

- (c) The municipality shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for refund by first class U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.
- (d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, together with interest to the extent provided for in Section 11-51-92. If the municipality determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.
- (e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of the county in which the municipality denying the petition for refund is located. Said notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

SECTION 21. Delivery License.

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:
- (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
 - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
 - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that

municipality, and is done by means of delivery vehicles owned, lease, 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 (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
- (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

SECTION 22. License classifications.

<u>CODE</u>	<u>2002 NAICS TITLES/BUSINESS LICENSE CODES</u>	<u>SCHEDULE</u>
115114	Cotton Broker	13
221122	Electric Power Company	47
221310	Utility Companies (water&gas)	47
236115	Contractors-Residential	17
236118	Contractor- Residential Remodeler	52
237110	Contractor- Water & Sewer Line	17
237310	Contractor- Highways & Streets	17
2373101	Contractor- Heavy Construction	17
238110	Contractor-Specialty Trade- Concrete	17
238130	Contractor-Specialty Trade- Framing	17
238140	Contractor-Specialty Trade- Masonry	17
238150	Contractor-Specialty Trade- Glass	17
238160	Contractor-Specialty Trade- Roofing	17
238170	Contractor-Specialty Trade- Siding	17
238210	Contractor-Specialty Trade- Electrical	17
238220	Contractor-Specialty Trade- Plumbing	17
2382201	Contractors-Specialty Trade- Heating & Air	17
2382202	Contractors-Specialty Trade- Gas Fitters	17
238290	Contractors-Specialty Trade-Building Equipment	17
238310	Contractors-Specialty Trade- Drywall,Sheetrock,	17
238320	Contractors-Specialty Trade- Painter/Wallpaper	17

238330	Contractors-Specialty Trade- Carpet-Flooring	17
238350	Contractors-Specialty Trade-Cabinets	17
238910	Contractors-Specialty Trade- Site Preparation	17
238990	Contractors-Specialty Trade- Signs	17
2389901	Contractors- Specialty Trade- Swimming Pools	17
2389902	Contractors-Specialty Trade- Fence Installation	17
313112	Manufacturing-Fabric/Textile/Carpet	35
323110	Manufacturing-Print Shop (job order)	37
323116	Manufacturing- Print Shop(check books, special forms)	37
325412	Manufacturing- Medical Devices	35
327320	Manufacturing- Ready Mix Concrete Companies	37
331111	Manufacturing- Steel	35
334419	Manufacturing- Computer,Electronics,Circuit Boards	35
339944	Manufacturing- Paper, Carbon	35
423210	Wholesale- Furniture Sales	38
423440	Wholesale- Store Fixture Sales	38
423450	Wholesale- Medical Supply Sales	37
423690	Wholesale- Communication Equipment Sales	37
423710	Wholesale- Hardware/Cutlery Sales	38
423720	Wholesale- Plumbing Supply Sales	38
423740	Wholesale- Refrigeration Equipment/Supplies	38
423830	Wholesale- Industrial Machinery Parts	37
423850	Wholesale-Drycleaning/Janitorial Supplies	37

423910	Wholesale Sporting Goods	38
423990	Wholesale Sales- Durable Goods	38
424410	Wholesale Grocery Sales	38
424450	Wholesale Snack Food Vendor	38
424490	Wholesale Soft Drink Distributor	38
424720	Petroleum & Petroleum Products Merchant Wholesalers	27
424940	Tobacco & Tobacco Products Merchant Wholesalers	38
424990	Other Miscellaneous Nondurable Goods Wholesale	38
441110	New Automobile Dealer	4
441120	Used Automobile Dealer	4
441310	Automotive Parts & Accessories Store	37
441320	Tire Dealer/ Sales & Service	37 & 52
442110	Furniture Store	37
443111	Household Appliance Store	37
443112	Radio, Television, Other Electronic Stores	37
443120	Computer & Software Stores	37
444130	Hardware Stores	37
444190	Other Building Materials/Electrical Supply Store	37
444220	Nurseries	37
445110	Supermarkets & Other Grocery Stores	37
446110	Pharmacy & Drug Stores	68
446120	Cosmetic, Beauty Supply Stores	37
446130	Optical Goods Store	37

446191	Food (Health) Supplement Stores	37
446199	All Other Health & Personal Care Services	37
447110	Gasoline Stations with Convenience Stores	27 & 37
4471101	Gasoline- Retail Only	27
448140	Family Clothing Store	37
448210	Shoe Store	37
448310	Jewelry Store	37
451110	Sporting Goods Store	37
4511101	Pistols, Rifles, or Other Weapons	44
451120	Hobby, Toy, & Game Stores	37
451140	Musical Instrument & Supplies Stores	37
451211	Book Stores	37
452910	Super Centers	37,44,52,66,68
452990	General Merchandise Stores	37
453110	Florist	37
453210	Office Supplies Store	37
453220	Gift, Novelty & Souvenir Shops	37
453310	Used Merchandise Stores	37
453930	Mobile Home Sales	4
453998	Auctions	3
4539981	All Other Miscellaneous Store Retailers	37
454111	Electronic Shopping	37
454210	Vending Machine Operators	66

454390	Direct Selling (Door to Door) Establishments	37
4543901	Fruit & Vegetable Peddler	37
482111	Express Companies	23
4821111	Railroad Companies	49
484121	Motor Transportation/General Freight Trucking	40
484210	Moving Companies	65
485310	Taxi Service	58
488410	Towing Service	52
492110	Couriers	52
492110	Delivery	19
493110	General Warehousing & Storage	67
511110	Newspaper Publishers	41
511130	Book Publishers	37
511140	Directory & Mailing List Publishers	21
511199	All Other Publishers	37
511210	Software Publishers	37
512131	Motion Picture Theaters	62
512191	Videography Services	52
515112	Radio Broadcasting Stations	48
517110	Telegraph Company	59
517212	Telephone Companies	60
517510	Cable & Other Subscription Programming	61
521110	Bank-Main Office	14

522291	Consumer Lending	25
522298	Pawn Broker	43
523120	Securities Brokerage	12
524126	Insurance Company- Casualty, Fire/and or Marine	31
524128	Insurance Company- Health, Allied & All Other	31
524291	Claims Adjusting	46
525920	Bankrupt Sales	6
531110	Renting Residential Buildings & Dwellings	51
531120	Renting Commerical Buildings	51
531130	Renting Mini Warehouses & Self Storage Units	51
531190	Mobile Home Park Rentals	64
531210	Real Estate Company	50
5312101	Real Estate Agents	50
532111	Automobile Rentals- Short Term	5
532112	Automobile Rentals- Long Term	5
532230	Video Tape or Disc Rentals	51
532291	Medical Equipment Rental	51
532420	Office Equipment Rental	51
532490	Equipment Sales	37
541110	Attorneys or Lawyers	46
541211	Accountants or CPA's	46
541320	Architectural Services	46
541330	Engineering Services	46

541370	Surveying Services	46
541410	Interior Design Services	37
541511	Computer Programming Services	46
541611	Administrative & General Management Consulting	46
541810	Advertising Agencies	1
541890	Sign Lettering Services	52
541921	Photography Services	52
541940	Veterinary/ Kennel Services	32
541990	Management Company	51
561431	Business Service Centers	52
561491	Repossession Services	52
561510	Travel Agency	52
561611	Investigation Services	46
561612	Security Guard Services	52
561621	Alarm System Sales & Installation	37
561622	Locksmiths	52
561710	Exterminators	24
561720	Cleaning, Janitorial, Housekeeping Services	52
561730	Lawn Care Services/Tree Surgeons	52
561740	Carpet Cleaning Service	52
561790	Pressure Washing Service	52
561990	Premium Store	45
562111	Solid Waste Collection Services	52

562991	Septic Tanks & Related Services	52
5629911	Portable Toilet Renting & Servicing	51
611610	Dance School	54
611620	Karate School	54
621111	Offices of Doctors, Surgeons, DO's	46
621210	Offices of Dentists	46
621310	Offices of Chiropractors	46
621320	Offices of Optometrist	37
621340	Offices of Physical, Occupational & Speech Therapists	46
621391	Offices of Podiatrists	46
621492	Dialysis Clinic	46
621498	Outpatient Clinic	46
621610	Home Health/Hospice Services	46
621910	Ambulance Service	52
622110	General Medical & Surgical Hospital	29
623311	Assisted Living Facility	70
623312	Nursing Home Facility	29
624190	Family Services	46
624410	Child Day Care Services	71
711190	Carnival, Fair, Circus	15
711310	Special Events/Entertainment	22
713910	Golf	28
713940	Skating Rink	55

7139401	Fitness Centers	52
713950	Bowling Centers	11
713990	Billiard or Pool Rooms	8
721110	Hotel/Motel	30
721310	Rooming/Boarding Houses	39
722110	Full Service Restaurant	53
722211	Fast Food Restaurant	53
722330	Mobile Food Services	53
811111	General Automotive Repair	52
811121	Auto Body Repair Shops	52
811122	Automotive Glass Replacement Shops	52
811191	Automotive Oil & Lubrication Shops	52
811192	Car Washes	52
811212	Computer & Office Machine Repair	52
811310	Commercial Equipment Repair/ Welding	37
811411	Home & Garden Equipment Repair	52
811412	Appliance Repair	52
811420	Reupholstery & Furniture Repair	52
811490	Seamstress	52
812111	Barber Shop	7
812112	Beauty Salons	7 & 37
812113	Nail Salons	52
812199	Tanning Salon, Massage Therapists, Other Services	52

812210	Funeral Homes & Funeral Services	26
812220	Cemetery Company	16
812310	Coin Operated Laundries	34
812320	Dry Cleaners	33
812331	Uniform/Linen Rental/Supply Service	51
812922	One-Hour Photofinishing	37
812930	Parking Lots & Garages	42
812990	Bondsman Service	9
8129901	Bootblack Service	10
8129902	Clairvoyants/Mediums	36
999001	Unclassified Establishments	39
999002	Transient Retail Sales	69

SECTION 23. License Fee Schedules.

SCHEDULE 1- ADVERTISING:

Advertising agencies, outdoor signs, bill posters, or any other matter of advertising.	\$100.00
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SCHEDULE 3- AUCTIONS/MISCELLANEOUS STORE RETAILERS:

Automobiles	\$475.00
Jewelry	\$470.00
Antique Carpet/Rugs	\$470.00
Livestock	\$470.00
New or used Furniture/Equipment	\$285.00

Real Estate \$470.00

SCHEDULE 4- AUTOMOBILE DEALERS:

On less than 200,000 \$235.00

Plus an additional amount equal to 1/30 of 1% of all gross receipts over 200,000.00.

SCHEDULE 4-A- USED (ONLY) AUTOMOBILE DEALERS:

License tax \$190.00

Plus an additional amount equal to 1/30 of 1% of all gross receipts in excess of 200,000.00.

SCHEDULE 5- AUTOMOBILE RENTAL/LONG & SHORT TERM:

License tax per year \$100.00

SCHEDULE 6- BANKRUPT/FIRE SALES:

License tax per year \$475.00

SCHEDULE 7- BARBER SHOP/BEAUTY SALON:

For one (1) barber chair or beauty operator \$35.00

For each additional barber chair or beauty operator \$15.00

SCHEDULE 8- BILLIARD OR POOL ROOMS:

For the first table \$190.00

For each additional table \$95.00

SCHEDULE 9- BONDS-APPERANCE & APPEAL:

On less than 125,000.00 \$235.00

Plus an additional amount equal to 1/15 of 1 % of all gross receipts in excess of 125,000.00.

SCHEDULE 10- BOOTBLACKS:

License tax per year \$20.00

SCHEDULE 11- BOWLING CENTERS:

Each alley (whether in use or not) \$30.00

SCHEDULE 12- SECURITIES BROKERAGE:

On less than 25,000.00 \$190.00

Plus an additional amount equal to 1/30 of 1% of all gross receipts in excess of 25,000.00.

SCHEDULE 13- COTTON BROKERS:

License tax per year \$190.00

Plus an amount equal to \$75.00 for each 5,000 bales, or a fraction thereof in excess of 15,000 bales volume.

SCHEDULE 14- BANKS/SAVINGS & LOAN MAIN FACILITY:

Bank Main Office Facility \$110.00

SCHEDULE 14-A- BANKS/SAVINGS & LOAN BRANCH:

Bank Branch Location \$10.00
ATM \$10.00

SCHEDULE 15- CARNIVAL, FAIR, OR CIRCUS:

Circus per day	\$190.00
Carnival or Fair per week	\$375.00

SCHEDULE 16- CEMETERY COMPANY:

License tax per year	\$100.00
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SCHEDULE 17- CONTRACTORS AND SUBCONTRACTORS:

Less than 10,000	\$50.00
10,000 and less than 25,000	\$100.00
25,000 and less than 100,000	\$190.00
And in addition, 1/15 of 1% of all gross receipts in excess of 100,000, but less than 500,000, plus 1/30 of 1% of all gross receipts in excess of 500,000 but less than 5,000,000, plus 1/80 of 1% of all gross receipts in excess of 5,000,000.	

SCHEDULE 19- DELIVERY:

The rate for the delivery license is established in Section 21 and is:	\$100.00
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SCHEDULE 20- PROPERTY DEVELOPMENT:

License tax per year	\$100.00
Plus an amount equal to 1/15 of 1% of all gross receipts in excess of 50,000.	

SCHEDULE 21- DIRECTORY:

License tax per year	\$285.00
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SCHEDULE 22- ENTERTAINMENT/SPECIAL EVENTS:

License tax per week	\$100.00
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SCHEDULE 23- EXPRESS COMPANIES:

The license tax for any express company doing business within the Municipal limits shall be as stated in Code of Alabama, 1975, & 11-51-126, as amended from time to time.

In Municipalities having a population of over 5,000 and not exceeding 10,000 the annual license tax shall be

\$125.00

SCHEDULE 24- EXTERMINATORS:

Minimum license tax per year

\$141.00

Plus an amount equal to 1/6 of 1% of gross receipts in excess of 100,000.

SCHEDULE 25- FINANCE & LOAN COMPANIES:

When all expenses do not exceed 1% per month license tax shall be

\$190.00

When all expenses exceed 1% per month license tax shall be

\$375.00

SCHEDULE 26- FUNERAL HOMES:

Less than 50,000

\$190.00

Plus an additional amount equal to 1/15 of 1% on all gross receipts in excess of 50,000.

SCHEDULE 27- GASOLINE RETAIL/PUMPS:

For the first single or multiple nozzle dispenser

\$38.00

For each additional single or multiple nozzle dispenser

\$19.00

For each truck used for retail delivery

\$50.00

This schedule shall be used for the gas pumps only. Gross receipts from the sales of merchandise shall be computed on schedule 37.

SCHEDULE 27-A- GASOLINE- WHOLESALE:

On less than 1,000,000 gallons	\$235.00
1,000,000 and less than 2,000,000 gallons	\$282.00
2,000,000 gallons and over	\$375.00

SCHEDULE 28- GOLF:

License tax per year	\$100.00
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SCHEDULE 29- HOSPITAL/REST HOME/RETIREMENT HOME:

Hospital

Five beds or less	\$190.00
Each additional bed	\$10.00

Nursing Home

Five beds or less	\$50.00
Each additional bed	\$7.00

SCHEDULE 30- HOTELS & MOTELS:

First 15 rooms	\$100.00
Each additional room	\$10.00

Any secondary business operated within the hotel/motel shall be required to purchase a separate license.

SCHEDULE 31- INSURANCE COMPANIES:

- (A) Fire or Marine Insurance- For the privilege of engaging in fire or marine insurance business, each company doing business in the City shall pay a license to the City of Roanoke equal to the maximum amount allowed by the Code of Alabama, 1975, & 11-51-20, as may be amended from time to time. For any business that has not done fire or marine insurance in the City the preceding year, there is hereby levied and assessed a flat fee of \$15.00, payable at the time and manner prescribed for other licenses under this ordinance.
- (B) Insurance other than Fire or Marine- For the privilege of engaging in the insurance business of any kind if insurance other than fire or marine, each company engaging in such business or its agents shall pay a license fee in the maximum amount allowed under the Code of Alabama, 1975, & 11-51-121, as amended from time to time.
- (C) On the first day of January of each year, or within 60 days thereafter, each insurance company mentioned in sub paragraphs (A) and (B) above, which did any business in the city during any part of the preceding year shall furnish the city a statement, in writing, verified by the president, vice president, or secretary of the company, showing the full and true amount of gross premiums, less returns premiums, received during such year, which policies described in sub paragraphs (A) and (B) and each insurance company shall accompany such statement with the amount of license tax due, according to the provisions herein set forth.
- (D) Upon failure to any insurance company to furnish any statement or to pay the license prescribed in the time, manner, or amount set forth and provided for in this schedule, there shall be forfeiture of the right of such company to do business until such statement and fees have been paid in full. Such a company with a forfeiture shall be guilty of a misdemeanor against the city and shall be punished as though doing business without a license as provided for in section 14 of this ordinance.

SCHEDULE 32- VETERINARY CLINIC/KENNEL:

On less than 5,000.00	\$50.00
5,000 and less than 10,000	\$70.00
10,000 and less than 25,000	\$100.00
25,000 and less than 50,000	\$145.00

Plus an additional amount equal to 1/30 of 1% of all gross receipts in excess of 50,000.

SCHEDULE 33- DRY CLEANING SERVICE:

License tax per year \$75.00

Plus and amount equal to 1/15 of 1% of gross annual receipts in excess of 50,000. In addition to the license provided above, each branch business shall pay an annual license tax of

\$50.00

SCHEDULE 34- COIN OPERATED LAUNDRY SERVICES:

First ten machines \$100.00

Each additional machine \$7.00

SCHEDULE 35- MANUFACTURERS:

On gross receipts of 50,000 or less \$190.00
50,000 and less than 100,000 \$375.00

Plus an amount equal to 1/30 of 1% of all gross receipts in excess of 100,000 and not over 1,000,000; and 1/60 of 1% of all gross receipts exceeding 1,000,000 and not over 10,000,000 and 1/40 of 1% of all gross receipts exceeding 10,000,000. For the purpose of this schedule gross receipts shall mean the entire receipts of the business including gross receipts from government sales, sales outside the City of Roanoke and inter-company book transfers. Thus meaning the volume or value of the plant's transferred product regardless of whether transferred to another plant or affiliated company, or sold manufactured under contract.

SCHEDULE 36- MEDIUMS:

License tax per year \$500.00

SCHEDULE 37- MERCHANTS RETAIL:

Less than 10,000	\$50.00
10,000 and less than 20,000	\$100.00

Plus an amount equal to 1/15 of 1% of gross receipts in excess of 20,000 and not over 500,000 and 1/30 of 1% of gross receipts exceeding 500,000.

SCHEDULE 38- MERCHANT WHOLESALE:

Less than 25,000	\$100.00
25,000 and less than 50,000	\$190.00
50,000 and less than 100,000	\$285.00
150,000 and less than 250,000	\$470.00

Plus an amount equal to 1/30 of 1% of all gross receipts in excess of 250,000.

SCHEDULE 39- UNCLASSIFIED/MISCELLANEOUS:

License tax per year	\$50.00
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Plus an amount equal to 1/15 of 1% of all gross receipts in excess of 100,000

SCHEDULE 40- MOTOR TRANSPORTATION:

Any motor carrier as defined by the Alabama Motor Carrier Act now codified in the Code of Alabama & 37-3-2, 1975. et seq. as amended for the privilege of doing business in the city by operating any motor bus terminal, or any terminal or station facilities for transportation by motor carrier, passengers, property, express, receiving passengers or freight for transportation for hire between the City and other points.

License tax per year	\$188.00
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\$50.00

License taxes due from agents or employees shall, at the election of the city, be paid by the agent, employee, or owner of said business.

SCHEDULE 51- RENTING & OR LEASING:

On less than 2,000	\$35.00
2,000 and less than 5,000	\$50.00
5,000 and less than 10,000	\$70.00

Plus an amount equal to 1/15 of 1% of all gross receipts in excess of 10,000 but less than 100,000, and 1/30 of 1% of gross receipts in excess of 100,000.

SCHEDULE 52-REPAIRS & SERVICES:

On less than 2,000	\$25.00
2,000 and less than 5,000	\$50.00
5,000 and less than 10,000	\$75.00
10,000 and less than 25,000	\$120.00

Plus an amount equal to 1/15 of 1% of all gross receipts in excess of 25,000.

SCHEDULE 53- RESTAURANTS, CAFES, CAFETERIAS:

On less than 25,000	\$80.00
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Plus an amount equal to 1/15 of 1% of all gross receipts in excess of 25,000.

In addition a license for operating a lunch counter or soda fountain must be obtained whether in connection with other business or not. The license fee shall be

\$50.00

Approval from the county health department must be submitted with application for city license.

SCHEDULE 54- SCHOOLS/FINE ARTS/PERFORMANCE:

On less than 25,000 \$50.00

Plus an amount equal to 1/15 of 1% of gross receipts in excess of 25,000.

SCHEDULE 55- SKATING RINK:

License tax per year \$190.00

SCHEDULE 56- SHOOTING GALLERY:

License tax per year \$190.00

SCHEDULE 57- SWIMMING POOLS:

License tax per year \$190.00

SCHEDULE 58- TAXI SERVICE:

License tax per year \$100.00

SCHEDULE 59- TELEGRAPH COMPANY:

In the event the City has a population of over 5,000 and under 10,000 habitants, the fee shall be \$75.00 per annum. In the event the City has a population that does not fall within the aforesaid range, the amount shall be as stated pursuant to Code of Alabama, 1975 & 11-51-127, as amended from time to time.

SCHEDULE 60- TELECOMMUNICATIONS:

- (A) If the population of the municipality is more than 5,000 but not more than 6,000 the exchange license fee shall be \$270.00 and the long distance license shall be \$68.00.
- (B) If the population of the municipality is more than 6,000 people but not more than 7,000 people the exchange license fee shall be \$330.00 and the long distance license shall be \$83.00.
- (C) If the population of the municipality is more than 7,000 people but not more than 8,000 people the exchange license fee shall be \$390.00 and the long distance license shall be \$98.00.

SCHEDULE 61- TELEVISION DISTRIBUTION:

License fee per year \$190.00

Plus an additional amount equal to 3% of the total gross receipts from said business. This license is in addition to any charge or license provided in any cable television franchise ordinance. Provided that no person shall engage in or be licensed to operate a television distribution system without first securing a franchise from the City.

SCHEDULE 62- THEATERS:

License fee per year \$100.00

Plus an amount equal to 1/15 of 1% of all gross receipts in excess of 20,000.

A separate license must be purchased for the sales of merchandise, or secondary operations. This license would be based on the merchants retail schedule.

Less than 10,000	\$50.00
10,000 and less than 20,000	\$100.00

Plus an amount equal to 1/15 of 1% of gross receipts in excess of 20,000 and less than 500,000 and 1/30 of 1% of gross receipts in excess of 500,000.

SCHEDULE 63- TRADING STAMPS:

License tax per year \$145.00

SCHEDULE 64- TRAILER CAMPS/MOBILE HOME PARKS:

For the first ten (10) spaces \$75.00

Each additional space \$5.00

SCHEDULE 65- MOVING COMPANIES:

License tax per year \$60.00

SCHEDULE 66- VENDING MACHINES:

Weighing machine operated by pennies \$10.00

For any machine vending peanuts or peanut products \$30.00

For first machine operated by nickels, dimes or other larger denominations of money and dispensing merchandise, food, drinks, and cigarettes. \$30.00

Each subsequent machine \$15.00

For any music or amusement operated by a nickel, dime or larger denominations of money first machine \$50.00

Each subsequent machine \$15.00

This license shall not apply to any coin operated gas meter or telephone or to any

machine dispensing postage stamps or other necessary articles on a non-profit basis or for emergency purposes only.

SCHEDULE 67- WAREHOUSING:

License tax per year \$100.00

Plus an additional amount equal to 1/15 of 1% of gross receipts in excess of 10,000.

SCHEDULE 68- WHOLESALE GROCERY & DRUG SALES:

On less than 100,000	\$190.00
100,000 and less than 150,000	\$285.00
150,000 and less than 200,000	\$375.00

Plus an amount equal to 1/15 of 1% of all gross receipts in excess of 200,000.

SCHEDULE 69- TRANSIENT MERCHANT RETAIL:

Each person engaged in retail sales of any kind without an approved established business location in the city shall pay an annual license fee of

\$300.00

This license shall not apply to persons selling agricultural produce that the persons have grown themselves.

SCHEDULE 70- ASSISTED LIVING FACILITY:

On less than 25,000	\$65.00
25,000 and less than 50,000	\$100.00
50,000 and less than 100,000	\$125.00
100,000 and less than 500,000	\$160.00
500,000 and above	\$175.00

Plus an amount equal to 1/15 of 1% of all gross receipts in excess of 500,000.

SCHEDULE 71- DAY CARE FACILITIES:

Any person providing care to more than six (6) children, not including their own children or wards, during part of , or all of the day, shall pay an annual license fee as follows:

On less than 25,000	\$65.00
25,000 and less than 50,000	\$100.00
50,000 and less than 100,000	\$125.00
100,000 and less than 500,000	\$160.00
500,000 and above	\$175.00

Plus an amount equal to 1/15 of 1% of gross receipts in excess of 500,000.

SECTION 23. Exchange of information:

- (a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality with other municipalities adopting similar ordinance 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 the Code of Alabama Section 40-23-25, 40-23-82, or 40-12-224.

SECTION 24. Effective date.

This ordinance shall become effective on and after January 1, 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 unenforceable or 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 unenforceable or unconstitutional phrase, clause, sentence, paragraph or section.

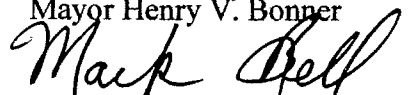
SECTION 26. Repealer.


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

Adopted September 10 / 2007.

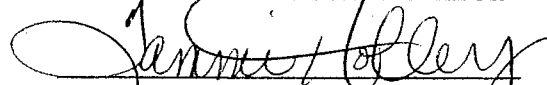

City Clerk

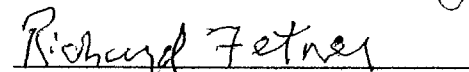

Mayor Henry V. Bonner


Council Member Mack Bell


Council Member Walter Sudduth


Council Member Buster Robinson


Council Member Tammi Holley


Council Member Richard Fetner