

**TOWN OF PRICEVILLE**  
**BUSINESS LICENSE SCHEDULE**

**SECTION 24. LICENSE SCHEDULE.**

The Privilege License Tax which shall be required of and which is hereby levied on all Persons engaged in carrying on any Business or doing any act specified in this ordinance within the corporate limits of the Town and which shall be paid to the Town is set forth in the following alphabetical schedules:

**A**

- (1) **ABTRACTOR OF TITLE.** (Professional rates apply).
- (2) **ADJUSTORS OF INSURANCE CLAIMS.** (Professional rates apply).
- (3) **ADVERTISING.** (Merchants general rates apply).
- (4) **AIR CONDITIONING.** (Merchants general rates apply). For air conditioning contractors and, subcontractors, see contractor and subcontractors.
- (5) **ALCOHOLIC BEVERAGE DEALERS.....\$10,000.00**
- (6) **AMBULANCES AND AMBULANCE SERVICE.....\$35.00**
- (7) **AMUSEMENT PARKS.** Owners and operators of permanent amusement parks open to the public within one compound on less than 25,000.00 .....**\$35.00**  
AND in addition thereto an amount equal to one dollar per thousand above \$25,000.00.
- (8) **ANTIQUES.** (Merchants general rates apply).
- (9) **ARCHITECT.** (Professional rates apply).
- (10) **ASPHALT PLANT.** (Manufacturers rates apply).
- (11) **ATTORNEYS AT LAW.** (Professional rates apply).
- (12) **AUDITORS AND PUBLIC ACCOUNTANTS.** (Professional rates apply).
- (13) **AUCTIONEERS.** (Professional rates apply). Exempt if state licensed and bonded - See Ala. Code § 34-4-6
- (14) **AUTOMOBILES.**
  - 14(a). Automobile dealers (new), including repair garage, body shop, paint shop,

handling attachments, accessories replacement supplies and automobile rentals for each such place of Business for the first four hundred thousand dollars (\$400,000.00) or less of annual Gross Receipts from such Business.....**\$250.00**

Plus, where Gross Receipts from such Business exceed four hundred thousand dollars (\$400,000.00) for the next preceding year, an additional amount equal to one dollar per thousand in excess of four hundred thousand dollars (\$400,000.00) in Gross Receipts.

14(b). Automobile parking lot. (Merchants general rates apply).

14(c). Used automobile dealer. Each Person dealing in, selling or purchasing for resale, automobiles, trucks, or other self-propelled vehicles (other than motorcycles, tractors or other motor vehicles licensed), not as a part of an authorized new car dealership; for each such place of Business for the first one hundred thousand dollars (\$100,000.00) or less of annual Gross Receipts from such Business.....**\$100.00**

Plus, where such Gross Receipts from such Business exceed one hundred thousand dollars (\$100,000.00) for the next preceding year, an additional amount equal to one dollar per thousand in excess of one hundred thousand dollars (\$100,000.00) shall be paid. Dealing in, selling or purchasing for resale of four (4) or more automobiles, trucks, or other self-propelled vehicles (other than motorcycles, tractors or other motor vehicles otherwise licensed) shall be conclusive evidence of doing Business for which a license is required under this ordinance.

14(d). Automobile tire vulcanizing station or recapping, whether done in the Town or sent out of Town. (Merchants general rates apply).

14(e). Automobile mechanic (not employed by licensed garage) and not employing any help. (Merchants general rates apply).

14(f). Automobile repair and body shop or garage. (Merchants general rates apply).

14(g). Dealers in automobile accessories, tools, oils, part, attachments, and replacement supplies for automobiles shall pay Privilege License tax, based on gross annual receipts as follows:

On Gross Receipts less than \$25,000.....**\$35.00**

Plus, an amount equal to one dollar per thousand of Gross Receipts above \$25,000.

14(h). Mechanical car wash. (Merchants general rates apply).

14(i). Automobile storage. (Merchants general rates apply).

14(j). Automobile wreckers and / or automobile junk dealers (See Junk Dealers).

14(k). Automobile U-Drive-It cars or trucks for rent and / or lease. (Merchants

general rates apply).

14(l). Automobiles, selling at auction, other than for dealers only as defined in subparagraph "m" below, per year or fractional part thereof..... \$150.00  
Plus, one-tenth (1/10%) of one percent of all Gross Receipts from such Business, which shall be due and payable on or before the twentieth day of the month next succeeding the month in which said Privilege License tax accrues. In the event such Privilege License tax shall not be paid before the same becomes delinquent, there shall be added thereto a penalty of fifteen (15) percent of the amount of such Privilege License tax plus interest at the rate of six (6) percent per annum from the date of such delinquency and a citation fee of one dollar and fifty cents (\$1.50). Penalty, interest and citation fee must be collected by the Town clerk.

14(m). Automobiles and other motor vehicles, selling at auction to and for dealers only, "dealer" being defined as a Person who is engaged substantially fulltime in buying selling vehicles at a location used solely (partially if used also as a service facility for that purpose) per year or fractional part thereof .....\$250.00  
Plus, an additional sum equal to ten cents (\$0.10) per automobile or motor vehicle sold by the licensee at auction during the preceding year within the corporate limits of police jurisdiction of the Town.

**(15) AUTOMOBILES.** Schools giving instructions in automobile or motor vehicle operations. (Professional rates apply). Provided, however that, no Person shall use the streets and public highways of the Town in the Business of operating a driving school without both obtaining and foregoing license and obtaining a franchise from the governing body for the use of streets and public highways of this Town in such Business.

**(16) AWNINGS.** Selling, manufacturing, or erecting. (Merchants general rates apply).

**B**

**(17) BAKERIES.**

a. Without manufacturing facilities located within the Town or its police jurisdiction. (Groceries rates apply).

b. Each Person operating a bakery with manufacturing facilities located within the Town or its police jurisdiction shall pay a license based on the gross annual receipts of such Business as follows:

c. On Gross Receipts less than \$25,000.00.....**\$35.00**  
Plus, an amount equal to one dollar (\$1.00) per thousand above \$25,000.00.

**(18) BANKRUPT AND FIRE SALES.** Each Person other than the original bona fide owners, selling goods, wares or merchandise as an insurance, bankruptcy, mortgage, insolvent, assignee's, executor's, administrator's, receiver's, trustee's, removal or closing out sale or a sale of goods, wares, and merchandise damaged by fire, smoke, water, or otherwise, shall

pay a license of .....\$250.00.

(19) **BARBER SHOP.** Each Person operating a barber shop shall pay a Privilege License tax in accordance with the number of chairs or operators therein as follows:

For one barber chair.....\$25.00

For each additional chair..... \$10.00

(20) **BEAUTY SHOP.** Each Person operating a beauty shop shall pay a Privilege License tax in accordance with the number of chairs or operators therein as follows:

For one beauty operator.....\$25.00

For each additional chair or operator.....\$10.00

(21) **BILLIARD ROOM OR POOL ROOM,** or other establishment where billiard tables or pool tables are operated..... \$100.00

(22) **BILLING SERVICE.** (Professional rates apply).

(23) **BLACKSMITH SHOP.** (Same as repairs and services).

(24) **BOATS FOR HIRE.** (Merchants general rates apply).

(25) **BONDS.** Any Person or agent, making appeal or appearance bonds in any court for profit.....\$100.00

(26) **BOOKSTORE.** (Merchants general rates apply).

(27) **BOTTLING WORKS.**

a. With bottling facilities located within the Town or its police jurisdiction. (Manufacturers rates apply).

b. Without bottling facilities located within the Town or its Police jurisdiction. (Groceries rates apply).

(28) **BOWLING OR BOX ALLEY.....\$100.00**  
\*See Billiards

(29) **BOX, BASKET OR CRATE FACTORY.** (Manufacturing rates apply).

(30) **BRICK FACTORY.** (Manufacturing rates apply).

(31) **BROKERS,** or their representative dealers in stocks, bonds or furnishing market quotations, or one who acts as an agent in negotiating contracts, purchases, or sales in return for a fee or commission. (Professional rates apply). Gross Receipts shall apply only to commissions, salaries, or other payment for services rendered or property sold.

(32) **BROOM FACTORY.** (Manufacturers rates apply).

**(33) BUILDING AND LOAN ASSOCIATION AND / OR SAVINGS AND LOAN ASSOCIATIONS AND BANKS.** Where capita surplus, reserve and undivided

Profits are less than \$50,000.....	\$10.00
\$50,000 less than \$100,000.....	\$20.00
\$100,000 and less than \$150,000.....	\$30.00
\$150,000 and less than \$200,000.....	\$40.00
\$200,000 and less than \$250,000.....	\$50.00
\$250,000 and less than \$300,000.....	\$60.00
\$300,000 and less than \$350,000.....	\$70.00
\$350,000 and less than \$400,000.....	\$80.00
\$400,000 and less than \$450,000.....	\$90.00
\$450,000 and less than \$500,000.....	\$100.00
\$500,000 and less than \$600,000.....	\$110.00
\$600,000 and over.....	\$125.00

The term "undivided profits" as used in this schedule, shall be constructed to mean the undivided profits as shown by the books of the operator, together with the report made by said operator to the superintendent of banks of the state, for the last preceding calendar year.

**(34) BURIAL ASSOCIATIONS.** Receiving fees or premiums from members, same as insurance.

**(35) BUSINESS COLLEGE.** (Merchants general rates apply).

**(36) BUSINESS MACHINES.** Agents or dealers (Merchants general rates apply).

**(37) BUS LINES.** Town. Each Person engaged in the operation of a bus line or bus lines furnishing local service with the Town shall pay a license of \$1.00

**(38) BUS TERMINAL.** Each.....\$200.00

**(39) BUTANE GAS.** Each Person dealing in, selling or delivering butane, propane and similar types of gas or fuel commonly known as bottled gas. (Merchants general rates apply).

**(40) BUYING, SELLING AND EXCHANGING SECONDHAND GOODS.** (Merchants general rates apply).

**C**

**(41) CABINET MAKERS OR WOODWORKING SHOPS.** (Merchants General rates apply).

**(42) CANDY.** Each Person engaged in the Business of selling or distributing to merchants from trucks or otherwise, package candy, nuts, peanut butter sandwiches, potato chips, either on or any number of the above mentioned products. (Groceries rates apply).

(43) **CARTRIDGES, SHELLS AND AMMUNITION.** (Merchants general rates apply).

(44) **CEMENT OR CONCRETE PRODUCTS MANUFACTURERS.**  
(Manufacturers rates apply).

(45) **CEMENT DEALERS.** (Merchants general rates apply).

(46) **CEMETERY COMPANIES.** Each Person engaged in the Business of Selling, soliciting the sale, or of furnishing cemetery lots shall pay a license of .....**\$100.00**

(47) **CHEESE PLANT.** (Manufacturers rates apply).

(48) **CHICKEN PROCESSING PLANT.** (Manufacturers rates apply).

(49) **CHIROPPOSIST OR CHIROPRACTORS.** (Professional rates apply).

(50) **CIGARETTES, CIGARS, TOBACCO AND SNUFF.** Wholesale dealer  
(Groceries rates apply).

(51) **CIGARETTES, CIGARS, TOBACCO AND SNUFF.** Retail dealer (Groceries rates apply).

(52) **CIRCUS.** Per day.....**\$300.00**

(53) **CLINICS.** \*See Hospital

(54) **COAL.** (Merchants general rates apply).

(55) **COIN-OPERATED MACHINES.** \*See Vending Machines.

(56) **COLD STORAGE PLANTS.** (Manufacturers rates apply).

(57) **COLLECTION AGENCY.** (Professional rates apply).

(58) **COLLECTORS.** (Professional rates apply).

(59) **CONFECTIONERS.** (Same as restaurants).

(60) **CONCRETE PLANTS.** (Manufacturers rates apply).

(61) **CONTRACTORS AND SUBCONTRACTORS.**

a. Any Person accepting orders, contracts or subcontracts and every Person who undertakes to assume authority or control, or who supervises, manages or directs the work of

others, or who is delegated by the owner to do so, whether at a fixed price or on a cost-plus basis for doing any work on or in any building or structure, or shall accept contracts or subcontracts to do any paving or curbing, or contract or subcontract to excavate earth, rock or other materials, or contract or subcontract to construct any sewer, or contract or subcontract to construct highway, bridges, dams, or railroads, or contracts or subcontracts for any other type of construction work, shall evidence a General Contractor's license as issued by the State of Alabama to state qualified Persons and shall pay a license based on his gross annual receipts, on work done or being done within the Town limits and its police jurisdiction, as follows:

On less than \$5,000.....	<b>\$35.00</b>
\$5,000 and less than \$20,000.....	<b>\$50.00</b>
\$20,000 and less than \$40,000.....	<b>\$75.00</b>
\$40,000 and less than \$60,000.....	<b>\$100.00</b>
\$60,000 and above.....	<b>\$150.00</b>

And in addition thereto fifty cents (\$0.50) on each one thousand dollars (\$1,000.00) or fraction thereof of the contract price or the total cost to such licensee, whichever is greater of each project for which a building permit is required by law. Said additional sum shall be paid prior to the commencement of work on any such project and it shall be illegal to do or perform any such work within the Town without first paying said sum, which is levied in addition to any permit or inspection fee otherwise required by this Code.

b. Each Person engaged in the construction of houses or buildings and not their Personal and permanent residence, whether on contract or otherwise, or who builds more than one structure at different locations, or who maintains an office used in connection with such construction, without the Town, shall pay the Privilege License tax as above provided.

c. No permits for work of any kind for which a license is required by "a" or "c" shall be issued to a contractor, owner or any authorized agency until all Privilege License taxes have been paid, unless herein otherwise provided.

d. All general contractors shall upon request furnish the building inspector or the license inspector with a full and complete list showing the names, addresses and license numbers of all subcontractors to whom any work has been let or sublet to be done and will not allow any work to be done by such subcontractor until the required license due by said subcontractor has been paid. If all subcontractors have not been closed or awarded at the time application is made for a permit by the general contractor or by the owner, the general contractor or the owner shall not allow any work to proceed by any subcontractor until such subcontractor has exhibited to him his license for the work to be done on the job, unless he is certified by the license department or by the building inspector as having paid the license due by him. In the event that no general contractor has been let by the owner, then the owner shall subject to all of the provisions herein require of general contractors.

e. Persons contracting for a portion of the work under a licensee who has paid the additional per job Privilege License tax of fifty cents (\$0.50) per one thousand dollars (\$1,000.00) or fractional part thereof, as provided in this paragraph, based on the total cost of

work to be done, shall not be subjected to such additional sum; provided, however, nothing herein shall be construed to exempt any Person from the payment of the annual Privilege License tax above as set forth based upon gross annual receipts.

f. In lieu of the foregoing license provisions, contractors engaged solely in the demolition of houses declared substandard under the ordinances and codes of the Town shall pay annual license of .....\$35.00.

(62) **COTTON COMPRESSES.** (Manufacturers rates apply).

(63) **COTTON BROKERS.** (Professional rates apply).

(64) **COTTON DEALERS.** Buying and selling for their own account.....\$250.00

(65) **COTTON GINS.** (Manufacturers rates apply).

(66) **COTTON GIN REPAIR SHOP AND / OR SAW FILERS.** (Same as repair shop).

(67) **CREDIT ASSOCIATION.** (Merchants general rates apply).

(68) **COPPER MILL OR TUBE PLANT.** (Manufacturers rates apply).

## D

(69) **DAIRY PRODUCTS PLANT.** (Manufacturers rates apply).

(70) **DANCING SCHOOLS.** (Professional rates apply).

(71) **DAY CARE SERVICE (241)** (Merchants general rates)

(72) **DELICATESSEN.** (Same as restaurants).

(73) **DELIVERY LICENSE.....**\$100.00

(74) **DENTISTS.** (Professional rates apply).

(75) **DENTAL OR OTHER LABORATORY.** (Merchants general rates apply)

(76) **DETECTIVE AGENCY.** (Persons furnishing detective investigative & security services. (Professional rates apply.)

(77) **DIAPER SERVICE.** (Merchants general rates apply).

(78) **DIRECTORY.** Each Person making, compiling, selling or offering for sale any



director. (Merchants general rates apply).

(79) **DOCTORS.** (Professional rates apply).

(80) **DRUG STORES.** (Merchants general rates apply).

(81) **DRY CLEANING.** Which may include shirt laundry service, but no other or further laundry service? (Merchants general rates apply).

**E**

(82) **ELECTRIC GAS AND / OR MECHANICAL REFRIGERATOR DEALER.** (Merchants general rates apply).

(83) **EGG DEALER.** Maintaining place of Business where eggs are bought, collected, processed, and shipped. (Groceries rates apply).

(84) **ELECTRICIANS.** (Same as contractors). Merchants general rates apply to any sale of goods or wares.

(85) **ELECTRIC APPLIANCES.** (Merchants general rates apply).

(85) **ELECTRICAL SUPPLIES.** (Merchants general rates apply).

(86) **EMPLOYMENT SERVICE.** (Professional rates apply).

(86) **ENGINEERING.** (Professional rates apply).

(87) **ENTERTAINMENT.** Any type of entertainment not otherwise provided for where charges are made for admission, not for religious or charitable or school purposes, per day.....\$100.00

(88) **EXPRESS COMPANIES.** A Privilege License tax of fifteen (\$15.00) dollars is levied on express companies having an office in the Town for the purpose of forwarding merchandise from Town to other points in the state and from points in the state to this Town, or from one point to another point between them.

(89) **EXTERMINATORS, DISINFECTANTS, INSECTICIDE AND / OR EXTERMINATORS.** (Merchants general rates apply).

**F**

(90) **FARM EQUIPMENT AND IMPLEMENT DEALERS.** (Same as automobile dealers).

(91) **FERTILIZER FACTORY.** (Manufacturers rates apply).

(92) **FINANCE COMPANY.** Each Person engages in discounting or buying conditional sales contracts, drafts, acceptances notes or mortgages on Personal property or financing Personal property purchase contracts shall pay an additional license of .....**\$300.00.**

(93) **FISH.** (Same as Grocery stores).

(94) **FLORIST.** (Merchants general rates).

(95) **FOUNDRIES.** (Merchants general rates).

(96) **FOUNTAINS.** (Dispensing soda water or other like beverages, including ice cream. (Same as restaurants).

(97) **FROZEN CUSTARD MACHINES.** (Same as restaurants).

(98) **FROZEN FOOD DISTRIBUTORS.**  
On less than \$25,000.....**\$35.00**  
And in addition to thereto an amount equal to one dollar per thousand above \$25,000.

(99) **FRUIT DEALERS.** \*\*See Produce.

(100) **FUR STORAGE** \*\*See Laundry.

## G

(101) **GAS OR OIL FILLING STATION.** Served by licensed wholesale gasoline dealer. (Merchants general rates apply to the total Gross Receipts from the said Business, except Gross Receipts from petroleum products shall be excluded). (Gas station rates apply unless classified as a grocery store, and then grocery rates apply).

(102) **GASOLINE AND / OR DEALERS.** Wholesale.....**\$120.00**

For the first one hundred thousand dollars (\$100,000.00) and in addition thereto an amount equal to one dollar (\$1.00) per thousand of such total Gross Receipts collected in the Town limits and police jurisdiction in the excess of one hundred thousand dollars (\$100,000.00)

(103) **GLASS COMPANY.** (Merchants general rates apply).

(104) **GRAIN, FLOUR OR CORN ELEVATOR MILL.** (Manufacturers Rates apply).

**(105) GRIST MILL AND HAMMER MILL.** (Manufacturers rates apply).

**(106) GROCERY.** (Groceries rates apply).

**(107) GROCERIES RATE.** Each Person operating a Business or selling goods for which the groceries rates apply shall pay a license based on his gross annual receipts a follows:

On less than \$25,000.....**\$35.00**

And in addition to thereto an amount equal to one dollar (\$1.00) per thousand above \$25,000.

**(108) GROCERIES WHOLESALE RATE.** Each Person operating a Wholesale Business, or selling goods and entitled to the wholesale rate, shall pay a wholesale license in lieu of the groceries rate based on his gross annual receipts as follows:

On less than \$25,000.....**\$35.00**

And in addition to thereto an amount equal to one dollar (\$1.00) per thousand above \$25,000.

## **H**

**(109) HATCHERIES.** (Manufacturers rates apply).

**(110) HOSIERY MILLS.** (Manufacturers rates apply).

**(111) HOSPITAL AND / OR CLINIC.....\$100.00**  
plus three-fortieths of one percent of Gross Receipts.

**(112) HOTELS / MOTELS.** Any Person engaged in the hotel, motel, or Similar Business shall pay an annual license as follows:

Ten (10) rooms or less.....**\$100.00**

Each additional room.....**\$4.00**

This license does not include the right to operate a restaurant, barber shop, cigar, or newsstand, or any other secondary Business operated in connection.

## **I**

**(113) ICE CREAM FACTORY.** (Manufacturers rates apply).

**(114) ICE CREAM DISTRIBUTORS.....\$35.00**

And in addition to thereto an amount equal one dollar (\$1.00) per Thousand above \$25,000.

**(115) ICE FACTORY.** (Manufacturers rate apply).

**(116) INFANT DIAPER SERVICE.** (Merchants general rates apply).

**(117) INSULATION.** Each Person engages in installing insulation Materials in buildings by use of power driven machines. (Merchants General rates apply).

**(118) INSURANCE.**

a. Each Person engages in the insurance Business, except fire and Marine and fraternal benefit on organizations, shall pay as a Privilege License tax ten dollars (\$10.00) and also one dollar (\$1.00) on each one hundred dollars (\$100.00) or major fraction thereof, of the gross premiums less the returns premiums, received during the preceding year, on policies issues during such year, to citizens of this Town and in the event such Person has not heretofore engages in such Business in the Town, then and in that event the sum of ten dollars (\$10.00) shall be paid at the time of taking out said license and at the end of the year settlement shall be made with the Town upon the same percentage basis as herein provided immediately preceding.

b. Each Person engages in the Business of fire or marine insurance Shall pay four (4) percent of the gross premiums, less the return premiums of policies issued during the preceding year on property located in the Town. Each Person engaged in the Business of fire or marine insurance Business for the first time in the Town shall pay twenty dollars (\$20.00) at the time of taking out such license and at the end of the year the Person and the Town shall adjust the license upon the basis of four (4) percent of the gross premiums collected on policies issued during the preceding year in the Town.

c. It is hereby provided that on the thirty-first day of December of Each year, or within sixty (60) days thereafter, each insurance company or Person engaged in such Business shall furnish the Town clerk a statement, in writing, duly authorized and certified by someone authorized to make the same, showing the full and true gross amount of such premiums, less return premiums, received during the year and shall accompany such statement with the amount of the license due according to the schedule. A failure to furnish such statement shall constitute just cause to decline issuance of license to such Person.

**J**

**(119) JUNK DEALER, AUTOMOBILE WRECKER AND / OR AUTOMOBILE JUNK DEALER, INCLUDING THOSE HANDLING SCRAP METAL, BONES, PAPER AND RAGS.**

For each place of Business for the four hundred thousand dollars (\$400,000.00) or less of annual Gross Receipts for such business..... **\$250.00**

And in addition to thereto an amount equal to one dollar (\$1.00) per thousand above \$25,000.

**L**

**(120) LAUNDRIES.** Each laundry and any other Business required to be licensed based on these provisions shall pay a Privilege License tax of.....**\$35.00**

And in addition to thereto an amount equal to one dollar (\$1.00) per Thousand above \$25,000.

**(121) LAUNDRIES, SELF-SERVICE..... \$3.00 Per machine.**

**(122) LINEN AND / OR WASHABLE CLOTHING SUPPLY OR RENTAL SERVICE.** (Same as laundry)

**(123) LIVESTOCK BROKER.** (Merchants general rates apply).

**(124) LIVESTOCK DEALER.** Buying and selling on their own account.  
(Merchants general rates apply).

**(125)** **LOAN COMPANIES.**  
Individual or company making short term

Loans.

(Same as Finance Company)

**(126) LUMBER AND BUILDING MATERIALS. RETAIL.** (Merchants general rates).

**(127) LUMBER AND BUILDING MATERIALS. WHOLESALE.**

(Merchants general rates wholesale).

**M**

**(128) MACHINESHOP OR WORKS.** (Manufacturers rates apply).

**(129) MACHINERY.** Each agent or dealer handling heavy construction Machinery and equipment sales and/or rentals: For such place of Business for the first annual Gross Receipts from such Business.....**\$250.00**  
And in addition to thereto an amount equal to one dollar (\$1.00) per thousand above \$500,000.

**(130) MAIL ORDER HOUSE AND/OR STORE.** (Merchants general rates apply).

**(131) MANUFACTURERS RATES.** Each Person engages in a Business for which the manufacturers rates apply shall pay the following license, based on his gross annual receipts as follows:  
On less than \$25,000.....**\$35.00**  
And in addition to thereto an amount equal to one dollar (\$1.00) per thousand above \$25,000.

**(132) MANUFACTURER OF FOOD SPECIALTY ITEMS.** (Manufacturers rates apply).

**(133) MANUFACTURING PLANTS.** Not otherwise specifically classified.  
(Manufacturers rates apply).

**(134) MARBLE, MONUMENT, OR STOVE YARD.** (Manufacturers Rates Apply).

**(135) MATTRESS MANUFACTURERS.** (Manufacturers rates apply).

**(136) MEATS** (Groceries rates apply).

**(137) RESERVED**

**(138) MERCHANTS GENERAL.** Any Person operating a Business, performing a service or furnishing or selling goods, wares, merchandise or other products for which no classification is herein otherwise provided. (Merchants general rates apply).

**(139) MERCHANTS GENERAL RATES.** Each Person operating a Business or selling goods for which merchants general rates apply shall pay a license based on his gross annual receipts as follows:  
On less than \$25,000.....**\$35.00**  
And in addition to thereto an amount equal to one dollar (\$1.00) per thousand above \$25,000.

**(140) MERCHANTS GENERAL RATES. WHOLESALE.** Each Person Operating a wholesale Business, or selling goods and entitled to the Wholesale rate, shall pay a wholesale license in lieu of the merchants

General rates on his gross annual receipts as follows:

On less than \$25,000.....**\$35.00**

And in addition to thereto an amount equal to one dollar (\$1.00) per thousand above \$25,000.

- (141) **MERCHANT TAILOR.** (Merchant general rates apply).
- (142) **METAL DEALERS OR METAL PROCESSORS.** Each Person engaged primarily in the purchase and collection of scrap metals for the purpose of processing the same into scrap material for the metals recovery industry. (Same as Junk Dealer).
- (143) **MILK DISTRIBUTORS.....\$35.00**  
And in addition to thereto an amount equal to one dollar (\$1.00) per thousand above \$25,000.
- (144) **MILK PROCESSING PLANT.** (Manufacturers rates apply).
- (145) **MILLS COOPERAGE OR HEADING MILL.** (Manufacturers rates apply).
- (146) **MOLASSES STORAGE AND / OR MIXING PLANT.** (Manufacturers rates apply).
- (147) **MONUMENTS.** Selling or erecting same. (Merchants general Rates apply).
- (148) **MORTGAGE BROKERAGE COMPANY.** (Professional rates apply).
- (149) **MOTORBOATS, YATCHS, AND PLEASURE BOATS.** (Merchants General rates apply).
- (150) **MOTORS.** For motorboats. (Merchants general rates apply).
- (151) **MOTOR TRUCKS AND TRAILERS.** Any Person engaged in the Business of furnishing transportation of Persons or property for hire for a particular Person, under special contract, and doing Business in the Town by receiving passengers or freight for transportation for hire from this Town to other points in Alabama, or who receive passengers or freight for transportation for hire from other points in the state to this Town, and who is not engaged in transporting solely and wholly within the limits of the Town, shall pay the following Privilege License or privilege tax:  
Each truck and trailer.....**\$50.00**
- (152) **MOTOR CARRIER.** Each, as defined by Code of Alabama 1975, 37-3-2, doing Business in the Town by receiving passengers or freight for transport or hire from this Town to another point in Alabama or from another point in Alabama to this Town.....**\$200.00**
- (153) **MOTORCYCLES.** (Merchants general rates apply).
- (154) **MOVING PICTURES.** \*\*See Picture Shows.
- (155) **MULTIGRAPH OR MIMEOGRAPH PRINTING.** (Merchants general rates



apply).

**(156) MUSIC SERVICES.** Each Person furnishing music or other types of Entertainment to places of Business for a service fee where such services are furnished by wire connection or remote control. (Professional rates apply).

**N**

**(157) NEWSPAPER.** (Manufacturers rates apply).

**(158) NEWSDEALER.** Selling papers, magazines or other periodicals whether or not published within the Town. (Merchants general rates apply.)

**(159) NURSERY OR AGENTS.** Selling or delivering shrubbery or other Nursery stock. (Merchants general rates apply). The public welfare. Requiring it, no Person shall be issued a license under this subdivision without first evidencing to the Town clerk proof of compliance on his part with all statutes, rules and regulations of the state and of its applicable departments, then in force relating to the activities sought to be engaged in by the applicant. Reference particularly Code of Alabama 1975, 2-25-1 et seq. and 2-28-01 et seq.

**(160) NURSING HOME.** (Same as hospitals).

**O**

**(161) OIL MILL.** (Manufacturers rates apply).

**(162) OLD RAGS.** Each Person selling or renting grease rags or delivering same to be used in garages and elsewhere. (Merchants general rates apply).

**(163) OPTICIAN.** Or dealer in spectacles or eye-glasses exclusively. (Professional rates apply).

**(164) OPTOMETRISTS, OCULISTS.** And others examining eyes or prescribing or fitting eye-glasses. (Professional rates apply).

**P**

**(165) PAINT SHOP.** (Merchants general rates apply).

**(166) PASTEURIZING PLANT.** (Manufacturers rates apply).

**(167) PAWNBROKERS.** Or agent.....**\$250.00**  
Plus one-fortieth of one percent of Gross Receipts.

**(168) PEDDLERS.**

\*See Article II, Section 17 of this ordinance.

- (169) **PHOTOGRAPHER.** (Professional rates apply).
- (170) **PHOTOSTATIC AND/OR PHOTOSTAT RECORDS.** (Merchants general rates apply).
- (171) **PIANO OR ORGAN OR PHONOGRAPHS OR OTHER MUSICAL INSTRUMENTS.** (Merchants general rates apply).
- (172) **PICTURE SHOW OR MOVING PICTURE THEATRE.....\$100.00**  
Plus three percent of Gross Receipts.
- (173) **PISTOLS.** Each dealer in pistols, bowie knives or dirks, whether principal stock in trade or not.....**\$100.00**  
For the first forty thousand dollars (\$40,000) of gross sales from said Items, over \$40,000 one dollar (\$1.00) per thousand.
- (174) **PLANING MILL.** (Manufacturers rates apply).
- (175) **PLASTIC MOULDERS.** (Manufacturers rates apply).
- (176) **PLUMBER, GAS AND STEAM FITTERS.** (Same as contractor).  
(Merchants general rates apply to any sale of goods or wares).
- (177) **PLUMBERS.** Supplies, other than licensed plumber, (Merchants General rates apply).
- (178) **POCKET GOLF, CARPET GOLF, OR MINIATURE GOLF COURSE, OR DRIVING RANGE.....\$100.00**  
And in addition to thereto an amount equal to one dollar (\$1.00) per thousand above \$25,000.
- (179) **POULTRY DEALER.** Maintaining a regular place of Business. (Groceries rates apply).
- (180) **PRESSING WHILE YOU WAIT.** \*See laundry.
- (181) **PRINTING PLANT AND/OR JOB PRINTING SHOP.** (Manufacturers rates apply).
- (182) **PRODUCE.** Vegetables or other farm products. (Groceries rates apply).  
All Persons operating under grower's certificate must file a copy of such grower's certificate in the office of the Town clerk for each load of product of any nature sold in the Town and must make an affidavit such produce was actually grown by such Person, setting forth the specific place in which it was grown, and circumstances under which it was grown, such affidavit to be in form prepared by the Town clerk, and must obtain from the Town clerk a permit to sell each load

of such produce before selling it or any part thereof.

**(183) PROFESSIONAL RATES.** Each Person operating a Business of Selling goods for which the professional rates apply shall pay a license based on his gross annual receipts (Gross annual receipts shall include only salaries, retainers, fees and other payments for service rendered or property sold) as follows:

On less than \$7,500.....	<b>\$50.00</b>
\$7,500 and less than \$12,500.....	<b>\$75.00</b>
\$12,500 and less than \$17,500.....	<b>\$100.00</b>
\$17,500 and less than \$22,500.....	<b>\$150.00</b>

And also one dollar (\$1.00) on each one thousand dollars (\$1,000.00) or major fraction thereof of the gross annual receipts in excess of the sum of twenty-two thousand five hundred dollars (\$22,500.00)

**R**

**(184) RADIO AND / OR TELEVISION.** Sales or repairs. (Merchants general rates apply.

**(185) RADIO BROADCASTING STATIONS.....\$100.00**  
And in addition to thereto an amount equal to one dollar (\$1.00) per thousand above \$75,000.

**(186) RAGS** \*See Old Rags

**(187) REAL ESTATE AGENTS, BROKERS OR DEALERS.** Each Person, whether as principal or agent, engaged in the Business or buying, selling or exchanging real estate on commission shall pay a Privilege License tax based on his Gross Receipts as follows:

On less than \$5,000.....	<b>\$50.00</b>
\$5,000 and less than \$10,000.....	<b>\$75.00</b>
\$10,000 and less than \$25,000.....	<b>\$100.00</b>
\$25,000 and less than \$50,000.....	<b>\$150.00</b>

Plus an additional amount equal one dollar (\$1.00) per thousand of Gross Receipts in excess of \$50,000. In addition to the above licenses, each real estate agent, broker or dealer shall be required to pay a Privilege License tax of twenty-five dollars (\$25.00) for each salesman.

The name of each individual covered by this license shall be inserted on this license receipt when issued and shall not be transferable. Privilege License taxes due from each Person or employees shall be paid by the owner of the Business so licensed.

**(188) RENTING AND / OR LEASING.** Each Person engaged in the Business of renting or leasing real or Personal property to others, including but not limited to apartments, office space, buildings, houses, office furniture, machinery, lawn mowers, and any other equipment, shall pay a Privilege License tax based on Gross Receipts as follows:

On less than \$10,000.....	<b>\$50.00</b>
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Plus an additional amount equal to one dollar (\$1.00) per thousand of all Gross Receipts over ten thousand dollars (\$10,000.00).

Any Person receiving less than five thousand dollars (\$5,000.00) annually from rental of real estate shall not be considered as engaged in the Business of renting or leasing and shall be exempt from this Privilege License tax.

**(189) REPAIRS AND / OR SERVICES.** 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 Privilege License tax based on gross annual receipts as follows:

On less than \$25,000.....\$35.00

And in addition to thereto an additional one dollar (\$1.00) per thousand above \$25,000.

**(190) RESTAURANT OR CAFÉ OR LUNCH STAND.** (Groceries rates Apply ). No license shall be issued under this subdivision except upon presentation to the Town clerk of a certificate from the county health officer as required by state law.

**(191) ROLLING STORES AND SELLING FROM TRUCKS OR OTHER VEHICLES** \* See Peddlers

**S**

**(193) SAND AND GRAVEL.** Producers. (Manufactures rates apply)

**(194) SAND AND GRAVEL.** Dealer (Merchants general rates apply).

**(195) SAWMILL.** (Manufacturers rates apply).

**(196) SECONDHAND DEALER.** \*See Clothes, Old Rags, Junk Dealer.

**(197) SEPTIC TANK CLEANERS.** (Merchants general rates apply).

**(198) SEWING MACHINE COMPANY OR DEALER.** (Merchants general rates apply).

**(199) SHOE AND BOOT REPAIRING.** (Merchants general rates apply)

**(200) SHOESHINE STAND.** (Merchants general rates apply).

**(201) SHOOTING GALLERY..... \$35.00**  
And in an addition to thereto an amount equal to one dollar (\$1.00) per thousand above \$25,000.  
(This license issued only with the approval of the Town council).

**(202) SHOPS.** (Merchants general rates apply).

**(203) SHOWS.** \*See also Circus, fairs and carnivals, per week, not

prorated.....\$300.00

No license for the fair or street carnival shall be issued without approval of and special permit from the Town Council upon showing that such street fair or carnival is sponsored by some responsible local organization and will be conducted in a proper manner and without violation of any Town or state ordinances or laws.

(204) **SIGNS.** Neon, electric, etc., manufacturers or dealer. (Merchants General rates apply).

(205) **RESERVED**

(206) **SKATING**

**RINK.....\$35.00**

And in addition to thereto an amount equal to one dollar (\$1.00) per thousand above \$25,000.

(207) **SLAUGHTERHOUSE.** (Manufacturers rates apply).

(208) **STAMP OR PREMIUM STORE OR AGENT.**

a. Premium redemption store. Each Person engaged in or operating a Premium redemption store where trading stamps are redeemable for premiums or things of value shall be subject to the merchants general rates on the annual gross retail value of premiums delivered in redemption of such stamps during the preceding year.

b. Sale of stamps. Each Person engaged in or carrying on the Business of issuing, lending, licensing or selling to merchants or vendors trading stamps which are redeemable for premiums or things of value shall pay a license on the basis of the merchants general rates on the annual Gross Receipts for the preceding year.

(209) **STORAGE, BATTERIES, DEALERS.** (Merchants general rates apply).

(210) **STORM WINDOWS AND DOORS.** Selling or erecting. (Merchants general rates apply).

(211) **STOVES.** (Manufacturers general rates apply).

(212) **SURVEYORS -** \*See Attorney Generals Opinion - 95-00135

**T**

(213) **TAX CONSULTANTS.** Persons preparing income tax and/or other papers. (Professional rates apply).

(214) **TAXICABS.** Each Person operating taxicabs in the Town shall Comply with all the requirements of this Code and other ordinances regulating the operation of taxicabs, and shall pay a license in a sum equal to the amount of license levied from time to time on motor carriers under this section.

**(215) TELEGRAPH COMPANY.** Each Person engaged in the Business of telegraphy in the Town, in receiving telegraphic messages in the Town, and transmitting same to points or stations in the state and receiving messages at the Town, from points or stations in the state and receiving messages at the Town, from points or stations in the state shall pay to the Town a license or privilege tax of.....**\$7.50**

**(216) TELEPHONE EXCHANGE OR COMPANY.** Operating in this Town.....**\$38.00**

**(217) TELEPHONE LONG DISTANCE COMPANY.....\$8.00**

**(218) TELEVISION BROADCASTING STATIONS**  
No less than \$75,000.....**\$100.00**  
And in addition to thereto an amount equal to one dollar (\$1.00) per thousand above \$75,000.

**(219) TELEVISION CABLE SERVICE.** (As provided for in Ordinance No. 1977-4 and No. 1987-8).

**(220) TIN SHOP AND / OR SHEET METAL SHOP.** (Merchants general rates apply)

**(221) TOURIST CAMP OR CABINS.** \*See Hotels

**(222) TOURIST HOMES.** (Same as hotels).

**(223) TRAILER COURTS, PARKS, OR CAMPS.** Each Person engaged in maintaining or operating a lot or place other than a storage garage, where a charge is made for storage or parking of vehicles, commonly known as house trailers for long or short periods of time, shall pay an annual license as follows:  
Five dollars (5.00) for each prepared trailer space.

\*Note application of Section 22-20-5 of the 1975 Code of Alabama regarding compliance with health regulations prior to the issuance of any such license.

**(224) TRAILERS.** Selling and/or dealing in house trailers. (Same as Automobiles).

**(225) TRANSFER.** Motor vehicle, local for carrying freight.....**\$50.00**

**(226) TYPEWRITER MACHINES, COMPUTERS, ADDING MACHINES**  
Sales or repair. (Merchants general rates apply).

**U**

**(227) UNDERTAKERS AND EMBALMERS.** (Merchants general rates apply).

**(228) UNLOADING PRIVILEGES.** Any Person who unloads, delivers, distributors or disposes of any goods, wares, merchandise or produce in the Town, which goods, wares merchandise or produce was transported from a point without the Town and is not covered by any other license herein. (Merchants general rates apply). \*See Motor Carriers.

**(229) UPHOLSTERERS.** (Merchants general rates apply).

**V**

**(230) VENDING MACHINES.** Deleted.

**(231) VETERINARIAN.** (Professional rates apply).

**W**

**(232) WALLPAPER, PICTURE FRAMES OR WINDOW GLASS.**  
(Merchants general rates apply).

**(233) WAREHOUSE.** Public cotton warehouse up to five thousand (5,000) Bales capacity.....**\$100.00**  
And in addition one-fourth cent per bale on each bale above five thousand (5,000) bales held on December thirty first of the preceding year and in addition one fourth cent per bale on each bale above five thousand (5,000) held on July first of the current year.

**(234) WAREHOUSE.** Other tan cotton warehouse. (Merchants general rates apply)

**(235) WATCH AND CLOCK REPAIRING.** (Merchants general rates apply).

**(236) WELDING SHOP.** (Merchants general rates apply).

**(237) WELDING PRODUCTS.** Each Person selling welding products such as oxygen and/or acetylene. (Merchants general rates apply).

**(238) WOOD.** Dealer in and hauling and delivering wood. (Merchants general rates apply).

**(239) WEATHER STRIPPERS.** (Contractors rates apply).

**(240) WINDOW WASHERS OR CLEANERS.** (Merchants general rates apply).

**ADDITIONS.**

**(241) DAY CARE SERVICE.** (Merchants general rates apply).

**(242) SEASONAL OCCUPATIONS.** (Merchants general rates apply).