreation – All Other	35

**72 - Accommodations & Food Services**

721110	Hotels & Motels	26
721191	Bed & Breakfast Inns	26
721211	RV Parks & Campgrounds	57
721310	Boarding House	26
722320	Caterers	47
722330	Mobile Food Services	47
722410	Alcohol-Lounge Liquor	65



722420	Alcohol-Restaurant Retail	66
722430	Alcohol-Private Club Liquor	67
722440	Alcohol-Private Club Class II	68
722450	Alcohol-Table Wine Open	70
722460	Alcohol-Table Wine Off Premises	69
722470	Alcohol-Beer on/Off Premises	72
722511	Restaurant – Full Service	48
722513	Restaurant – Carryout	48

**81 - Other Services**

811118	Auto Repair Shop	47
811192	Car Washes	47
811211	Consumer Electronics Repair Shops	47
811219	Precision Equipment Repair Shops	47
811310	Commercial & Industrial Equipment Repair Shops	47
811411	Home & Garden Equipment Repair Shops	47
811412	Appliances Repair Shops	47
811430	Footwear & Leather Repair Shops	47
811490	Personal & Household Goods Repair Shops	47
812111	Barber Shops	04
812112	Beauty Salons	04
812113	Nail Salons	04
812191	Diet Centers	25
812199	Personal Care Services – All Others	47
812210	Funeral Homes & Services	20
812220	Cemeteries & Crematories	12
812310	Coin Operated Laundries	30
812320	Dry Cleaning & Laundry Services	29A
812331	Linen Supply	47
812910	Pet Care Services	28
812922	One Hour Photofinishing	47
812930	Parking Lots & Garages	38
812991	Bail Bonds	06
812992	Clairvoyants	32

**SECTION 23. License Fee Schedules.**

1. Advertising agencies shall pay an annual license tax of ..... \$150.00 per year.  
Bill Posters ..... \$125.00 per year.  
Bill Posters ..... \$ 10.00 per week.  
In moving picture houses ..... \$ 50.00 per year.  
Outdoor signs, per side ..... \$100.00 per year.  
Soliciting by telephone, where telephone solicitation is used as a primary means of  
advertisement or solicitation ..... \$200.00 per year.  
Any other manner ..... \$ 50.00 per year.  
Plus an additional amount equal to 1/10 of 1% of all gross receipts for the preceding year in  
excess of \$20,000.00.

2. Each person engaged in the business of buying, selling, or trading new or used trucks,  
automobiles, mobile homes, industrial and farm tractors, and equipment or aircraft, shall pay an  
annual license tax of ..... \$350.00  
Plus an additional amount equal to 1/100 of 1% of gross receipts for the preceding year in  
excess of \$3,000,000.00.

Each person engaged in the business of buying, selling, or trading, used trucks or automobiles  
only (no retail lot), shall pay an annual license tax of ..... \$150.00

Plus an additional percentage of gross receipts as required above.

For the purpose of this category, "gross receipts" shall mean the entire receipts of the business  
including all receipts from government sales, outside the city, parts departments, connecting  
garages, shops, services, etc., that form an integral part of the "dealership." Deductions from  
gross receipts may be taken for used vehicles taken in trade as credit or part payment on the sale  
of a new or used vehicle; dealer transfers and internal parts. A deduction from gross receipts may  
also be taken for repossessions of vehicles, such deduction being based on the unpaid purchase  
price remaining at the time of repossession.

3. Each person engaged in the business of renting or leasing automobiles or trucks shall pay a license tax as follows:

For each automobile or truck ..... \$ 50.00 each.

For each automobile or truck rented by contract specifying the rental of 5 or more vehicles on a fleet basis for a period of 12 months or more ..... \$ 25.00 each.

This category does not apply to the rental or lease of aircraft which business should be licensed under the category "Automobile Dealers" and which license should be computed on a gross receipt basis as provided in the category "Automobile Dealers."

4. Each person operating a barbershop or beauty shop shall pay an annual license tax in accordance with the number of chairs or beauty operators therein as follows:

For one (1) barber chair or beauty operator ..... \$75.00.

For each additional barber chair or beauty operator ..... \$25.00 each.

5. Each billiard or pool room or parlor shall pay an annual license tax as follows:

For the first table ..... \$75.00.

For each additional table ..... \$25.00 each.

This license is required for all tables whether in use or not. Decals must be purchased for each.

6. Each person engaged in the business of becoming or procuring surety for any court, appeal appearances or otherwise for a consideration, except guaranty companies or corporations otherwise specifically licensed, shall pay an annual license tax ..... \$1,000.00

Plus an additional amount equal to 1/10 of 1% of all gross receipts for the preceding year in excess of \$125,000.00.

Prior to the issuance of a Privilege License, we must have an updated copy (each year) of the Order Granting, Denying or Revoking Authorization to be a Professional Bondsman to be signed by the current Circuit Court Judge of Montgomery County.

7. Each person engaged in the business of providing bowling alleys, including ten pin alleys, box ball alleys, shuffle boards and miniature bowling alleys and shuffle boards, shall pay an annual license tax as follows:

Each alley (whether in use or not) ..... \$20.00 each.

8. Each person engaged in the business of acting as broker or dealer in securities, commodities, or mutual funds, or in the business of lending money on said stocks, bonds, securities, or commodities, shall pay an annual license tax of ..... \$75.00

Plus an additional amount equal to 1/20 of 1 % of all gross receipts for the previous year in excess of \$25,000.

9. Each person operating a building and loan association, savings and loan association, or bank shall pay an annual license tax as authorized by state law of ..... \$350.00

Plus an additional license must be obtained for each branch of such association or bank as authorized by state law. .... \$ 25.00 per branch

State law reference-Authorized license tax, Code of Ala. 1975, 11-51-130, 11-51-131.

10. Each person engaged in the operation of a bus line furnishing local service for hire within the city shall pay an annual license tax of ..... \$100.00.

11. Each person operating a carnival, fair, circus, or similar activity shall pay a license tax as follows:

Circus ..... \$150.00 per day.

Carnival or fair ..... \$600.00 per week.

And for each side show, concession stand, ride, or other stand, in connection with the above shall pay a license tax ..... \$ 10.00 per week.

Provided, however, that where a carnival is conducted in connection with a regularly licensed business or merchants association, the license fee shall be ..... \$ 25.00 per week

Plus for each mechanical ride ..... \$ 5.00 each

Plus for each side show, concession stand or other stand, other than mechanical rides, in connection with such promotion ..... \$ 25.00 each.

When carnivals, fairs, tent shows, concession stands, and rides are operated in connection with, and at the same time and on the same general grounds with state, county, or district agricultural fairs as defined by Code of Ala. 1975 40-12-163 and operated under their general supervision, the fair shall pay a license tax of \$1,000.00 to cover all operations of the fair week.

12. Each person engaged in the business of selling, soliciting the sale, or of furnishing cemetery lots shall pay an annual license tax of ..... \$250.00.

13. Each person engaged in the business of accepting orders, contracts or subcontracts for erecting, enlarging, improving, relocating any building or structure, or making improvements to the land (including, but not limited to building, grading, paving, installation of curbs, gutters, or sewers, excavating, landscaping, roads, bridges, or utilities construction, engineering, research, or manufacturing of a product developed by the engineering or research services) or any other type of construction shall pay an annual license tax based on gross annual receipts from contracts performed within the city and its police jurisdiction of ..... \$100.00

Plus an additional amount equal to 1/2 of 1% on all work not previously permitted in the Town during the preceding year

No license shall be issued for a Contractor prior to receipt of proof of a Certificate of Liability Insurance in an amount not less than \$300,000 or a surety bond in an amount not less than \$10,000. General Contractors must be licensed by the State of Alabama Board of General Contractors. Home Builders and other contractors must be properly licensed or certified as required by law.

No license shall be issued for Tree Surgery without an Alabama Department of Agriculture Professional Service Permit.

14. Delivery License – See Section 21
15. Each person engaged in the business of developing, subdividing, and selling lots to builders or others shall pay an annual license tax of ..... \$75.00  
 Plus an additional amount equal to 1/10 of 1% of all gross receipts for the preceding year in excess of \$50,000.00.
16. Each person making, compiling, selling, or offering for sale any directory shall pay an annual license tax of ..... \$250.00.  
 Such license shall also entitle such person to sell advertising in such directory without procuring an additional license therefore.
17. Each person, other than religious, charitable, or educational organization, engaged in any type of entertainment, not otherwise provided for, including but not limited to rodeos, sports events, races, museums, lectures, concerts, or other shows or performances where charges are made for admission shall pay a license tax of ..... \$50.00 per week.
18. Each person selling disinfectant, insecticide, and/or exterminators engaged in this business of pest extermination in any manner shall pay an annual license tax of ..... \$75.00  
 Plus an additional amount equal to ¼ of 1% of all gross receipts for the preceding year in excess of \$40,000.00.  
 No license shall be issued for Extermination Service without an Alabama Department of Agriculture Professional Service Permit.
19. Each business entity not licensed as a bank which is engaged in the business of lending money or discounting or buying conditional sales contracts, drafts, acceptances, notes or mortgages shall pay an annual license tax of ..... \$500.00.

No license shall be issued for a business entity as described above, except upon presentation, by the license applicant, an application for same. A Public Hearing shall be held by the Town Council and consent approved prior to issuing such license. All advertising expenses for the Public Hearing shall be paid by the applicant.

20. Each person engaged in business as funeral director, undertaker, or mortician shall pay an annual license tax of ..... \$150.00

Plus an additional amount equal to 1/10 of 1% on all gross receipts for the preceding year in excess of \$150,000.00.

The foregoing license tax shall include embalming, the sales of caskets, vaults, undertaking supplies, and the operation of ambulances and hearses where the gross receipts from such sales and services are included in computing this license.

21. Each person engaged in the business of selling gasoline at retail or operating a gasoline filling station shall pay a license tax as follows:

- a. First single hose pump ..... \$30.00
  - Each additional single hose pump ..... \$20.00 each
- b. First double hose pump ..... \$50.00
  - Each additional double hose pump ..... \$30.00 each
- c. First triple hose pump ..... \$70.00
  - Each additional triple hose pump ..... \$40.00 each
- d. Tank trucks for delivering to airplanes, each truck ..... \$35.00.

This license shall include sales of kerosene, but not the sale of other merchandise such as tires, batteries, accessories, etc., for which a merchant-retail license must be paid. Gross receipts from sales of gasoline should not be included in the computation of any other license required.

Each person engaged in the business of selling gasoline or other petroleum products at wholesale or delivering gasoline within the city or its police jurisdiction, shall pay a license tax based on the number of gallons sold or delivered within the city or its police jurisdiction, as follows:

- e. On less than 3,000,000 gallons ..... \$300.00
- f. 3,000,000 to 4,000,000 gallons ..... \$350.00
- g. Over 4,000,000 gallons ..... \$400.00.

22. Each person engaged in the operation of a golf course, driving range, miniature golf, or similar activity shall pay an annual license tax of ..... \$200.00.

23. Each person engaged in selling grain or grain commodities to others for resale shall pay an annual license tax of ..... \$300.00

Plus an additional amount equal to 1/200 of 1% of all gross receipts for the preceding year in excess of \$2,000,000.00.

24. Each person engaged in selling groceries, meats or drugs to others for resale shall pay an annual license tax of ..... \$100.00

Plus an additional amount equal to 1/50 of 1% of all gross receipts for the preceding year in excess of \$200,000.00.

25. Each person operating a hospital, clinic, rest home, nursing home or sanatorium for profit shall pay an annual license tax as follows:

Hospital or clinic:

5 beds or less ..... \$200.00

Each additional bed ..... \$ 10.00 each



Rest home, nursing home or sanatorium:

- 5 beds or less ..... \$200.00
- Each additional bed ..... \$ 10.00 each.

No license shall be issued for any business controlled or covered by the provisions of the 1975 Code of Alabama, Section 22-20-5, dealing with public health requirements, without a health permit issued by the County Health Officer for the business.

- 26. Any person engaged in the hotel, motel, or similar business shall pay an annual license tax as follows:

- First 25 rooms ..... \$100.00
- Each additional room ..... \$ 4.00 each.

This license does not include the right to operate a restaurant, barber shop, cigar or newsstand, or any other secondary business operated in connection with the renting of rooms without an additional license.

- 27. Insurance Companies

- a. Fire or marine insurance. For the privilege of engaging in fire or marine insurance business, each company doing business in the city shall pay a license tax to the city equal to 4% of each \$100.00, or major fraction thereof, of the gross premiums, less return premiums, on policies issued during the preceding year on property located in the city. Provided, that if the company has done no fire or marine insurance business in the city the preceding year, there is hereby levied and assessed a license tax of \$25.00, at the time and in the manner prescribed for other licenses under this section, and at the expiration of the calendar year for which such license is issued, or within 60 days thereafter, the company shall furnish the mayor a written statement, verified by the affidavit of the president, vice president, or secretary of the company, setting out the full and true amount of the gross premiums less return premiums on fire or marine policies issued during the year for which the license was issued on property located in the

- city, which statement shall be accompanied by the additional amount of license tax due the city which additional amount is to be computed by taking 4% of each \$100.00 or major fraction thereof of such gross premiums, less return premiums, and deducting there from the amount of the license tax previously paid, so that the total amount of the license tax paid the city shall equal 4% of each \$100.00 or major fraction thereof of the gross premiums, less return premiums, on policies issued during the year for which the license was issued on property located in the city. In the event the \$25.00 license tax previously paid by the company exceeds the amount owed the city, computed as set forth hereinabove, the city shall refund to the licensee the amount due it when such verified statement, is filed.
- b. Insurance other than fire or marine. For the privilege of engaging in life insurance business, or any kind of insurance other than fire or marine, each company engaging in such business or its agents shall pay a license tax to the city of \$15.00, and in addition thereto, an amount equal to \$1.00 on each \$100.00, or major fraction thereof, of the gross premiums less return premiums received during the preceding year on policies issued during said year to citizens of the city. Upon payment or tender of said sum of \$15.00 to the city at the time and in the manner prescribed for other license under this article, such insurance company shall be permitted to do business in the city, through its agents.
- c. Payment due. On the first day of January of each year, or within 60 days thereafter, each insurance company mentioned in subsections "a" and "b" above which did any business in the city during any part of the preceding year shall furnish the Mayor a statement in writing, verified by the 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 policies issued during such year, which policies are described in subsections "a" and "b" above, and each insurance company shall accompany such statement with the amount of license tax due, according to the provisions herein set forth.
- d. Violations. Upon a failure of any insurance company to furnish any statement or to pay the license fee prescribed, in the time manner, or amount set forth and provided for in this

category, there shall be a forfeiture of the right of such company so failing, and its agents, to continue to do business in the city until such statement shall have been furnished and such sum shall have been paid in full, and such company and its agents doing business in the city pending such forfeiture shall be guilty of a misdemeanor against the city and shall be punished as though it or they were doing business without a license, as is provided within the limits of the punishment prescribed in section 6-22.

28. Each person operating a veterinary hospital or kennel, including each person and each member of a firm or partnership engaged in the practice of veterinary medicine shall pay, for the operation thereof, an annual license of ..... \$75.00

Plus an additional amount equal to 1/10 of 1% of all gross receipts for the preceding year in excess of \$25,000.00 but less than \$50,000.00

Plus an additional amount equal to 1/20 of 1% of all gross receipts for the preceding year in excess of \$50,000.00.

29. Any person operating a laundry, dry cleaner, linen supply service, or diaper service shall pay an annual license tax of ..... \$75.00

Plus an additional amount equal to 1/10 of 1% of all gross receipts for the preceding year in excess of \$50,000.00

Plus, each branch or place of business for the purpose of collecting laundry or dry cleaning shall pay an annual license tax of ..... \$ 25.00 each.

30. Each person operating any self-service laundry or renting washing machines, dryers, or dry cleaning machines shall pay an annual license tax as follows:

For each machine up to 10 ..... \$ 10.00 each

For each machine over 10 ..... \$ 5.00 each.

31. Each person engaged in the business of manufacturing, producing, fabricating, or processing, not otherwise specifically, licensed, shall pay an annual license tax of ..... \$300.00

Plus an additional amount equal to 1/200 of 1% of all gross receipts for the preceding year in excess of \$2,000,000.00.

For the purpose of this category gross receipts shall mean the entire receipts shall mean the entire receipts of the business including all gross receipts from government sales outside the city and intercompany book transfers (thus meaning the volume or value of the plant's transferred products regardless of whether transferred to another plant or affiliated company, or sold or manufactured under contract.)

32. Each medium, fortuneteller, palmist, clairvoyant, crystal gazer, divine healer, spiritual reader, boxing, and wrestling, whether or not any fee is charged directly or indirectly or whether or not any gratuity is accepted shall pay a license tax of ..... \$500.00 per week.

No license shall be issued for a business entity as described above, except upon presentation, by the license applicant, an application for same. A Public Hearing shall be held by the Town Council and consent approved prior to issuing such license. All advertising expenses for the Public Hearing shall be paid by the applicant.

33. Each person engaged in selling goods, wares, products, or services (and such activity is not specifically provided for in this license schedule) to others for consumption or use shall pay an annual license tax of ..... \$75.00

Plus an additional amount equal to 1/12 of 1% of all gross receipts for the preceding year in excess of \$10,000 but less than \$210,000.00

Plus an additional amount equal to 1/15 of 1 % of all gross receipts for the preceding year in excess of \$210,000 but less than \$510,000.00

Plus an additional amount equal to 1/30 of 1% of all gross receipts for the preceding year in excess of \$510,000 but less than \$1,010,000.00

Plus an additional amount equal to 1/50 of 1% of all gross receipts for the preceding year in excess of \$1,010,000.00.

34. Each person engaged in selling goods, wares, products, or services (not specifically provided for in this license schedule) to others for resale and who is entitled to “Merchants, Wholesale” rates as defined in section 6-12 shall pay an annual license tax of ..... \$75.00

Plus an additional amount equal to 1/5 of 1% of all gross receipts for the preceding year in excess of \$25,000.00 but less than \$50,000.00

Plus an additional amount equal to 1/10 of 1% of all gross receipts for the preceding year in excess of \$50,000.00 but less than \$150,000.00

Plus an additional amount equal to 1/20 of 1% of all gross receipts for the preceding year in excess of \$150,000.00 but less than \$250,000.00

Plus an additional amount equal to 1/50 of 1% of all gross receipts for the preceding year in excess of \$250,000.00.

35. Each person who shall in any capacity engage in or transact any trade, business, commerce, occupation, vocation, or profession for which no other license is specifically required by this schedule shall pay an annual license tax of ..... \$75.00

Plus an additional amount equal to 1/10 of 1% of all gross receipts for the preceding year in excess of \$20,000.00.

No license shall be issued for Massage Therapy without an Alabama Board of massage Therapy License.

36. Any motor bus terminal, or any person, firm, or corporation operating any terminal or station facilities for transportation by motor carrier, of passengers, property or express, shall pay an annual license tax of ..... \$100.00.

Any motor carrier, as defined in the Alabama Motor Carrier Act (Code of Ala. 1975, 37-3-1 et seq.) for the privilege of doing business in the city by receiving passengers or freight for transportation for hire between the city and other points in the state, shall pay an annual license tax of ..... \$100.00.

37. Each person publishing or distributing newspapers of more than two (2) issues per week shall pay an annual license tax of ..... \$250.00

Plus an additional amount equal to 1/20 of 1% of all gross receipts for the preceding year in excess of \$50,000.00.

Gross receipts shall include all revenue received from sales of newspapers, advertising, and other goods or services.

Each person publishing or distributing newspapers of two (2) or less issues per week shall pay an annual license tax of ..... \$100.00

Plus an additional amount equal to 1/20 of 1% of all gross receipts for the preceding year in excess of \$50,000.00 as described above.

Each person distributing or delivering newspapers published outside of the city or its police jurisdiction shall pay an annual license tax of ..... \$ 50.00.

38. Each person engaged in the business of storing or parking automobiles or other vehicles shall pay an annual license tax as follows:

Where space for not more than 25 automobiles or vehicles is provided \$75.00

Each additional space provided over 25 ..... \$ 5.00 each.

39. Each person engaged in business as a pawnbroker shall pay an annual license

tax of ..... \$250.00

Plus an additional amount equal to 1/12 of 1% of all gross receipts for the preceding year in excess of \$10,000 but less than \$210,000.00

Plus an additional amount equal to 1/15 of 1 % of all gross receipts for the preceding year in excess of \$210,000 but less than \$510,000.00

Plus an additional amount equal to 1/30 of 1% of all gross receipts for the preceding year in excess of \$510,000 but less than \$1,010,000.00

Plus an additional amount equal to 1/50 of 1% of all gross receipts for the preceding year in excess of \$1,010,000.00.

No license shall be issued for a business entity as described above, except upon presentation, by the license applicant, an application for same. A Public Hearing shall be held by the Town Council and consent approved prior to issuing such license. All advertising expenses for the Public Hearing shall be paid by the applicant.

40. Each dealer in guns, pistols, revolvers, explosives, bowie knives, dirks, or other weapons, whether in connection with other business or not, shall pay an annual license tax of \$100.00

Plus an additional amount equal to 1/10 of 1% of all gross receipts for the preceding year.

41. Each person and each member or professional employee of a firm, of a firm, professional corporation or partnership, engaged in any practice, vocation or profession shall pay an annual license tax of ..... \$75.00

Plus an additional amount equal to 1/4 of 1 % of all gross receipts for the preceding year in excess of \$25,000 but less than \$35,000.00

Plus an additional amount equal to 1/6 of 1% of all gross receipts for the preceding year in excess of \$35,000 but less than \$50,000.00

Plus an additional amount equal to 1/10 of 1% of all gross receipts for the preceding year in excess of \$50,000.00.

Where the licensed entity is a partnership, the gross receipts of each partner will be determined according to the partnership agreement by allocating to each partner gross receipts in the same proportion as the profits distributed to said partner. Where the entity licensed is a corporation, the records and accounts of the corporation shall be so kept as to show the percentage of the business actually owned by each professional practitioner, and the license of each practitioner shall be determined according to such practitioner's percentage of ownership. In the event the books, records, and accounts of the licensed entity are not kept so as to show the interest of each professional practitioner, then each practitioner shall be deemed to have gross receipts requiring the maximum license tax payment under this schedule.

Firms or corporations which are primarily performing such services as are described in the category "Contractors and Subcontractors" of this license schedule shall be exempt from this license if a "Contractors and Subcontractors, Engineering, Research, and Manufacturing" license is lawfully obtained by such firm or corporation.

No license shall be issued for Home Inspection Services without an Alabama Building Commission License.

No license shall be issued for Landscape Service without an Alabama Department of Agriculture Professional Service Permit.

42. Each person engaged in the operation of a public utility (except telephone and telegraph companies, railways and sleeping car companies, express companies and city public municipal boards) furnishing, supplying, or selling public utility service such as water, gas, light, or power shall pay an annual license tax of 3% of the gross receipts of the business done by the utility in the city during the preceding year.



43. Each person who solicits advertising for radio or television broadcasting stations or companies shall pay an annual license tax ..... \$75.00

Plus an additional amount equal to 1/20 of 1% of all gross receipts for the preceding year in excess of \$50,000.00.

Provided, that this license shall not apply to that portion of the business that may be in interstate or foreign commerce or to business with the government of the United States.

44. Operating a railroad within this state as a common carrier, for the privilege of doing intrastate business within the city ..... \$250.00.

**State law reference-**Authorized license tax, Code of Ala. 1975, 11-51-124.

45. Each person, whether as principal or agent, engaged in the business of buying, selling, or exchanging real estate on commission shall pay an annual license tax of ..... \$75.00

Plus an additional amount equal to 1/5 of 1% of all gross receipts for the preceding year in excess of \$25,000.00 but less than \$50,000.00

Plus an additional amount equal to 1/10 of 1% of all gross receipts for the preceding year in excess of \$50,000.00.

46. Each person engaged in the business of renting or leasing real or personal property to others, including but not limited to apartments, office spaces, buildings, houses, office furniture and equipment, shall pay n annual license tax as follows:

On more than \$5,000.00 and less than \$10,000.00 ..... \$75.00

Plus an additional amount equal to 1/10 of 1% of all gross receipts for the preceding year in excess of \$10,000 but less than \$100,000

Plus an additional amount equal to 1/20 of 1% of all gross receipts for the preceding year in excess of \$100,000.

47. Each person engaged in the business of repairing, installing, improving, or servicing property which belongs to others, or performs any other service not regarded as a profession or vocation, shall pay an annual license tax of ..... \$75.00

Plus an additional amount equal to 1/10 of 1% of all gross receipts for the preceding year in excess of \$20,000.00.

48. Each person conducting a restaurant, café, cafeteria, lunch counter, soda fountain, or public place where meals, food, or refreshments are prepared, furnished, or served shall pay an annual license tax of ..... \$75.00

Plus an additional amount equal to 1/10 of 1% of all gross receipts for the preceding year in excess of \$25,000.00.

No license shall be issued for any business controlled or covered by the provisions of the 1975 Code of Alabama, Section 22-20-5, dealing with public health requirements, without a health permit issued by the County Health Officer for the business.

49. Each person conducting a school or college as a business for profit shall pay an annual license tax of ..... \$75.00

Plus an additional amount equal to 1/10 of 1% of all gross receipts for the preceding year in excess of \$25,000.00.

This license tax shall not apply to schools operated by the state, county, city, church or other nonprofit organizations.

50. Each person engaged in the business of acting as broker or dealing in securities, commodities, or mutual funds, or in the business of lending money on said stocks, bonds, securities, or commodities, shall pay an annual license tax of ..... \$75.00

Plus an additional amount equal to 1/20 of 1% of all gross receipts for the preceding year in excess of \$25,000.00.

51. Each person operating for profit a swimming pool not in connection with a business otherwise licensed shall pay an annual license tax of ..... \$75.00.

52. Each tattoo establishment owner shall pay an establishment license tax an in addition, each individual tattoo operator within that establishment shall also pay an annual license tax of ..... \$100.00

Plus an additional amount equal to 1/2 of 1% of all gross receipts for the preceding year in excess of \$5,000.00 but less than \$10,000.00

Plus an additional amount equal to 1/5 of 1% of all gross receipts for the preceding year in excess of \$10,000.00 but less than \$25,000.00

Plus an additional amount equal to 1/10 of 1% of all gross receipts for the preceding year in excess of \$25,000.00.

53. Any person engaged in the business of operating automobiles or other motor vehicles for hire commonly called and known as taxicabs shall pay an annual license tax for each vehicle so operated ..... \$75.00

As used in this article the following terms shall have the respective meanings ascribed to them:

*Parking:* The standing of taxicabs, motor driven or propelled in any manner, longer than may be necessary to receive or discharge passengers whom the driver of such taxicab had been engaged to transport.

*Taxicabs:* All automobiles and other vehicles of like construction and operation employed in the transportation of passengers for hire within the city or the police jurisdiction thereof.

*License:* Every person driving or operating a taxicab in the city or within the police jurisdiction thereof must procure from the town clerk a license to operate such taxicab.

*Rules and Regulations governing the issuance:*

- a. No person shall be granted a license to operate a taxicab unless he is eighteen (18) years of age or over and has the free use of both hands and feet.

- b. No applicant shall be granted a license to operate a taxicab that has not had at least six (6) months experience in operating automobiles.
- c. No applicant shall be granted a license to operate a taxicab that is not familiar with the provisions of this Code governing the use and operation of automobiles on the streets.
- d. No person shall be granted a license to operate a taxicab except upon written application therefore to the town clerk, which shall be in such form as to require the applicant to give all the information required by this article, and such application shall be sworn to by the applicant.
- e. The town clerk shall keep on file the application which shall show in addition to other information called for in this article, the name, age and address of all persons issued a license as taxicab drivers.
- f. Should the town clerk fail or refuse to issue a license to any person under the provisions of this article the applicant for such license may appeal to the town council and upon hearing, if the town council is satisfied to the fitness of the applicant under the provisions of this article to operate a taxicab, the town council may direct the clerk to issue a license to the applicant.

*Insurance:* No person shall operate a taxicab without the same being covered by a public liability insurance policy issued by a solvent insurance company authorized to write automobile liability insurance in the state, protecting passengers, pedestrians, and other persons against injury subject to the following minimum limits:

- a. For all damages arising out of a bodily injury to one person, then thousand dollars (\$10,000.00); and subject to that limit for each person, the total liability on account of one accident shall be limited to twenty thousand dollars (\$20,000.00). It shall not be required that such coverage shall apply to the assureds employee while engaged in operating or being carried in any of the assureds taxicabs of other employee of the assured, who are injured while engaged at the time of such injury in performing any duties for the assured in connection with the trade, business or occupation of the assured.

- b. For all property damage in one accident, five thousand dollars (\$5,000.00), except property of the assured or property in the custody of the assured for which assured is legally responsible.

Said policy shall include endorsement to the effect that said policy shall not be cancelled without notice of cancellation being served upon the town clerk at least ten (10) days prior to the date of cancellation. Said policy shall be filed with the town clerk, and shall remain on file with said town clerk.

The clerk shall not issue any taxicab license under this article unless the applicant or the owner of the taxicab shall first file with said town clerk an insurance policy as herein specified. In the event said insurance policy should expire or be cancelled, the license to operate the taxicab covered by said insurance policy shall immediately be cancelled and become null and void and it shall be unlawful for any person to operate such taxicab after the expiration or cancellation of such insurance policy.

*Period cabs permitted to park; stand:* No taxicab shall be permitted to park or stand on any street, alley or other public place in the town at any hour of the day or night for a longer period of time than is actually necessary to receive or discharge passengers; provided, however, the town council may designate stands for such taxicabs at such places as it may see fit.

*Approval and display of fare schedule:* Schedule of taxicab fares must be approved by the town council, and each driver must at all times have in his possession a copy of the fares, and there must be displayed within the taxicab a copy of the fares for the benefit of the public.

*Vehicle Inspection:* Prior to the issuance of a license each taxicab must be inspected and approved by either the state highway patrolman assigned to this area or by the chief of police of the city, and such subsequent inspections as these officers may deem necessary.

*Driving while intoxicated:* Whenever any person who is the operator of a taxicab is convicted of operating such taxicab while in an intoxicated condition it shall be within the discretion of the judge trying the case to direct that the city license under which such person is operating such taxicab, be revoked, and if such operator be the owner of such taxicab the judge trying the

case in his discretion may direct that the city license under which said taxicab is operating shall be revoked. Upon direction of the judge trying the case that said license of any person operating a taxicab shall be revoked, it shall be the duty of the town clerk to revoke such permit of license; and thereafter if such person should continue to operate such taxicab he shall be guilty of a misdemeanor, and shall be punished in accordance to the law.

*Penalties:*

- a. *Fine and Imprisonment:* Any driver or owner of a taxicab who shall fail to comply with any provision of this article, or who shall violate any provision of this article, shall be guilty of a misdemeanor and upon conviction shall be punished in accordance to the law.
- b. *Suspension from operation of taxicabs; revocation of permits:* Any person or owner of a taxicab who shall fail to comply with any provision of this article, or who shall violate any provision of this article, upon conviction, in addition to the fine and imprisonment provided, for the first offense shall be suspended form the operation of the taxicab for a period of thirty (30) days; for the second offense in addition to the fine and imprisonment provided, the license to operate said taxicab shall be revoked, and if the operator of said taxicab be the owner, the license of said owner and operator shall also be revoked.

54. Each person operating local telephone exchange, for the privilege of doing intrastate business within the city shall pay an annual license tax of ..... \$390.00.

For the operation of long distance telephone lines in the state, for the privilege of doing intrastate business within the limits of the city by providing long distance connection between this and other points in the state there shall be an annual license tax of ..... \$ 98.00.

**State law reference-Authorized license tax, Code of Ala.1975, 11-51-128**

55. Each person conducting or engaging in the business of cable television distribution shall pay an annual license tax of ..... \$1,000.00

Plus an additional amount equal to ½ of 1% of all gross receipts for the preceding year.

Provided, however, that no person shall engage in or be licensed to operate a television distribution system without first having secured a franchise for same from the city. Provided further this privilege license is in addition to any charge or license provided in any cable television franchise ordinance.

56. Each person operating a theater, motion or moving picture show, or theatrical theater where general admission is charged shall pay an annual license of ..... \$200.00

Plus an additional amount equal to 1/10 of 1% of all gross receipts for the preceding year in excess of \$20,000.00.

A separate license must be purchased for sales of merchandise, advertisement or other secondary operations.

57. Each person operating a camp, lot or other place in which are parked or stationed house trailers, tents, etc., which trailers, tents, etc., are used as a place of abode shall pay an annual license tax as follows:

For each lot or camp with space for not more than 10 trailers, tents, etc. \$100.00

For each accommodation or parking place in excess of 10 ..... \$ 5.00 each.

58. Each person engaged in the business of transporting freight or other property for hire within the city shall pay an annual license tax for each vehicle so employed of ..... \$100.00 each

59. Each person, dealer, association, or other business who shall in any capacity engage in or transact any trade, business, commerce, occupation, vocation or profession as a transient merchant, itinerant merchant or itinerant vendor without any established place of business in the city shall pay a license fee of ..... \$300.00 weekly

60. Each person owning, operating, possessing, or giving space in their place of business to a lawful automatic merchandise, drink, food, music, amusement, picture, or information vending, dispensing or displaying machine shall pay a license tax for each machine as follows:

\$25.00 per machine and there shall be a decal affixed and visible on each machine or face penalties of doing business without a license.

Sweepstake machines or game machines, if found to be legal ....\$2,000.00 per machine.

This license shall be due and payable by the person, owner or proprietor, of the business where such vending machine is located. This schedule shall not apply to any coin-operated gas meter or telephone or to any machine vending postage stamps or other necessary articles on a nonprofit basis for emergency use only by employees. If gross receipts are included in the computation of a merchant's license under category "Merchants, Retail" or category "Merchants, Wholesale" of this license schedule, this schedule does not apply to those machines dispensing tangible products.

61. Each person engaged in the warehousing or storage of merchandise, including cotton, household goods, and other freight or commodities shall pay an annual license tax of ... \$75.00

Plus an additional amount equal to 1/10 of 1% of all gross receipts for the preceding year in excess of \$10,000.00.



*Alcoholic Beverages:* Each person licensed by the board, who shall engage in the alcoholic beverage, liquor, beer or wine business within the corporate limits, shall, prior to engaging in such business, in addition to any other privilege licenses required, pay to the city, for the privilege of so engaging in business, an annual fee or tax and further license fees or taxes as established in the Alcoholic Beverage Ordinance.

62.	Beer Wholesale .....	\$ 250.00
63.	Wine Wholesale .....	\$ 275.00
64.	Beer and Wine Wholesale .....	\$ 375.00
65.	Lounge Retail Liquor .....	\$1,500.00
66.	Restaurant Retail Liquor .....	\$ 500.00
67.	Private Club Liquor License .....	\$ 750.00
68.	Private Club Liquor Class II .....	\$1,500.00
69.	Retail Table Wine off premise .....	\$ 75.00
70.	Retail Table Wine on and off premise .....	\$ 100.00
71.	Retail Beer off premise .....	\$ 50.00
72.	Retail Beer on and off premise .....	\$ 75.00
73.	Retail Liquor, Wine and Beer off premise .....	\$1,000.00
74.	Special Events Retail License (Nonprofit organization) .....	\$ 50.00 per day
75.	Special Events Retail License (for profit) .....	\$ 150.00 per day

**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 Sections 40-23-25, 40-23-82, or 40-12-224, *Code of Alabama, 1975*.

**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 **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, 2013

**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 effect any other paragraph 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. Repealer.**

Ordinance 2007-0134, adopted December 14, 2007 and all other ordinance or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Ordinance 2012-0266 is hereby adopted this 27<sup>th</sup> day of December, 2012 and becomes effective upon it's passage and publication.

\_\_\_\_\_  
Mayor, Gordon Stone

\_\_\_\_\_  
Council Member

\_\_\_\_\_  
Council Member

\_\_\_\_\_  
Council Member

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Council Member

\_\_\_\_\_  
Council Member

Attest:

\_\_\_\_\_  
Charlene Rabren, Clerk