

ORDINANCE NO. 2006-1109
AN ORDINANCE TO AMEND THE,
BUSINESS LICENSES CODE
BY REWRITING THE ENTIRE ORDINANCE

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF REHOBETH, ALABAMA, WHILE IN REGULAR SESSION ON November 9, 2006, as follows:

That Ordinance No.10-06-96, BUSINESS LICENSES CODE, adopted **October 15, 1996**, is hereby repealed in its entirety.:

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, 2007, 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, exhibition, 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:

Business. All activities engaged in or caused to be engaged in within the municipality, including any commercial or industrial enterprise, trade, profession, occupation, or livelihood, including the lease or rental of residential or non residential real estate, and every other kind of activity whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor.

Business License. An annual license issued by the municipality for the privilege of doing any kind of business, trade, profession, or other activity in the municipality, by whatever name called, which document is required to be conspicuously posted or displayed.

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.

Corporate Limits. Corporate limits mean the corporate limits of the municipality.

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

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; sales or seller's use tax; utility gross receipts taxes levied pursuant to *Alabama Code*, Article 3, Chapter 21, Title 40; license taxes levied pursuant to *Alabama Code*, Article 2, Chapter 21, Title 40; State, County or municipal excise or sales taxes on the sale of gasoline or other motor fuels; or municipal sales or excise taxes on the sale of tobacco or tobacco products or liquor or alcoholic beverages.
- B. A different basis for calculating the business license may be used with respect to certain categories of taxpayers as prescribed herein.
- C. Gross receipts of those entities subject to levy and assessment of municipal license taxes under *Alabama Code*, Section 11-51-129 shall be limited to the gross receipts derived from the furnishing of utility services within the municipality during the preceding year. The term "Gross Receipts" for purposes of this clause (C) shall be defined, and construed, in accordance with *Alabama Code*, Section 40-21-80(3).

License Form. Any business license application form, renewal reminder notice, business license remittance form, or business license return by whatever name called.

Licensee. Any taxpayer or other persons issued a business license under this ordinance and/or the person responsible for the payment of the license tax.

License Year. Means the calendar year.

Person. Any individual, corporation, partnership, association, joint stock company, business trust, an unincorporated organization, or any other legal entity.

Police Jurisdiction. The territory outside the corporate limits of the city within one and one-half (1 1/2) miles thereof, or as otherwise permitted by statute, but not including territory within the corporate limits of any other incorporated municipality. The police jurisdiction shall not overlap the police jurisdiction of a neighboring municipality, but shall extend to the median line of such police jurisdiction lines, or as otherwise provided by laws of the state and the decisions of its courts.

Revenue Officer. The municipal employee charged by the municipality with the primary responsibility of administering the municipality's business license tax ordinance and related matters thereto.

Schedule of Licensees or Schedule. Refers to the classifications included herewith which describes the various business activities subject to this business license ordinance and specifies the applicable license tax rate for each activity.

Taxpayer. Means any person, firm, corporation, or other legal entity liable under this ordinance for any business license tax levied by the municipality.

Willfully. An act is done willfully when it is done voluntarily, with a conscious motion of the will. Willfulness does not require knowledge that the conduct was unlawful.

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

SECTION 3. License Term; Minimums.

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

- A. *Full Year.* Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be **\$75.00**.
- B. *Half Year.* Every person who commences business on or after July 1st shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.
- C. *Issue Fee.* For each license issued there shall be an issue fee collected of ten dollars (\$10.00) and said issue fee shall be collected in the same manner as the license tax.
- D. *Annual Renewal.* Except as provided in subsections (1) or (2) below, the business license shall be renewed annually on or before the 31st day of January each year.
 - 1. 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.
 - 2. Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama*, which states that each year each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.
 - 3. 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 1st in order for them to receive their notice.
 - 4. Business license renewal payments received by the municipality shall be applied to the current renewal only when any and other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee

and its agents to those penalties as prescribed for doing business without a license provided for in the municipal code.

SECTION 4. Due Date for Payment of License.

Except as otherwise specifically provided for in this article, all licenses under this article shall be due and payable on the first day of the license year, beginning January 1 and end on December 31, and from year to year thereafter. A license for a person who first does business within the corporate limits or within the police jurisdiction of the Town on a day subsequent to the first day of the license year shall be due and payable on the day the person first does business within the corporate limits or within the police jurisdiction of the town.

SECTION 5. 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 conducting of such business only at the place designated.
- B. Every person dealing in two or more of the license classifications, or engaging in two or more of the businesses, vocations, occupations, or professions scheduled herein, shall take out and pay for a license for each line of business.
- C. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:
 - 1. 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.
 - 2. 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.
 - 3. The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
 - 4. 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.
 - 5. All business claimed by a branch office or offices must be conducted by and through said office or offices.
 - 6. The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

SECTION 6. Restriction on Transfer of License.

No license shall be transferred except with the consent of the municipal governing body and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once and never from one business to another business. 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 the purposes of this section, unless the change requires the taxpayer to obtain a new federal employer identification number or Alabama Department of Revenue taxpayer identification number.

SECTION 7. Unlawful To Do Business without a License.

It shall be unlawful for any person to willfully engage in any business within the corporate limits or within the police jurisdiction unless such person has been issued and holds a current business license that has not been revoked or suspended. Each day that a person does business without such a license shall constitute a separate offense.

SECTION 8. License Must Be Posted.

Every license shall be posted in a conspicuous place, where said business, trade, or occupation is conducted, and the holder of the license shall immediately show same to the designee of the Town of Rehobeth upon being requested to do so.

SECTION 9. Duty to File Report.

- A. It shall be the duty of every person subject to such license tax to render to the Town of Rehobeth 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 factors 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 Town 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. If the amount of business license tax remitted by the taxpayer is undisputed by the Town, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the Town shall enter a final assessment for the amount of the tax due, plus any applicable penalty and interest.

- D. The Town 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 Town, deliver the preliminary assessment to the taxpayer by personal delivery.
- E. 1) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within thirty (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 shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer, or its representatives, and the representatives of the Town 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 sixty (60) days following the conference, which shall promptly upon issuance be mailed or delivered to the taxpayer, consistent with the procedures set forth in subsection D above.
- 2) If the taxpayer disagrees with the license officer's findings of fact and law, the taxpayer may appeal to the Town Council by filing a notice of appeal with the municipal court clerk within thirty (30) days after the findings have been issued. The 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 Town Clerk or Town Council, 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 penalty and interest.
- 4) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address a) 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 b) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred dollars (\$500.00). Or 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 10. Duty to Permit Inspection and Produce Records.

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

- A. Permit the designee of the Town to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said Town 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. Furnish information during reasonable business hours at the licensee's place of business in the Town all books of account, invoices, papers, reports, and memoranda containing entries showing amount of purchases, sales receipts, inventory and other information from which the correct license

tax classification of such person may be ascertained and the correct amount of license tax to which he is subject may be determined, including exhibition of bank deposit books, bank statements, copies of sales tax returns to the State of Alabama, copies of Alabama income tax returns and federal income tax returns.

SECTION 11. Unlawful to Obstruct.

It shall be unlawful for any person, or for any agent, servant or employee of such person, to fail or refuse to perform any duty imposed by this ordinance; nor shall any person, agent, servant, or employee of such person obstruct or interfere with the designee of the Town in carrying out the purposes of this ordinance.

SECTION 12. 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 Town 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 13. Failure to File Assessment.

- A. In any case where a person subjects to paying a license tax as provided herein fails to do so, the Town 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 Town Council on a day named not less than twenty (20) days from the date of notice and to show cause why such assessment shall not be made final. Such appearance may be made by agent or attorney.
- C. If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgment of the Town, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the Town to be correct. If upon such hearing the Town 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 U.S. mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the designee of the Town shall be *prima facie* correct upon any appeal.

SECTION 14. Lien for Non-Payment of License Tax.

On all property, both real and personal, used in the business, the Town shall have a lien for such license, which lien shall attach as of the date when the license is due, as allowed by *Alabama Code*, Section 11-51-44 (1975).

SECTION 15. Criminal Penalties.

Any person found guilty of violating any of the provisions of this ordinance shall be fined in an amount not less than fifty dollars (\$50.00), and not more than five hundred dollars (\$500.00), and may also be sentenced to imprisonment for a period of not exceeding six (6) months, in the discretion of the Court trying the case, and violations on separate days shall each constitute a separate offense.

SECTION 16. Civil Penalties.

In addition to the remedies provided by *Alabama Code*, Section 11.51-150 (1975) et seq., the continued or recurrent performance of any act or acts within the corporate limits 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 Town, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

SECTION 17. Penalties and Interest.

Due in advance; delinquency penalties; arrest for nonpayment.

- A. All licenses not paid within thirty (30) days from the date they fall due shall be increased by fifteen (15) percent for the first thirty (30) days they shall be delinquent, or fraction thereof, and shall be measured by an additional fifteen (15) percent for a delinquency of sixty (60) or more days, but this provision shall not be deemed to authorize the delay of thirty (30) days in the payment of the license due, which may be enforced at once..
- B. In the case of persons who began business on or after the first day of the calendar year, the license for such "new business" shall be increased by fifteen (15) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15) percent for a delinquency of forty-five (45) days or more.
- C. All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one (1) percent per month.

SECTION 18. 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 19. Procedure for Denial of New Applications.

- A. The Town designee shall have the authority to investigate all applications and may refer any application to the Town Council for a determination of whether such license should or should not be issued.
- B. If the Town Council denies the issuance of any license referred to it, the Town Clerk shall promptly notify the applicant of the Town Council's decision.
- C. If said applicant desires to appear before the Town Council to show cause why said license should be issued, he shall file a written notice with the Town Clerk, said notice to be filed within two (2) weeks from the date of mailing by the Town Clerk of the notice of the denial of such license by the Town Council.
- D. Upon receipt of said notice the Town Clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the Town Council 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 Town Council shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- F. If the Town Council 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 20. 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 Town Council for the violation by the licensee, his agent, servant, or employee of any provision of this ordinance or of any ordinance of the Town, 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 Town Council 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 Town or any criminal law of the State of Alabama; and shall also be subject to revocation by the Town Council 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 Town Council 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 Town Council 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 21. Refunds on Overpayments.

- A. Any taxpayer may file a petition for refund with the Town for any overpayment of business license tax erroneously paid to the Town. If a final assessment for the tax has been entered by the Town, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.
- B. A petition for refund shall be filed with the Town within two (2) years from the date of payment of the business license tax, which is the subject of the petition.
- C. The Town shall either grant or deny a petition for refund within six (6) months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the Town. The taxpayer shall be notified of the Town'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 Town 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 Town or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the Town, together with interest to the extent provided for in Section 11-51-92. If the Town determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the Town against any outstanding tax liabilities due and owing by the taxpayer to the Town, and the balance of overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the Town, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.
- E. A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the Clerk of the Circuit Court of Houston County. Said notice of appeal must be filed within two (2) years from the date the petition was denied. The Circuit Court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the Houston County Circuit Court within two (2) years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

SECTION 22. 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 Town if the taxpayer meets all of the following criteria:
1. Other than deliveries, the taxpayer has no other physical presence within the Town;
 2. The taxpayer conducts no other business in the Town 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 the Town, and is done by means of delivery vehicles owned, leased, or contracted by 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 (\$75,000.00) during the license year;
 5. Any set-up or installation shall relate only to
 - a) That required by the contract between the taxpayer and the customer or as may be required by state or local law, and
 - b) 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 ten (10) days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the Town 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 Town 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 dollar (\$75,000.00) 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 Town for purposes of the taxes levied by or under the authority of Title 40 of the *Code of Alabama* or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the Town.

F. SECTION 23. License Classifications.

CODE	NAICS TITLE AND SUGGESTED LICENSE GROUPING	SCHEDULE
111998	Farming- agriculture, crop production, nursery, fruit, growers, contract labor	\$75.00
112990	Animals- dairy, cattle, ranching, sheep, raising chickens, poultry	\$75.00
113110	Forestry- logging, forestry, timber track operations, timber mgt.	\$100.00
114119	Fishing & Hunting- hunting and trapping, finfish, shellfish, supplies	\$75.00
115114	Agriculture Support- cotton gins, farm mgt, post harvest activities	\$75.00
211111	Oil and Gas extraction- natural gas liquid extraction, crude extraction	\$100.00
212299	Mining- (except for oils and gas) all related mining activities	\$100.00
213112	Mining support services- for oil and gas mining activities, oil/gas wells	\$100.00
221122	Utilities - electric power or light company - state regulated	3% gross
221210	Utilities - natural gas company - state regulated	3% gross
221310	Utilities - water, sewage treatment, steam and other	3% gross
221320	Sewage Treatment Facilities	3% gross
AMENDMENT 2010-0914 TO BUSINESS LICENSE ORDINANCE 2006-1109		
236115	Contractors - <u>general contractors</u> – residential-new single family construction	\$125.00
236115-I	Contractors-<u>general contractors</u> - residential-new single family construction- Itinerant	\$150.00
236116	Contractors – <u>general contractors</u> – residential- new multi-family construction	\$125.00
236116-I	Contractors – <u>general contractors</u> – residential- new multi-family construction – Itinerant	\$150.00
236118	Contractors – <u>general contractors</u> – residential-remodeling	\$125.00
236118-I	Contractors – <u>general contractors</u> – residential-remodeling – Itinerant	\$150.00
236220	Contractors - <u>general contractors</u> – commercial & institutional bldg construction	\$125.00
236220-I	Contractors – <u>general contractors</u> – commercial & institutional bldg construction- Itinerant	\$150.00
237110	Contractors - <u>specialty trade</u> – water well drilling, irrigation & sewer lines	\$65.00
237110-I	Contractors – <u>specialty trade</u> – water well drilling, irrigation & sewer lines – Itinerant	\$85.00
237990	Contractors - <u>specialty trade</u> – other heavy and civil engineering construction	\$100.00
237990-I	Contractors - <u>specialty trade</u> – other heavy and civil engineering construction – Itinerant	\$125.00
238110	Contractors - <u>specialty trade</u> – poured concrete (footing & foundation)	\$65.00

CODE	NAICS TITLE AND SUGGESTED LICENSE GROUPING	SCHEDULE
238110-I	Contractors – <u>specialty trade</u> – poured concrete (footing & foundation) – Itinerant	\$85.00
238120	Contractors - <u>specialty trade</u> - structural steel & precast concrete contractors	\$65.00
238120-I	Contractors - <u>specialty trade</u> - structural steel & precast concrete contractors – Itinerant	\$85.00
238130	Contractors – <u>specialty trade</u> – framing contractors	\$65.00
238130-I	Contractors – <u>specialty trade</u> – framing contractors - Itinerant	\$85.00
238140	Contractors - <u>specialty trade</u> - masonry & stone contractors	\$65.00
238140-I	Contractors - <u>specialty trade</u> - masonry & stone contractors – Itinerant	\$85.00
238150	Contractors - <u>specialty trade</u> - glass & glazing contractors	\$65.00
238150-I	Contractors - <u>specialty trade</u> - glass & glazing contractors - Itinerant	\$85.00
238160	Contractors – <u>specialty trade</u> – roofing contractors	\$65.00
238160-I	Contractors – <u>specialty trade</u> – roofing contractors – Itinerant	\$85.00
238170	Contractors – <u>specialty trade</u> – siding contractors	\$65.00
238170-I	Contractors – <u>specialty trade</u> – siding contractors – Itinerant	\$85.00
238210	Contractors - <u>specialty trade</u> - electrical contractors	\$100.00
238210-I	Contractors - <u>specialty trade</u> - electrical contractors – Itinerant	\$125.00
238220	Contractors - <u>specialty trade</u> – plumbing	\$75.00
238220-I	Contractors - <u>specialty trade</u> – plumbing – Itinerant	\$100.00
238221	Contractors - <u>specialty trade</u> - heating & air conditioning	\$75.00
238221-I	Contractors - <u>specialty trade</u> - heating & air conditioning – Itinerant	\$100.00
238290	Contractors - <u>specialty trade</u> – other bldg equipment contractors (commercial kitchen equip, duct installation, etc.)	\$65.00
238290-I	Contractors - <u>specialty trade</u> – other bldg equipment contractors (commercial kitchen equip, duct installation, etc.) – Itinerant	\$85.00
238310	Contractors - <u>specialty trade</u> - drywall, acoustical & insulation	\$65.00
238310-I	Contractors – <u>specialty trade</u> – drywall, acoustical & insulation- Itinerant	\$85.00
238320	Contractors - <u>specialty trade</u> - painting & wall covering	\$65.00
238320-I	Contractors - <u>specialty trade</u> - painting & wall covering – Itinerant	\$85.00
238330	Contractors - <u>specialty trade</u> - floor coverings/all types	\$65.00
238330-I	Contractors - <u>specialty trade</u> - floor coverings/all types – Itinerant	\$85.00
238340	Contractors - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	\$65.00

CODE	NAICS TITLE AND SUGGESTED LICENSE GROUPING	SCHEDULE
238340-I	Contractors - <u>specialty trade</u> - tile, marble, terrazzo & mosaic – Itinerant	\$85.00
238350	Contractors - <u>specialty trade</u> – finish carpentry contractors (cabinets)	\$65.00
238350-I	Contractors - <u>specialty trade</u> – finish carpentry contractors (cabinets) – Itinerant	\$85.00
238390	Contractors – <u>specialty trade</u> – other building finish contractors, blinds (hardware)	\$65.00
238390-I	Contractors – <u>specialty trade</u> – other building finish contractors, blinds (hardware) – Itinerant	\$85.00
238910	Contractors - <u>specialty trade</u> – site preparation (septic tank, grading, demo)	\$100.00
238910-I	Contractors - <u>specialty trade</u> – site preparation (septic tank, grading, demo) – Itinerant	\$125.00
238990	Contractors - <u>specialty trade contractors</u> – all other specialty trades (asphalt, playground equip installation, swimming pool, signs, etc.)	\$65.00
238990-I	Contractors – <u>specialty trade contractors</u> – all other specialty trades – Itinerant (asphalt, playground equip installation, swimming pool, signs, etc.)	\$85.00
238991	Contractors – <u>specialty trade contractors</u> – House Movers	\$100.00
238991-I	Contractors – <u>specialty trade contractors</u> – House Movers – Itinerant	\$125.00
NOTE: Individual permits required by building code for house moving.		
AMENDMENT 2010-0914 COMPLETE		
311812	Bakery	\$75.00
312100	Beverage Mfg - all types of soft drinks, bottled water, breweries, ice	Gross
312121	Beer - off premise - state regulated through ABC	H
312122	Beer - on premise - state regulated through ABC	H
312131	Wine – off premise - state regulated through ABC	H
312132	Beer & Wine - wholesale distributor	H
312141	Alcohol - state regulated through ABC	H
314999	Decorative Stitching Contractor – apparel	\$50.00
323112	Printing - screen, quick, digital, books, lithographic, handbills, comm.	\$75.00
327331	Nonmetallic Mfg - glass, cement, lime, pottery, ceramic, rock, tile	C
332999	Metal Fabrication - cutlery, structural, ornamental, machine shops	D
336112	Transportation Mfg – manufacturing, auto, truck, trailer, motor home, boat, ship	D

CODE	NAICS TITLE AND SUGGESTED LICENSE GROUPING	SCHEDULE
337129	Furniture Mfg - cabinets, office, household, beds, medical, kitchen	\$100.00
339999	Miscellaneous Mfg - specialty mfg. not defined in separate categories	B
421990	Wholesale Trade - durable, vehicle, machinery, equipment, furniture	\$125.00
422720	Wholesale Trade - wholesale gasoline distributor	\$125.00
424910	Livestock Feeds Merchant – wholesalers	\$75.00
441310	Motor Vehicle & Parts - auto, motorcycle, boat, parts & accessories	\$50.00
441311	Motor Vehicles - new and/or used -dealerships & lots	\$75.00
442290	Furniture - furniture, home furnishings, stores, floor coverings, window	\$75.00
443112	Electronic & Appliance Store - household, radio, television, computers	\$75.00
444130	Building Materials - hardware, paint, wallpaper, nursery	\$75.00
444110	Home Centers - super home centers	\$100.00/gross
445120	Food & Beverage Stores - grocery, convenience store, markets	\$75.00
445310	Package Stores - selling beer, wine & liquor plus general mdse	\$100.00
446199	Health Care Stores - drug, pharmacy, cosmetic, optical, health food	\$75.00
447110	Gasoline Retail - selling gasoline with or without convenience stores	\$100.00
448190	Clothing & Accessories - men, women, children, infant, shoe, jewelry	\$75.00
448310	Jewelry Stores	\$100.00
451120	Sporting Goods & Hobbies - toy, fish, gun, books, games	\$75.00
452110	Department Store - department, warehouse clubs	B & gross
453220	Gift Shop - novelty, gift baskets, etc.	\$75.00
453310	Used Merchandise Stores - books, miscellaneous, consignment, flea market	\$75.00
453998	Miscellaneous Retailers - florist, gift, novelty, pet, art, tobacco, used mdse	\$75.00
454390	Non-Store Retailers - vending machine operators, direct selling, mail order	\$150.00 year
454391	Non-Store Retailers - temp vendors/commercial promoted special events	\$50.00 day
454392	Non-Store Retailers - temp vendors/concession stands, souvenir	W
454395	Non-Store Retailers - temp vendors/solicitor	COGS 8-10(4)
483212	Water Transportation - coastal, freight forwarders, inland, passenger	B
484122	Truck Transportation - local, long-distance, freight, moving & storage	C

CODE	NAICS TITLE AND SUGGESTED LICENSE GROUPING	SCHEDULE
485113	Passenger Transportation - charter & other vehicle transit services	B
485320	Passenger Transportation - taxi cabs, limousine service, buggy, charters	B
485321	Passenger Transportation - number of taxis, cabs, limousines, or buggies	J
487990	Sightseeing - scenic & sightseeing, land, air, water, special trans	A
488410	Wrecker Services - wreckers services	\$75.00
492210	Deliveries - couriers, local messengers, services, local delivery services	\$100.00
493110	Warehousing & Storage - distribution, household, refrigerated, special	\$100.00
511199	Publishing Industries - newspaper, book, periodical, databases, software	\$100.00
512131	Motion Pictures - theatres, videos, recording, drive-ins, sound studios	\$100.00
513100	Broadcasting - radio & television stations	\$100.00
513310	Telecommunications - telephone local per 11-51-128	1%
513320	Telecommunications - telephone long distance per 11-51-128	K
513322	Telecommunications - cellular & other wireless, paging	K
513330	Telecommunications - resellers of service, retailer	A & gross
514190	Information Services - all types of information services	\$75.00
521110	Bank Main Office - not branch location or ATM	T
521111	Bank Branch or ATM - not main office of bank	T
522120	Savings & Loans - not branch location or ATM	T
522121	S&L Branch or ATM - not main office of S&L	T
522298	Pawn Shop - whether title pawn or merchandise	\$100.00
522390	Credit Services - check cashing, finance company	\$150.00
523999	Securities, Commodity - brokerage, portfolio, investment, other	\$150.00
524126	Insurance Company - casualty, fire, and/or marine premiums; contract bonding	11-51-120/123
524128	Insurance Company - health, allied & all other premiums	11-51-120/123
524292	Agent Office - administration of third parties, pension funds, annuities, etc	\$150.00
525990	Funds, Trusts, Other Financial Agencies - agents, agencies, investments	\$150.00
531110	Leasers of Residential Buildings & Dwellings	C
531210	Offices of Real Estate Agents & Brokers	\$150.00

CODE	NAICS TITLE AND SUGGESTED LICENSE GROUPING	SCHEDULE
532490	Rental & Leasing - auto, truck, trailer, RV, all tangible property	\$75.00
532230	Rental & Leasing - movie & video rental	\$50.00
541110	Attorney/Lawyer - individual and/or firm professional license	\$100.00
541211	Accountant/CPA - individual and/or firm professional license	\$100.00
541310	Architect - individual and/or firm professional license	\$100.00
541330	Engineer - individual and/or firm professional license	\$100.00
541360	Surveyor - individual and/or firm professional license	\$100.00
541410	Interior decorator-	\$75.00
541511	Computer Programmer - software engineer, networking, CAD	\$100.00
541921	Photographer - studios, portrait, commercial, services	\$200.00
541940	Veterinarian - individual and/or firm professional license	\$100.00
541990	Professional Services Not Elsewhere Classified - scientific, technical	\$100.00
551110	Management Companies - offices, enterprises, regional, corporate	\$100.00
561439	Administrative Services - answering, employment, office, secretarial, travel	\$75.00
561621	Alarm Companies - sprinklers & security-monitoring & installation	\$75.00
561710	Exterminating Services - exterminating company & its services	\$50.00
561720	Janitorial Firm - janitorial cleaning services including carpet	\$50.00
561730	Landscaping - tree removal, irrigation sprinkler	\$100.00
561790	Other Services to Buildings & Dwellings - pressure washing, duct/gutter cleaning, etc.	\$50.00
561731	Lawn Maintenance - tree trimming, lawn maintenance, pressure washing	\$75.00
562998	Waste Management - companies, trucks, septic tanks, landfill, services	\$75.00
611699	Educational Services - technical, computer, sports, services, business	\$75.00
621111	Physician - individual and/or firm professional license	\$100.00
621200	Dentist - individual and/or firm professional license	\$100.00
621310	Chiropractor - individual and/or firm professional license	\$100.00
621320	Optometrist - individual and/or firm professional license	\$100.00
621491	HMO - medical centers & services	\$100.00
621498	Outpatient Care Centers - all other types of services	C

CODE	NAICS TITLE AND SUGGESTED LICENSE GROUPING	SCHEDULE
621610	Home Care Services -In Home	\$75.00
621910	Ambulance - ambulance company and/or services	D
622110	Hospitals - surgical, substance abuse, psychiatric, general care, special	C
623110	Nursing Care - residential care facility, day care, assisted living	\$50.00
623312	Nursing Home - care for elderly & continuing care facilities	D
624120	Home Care of Elderly -non-medical	\$75.00
624229	Social Assistance - shelters, vocational, child care, abuse, emergency	\$100.00
711219	Arts & Sports - dance, musical, artist, gymnastics	\$50.00
711310	Special Events - promoter or activity - see schedule for rates	\$150.00
712190	Museums - museums & historical sites, zoos, botanical gardens, parks	C
713990	Amusement - arcades, golf clubs, marinas, fitness, bowling centers, gasoline-powered watersports equipment	B
721110	Accommodations - hotels, motels, & similar facilities	\$150.00 & gross
721191	Accommodations - bed & breakfast, inns, & services	\$150.00 & gross
721211	Accommodations - trailer parks, RV parks, & travel parks	\$150.00
721310	Accommodations - rooming houses & boarding houses	\$150.00
722110	Restaurant - full service restaurant facility	\$100.00
722211	Restaurant - limited facility or service	\$50.00
722320	Caterers - mobile food service, ice cream trucks	\$75.00
722330	Caterers - food service	\$75.00
722410	Drinking Establishment - club, lounge, bar or other	\$250.00 & gross
811118	Repairs & Maintenance - auto, paint/body, carwash, other vehicular	\$75.00
811219	Repairs & Maintenance - all electronic equipment	\$50.00
811412	Repairs & Maintenance - all appliances, home & garden equipment	\$50.00
812112	Beauty Salons	\$50.00
812113	Nail Salons	\$50.00
812114	Tanning Salons	\$50.00
812199	Personal Services - hair, skin, barber, beautician, diet, nail, tanning	B
812210	Funeral Homes & Funeral Services	\$100.00

CODE	NAICS TITLE AND SUGGESTED LICENSE GROUPING	SCHEDULE
910001	Category for number of vending machines - all types vending	N
910002	Category for number of pool tables	O
910003	Category for number of amusement devices and/or games	P
910004	Category for number of buses, taxis, trucks, or other equipment	Q
910005	Category for number of employees - as basis for calculating license	R
910006	Category for number of square feet used for calculating license amount	S
999111	Unclassified miscellaneous business services not elsewhere classified	C
999222	Unclassified miscellaneous personal services not elsewhere classified	B

SECTION 24. License Fee Schedules.

<i>Schedule "A" If gross receipts are:</i>			
More Than	but	Less Than	
\$0		\$49,999	\$150
\$50,000		\$99,999	\$275 + \$2.82 per M in excess of
\$100,000		\$199,999	\$425 + \$2.40 per M in excess of
\$200,000		\$299,999	\$697 + \$2.35 per M in excess of
\$300,000		\$399,999	\$932 + \$2.21 per M in excess of
\$400,000		\$499,999	\$1,153 + \$2.16 per M in excess of
\$500,000		\$599,999	\$1,369 + \$2.11 per M in excess of
\$600,000		\$699,999	\$1,580 + \$2.05 per M in excess of
\$700,000		\$799,999	\$1,785 + \$2.00 per M in excess of
\$800,000		\$899,999	\$1,985 + \$1.95 per M in excess of
\$900,000		\$999,999	\$2,180 + \$1.89 per M in excess of
\$1,000,000		\$1,099,999	\$2,369 + \$1.84 per M in excess of
\$1,100,000		\$1,199,999	\$2,553 + \$1.79 per M in excess of
\$1,200,000		\$1,299,999	\$2,732 + \$1.73 per M in excess of
\$1,300,000		\$1,399,999	\$2,905 + \$1.68 per M in excess of
\$1,400,000		\$1,499,999	\$3,073 + \$1.63 per M in excess of
\$1,500,000		\$1,999,999	\$3,236 + \$1.60 per M in excess of
\$2,000,000		\$2,499,999	\$4,250 + \$1.57 per M in excess of
\$2,500,000		\$2,999,999	\$5,470 + \$1.55 per M in excess of
\$3,000,000		\$3,499,999	\$6,507 + \$1.49 per M in excess of
\$3,500,000		\$3,999,999	\$7,630 + \$1.44 per M in excess of
\$4,000,000		\$4,999,999	\$8,840 + \$1.39 per M in excess of
\$5,000,000		\$5,999,999	\$11,317 + \$1.33 per M in excess of
\$6,000,000		\$7,999,999	\$13,284 + \$1.28 per M in excess of
\$8,000,000		\$10,999,999	\$16,943 + \$1.23 per M in excess of
\$11,000,000		\$13,999,999	\$23,114 + \$1.17 per M in excess of
\$14,000,000		\$57,999,999	\$29,162 + \$1.12 per M in excess of
\$58,000,000		\$91,999,999	\$118,233 + \$1.01 per M in excess of
\$92,000,000		Over \$92 MM	\$185,210 + \$.80 per M in excess of

Schedule "B" If gross receipts are:			
More Than	but	Less Than	
\$0		\$49,999	\$130
\$50,000		\$99,999	\$200 + \$1.00 per M in excess of \$50,000
\$100,000		\$199,999	\$300 + \$1.30 per M in excess of \$100,000
\$200,000		\$299,999	\$430 + \$1.25 per M in excess of \$200,000
\$300,000		\$399,999	\$555 + \$1.20 per M in excess of \$300,000
\$400,000		\$499,999	\$675 + \$1.10 per M in excess of \$400,000
\$500,000		\$599,999	\$785 + \$1.05 per M in excess of \$500,000
\$600,000		\$699,999	\$890 + \$1.00 per M in excess of \$600,000
\$700,000		\$799,999	\$990 + \$.90 per M in excess of \$700,000
\$800,000		\$899,999	\$1,080 + \$.89 per M in excess of \$800,000
\$900,000		\$999,999	\$1,169 + \$.85 per M in excess of \$900,000
\$1,000,000		\$1,099,999	\$1,254 + \$.84 per M in excess of \$1,000,000
\$1,100,000		\$1,199,999	\$1,338 + \$.83 per M in excess of \$1,100,000
\$1,200,000		\$1,299,999	\$1,421 + \$.82 per M in excess of \$1,200,000
\$1,300,000		\$1,399,999	\$1,503 + \$.81 per M in excess of \$1,300,000
\$1,400,000		\$1,499,999	\$1,584 + \$.80 per M in excess of \$1,400,000
\$1,500,000		\$1,999,999	\$1,664 + \$.79 per M in excess of \$1,500,000
\$2,000,000		\$2,499,999	\$1,743 + \$.88 per M in excess of \$2,000,000
\$2,500,000		\$2,999,999	\$2,183 + \$.86 per M in excess of \$2,500,000
\$3,000,000		\$3,499,999	\$2,269 + \$.84 per M in excess of \$3,000,000
\$3,500,000		\$3,999,999	\$2,353 + \$.71 per M in excess of \$3,500,000
\$4,000,000		\$4,999,999	\$2,708 + \$.69 per M in excess of \$4,000,000
\$5,000,000		\$5,999,999	\$3,398 + \$.68 per M in excess of \$5,000,000
\$6,000,000		\$7,999,999	\$4,078 + \$.67 per M in excess of \$6,000,000
\$8,000,000		\$10,999,999	\$5,418 + \$.66 per M in excess of \$8,000,000
\$11,000,000		\$13,999,999	\$7,398 + \$.65 per M in excess of \$11,000,000
\$14,000,000		\$57,999,999	\$9,348 + \$.64 per M in excess of \$14,000,000
\$58,000,000		\$91,999,999	\$37,508 + \$.63 per M in excess of \$58,000,000
\$92,000,000		Over \$92 MM	\$58,928 + \$.60 per M in excess of \$92,000,000

Schedule "C" If gross receipts are:				
More Than	but	Less Than		
\$0		\$49,999	\$130	
\$50,000		\$99,999	\$200 + \$1.90 per M in excess of	\$50,000
\$100,000		\$199,999	\$295 + \$1.20 per M in excess of	\$100,000
\$200,000		\$299,999	\$415 + \$1.18 per M in excess of	\$200,000
\$300,000		\$399,999	\$533 + \$1.16 per M in excess of	\$300,000
\$400,000		\$499,999	\$649 + \$1.14 per M in excess of	\$400,000
\$500,000		\$599,999	\$763 + \$1.12 per M in excess of	\$500,000
\$600,000		\$699,999	\$875 + \$1.10 per M in excess of	\$600,000
\$700,000		\$799,999	\$985 + \$1.08 per M in excess of	\$700,000
\$800,000		\$899,999	\$1,093 + \$1.06 per M in excess of	\$800,000
\$900,000		\$999,999	\$1,199 + \$1.04 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$1,407 + \$1.02 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$1,509 + \$1.00 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$1,609 + \$.98 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$1,707 + \$.96 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$1,803 + \$.94 per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$1,897 + \$.92 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$1,989 + \$.90 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$2,079 + \$.85 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$2,164 + \$.83 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$2,579 + \$.81 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$2,984 + \$.80 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$3,784 + \$.78 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$4,564 + \$.76 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$6,084 + \$.74 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$8,304 + \$.72 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$10,464 + \$.70 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$41,264 + \$.68 per M in excess of	\$58,000,000
\$92,000,000		Over \$92 MM	\$64,384 + \$.66 per M in excess of	\$92,000,000

Schedule "D" If gross receipts are:				
More Than	but	Less Than		
\$0		\$49,999	\$130	
\$50,000		\$99,999	\$200 + \$2.45 per M in excess of	\$50,000
\$100,000		\$199,999	\$315 + \$1.49 per M in excess of	\$100,000
\$200,000		\$299,999	\$464 + \$1.47 per M in excess of	\$200,000
\$300,000		\$399,999	\$611 + \$1.38 per M in excess of	\$300,000
\$400,000		\$499,999	\$749 + \$1.35 per M in excess of	\$400,000
\$500,000		\$599,999	\$884 + \$1.32 per M in excess of	\$500,000
\$600,000		\$699,999	\$1,016 + \$1.28 per M in excess of	\$600,000
\$700,000		\$799,999	\$1,144 + \$1.25 per M in excess of	\$700,000
\$800,000		\$899,999	\$1,269 + \$1.22 per M in excess of	\$800,000
\$900,000		\$999,999	\$1,391 + \$1.18 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$1,509 + \$1.15 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$1,624 + \$1.12 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$1,736 + \$1.08 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$1,844 + \$1.05 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$1,949 + \$1.02 per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$2,051 + \$1.00 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$2,551 + \$.98 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$3,041 + \$.97 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$3,526 + \$.93 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$3,991 + \$.90 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$4,441 + \$.87 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$5,311 + \$.83 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$6,141 + \$.80 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$7,741 + \$.77 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$10,051 + \$.73 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$12,241 + \$.70 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$46,260 + \$.63 per M in excess of	\$58,000,000
\$92,000,000		Over \$92 MM	\$71,830 + \$.50 per M in excess of	\$92,000,000

Schedule "E" If gross receipts are:

More Than	but	Less Than		
\$0		\$49,999	\$130	
\$50,000		\$99,999	\$200 + \$2.10 per M in excess of	\$50,000
\$100,000		\$199,999	\$305 + \$1.33 per M in excess of	\$100,000
\$200,000		\$299,999	\$438 + \$1.17 per M in excess of	\$200,000
\$300,000		\$399,999	\$555 + \$1.11 per M in excess of	\$300,000
\$400,000		\$499,999	\$666 + \$1.08 per M in excess of	\$400,000
\$500,000		\$599,999	\$774 + \$1.05 per M in excess of	\$500,000
\$600,000		\$699,999	\$879 + \$1.03 per M in excess of	\$600,000
\$700,000		\$799,999	\$982 + \$1.00 per M in excess of	\$700,000
\$800,000		\$899,999	\$1,082 + \$.97 per M in excess of	\$800,000
\$900,000		\$999,999	\$1,177 + \$.95 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$1,272 + \$.92 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$1,364 + \$.89 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$1,453 + \$.87 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$1,540 + \$.84 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$1,624 + \$.81 per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$1,705 + \$.80 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$2,105 + \$.79 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$2,500 + \$.77 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$2,885 + \$.75 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$3,260 + \$.72 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$3,620 + \$.69 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$4,310 + \$.67 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$4,980 + \$.64 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$6,300 + \$.61 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$10,060 + \$.59 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$11,960 + \$.56 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$45,172 + \$.51 per M in excess of	\$58,000,000
\$92,000,000		Over \$92 MM	\$70,312 + \$.40 per M in excess of	\$92,000,000

<i>Schedule "F" If gross receipts are:</i>				
More Than	but	Less Than		
\$0		\$49,999	\$130	
\$50,000		\$99,999	\$180 + \$2.00 per M in excess of	\$50,000
\$100,000		\$199,999	\$280 + \$1.03 per M in excess of	\$100,000
\$200,000		\$299,999	\$383 + \$.88 per M in excess of	\$200,000
\$300,000		\$399,999	\$471 + \$.83 per M in excess of	\$300,000
\$400,000		\$499,999	\$554 + \$.81 per M in excess of	\$400,000
\$500,000		\$599,999	\$635 + \$.79 per M in excess of	\$500,000
\$600,000		\$699,999	\$714 + \$.77 per M in excess of	\$600,000
\$700,000		\$799,999	\$791 + \$.75 per M in excess of	\$700,000
\$800,000		\$899,999	\$866 + \$.73 per M in excess of	\$800,000
\$900,000		\$999,999	\$939 + \$.71 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$1,010 + \$.69 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$1,079 + \$.67 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$1,146 + \$.65 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$1,211 + \$.63 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$1,274 + \$.61 per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$1,335 + \$.60 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$1,635 + \$.59 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$1,930 + \$.58 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$2,220 + \$.56 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$2,500 + \$.54 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$2,770 + \$.52 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$3,290 + \$.50 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$3,790 + \$.48 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$4,750 + \$.46 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$6,130 + \$.44 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$7,450 + \$.42 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$25,930 + \$.38 per M in excess of	\$58,000,000
\$92,000,000		Over \$92 MM	\$38,850 + \$.30 per M in excess of	\$92,000,000

Schedule "G" Electric, Water, and Gas Companies

For selling or distributing electrical current, water, or natural gas, an amount equal to three percent (3%) of the gross receipts of the business transacted in the Town or its police jurisdiction for the previous year for the sale or distribution of electrical current, water, or natural gas from any point in or into the Town or its police jurisdiction.

Schedule **“H”** Beer, Wine & Liquor

State of Alabama Code	Classification	Amount	Licensing Notes
040 (Beer On/Off Premises)	312121	\$75.00	Set by State Code 63.0
050 (Beer Off Premise Only)	312122	\$75.00	Set by State Code 63.0
060 (Table Wine On/Off Premises)	312131	\$75.00	
070 (Table Wine Off Premises Only)	312131	\$75.00	
010 (Lounge Retail Liquor Class I)	312121	\$75.00	All three codes are part of the package plus the business license code
	312141	\$650.00	
	312131	\$75.00	
011 (Package Store Liquor Class II)	312122	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$650.00	
	312131	\$75.00	
020 (Restaurant Retail Liquor)	312121	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$650.00	
	312131	\$75.00	
032 (Club Liquor Class II)	312121	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$650.00	
	313131	\$75.00	
110 (Wholesale Table Wine & Beer)	312132	\$375.00	Distributors License

Schedule **“I”** Peddlers and Itinerant Dealers

Selling door-to-door or store-to-store:

- A. Per one to three days \$ 25.00
- B. Per week \$ 50.00
- C. Per year \$100.00

Any license issued under this subsection is issued subject to the approval and restrictions of the Police Department and is subject to revocation with cause without recourse. Peddlers and itinerant dealers must have written permission from the owner or operator of businesses to sell from their private parking lots or from any portion of public right-of-way in front of such businesses.

Schedule “J” Taxi Cabs & Limousines

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine. The cost of said decal shall be according to the following table:

A. One (1) taxi cab or limousine	\$50.00 per decal
B. All taxi cabs or limousines over one (1)	\$25.00 per decal

Schedule “K” Telephones & Telecommunications

- A. Each person operating a telephone exchange in the Town and/or a long distance telephone service in the Town shall pay a license tax on a per capita basis as set forth in Section 11-51-128, *Code of Alabama 1975*.
- B. Each person engaged in the business of transmitting television, telecommunications or informational service signals by wires or cable in the Town, or installing wires or other facilities for such purposes where the wires or facilities do *not* use, cross or otherwise occupy any portion of the public rights-of-way shall be defined as a **service provider**, and shall pay an amount equal to five percent (5%) of the gross revenue of the business transacted by such person in the Town or its police jurisdiction for the preceding year.
- C. Each person engaged in the business of transmitting television, telecommunications or informational service signals by wires or cable in the Town, or installing wires or other facilities for such purpose where the wires or facilities use, cross or otherwise occupy any portion of the public rights-of-way shall be defined as a **system owner**, and shall pay \$100 per year in addition to any franchise fees separately owed and paid as rent for the use of the public rights-of-way by such person in the Town or its police jurisdiction for the preceding year.
- D. Each person who owns a wire line system that uses, crosses or otherwise occupies any portion of the public rights-of-way, but derives no revenue from the system within the city, shall be defined as a **transporter of services** and shall pay a fee of \$3.00 per foot per year for each foot of facilities that occupies, uses or crosses any portion of the public rights-of-way.

Schedule “L” Special Events Licenses

Ordinance or Resolutions Apply

Schedule “M” Fortune Tellers

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

Schedule “N” *Vending Machines*

In addition to the license thereto, there shall be an additional charge for each machine. The cost of each machine shall be according to the following table:

1-5 machines vending any type merchandise or product	\$20.00 per machine
5-10 machines vending any type merchandise or product	\$10.00 per machine
All over 10 machines vending any type merchandise or product	\$ 5.00 per machine

Schedule “O” *Billiard and/or Pool Tables*

In addition to the license thereto, there shall be an additional charge per table. The cost of each table shall be according to the following table:

1-2 billiard or pool tables	\$50.00 per table
All over 2 billiard or pool tables	\$25.00 per table

Schedule “P” *Amusement Devices*

In addition to the license thereto, there shall be an additional charge for each machine. The cost of each machine shall be according to the following table:

1-10 machines	\$25.00 per machine
All over 10 machines	\$10.00 per machine

Schedule “Q” *Buses, Trucks, & Other Equipment*

In addition to the license thereto, there shall be an additional charge for each piece of equipment and the cost shall be according to the following table:

1-2 buses, trucks, or other equipment	\$50.00 each
3-5 buses, trucks, or other equipment	\$25.00 each
All over 5 buses, trucks, or other equipment	\$10.00 each

Schedule **“R”** Number of Employees

R-1	Where personnel are from 1 to 2 people	\$100.00
R-2	Where personnel are from 3 to 5 people	\$250.00
R-3	Where personnel are from 6 to 10 people	\$400.00
R-4	Where personnel are from 11 to 20 people	\$550.00
R-5	Where personnel are from 21 to 50 people	\$700.00
R-6	Where personnel are from 51 to 75 people	\$850.00
R-7	Where personnel are from 76 to 100 people	\$1,000.00
R-8	Where personnel are over 100 people	\$1,000.00 + \$50.00 per person

Schedule **“S”** Square Feet

S-1	Zero	to	5,000 square feet	\$100.00
S-2	5,001	to	10,000 square feet	\$200.00
S-3	10,001	to	20,000 square feet	\$300.00
S-4	20,001	to	30,000 square feet	\$400.00
S-5	30,001	to	40,000 square feet	\$500.00
S-6	40,001	to	50,000 square feet	\$600.00
S-7	50,001	to	60,000 square feet	\$700.00
S-8	60,001	to	70,000 square feet	\$800.00
S-9	70,001	to	80,000 square feet	\$900.00
S-10	80,001	to	90,000 square feet	\$1,000.00
S-11	90,001	to	100,000 square feet	\$1,200.00
S-16	Over 100,001 square feet			\$1,200.00 + \$.01 per square foot

Schedule **“T”**

Itinerant businesses operating within the jurisdiction but located outside the jurisdiction, shall pay the itinerant rate for a business license and that rate shall be \$500.00.

Schedule “U” 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 “V” Delivery License

The rate for the delivery license is established in Section 22 and is \$100.00

SECTION 25. Exchange of Information.

- A. The License Officer may exchange tax returns, information, records, and other documents secured by the Town, 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 Town 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 regulation 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 regulation of the Alabama Department Revenue, or successor may be liable pursuant to the *Code of Alabama*, Sections 40-23-25, 40-23-82, or 40-12-224.

SECTION 26. License Fees in Police Jurisdiction.

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

SECTION 27. Effective Date.

This ordinance shall become effective on January 1, 2007.

SECTION 28. 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 Town Council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph, or section.

SECTION 29 Repealer.

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

Adopted this _____ day of November, 2006.

Marty Collins, Mayor

Council Member

Council Member

Council Member

Council Member

Council Member