

**ORDINANCE # 10-15-07**

**BUSINESS LICENSE CODE OF THE**

**CITY OF RAINSVILLE , ALABAMA**

**FOR THE YEAR 2008 AND EACH SUBSEQUENT YEAR**

**SCHEDULE OF LICENSES AND FEES**

**BE IT ORDAINED BY THE CITY OF RAINSVILLE, ALABAMA,**

as follows:

**TABLE OF CONTENTS**

<b>SECTION 1.</b>	<b>Levy of tax.</b>	<b>Page 02</b>
<b>SECTION 2.</b>	<b>Definition of terms.</b>	<b>Page 02</b>
<b>SECTION 3.</b>	<b>License term; minimum license.</b>	<b>Page 05</b>
<b>SECTION 4.</b>	<b>License shall be location specific.</b>	<b>Page 06</b>
<b>SECTION 5.</b>	<b>License transfer restrictions.</b>	<b>Page 07</b>
<b>SECTION 6.</b>	<b>Unlawful to do business without a license.</b>	<b>Page 08</b>
<b>SECTION 7.</b>	<b>License must be posted.</b>	<b>Page 08</b>
<b>SECTION 8.</b>	<b>Duty to file report.</b>	<b>Page 08</b>
<b>SECTION 9.</b>	<b>Duty to permit records inspection.</b>	<b>Page 10</b>
<b>SECTION 10.</b>	<b>Unlawful to obstruct municipal designee.</b>	<b>Page 11</b>
<b>SECTION 11.</b>	<b>Privacy of information.</b>	<b>Page 11</b>
<b>SECTION 12.</b>	<b>Failure to file assessment.</b>	<b>Page 11</b>
<b>SECTION 13.</b>	<b>Lien for non-payment of license tax.</b>	<b>Page 12</b>
<b>SECTION 14.</b>	<b>Criminal penalties.</b>	<b>Page 12</b>
<b>SECTION 15.</b>	<b>Civil penalties.</b>	<b>Page 12</b>
<b>SECTION 16.</b>	<b>Penalties and interest.</b>	<b>Page 13</b>
<b>SECTION 17.</b>	<b>Prosecutions unaffected.</b>	<b>Page 13</b>
<b>SECTION 18.</b>	<b>Procedure for denial of new applications.</b>	<b>Page 14</b>
<b>SECTION 19.</b>	<b>Procedure for revocation/suspension of license.</b>	<b>Page 14</b>
<b>SECTION 20.</b>	<b>Refunds on overpayments.</b>	<b>Page 15</b>
<b>SECTION 21.</b>	<b>Delivery License.</b>	<b>Page 16</b>
<b>SECTION 22.</b>	<b>License classification codes.</b>	<b>Page 17</b>
<b>SECTION 23.</b>	<b>License Fee Schedules.</b>	<b>Page 32</b>
<b>SECTION 24.</b>	<b>Exchange of information.</b>	<b>Page 34</b>
<b>SECTION 25.</b>	<b>License fees in Police Jurisdiction.</b>	<b>Page 35</b>
<b>SECTION 26.</b>	<b>Effective date.</b>	<b>Page 35</b>
<b>SECTION 27.</b>	<b>Severability.</b>	<b>Page 35</b>
<b>SECTION 28.</b>	<b>Repealer</b>	<b>Page 36</b>

**SECTION 1. Levy of Tax.**

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

**SECTION 2. Definitions.**

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

[1] BUSINESS. Any commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, including the lease or rental of residential 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., Code of Alabama 1975.

[5] DESIGNEE. An agent or employee of the municipality authorized to administer and/or collect both the municipality's business license taxes, which may include another taxing jurisdiction, the Department of Revenue, or a "private auditing or collecting firm" as defined in Section 40-2A-3 of the *Code of Alabama* 1975.

[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 Code of Alabama 1975; license taxes levied pursuant to Article 2, Chapter 21, Title 40 Code of Alabama 1975; 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, Code of Alabama 1975.
- (c) For a utility or other entity described in Section 11-51-129 Code of Alabama 1975, 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 Code of Alabama 1975 , 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, 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, 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, agent, or subcontractor charged by the municipality with the primary responsibility of administering the municipality's business license tax ordinance and related matters thereto.

[9] LICENSE YEAR. The calendar year.

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

[11] PERSON. Any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation formed under the laws of Alabama 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. Code of Alabama 1975, 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 or provide any documents or records any required by this chapter.

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

[15] OTHER TERMS. Other capitalized or specialized terms used in this ordinance, and not defined above, shall have the same meanings ascribed to them in Section 40-2A-3, *Code of Alabama 1975*, unless the context therein otherwise specifies.

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

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

- (a) *Full Year.* Every person who commences business before the first day of July shall be subject to and shall pay the annual license tax for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license tax shall be \$ 100.00.
- (b) *Half Year.* Every person who commences business on or after July 1<sup>st</sup>, shall be subject to and shall pay one-half (1/2) the annual license tax 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.
  - ( 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, *Code of Alabama* 1975, 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 ordinances of the City of Rainsville.
  - ( 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 all other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the municipal code.

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

- (a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place 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.

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 or facilities.
- ( iii ) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

( iv ) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee, or other representative, of the taxpayer who has such responsibility for the branch office.

( v ) All business claimed by a branch office or offices must be conducted by and through said office or offices.

( vi ) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

(d) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

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

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company, or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number 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 not to exceed the sum of five hundred (\$500) for each offense, and if a willful violation, by imprisonment, not to exceed six

months, or both, at the discretion of the court trying the same. Each day of engaging in a business or vocation 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 the 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 written a petition for review with the municipal license officer within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to the assessment. The license officer shall issue findings of fact and law within 60 days following the conference, which shall upon issuance, be promptly mailed or delivered to the taxpayer, consistent with the procedures set forth in subsection (c) above.
- (2) If the taxpayer disagrees with the license officer's findings of fact and law, the taxpayer may appeal to the municipal governing body, by filing a written notice of appeal with the municipal clerk within 30 days after the findings have been issued. The notice of appeal shall be in writing and shall set forth in reasonable detail the grounds on which the taxpayer disagrees with the license officer's findings of fact and law.
- (3) If a petition for review: a. is not timely filed, or b. is timely filed, and upon further review the license officer, or the administrative hearings officer or governing body of the municipality, as the case may be, determines that the preliminary assessment is due to be upheld in whole or in part, the taxing jurisdiction shall make the assessment final in the amount of business license tax due as computed by the taxing jurisdiction, with applicable penalties and interest.
- (4) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars (\$500.00) or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more then five

hundred (\$500.00). In either case, at the option of the taxing jurisdiction, a copy of the final assessment may be delivered to the taxpayer by personal delivery.

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

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

- (a) Permit the designee of the municipality to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said municipal designee to gain such information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;
- (b) To furnish information during reasonable business hours at the licensee's place of business in the municipality or the police jurisdiction, including all books of account, invoices, papers, reports and memoranda containing entries showing amounts 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, as well as bank deposit books, bank statements, copies of sales tax returns to the State of Alabama, and copies of Alabama income tax returns and federal income tax returns.

**SECTION 10. Unlawful to obstruct.**

It shall be unlawful for any person, or for any agent, servant or employee of such person, to fail or refuse to perform any duty imposed by this ordinance, further, no person, agent, servant or employee of such person shall obstruct or interfere with the designee of the municipality in carrying out the purposes of this ordinance.

**SECTION 11. Privacy.**

- (a) It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the mayor, the municipal attorney or others authorized by law to receive such information described herein.
- (b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the license form of any taxpayer or any part of the license form, or any information secured

in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this ordinance.

- (c) Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license. Statistical information pertaining to taxes may be disclosed to the municipality council upon their written request through the Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

**SECTION 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 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 judgement 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 proof of the accuracy and the correctness of such assessment 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 tax due, which lien shall attach as of the date when the license tax is due, as allowed by Section 11-51-44, Code of Alabama 1975.

**SECTION 14. Criminal penalties.**

Any person found guilty of violating any of the provisions of this ordinance shall be fined in an amount not less than fifty dollars (\$50.00) and not more than five hundred dollars (\$500.00), and may also be sentenced to imprisonment for a period not to exceed 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 (1975) et seq., Code of Alabama 1975, the continued or recurrent performance of any act or acts within the corporate limits or within its police jurisdiction of the municipality 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 license taxes 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 simple interest at the rate of one (1) percent per month.

**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 fourteen (14) days 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 written petition for refund shall be filed with the municipality within seven hundred thirty (730) days 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 one hundred eighty (180) days 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, Code of Alabama 1975. 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 liabilities, 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 written 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 seven hundred thirty (730) days 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 such prescribed time, 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 1975, 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 classifications.**

<u>CODE</u>	<u>2002 NAICS TITLES / BUSINESS LICENSE CODES</u>	<u>SCHEDULE</u>
111000	<b>Farming and Crop Production</b> agriculture, crop production, nursery, fruit growers.	G
112000	<b>Animal Production</b> – dairy, cattle, ranching, sheep, chickens, poultry.	G
113000	<b>Forestry</b> – logging, forestry, timber tract operations, timber management	G
114000	<b>Fishing &amp; hunting</b> – hunting and trapping, finfish, shellfish, supplies.	G
115000	<b>Agriculture support</b> – cotton gins, farm mgt, post-harvest activities.	100.00
221122	<b>Utilities – <u>electric power or light company</u></b> (3% of gross income in the City of Rainsville during the previous year.)	State Regulated
221210	<b>Utilities – <u>natural gas company</u></b> (3% of gross income in the City of Rainsville during the previous year.)	State Regulated
221310	<b>Utilities – <u>Water, Sewage, and Other</u></b> (3% of gross income in the City of Rainsville during the previous year.)	State Regulated
236000	<b>Contractors – <i>General Contractor</i></b> : Each person, firm or corporation which, for a fixed price, commission, fee or wage, undertakes to construct or superintend or engage in the construction, alteration, maintenance, repair, rehabilitation, remediation, reclamation, or demolition of any building, highway, sewer, structure, site work. <b>MUST HAVE VALID LICENSE ISSUED BY HOME BUILDERS LICENSURE BOARD OF ALABAMA.</b>	150.00

236115	<b>Contractors</b> -residential home builders <b>MUST HAVE VALID LICENSE ISSUED BY HOME BUILDERS LICENSURE BOARD OF ALABAMA.</b>	150.00
237110	<b>Contractors</b> - Water and Sewer Line and related structures construction.	150.00
237290	<b>Contractors</b> – <u>specialty trade</u> – building equipment & mechanical install.	
	1 employee	100.00
	2-10 employees	125.00
	11-15 employees	150.00
	16 or more employees	175.00
237310	<b>Contractors</b> – <u>heavy construction</u> - highway, bridge, street.	175.00
238110	<b>Contractors</b> – <u>specialty trade</u> – concrete contractors.	
	1 employee	100.00
	2-10 employees	125.00
	11-15 employees	150.00
	16 or more employees	175.00
238120	<b>Contractors</b> – <u>specialty trade</u> – structural steel erection.	
	1 employee	100.00
	2-10 employees	125.00
	11-15 employees	150.00
	16 or more employees	175.00
238140	<b>Contractors</b> – <u>specialty trade</u> – masonry and stone contractors.	
	1 employee	100.00
	2-10 employees	125.00
	11-15 employees	150.00
	16 or more employees	175.00
238150	<b>Contractors</b> – <u>specialty trade</u> – glass and glazing contractors.	
	1 employee	100.00
	2-10 employees	125.00
	11-15 employees	150.00
	16 or more employees	175.00
238160	<b>Contractors</b> – <u>specialty trade</u> – roofing.	
	1 employee	100.00
	2-10 employees	125.00
	11-15 employees	150.00
	16 or more employees	175.00
238170	<b>Contractors</b> - <u>specialty trade</u> - siding & sheet metal, gutters, etc.	
	1 employee	100.00
	2-10 employees	125.00
	11-15 employees	150.00
	16 or more employees	175.00
238210	<b>Contractors</b> – <u>specialty trade</u> – electrical contractors.	

	1 employee	100.00
	2-10 employees	125.00
	11-15 employees	150.00
	16 or more employees	175.00
238220	<b>Contractors – <u>specialty trade</u> – heating, ventilation &amp; air conditioning. MUST BE LICENSED BY THE AL. STATE BOARD OF HEATING AND AIR CONDITIONING</b>	150.00
238221	<b>Contractors – plumbing and gas fitters. MUST BE LICENSED BY THE AL. PLUMBERS AND GAS FITTERS BOARD</b>	150.00
238310	<b>Contractors – <u>specialty trade</u> – drywall, acoustical &amp; insulation.</b>	
	1 employee	100.00
	2-10 employees	125.00
	11-15 employees	150.00
	16 or more employees	175.00
238320	<b>Contractors – <u>specialty trade</u> – painting and wall covering.</b>	
	1 employee	100.00
	2-10 employees	125.00
	11-15 employees	150.00
	16 or more employees	175.00
238330	<b>Contractors-<u>specialty trade</u> – floor coverings/all types.</b>	
	1 employee	100.00
	2-10 employees	125.00
	11-15 employees	150.00
	16 or more employees	175.00
238340	<b>Contractors – <u>specialty trade</u> – tile, marble, terrazzo &amp; mosaic.</b>	
	1 employee	100.00
	2-10 employees	125.00
	11-15 employees	150.00
	16 or more employees	175.00
238350	<b>Contractors – <u>specialty trade</u> – carpentry contractors.</b>	
	1 employee	100.00
	2-10 employees	125.00
	11-15 employees	150.00
	16 or more employees	175.00
238910	<b>Contractors – excavation, demolition, blasting and site development.</b>	
	1 employee	100.00
	2-10 employees	125.00
	11-15 employees	150.00
	16 or more employees	175.00

238990	<b>Contractors</b> – non-general & non-heavy, sign installer, house moving, mobile home set-up, swimming pool installation, billboard erection, crane, etc. ( <b><u>ALL OTHER</u></b> ).	
	1 employee	100.00
	2-10 employees	125.00
	11-15 employees	150.00
	16 or more employees	175.00
311000	<b>Food mfg</b> – meat, seafood, grain, fruit, dairy, animal, poultry processing.	E
312000	<b>Beverage mfg</b> – all types of soft drinks, bottled water, breweries, ice.	E
313000	<b>Textile mfg</b> – fabric, yarn, carpet, canvas, rope, twine, fabric mills.	E
314000	<b>Other mfg</b> – mill operations not covered in 313, rugs, linen, curtains.	E
315000	<b>Apparel mfg</b> – women, men, children, hosiery, lingerie outerwear accessories.	E
316000	<b>Leather and allied products mfg</b> – shoes, luggage, handbag, related products, all footwear.	E
321000	<b>Wood mfg</b> – sawmills, wood preservation, veneer, trusses, millwork.	E
322000	<b>Paper mfg</b> – pulp, paper, and converted products, stationary, tubes, cores.	E
323000	<b>Printing</b> – screen, quick, digital, books, lithographic, handbills, comm.	E
324000	<b>Petroleum and coal mfg</b> – asphalt, grease, roofing, paving products.	E
325000	<b>Chemical mfg</b> – fertilizer, wood, pesticide, paint, soap, and resin.	E
326000	<b>Plastic &amp; rubber mfg</b> – tires, pipe, hoses, belts, bottles, sheet, wrap, film.	E
327000	<b>Nonmetallic mfg</b> – clay, glass, cement, lime, pottery, ceramic, brick, tile.	E
331000	<b>Primary metal mfg</b> – iron, steel, aluminum, wire, copper, foundries.	E
332000	<b>Machine Shop</b> – cutlery, structural, ornamental.	G
333000	<b>Machinery mfg</b> – office machinery, industrial, engines, farm, HVAC.	E
334000	<b>Computer &amp; electronic mfg</b> – audio, video, circuit boards, peripherals.	E
335000	<b>Appliance mfg</b> – small appliance, lighting, electrical, battery, freezer.	E
336000	<b>Transportation mfg</b> – mfg auto, truck, trailer, motor home, boat, ship and motorcycle.	E
337000	<b>Furniture mfg</b> – cabinets, office, household, beds, kitchen .	E
339000	<b>Miscellaneous mfg</b> – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other.	E

421100	<b>Wholesale trade – <u>durable</u>, machinery, equipment, furniture.</b>	G
422200	<b>Merchant Wholesalers-Gasoline, Propane, Petroleum Distributor.</b>	G
422300	<b>Wholesale trade –<u>non-durable</u>, paper, apparel, grocery, beverages, dairy.</b>	G
441110	<b>New Car Dealers-dealerships and lots.</b>	G
441120	<b>Used Car Dealers- dealerships and lots (cars sold as park &amp; sell by comm.)</b>	G
441210	<b>Recreational Vehicle Dealers (RV Sales).</b>	G
441220	<b>Motorcycle, Boat, and Other Motor Vehicles Dealers.</b>	G
441300	<b>Automotive Parts, Accessories, Tire Stores, Junk Yards, Junk Dealers, Scrap Metal Dealers, etc.</b>	G
442110	<b>Furniture Stores.</b>	G
442210	<b>Floor Covering Stores.</b>	G
442299	<b>All Other Home Furnishing Stores.</b>	G
443110	<b>Electronic &amp; appliance store – household, radio, television.</b>	G
443120	<b>Computer and Software Store.</b>	G
443130	<b>Camera and Photographic Supply Store.</b>	G
444110	<b>Home Centers (Building Material, Supplies, Paint, and Wallpaper).</b>	G
444130	<b>Hardware Store.</b>	G
444190	<b>Electrical and Plumbing Supply.</b>	G
444200	<b>Lawn &amp; Garden Equip., Supplies, Outdoor Power Equipment.</b>	G
444220	<b>Nursery, Garden Center, and Farm Supply, Feed Stores.</b>	G
445110	<b>Supermarkets and other grocery (except convenience) stores.</b>	G
445120	<b>Convenience Stores.</b>	G
445200	<b>Specialty Food Store-Meat, Fish, Seafood, Dairy.</b>	G
445230	<b>Fruit/Vegetable Market (permanent location)</b>	G
445310	<b>Package Stores – selling beer, wine and liquor plus general mdse.</b>	G
446110	<b>Pharmacy and Drug Store.</b>	G
446120	<b>Cosmetics, beauty supplies, and perfume stores.</b>	G

446130	<b>Oculists, Lens Grinder, Eye Glass Shop.</b>		G
446199	<b>All Other Health and Personal Care Stores.</b>		G
447190	<b>Gasoline Retail - selling gasoline with or without convenience stores.</b>		
	FIRST GAS PUMP		50.00
	EACH ADDITIONAL GAS PUMP		25.00
448100	<b>Clothing &amp; accessories – men, women, children, infant.</b>		G
448210	<b>Shoe Store.</b>		G
448300	<b>Jewelry, Luggage, or Leather Store.</b>		G
451110	<b>Sporting goods, hobbies, toy, fish, gun, games, musical int.</b>		G
451130	<b>Sewing, Needlework, and Piece Good Store.</b>		G
451200	<b>Books, Periodicals, Music, Pre-recorded tapes, cd’s, &amp; record stores.</b>		G
451212	<b>News Dealers and Newsstands.</b>		G
452000	<b>General merchandise stores – department, warehouse clubs, superstores.</b>		G
453310	<b>Used Merchandise Stores – books, miscellaneous, consignment.</b>		75.00
453000	<b>Flea Markets/ Trade Day.</b>		
	Base Fee		50.00
	Per Vendor		5.00
453100	<b>Florist, Gift, Novelty, Pet, Art, Tobacco (cigarette, cigar sales).</b>		G
453101	<b>Tobacco (cigarettes, cigars, etc. sold in retail stores).</b>		25.00
453210	<b>Office Supply, and Stationary Stores.</b>		G
453930	<b>Mobile Home Dealers.</b>		G
453993	<b>Auction Houses (general merchandise).</b>	<b>per week</b>	75.00
		<b>per day</b>	35.00
		<b>per year</b>	150.00
453994	<b>Trophy (including awards and plaques) shops.</b>		G
453995	<b>Swimming Pool Supplies and Hot Tub.</b>		G
453996	<b>Flower shops, artificial or dried (decoration flowers).</b>		G
453997	<b>Fireworks.</b>		G

453998- <b>Monument Dealers/Cemetery (burial marker, headstones, vaults)</b>	G
454210- <b>Vending Machine Operators.</b>	G
454390- <b>Direct Selling, Mail Order.</b>	G
454391- <b>Fruit/Vegetable (temporary location)-selling retail on streets. per day</b>	15.00
454392- <b>Fruit/Vegetable Dealers (if not raised by seller) selling to merchants.</b>	50.00
454000- <b>Peddlers License / Local Peddler.</b>	I
484000- <b>Truck transportation – terminal –</b> state regulated	37-3-33
484001- <b>Truck transportation – local, long-distance, freight, moving, and storage.</b>	150.00 per vehicle
484110- <b>General Freight Trucking LOCAL.</b>	150.00
484121- <b>General Freight Trucking LONG DISTANCE.</b>	150.00
484210- <b>Furniture Moving, Trucking Used Household and or Office Goods Moving.</b>	125.00
484000- <b>Truck transportation – terminal –</b> state regulated	37-3-33
485510- <b>Charter Bus.</b>	125.00
485310- <b>Taxi Service-first vehicle.</b>	100.00
Each additional	25.00
485320- <b>Limosine Service.</b>	100.00
Each additional	25.00
485999- <b>All Other Passenger and Ground Transportation.</b>	
492000- <b>Couriers – couriers and local messengers, services, local <u>delivery</u> services.</b>	100.00
493110- <b>General Warehousing and Storage-</b> distribution, household, refrigeration, special. (This does not include mini-warehouses & self-storage units #531130)	S
511110- <b>Newspaper Publishers.</b>	G
511199- <b>All Other Publishers-</b> book, periodical, databases, software.	G
512110- <b>Video Production and distribution.</b>	G
512131- <b>Motion Picture Theatres (Except Drive Ins).</b>	150.00
512132 <b>Drive in Motion Picture Theatre.</b>	150.00
512240- <b>Sound Studio Recording Studio.</b>	100.00
515112 - <b>Radio Station.</b>	
A. Up to \$200,000	100.00
B. \$200,000 to \$500,000	150.00

C. Exceeds \$500,000	225.00
<b>515120-Television Broadcasting-</b>	
A. Up to \$200,000	100.00
B. \$200,000 to \$500,000	150.00
C. Exceeds \$500,000	225.00
<b>515210- Cable and Other Subscription Programming-</b> cable & satellite providers.	G
<b>517000- Internet Service Providers.</b>	G
<b>517110-Telecommunications</b> – telephone local, per 11-51-128	T
<b>517111-Telecommunications</b> – telephone long distance, per 11-51-128	T
<b>517211- Telecommunications-</b> Paging.	G
<b>517212-Telecommunications</b> – cellular and other wireless.	G
<b>517310-Telecommunications</b> – resellers of service ( phone cards, etc.).	G
<b>519000- Information services</b> and data processing – providing, storing, processing. access to information	G
<b>522110 Bank Main Office</b> – not branch location or ATM.	125.00
<b>522111- Bank Branch or ATM</b> – not main office of bank.	10.00
<b>522120- Savings and Loans</b> – not branch location or ATM.	125.00
<b>522121- S&amp;L Branch or ATM</b> – not main office of savings and loan	10.00
<b>522298-Pawn Shop</b> – whether title pawn or merchandise.	125.00
<b>522390-Check Cashing</b> – companies and activities related to credit and mediation.	G
<b>523110-Securities, commodity</b> – brokerage, portfolio, investment, other financial services.	150.00
<b>524210-Insurance Company and/or its agents</b> – casualty, fire, and/or marine premiums.	11-51-120/123
<b>524114-Insurance Company and/or its agents</b> – health, allied and all other premiums.	11-51-120/123
<b>524298- Agent Office</b> – administration of third parties, pension funds, annuities, etc.	150.00
<b>525000- Funds, trusts, other financial agencies</b> – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp.	150.00
<b>531110- Lessors of Residential Buildings and Dwellings-</b> houses, apartments, duplex,	50.00



mobile home, buildings. All lease/rental buildings/dwellings must comply with all applicable building and housing codes required by The City of Rainsville. Failure to comply will Result in the revocation of license.	Per Rental Unit
531120- <b>Lessors of Non-Residential Buildings</b> (except mini warehouses).	100.00 Per Rental Unit
531190- <b>Lessors of Other Real Estate Property</b> (Renting spaces for Park& Sell)	G
531210- <b>Real Estate</b> – offices, agents, brokers, management, appraisers within the city limits of Rainsville.	G
532112- <b>Rental and leasing services-</b> Passenger Car Leasing.	G
532120- <b>Rental and leasing services</b> -Truck, Utility Trailer, and RV.	G
532220- <b>Rental and leasing services-</b> Formal Wear and Costume Rental.	G
532310- <b>Rental and leasing services-</b> Party Equipment, General Rental Centers.	G
532420- <b>Rental and leasing services-</b> Office Machinery and Equip. Rental.	G
532490- <b>Rental and leasing services-</b> Other Commercial & Industrial Machinery and Equipment Rental and Leasing.	G
532210- <b>Rental and leasing</b> – movie and video rental.	G
532491- <b>Telecommunication Towers</b> Any person, firm,or corp. that owns any tower or structure erected for the purpose of commercially using, leasing, renting or selling antenna or dish space for the receiving and/or broadcasting or relaying of wireless telephone, television, radio, microwave, or other communication signals. All towers must be permitted under other existing city ordinances prior to being licensed.	500.00
541110- <b>Attorney/Lawyers</b> – individual and/or firm professional license. Less than 50,000.00 Over 50,000.00	175.00 350.00
541191- <b>Abstractor.</b> Less than 50,000.00 Over 50,000.00	175.00 350.00
541221- <b>Accountant/CPAs, Tax Preparer, Bookkeeping and Payroll Services</b> – individual and/or firm professional license. Less than 50,000.00 Over 50,000.00	175.00 350.00
541310- <b>Architect</b> – individual and/or firm professional license. Less than 50,000.00 Over 50,000.00	175.00 350.00

541410- <b>Interior Decorators and Designers, and Color Consultants.</b>	125.00
541430- <b>Graphic Design Services</b>	G
541621- <b>Physician</b> – individual and/or firm professional license.	
Less than 50,000.00	175.00
Over 50,000.00	350.00
541622- <b>Dentist</b> – individual and/or firm professional license.	
Less than 50,000.00	175.00
Over 50,000.00	350.00
541623- <b>Chiropractor</b> – individual and/or firm professional license.	
Less than 50,000.00	175.00
Over 50,000.00	350.00
541624- <b>Optometrist</b> – individual and/or firm professional license.	
Less than 50,000.00	175.00
Over 50,000.00	350.00
541330- <b>Engineer</b> – individual and/or firm professional license.	
Less than 50,000.00	175.00
Over 50,000.00	350.00
541340- <b>Drafting Services.</b>	
Less than 50,000.00	175.00
Over 50,000.00	350.00
541350- <b>Building / Home Inspection Services.</b>	
Less than 50,000.00	175.00
Over 50,000.00	350.00
541370- <b>Surveyor &amp; Mapping</b> – individual and/or firm professional license.	
Less than 50,000.00	175.00
Over 50,000.00	350.00
541511- <b>Computer Programmer</b> – individual and/or professional firm license.	G
541519- <b>Other Computer Related Services-Installers.</b>	G
541810- <b>Adverstising Agencies.</b>	G
541890- <b>Sign Painting</b>	G
541850- <b>Display Advertising.</b>	G
541860- <b>Direct Mail Advertising.</b>	G
541921- <b>Photographer</b> – studios, portrait, services.	G
541922- <b>Commercial Photography.</b>	150.00

541930- <b>Translation and Interpretation Services.</b>	G
541940- <b>Veterinarian</b> – individual and/or firm professional license.	
Less than 50,000.00	175.00
Over 50,000.00	350.00
541990- <b>Professional Services Not Elsewhere Classified</b> – scientific, technical.	
Less than 50,000.00	175.00
Over 50,000.00	350.00
Each of the above-specified professions must hold a valid license or certificate to practice his or her profession within the State of Alabama, and shall be a member in good standing with the appropriate professional governing body established by the <i>Code of Alabama</i> for their profession within the State of Alabama.	
551000- <b>Management companies</b> – offices, enterprises, regional, corporate.	G
561440- <b>Tax collection services on a contract or fee basis.</b>	G
561491- <b>Repossession Services</b> -automobiles, boats, furniture, appliances, etc.	150.00
561492- <b>Court Reporter / Stenographer.</b>	G
561510- <b>Travel Agencies</b> - travel, tour accommodation services.	G
561611- <b>Detective Agency, investigative service, patrol, security or guard service.</b>	125.00
Each person, firm or corp. engaged in the businesses or trades of the type listed in this category shall be approved by the Chief of Police of the City of Rville prior to obtaining a license	
561621- <b>Security</b> -Alarms, Monitoring, Installation, Repair	G
561622- <b>Locksmiths</b>	125.00
Any person firm or corp. engaged in the business of installing, removing, or replacing integral locks, setting or resetting tumblers for combination locks in residential or commercial - <b>Must be certified by The Alabama Electronic Security Board.</b>	
561623- <b>Automobile Locksmiths</b> Does <u>Not</u> require certification.	G
561710- <b>Exterminating services</b> – exterminating company, pest control.	G
561720- <b>Janitorial firm</b> – janitorial cleaning services – individual or firm.	G
561730 - <b>Landscaping Services</b> –MUST HAVE CERTIFICATION FROM DEPARTMENT OF AGRICULTURE.	
Less than 50,000.00	175.00
Over 50,000.00	350.00
561731 <b>Lawn Maintenance</b> - Mowing, Trimming, Fertilization, etc. in the routine maintenance of lawns or yards if the gross annual receipts from such occupation exceeds \$10,000.	G
Does not exceed \$10,000.	50.00
561000- <b>Administrative services</b> – answering, employment, office, sec., travel.	G

561990-Auctioneer.	G
562219-Waste management-Garbage Pick-up, Collection Services.	500.00
562991- <b>Septic Tank Pumping, Cleaning Services, Installation, Portable Toilets.</b> <b>MUST HAVE VALID LICENSE ISSUED BY THE AL ON-SITE WASTE WATER BOARD OF ALABAMA.</b>	G
562212-Landfills, Garbage Dumps, Sludge Disposal, Trash Disposal.	G
611000-Educational services – technical, computer, sports, services, business.	G
611610-Dance Studios.	G
621111-Offices of Physicians- individual and/ or firm-private or clinics, centers.	G
621491-HMO – medical centers, clinics and services.	G
621340-Outpatient Care Centers – physical therapy offices or clinics, all other types of services.	G
621610-Home Healthcare Services-skilled nursing and personal care in home.	G
621910-Ambulance – ambulance company and/or services.	G
622110-Hospitals – surgical, substance abuse, psychiatric, general care, special.	500.00
623110 Nursing Home – care for elderly and continuing care facilities.	425.00
623220-Residential Mental Health and Substance Abuse Facilities.	200.00
623312-Homes for the Elderly-care for elderly and continuing care facilities.	425.00
624110-Child and Youth Services.	G
624120-Services for the Elderly and Persons with Disabilities.	G
624210-Community Food Services.	G
624230-Emergency and Other Relief Services.	G
624310-Vocational Rehabilitation Services.	G
624410 <b>Child care (Daycare)</b> - Anyone keeping unrelated children (1) must be permitted by the Alabama Department of Human Resources according to state law under the Child Care Act of 1971, amended 1988, Section 38-7, (2) must be licensed by the State of Alabama. Facilities must be inspected by the City of Rainsville for compliance with applicable building, fire and life safety codes, and the site location must be approved by the Planning Commission of the City of Rainsville for proper zoning.	
1-6 children	\$75.00
7-12 children	\$125.00
13-18 children	\$175.00

19-24 children  
25 or more children

\$225.00  
\$275.00

711000- <b>Performing Arts, Spectator Sports &amp; Special Events</b> – musical, teams, tracks, promoters, agents, boxing events, beauty pageants, non school sports events, rodeos.	150.00 1 <sup>st</sup> Day 75.00 each additional
711120- <b>Dance Companies.</b>	G
711190- <b>Circuses, Carnivals, Street Fairs-150.00 per day 300.00 maximum.</b>	150.00 / 300.00
711310- <b>Rodeo with facilities.</b>	G
712000- <b>Museums</b> – museums and historical sites, zoos, botanical gardens, parks.	G
713120- <b>Amusement Arcades</b> Each person, firm, or corporation engaged in the business of owning or operating an arcade or game room in the City of Rville shall seek prior approval from the City Council. This fee shall be considered for the general operating license, additional license fees are levied for each machine. (Pool tables- See Category 910200).	G + \$35 each mach.
713910- <b>Golf courses and Country Clubs.</b>	G
713940- <b>Fitness Centers, Health Spas, Skating Rink, Gymnasium.</b>	150.00
713950- <b>Bowling Centers</b>	First Alley 75.00 Each Additional Alley 15.00
713990- <b>Carpet/Putt Putt Golf.</b>	G
713991- <b>Driving, Practice Range.</b>	G
713992- <b>Dance Halls.</b>	200.00
713993- <b>Riding Clubs, recreational.</b>	G
713994- <b>Gocart, racetracks.</b>	G
721110- <b>Hotels, Motels and Similar Facilities.</b>	250.00
721191- <b>Bed and Breakfast Inns and Services.</b>	200.00
721211- <b>RV Parks, and Travel Parks</b> (must comply with requirements of the Zoning Ordinance of Rainsville). Two trailer spaces Each additional trailer	100.00 20.00
721310- <b>Rooming Houses and Boarding Houses.</b>	G
722211- <b>Restaurant – limited facility or service, drive in, fast food, pizzerias, Carry out, sandwich shops</b> Based on gross annual sales. No license shall be issued until the applicant presents a certificate issued by the Alabama Health Department certifying that the restaurant, place of food preparation, meet Health Department criteria for the safe handling of food.	R

There shall be no on-premises solicitation of sales at any residence in any Residential or Agricultural Zone as defined by the Zoning Ordinance of the City, delivery of items to specific residential locations in Residential or Agricultural Zones shall only be made if the items are purchased by negotiated sale from locations in non-Residential or non-Rural Farm Zones in the city, or outside the city.

<b>722212-Restaurant - full service restaurant facility</b>	<b>R</b>
Based on gross annual sales. No license shall be issued until the applicant presents a certificate issued by the Alabama Health Department certifying that the restaurant, place of food preparation, meet Health Department criteria for the safe handling of food.	
There shall be no on-premises solicitation of sales at any residence in any Residential or Agricultural Zone as defined by the Zoning Ordinance of the City, delivery of items to specific residential locations in Residential or Agricultural Zones shall only be made if the items are purchased by negotiated sale from locations in non-Residential or non-Agricultural Zones in the city, or outside the city.	
<b>722213-Snack and Non-Alcoholic Beverage Bars (lunch stands).</b>	<b>G</b>
<b>722320- Caterers.</b>	<b>G</b>
<b>722330-Mobile Food Services -Ice cream, refreshment, concession, snow cones, icy, etc.</b>	<b>G</b>
<b>811111-General Automotive Repair.</b>	<b>125.00</b>
<b>811121-Automotive body, paint, and interior repair and maintenance.</b>	<b>125.00</b>
<b>811122-Automotive glass replacement shops.</b>	<b>125.00</b>
<b>811192-Car Wash, Detailing, etc.</b>	<b>125.00</b>
<b>811198-All other automotive, electrical repair and maintenance</b>	<b>125.00</b>
<b>811191-Automotive oil change and lubrication shops.</b>	<b>125.00</b>
<b>811211-Consumer Electronic Repair and Maintenance.</b>	<b>125.00</b>
<b>811412-Appliance Repair and Maintenance.</b>	<b>125.00</b>
<b>811411-Home and Garden Equipment Repair and Maintenance</b>	<b>125.00</b>
<b>811490-Alterations</b>	<b>50.00</b>
<b>812191-Diet Centers.</b>	<b>G</b>
<b>812111-Barber Shops - first chair.</b>	<b>75.00</b>
Each additional chair	<b>25.00</b>
Must hold appropriate license or certification issued by <b>The Alabama Board of Cosmetology</b>	
<b>812112-Beauty Shops – first chair.</b>	<b>75.00</b>
Each additional chair, nail chair or pedicure chair	<b>25.00</b>
<b>812113-Nail Salon.</b>	<b>G</b>
<b>812210-Funeral Homes and Funeral Services.</b>	<b>250.00</b>

812197- <b>Tanning Beds/Salon</b>	First Bed	30.00
	Each Additional Bed	20.00
812198- <b>Electrolysis.</b>		G
812199- <b>Tattoo, Body Piercing, Massage Parlors</b>		200.00
812220- <b>Cemetaries and Crematories.</b>		200.00
812310- <b>Coin Operated Laundries and Drycleaners.</b>		G
812320- <b>DryCleaning and Laundry Services (Except Coin Operated).</b>		G
812331- <b>Linen Supply.</b>		G
812332- <b>Industrial Launderers-uniform rental.</b>		G
812910- <b>Kennel - Pet Care (except veterinary) services.</b>		125.00
812921- <b>Photofinishing Laboratories (except One-Hour).</b>		G
812990- <b>Bail Bonding Services.</b>		200.00
812991- <b>Personal Services-fortune telling, psychic, astrology and palm reading</b>		1000.00
	Annual license rate is 1,000.00 and rate is reduced by 25.00 each year until such time as the annual rate reaches 500.00 and that rate becomes the minimum thereafter.	
812992- <b>Personal Services Pay-Telephone Equipment Concession Operators.</b>		G
812993- <b>Personal Services-House Sitting Services.</b>		G
812994- <b>Personal Services-Personal Fitness Trainer.</b>		G
812995- <b>Personal Services-Wedding Chapels (except churches).</b>		G
812996- <b>Personal Services-Wedding Planning Services.</b>		G
910100- <b>Category for number of</b> – vending machines for all types vending- <b>Ea. Mach.</b>		25.00
910200- <b>Category for number of</b> – pool tables- <b>Per Table</b>	250.00 First Table. \$100.00 each additional	
910300- <b>Category for number of</b> – amusement devices and/or games-Ea. Machine.		35.00
920000-Category for number of – <b>employees</b> as a basis for calculating license.		E
930000-Category for number of – <b>square feet</b> used for calculating license amount.		S
999000-Unclassified miscellaneous <b>business</b> services not elsewhere classified. (wrecker service, towing, etc.)		G
999001-Unclassified miscellaneous <b>personal</b> services not elsewhere classified.		G

923000-Administration of human resource programs.	G
924000-Administration of Environmental Quality Programs.	G
925000-Administration of housing, urban, comm.	G
926000-Administration of Economic programs.	G
927000-Space, research, and technology.	G
928000-National Security and International Affairs.	G

**SECTION 23. License Fee Schedules.**

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

More Than	but	Less than	
0		75,000	75.00
75,001		200,000	100.00
200,001		300,000	300.00
300,001		500,000	400.00
500,001		800,000	500.00
800,001		1,000,000	600.00
1,000,001	and up		1,000.00

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

More Than	but	Less than	
0	to	25,000	50.00
25,001	to	150,000	100.00
150,001	to	300,000	200.00
300,001	to	500,000	300.00
500,001	to	800,000	400.00

**Schedule "M"- If Gross Receipts are:**

0- 500,000	200.00
500,001 to 1,000,000	400.00
1,000,001 to 5,000,000	600.00



**Schedule "E" – If Number of Employees are:**

Less than 25	100.00
26-50	250.00
51-100	350.00
101-500	450.00
151-500	550.00
501and up	650.00

**Schedule "U" - Utilities**

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

**Schedule "I" - Peddlers**

Daily Rate	issued for single day sales activity	100.00
Weekly Rate	issued for week long sales activity	500.00

**Schedule "T" - Telephones & Telecommunications**

Section 11-51-128, Code of Alabama 1975 for telephones and establish other rates and/or schedules for various other telecommunications businesses.

**Schedule "F" - Fortune Tellers**

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

**Schedule "S" - Square Feet**

S-1	From zero	to	5,000 Square Feet.....	75.00
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S-2	From 5,001	to	10,000 Square Feet.....	100.00
S-3	From 10,001	to	20,000 Square Feet.....	150.00
S-4	From 20,001	to	30,000 Square Feet.....	200.00
S-5	From 30,001	to	40,000 Square Feet.....	250.00
S-6	From 40,001	to	50,000 Square Feet.....	300.00
S-7	From 50,001	to	60,000 Square Feet.....	400.00
S-8	From 60,001	to	70,000 Square Feet.....	500.00
S-9	From 70,001	to	80,000 Square Feet.....	600.00
S-10	From 80,001	to	90,000 Square Feet.....	700.00
S-11	From 90,001	to	100,000 Square Feet.....	800.00
S-16	From 100,001 and up.....			900.00

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

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

**Schedule "D" - Delivery License**

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

**SECTION 24. Exchange of information.**

(a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to

the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.

(b) Any such exchange shall be for one or more of the following purposes:

(1) Collecting taxes due.

(2) Ascertaining the amount of taxes due from any person.

(3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.

(c) Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter administered by the license officer. The license officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to 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 **corporate boundaries.**

**SECTION 26. Effective date.**

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

**SECTION 27. Severability.**

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

**SECTION 28. Repealer.**

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

Adopted: 10/15/2007

Attested:

Judy Lewis,

City Clerk

Donnie Chandler,

Mayor

**CERTIFICATE OF PUBLICATION**

The undersigned Clerk of the City of Rainsville, Alabama hereby certifies that the foregoing Ordinance was adopted at a regular meeting of the City Council of the City of Rainsville, Alabama, held on the 15<sup>th</sup> day of October, 2007, at which a quorum was present and that the same was published by one insertion in the Weekly Post, a newspaper of general circulation published in the City of Rainsville, Alabama, on the 8th day of November, 2007.

Judy Lewis,

City Clerk