

Chapter 6 - BUSINESS LICENSES AND TAXES

ARTICLE I. - IN GENERAL

Secs. 6-1—6-8. - Reserved.

Editor's note— Ord. No. 77-14, § 26, adopted Dec. 23, 1977, repealed Ord. No. 56-B, §§ 2—8, adopted Jan. 7, 1975, which had pertained to licenses generally and had been set out herein as §§ 6-1—6-8. Said section had been additionally derived from Ord. No. 77-11, 12-5-77, and Ord. No. 77-12, adopted Dec. 5, 1977. For current provisions pertaining to licenses generally, the reader is referred to Art. IV, § 6-51 et seq.

Secs. 6-9—6-19. - Reserved.

ARTICLE II. - SALES AND USE TAX^[1]

Footnotes:

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State Law reference— Authority to impose, Code of Ala. 1975, §§ 11-51-200, 11-51-202.

Sec. 6-20. - Sales tax levy—General.

There is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the person on account of the business activities and in the amount to be determined by the application of rates against gross sales, or gross receipts, as the case may be, as follows:

- (1) Upon every person, firm, or corporation, (including the state, the University of Alabama, Auburn University and all other institutions of higher learning in the state, whether such institutions be denominational, state, county or municipal institutions, and any association or state agency or instrumentality of such institutions) engaged or continuing within the city in the business of selling at retail any tangible personal property whatsoever, including merchandise and commodities of every kind and character (not including however, bonds or other evidences of debts or stocks, nor sale or sales of material and supplies to any person for use in fulfilling a contract for the painting, repair or reconditioning of vessels, barges, ships and other watercraft of over fifty (50) tons burden), an amount equal to two (2) per cent of the gross proceeds of sales of the business except where a different amount is expressly provided herein. Provided, however, that any person engaging or continuing in business as a retailer and wholesaler or jobber shall pay the tax required on the gross proceeds of retail sales of such business at the rate specified, when his books are kept so as to show separately the gross proceeds of sales of each business, and when his books are not so kept he shall pay the tax as retailer on the gross sales of the business.
- (2) Upon every person, firm or corporation engaged or continuing within the city, in the business of conducting, or operating, places of amusement or entertainment, billiard and poolrooms,

bowling alleys, amusement devices, musical devices, theaters, opera houses, moving picture shows, vaudeville, amusement parks, athletic contests, including wrestling matches, prize fights, boxing and wrestling exhibitions, football and baseball games (including athletic contests, conducted by or under the auspices of any educational institution within the city, or any athletic association thereof, or other association whether such institution or association be denominational, a state, or county, or a municipal institution or association or a state, county or city school, or other institution, association or school), skating rinks, racetracks, golf courses, or any other place at which any exhibition, display, amusement or entertainment is offered to the public or place or places where an admission fee is charged, including public bathing places, public dance halls of every kind and description within the city, an amount equal to two (2) per cent of the gross receipts of any such business.

- (3) Upon every person, firm or corporation engaged or continuing within the city in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, an amount equal to one per cent of the gross proceeds of the sale of such machines; provided, that the term "machines", as herein used, shall include machinery which is used for mining, quarrying, compounding, processing or manufacturing tangible personal property, and the parts of such machines, attachments and replacements therefor, which are made or manufactured for use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.
- (4) Upon every person, firm or corporation engaged or continuing within the city in the business of selling at retail any automotive vehicle or truck trailer, semitrailer or house trailer, an amount equal to one per cent of the gross proceeds of sale of said automotive vehicle or truck trailer, semitrailer or house trailer; provided, however, where a person subject to the tax provided for in this subsection withdraws from his stock in trade any automotive vehicle or truck trailer, semitrailer or house trailer for use by him or by his employee or agent in the operation of such business, there shall be paid, in lieu of the tax levied herein, a fee of five dollars (\$5.00) per year or part thereof during which such automotive vehicle, truck trailer or semitrailer or house trailer shall remain the property of such person. Each such year or part thereof shall begin with the day or anniversary date, as the case may be, of such withdrawal and shall run for the twelve (12) succeeding months or part thereof during which such automotive vehicle, truck trailer, semitrailer or house trailer shall remain the property of such person. Where any used automotive vehicle or truck trailer, semitrailer or house trailer is taken in trade or in a series of trades, as a credit or part payment on the sale of a new or used vehicle, the tax levied herein shall be paid on the net difference, that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.
- (5) Upon every person, firm or corporation engaged or continuing within this state in the business of selling through coin-operated dispensing machines, food and food products for human consumption, not including beverages other than coffee, milk, milk products and substitutes therefor, there is hereby levied a tax equal to two (2) per cent of the cost of such food, food products and beverages sold through such machines, which cost for the purpose of this subsection shall be the gross proceeds of sales of such business.
- (6) Upon every person, firm or corporation engaged or continuing within the city in the business of selling at retail any machine, machinery or equipment which is used in planting, cultivating and harvesting farm products, or used in connection with the production of agricultural product or products, livestock or poultry on farms, and parts of such machines, machinery or equipment, attachments and replacements therefor which are made or manufactured for use on or in the operation of such machine, machinery or equipment, and which are necessary to and customarily used in the operation of such machine, machinery or equipment, an amount equal to one-fourth of one per cent of the gross proceeds of the sale thereof; provided, however, the one-fourth of one per cent rate herein prescribed with respect to parts, attachments, and replacements shall not apply to any automotive vehicle or trailer designed primarily for public highway use, except farm trailers used primarily in the production and harvesting of agricultural commodities. Where any used machine, machinery or equipment which is used in planting,

cultivating, and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock and poultry on farms is taken in trade or in a series of trades as a credit or part payment on a sale of a new or used machine, machinery or equipment, the tax levied herein shall be paid on the net difference, that is the price of the new or used machine, machinery, or equipment taken in trade.

(Ord. No. 62, § 1, 10-18-76; Ord. No. 63, 10-20-76; Ord. No. 79-3, § 1, 1-15-79; Ord. No. 87-2, 2-17-87)

Sec. 6-21. - Same—In police jurisdiction.

Upon every person engaged in the doing of any act, or who shall do any act, or continuing in the doing of any act, or engaged in the operation of any business, or who shall engage in the operation of any business, within the police jurisdiction of the city, but beyond the corporate limits of said city, for which or upon which a privilege or license tax is in this article levied or required within the corporate limits of the city, there is hereby levied, in addition to all other taxes of every kind now imposed by law or by municipal ordinance, to be collected as herein provided for the privilege or license taxes herein levied within the corporate limits of the city, a privilege or license tax equal to one-half of that provided, levied or required in this article for the doing of such act, or the engaging or continuing therein, or the engaging or continuing in the operation of such business within the corporate limits of the city; provided, except for the amount of the privilege or license tax herein levied within the police jurisdiction of said city, but without the corporate limits thereof, all the provisions of this article extend and apply to all the area within the police jurisdiction of the city.

(Ord. No. 62, § 2, 10-18-76)

Sec. 6-22. - Same—Provisions of state sales tax statutes applicable.

The taxes levied by sections 6-20 and 6-21 shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the state sales tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state sales tax statutes for enforcement and collection of taxes.

(Ord. No. 62, § 3, 10-18-76)

State Law reference— For such statutes, see Code of Ala. 1975, § 40-23-1 et seq.

Sec. 6-23. - Use tax levy—General.

- (a) An excise tax is hereby imposed on the storage, use, or other consumption in the city of tangible personal property (not including materials and supplies bought for use in fulfilling a contract for the painting, repairing, or reconditioning of vessels, barges, ships and other watercraft of more than fifty (50) tons burden) purchased at retail on or after the effective date of this Ordinance No. 87-2 [April 1, 1987] for storage, use or other consumption in the city, except as provided in subsections (b), (c), and (d), at the rate of two (2) per cent of the sales price of such property within the corporate limits of said city.
- (b) An excise tax is hereby imposed on the storage, use or other consumption in the city of any machines used in mining, quarrying, compounding, processing and manufacturing of tangible property purchased at retail on or after the effective date of this Ordinance No. 87-2 [April 1, 1987] at the rate of one per cent of the sales price of any such machine, within the corporate limits of the city, provided, that the term "machine" as herein used, shall include machinery which is used for mining,

quarrying, compounding, processing, or manufacturing tangible personal property, and the parts of such machines, attachments and replacements therefor, which are made or manufactured for use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.

- (c) An excise tax is hereby imposed on the storage, use or other consumption in the city of any automotive vehicle or truck trailer, semitrailer or house trailer purchased at retail on or after the effective date of this Ordinance No. 87-2 [April 1, 1987] for storage, use or other consumption in the city at the rate of one per cent of the sales price of such automotive vehicle, truck trailer, semitrailer or house trailer within the corporate limits of said city. Where any used automotive vehicle, truck trailer, semitrailer or house trailer is taken in trade, or in a series of trades, as a credit or part payment on the sale of a new or used vehicle, the tax levied herein shall be paid on the net difference, that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.
- (d) An excise tax is hereby levied and imposed on the storage, use or other consumption in the city of any machine, machinery, or equipment which is used in planting, cultivating, and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock, or poultry on farms, and the parts of such machines, machinery, or equipment, attachments and replacements therefor which are made or manufactured for use on or in the operation of such machine, machinery, or equipment, and which are necessary to and customarily used in the operation of such machine, machinery, or equipment, which is purchased at retail after the effective date of this Ordinance No. 87-2 [April 1, 1987], for the storage, use or other consumption in the city at the rate of one-fourth per cent of the sales price of such property within the corporate limits of said city regardless of whether the retailer is or is not engaged in the business in this city. Provided, however, the one-fourth per cent rate herein prescribed with respect to parts, attachments, and replacements shall not apply to any automotive vehicle or trailer designed primarily for public highway use, except farm trailers used primarily in the production and harvesting of agricultural commodities. Where any used machine, machinery or equipment which is used in planting, cultivating, and harvesting farm products or used in connection with the production of agricultural produce or products, livestock, and poultry on farms is taken in trade or in a series of trades as a credit or part payment on a sale of a new or used machine, machinery, or equipment, the tax levied herein shall be paid on the net difference, that is, the price of the new or used machine, machinery, or equipment sold, less the credit for the used machine, machinery, or equipment taken in trade.

(Ord. No. 62, § 4, 10-18-76; Ord. No. 87-2, 2-17-87)

Sec. 6-24. - Same—In police jurisdiction.

An excise tax is hereby imposed on tangible personal property at one-half the rates specified in subsections (a), (b), (c) and (d) of section 6-23 on the storage, use or other consumption of such tangible personal property outside the corporate limits of the city, but within the police jurisdiction.

(Ord. No. 62, § 4, 10-18-76)

Sec. 6-25. - Same—Provisions of state use tax statutes applicable.

The taxes levied by section 6-23 shall be subject to all definitions, exemptions, proceedings, exceptions, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments and deductions that are applicable to the taxes levied by the state use tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state use tax statutes for enforcement and collections of taxes.

(Ord. No. 62, § 5, 10-18-76)

State Law reference— For such statutes, see Code of Ala. 1975, § 40-23-60 et seq.

Sec. 6-26. - Article cumulative.

This article shall not be construed to repeal any of the provisions of the general license code or ordinance of the city, but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the city.

(Ord. No. 62, § 6, 10-18-76)

Secs. 6-27—6-29. - Reserved.

ARTICLE III. - GASOLINE TAX^[2]

Footnotes:

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State Law reference— Gasoline tax, Code of Ala. 1975, § 40-17-70 et seq.

Sec. 6-30. - Definitions.

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

Distributor: Any person who shall engage in the selling of gasoline as herein defined, or of kerosene oil by wholesale, but shall not apply to any transaction by such distributor in interstate commerce.

Gasoline: Gasoline, naphtha and other liquid motor fuel commonly used in combustion engines, but shall not apply to "kerosene" oil.

(Ord. No. 28, § 1, 1-17-27)

Sec. 6-31. - Levy.

Every distributor shall pay a license tax of one cent (\$0.01) per gallon upon the sale of gasoline in the corporate limits of the city, and one-half cent (\$0.005) per gallon upon the sale of gasoline within the police jurisdiction of the city, provided that in no event shall any produce sold in interstate commerce be taxed.

(Ord. No. 28, § 2, 1-17-27; Ord. of 4-3-67)

Sec. 6-32. - Sworn statement; payment; records; violation.

On or before the tenth day of each month, every distributor of gasoline or kerosene shall file with the city clerk a sworn statement correctly showing the amount of all gasoline and kerosene oil sold by such distributor during the next preceding month liable for the payment of the license tax herein described, and at the time of filing such statement shall pay to the clerk an amount of money equal to the license tax thereon herein prescribed. Such distributor shall also report to whom such gasoline or kerosene was sold, the date of the sale and the amount thereof. Every dealer selling gasoline or kerosene in the city or in the

police jurisdiction thereof shall upon request of the mayor report to the city council the number of gallons thereof purchased, by him during the preceding calendar month and from whom purchased, and upon request shall make available to the mayor or to such person as may be designated by the mayor, all invoices showing purchases during the preceding month, and in addition thereto make available to the mayor, or such person designated by him, meter readings of the gasoline pumps and other equipment, from which gasoline or kerosene is sold, so that the quantity of gasoline and kerosene taxable under this article may be ascertained. Any person failing or refusing to make such report, or to show such invoices, or to make such meter readings available upon demand shall be guilty of a misdemeanor and upon conviction may be fined not more than one hundred dollars (\$100.00), nor less than one dollar (\$1.00) for each offense.

(Ord. No. 28, §§ 3, 4, 1-17-27; Ord. of 1-18-50)

State Law reference— Maximum penalty for violation of license requirement, Code of Ala. 1975, § 11-51-93.

Sec. 6-33. - License penalty.

Upon the failure of any distributor to pay the license tax herein prescribed after the same becomes due, and in addition to the other penalties herein provided, there shall be added to such license tax a penalty of twenty (20) per cent of the amount thereof payable and collectible as are other license penalties.

(Ord. No. 28, § 5, 1-17-27)

Secs. 6-34—6-50. - Reserved.

ARTICLE IV. - BUSINESS AND OCCUPATION LICENSE TAXES^[3]

Footnotes:

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Editor's note—Ord. No. 25-07, adopted Dec. 17, 2007, amended art. IV in its entirety to read as herein set out. Former art. IV consisted of §§ 6-51—6-90, pertained to similar subject matter and derived from Ord. No. 77-14, adopted Dec. 23, 1977; Ord. No. 79-2, adopted Jan. 15, 1979; Ord. No. 93-9, adopted Dec. 7, 1993; Ord. No. 94-11, adopted Nov. 21, 1994; Ord. No. 97-5, adopted July 7, 1997; Ord. No. 99-5, adopted Dec. 20, 1999; and Ord. No. 03-08, adopted Aug. 4, 2003.

Sec. 6-51. - Levy of tax.

Pursuant to the Code of Alabama, the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the municipality for the year beginning January 1, 2008, and for each subsequent year thereafter.

- (a) There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession or other activity in the municipality.
- (b) There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession or other activity outside the corporate limits but within the police

jurisdiction thereof, one-half (½) the license tax imposed and assessed for doing the like business within the corporate limits of the municipality. Nothing in this section shall be construed as to permit any business, trade, profession, or other activity conducting business within the corporate limits of the municipality to pay only one-half (½) license and the foregoing provision for one-half (½) license shall apply only where the licensee does not engage in business in the corporate limits. It is the purpose of this section to license for police, fire and health protection only, and not for revenue.

(Ord. No. 25-07, § 1, 12-17-07)

Sec. 6-52. - Definition of terms.

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

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

Business license. An annual license issued by the municipality for the privilege of doing any kind of business, trade, profession, or any other activity in the municipality, by whatever name called, which document is required to be conspicuously posted or displayed except to the extent the taxpayer's business license tax or other financial information is listed thereon.

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.

Department or Department of Revenue. The Alabama Department of Revenue, as created under [Code of Alabama] section 40-2-1 et seq.

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

Gross receipts. The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

- (a) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to [Code of Alabama] Article 3, Chapter 21, Title 40; license taxes levied pursuant to [Code of Alabama] Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- (b) A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in [Code of Alabama] section 11-51-90B.
- (c) For a utility or other entity described in [Code of Alabama] section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under [Code of Alabama] Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the

furnishing of utility services shall not be subject to further business license taxation by the municipality.

- (d) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

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

License officer, revenue officer or municipal license 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.

License year. The calendar year.

Municipality. The City of Robertsedale. The term shall also include the city's police jurisdiction.

Person. Any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation formed under the laws of Alabama which is operated to enable municipalities that become members of such nonprofit corporation to finance or refinance capital projects and related undertakings, on a cooperative basis, and whose board of directors or other governing body consists primarily of elected officials of the municipality.

Taxing jurisdiction. Any municipality that levies a business license tax, whether or not a business license tax is levied within its police jurisdiction, or the Department of Revenue acting as agent on behalf of a municipality pursuant to [Code of Alabama] section 11-51-180 et seq., as the context requires.

Taxpayer. Any person subject to or liable under this chapter for any business license tax; any person required to file a return with respect to, or pay or remit the business license tax levied under this chapter or to report any information or value to the taxing jurisdiction; or any person required to obtain, or who holds any interest in, any business license issued by the taxing jurisdiction; or any person that may be affected by any act or refusal to act by the taxing jurisdiction under this chapter, or to keep any required by this chapter.

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

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

(Ord. No. 25-07, § 2, 12-17-07)

Sec. 6-53. - Computation of license.

Whenever it is specified that the amount of the license is to be computed upon the basis of gross receipts of the business, the gross receipts shall be determined as follows:

- (a) Computation of initial license amount. When a business license is obtained for the first time the amount shall be based upon the projected gross receipts for the remainder of the calendar year.
- (b) Computation of license renewal amount. When it is specified that the amount of the license renewal amount is to be computed based upon the gross receipts of the business, the gross receipts shall be the gross receipts of the previous license year, provided that the business has operated for a full year. If the period of operation is less than a full year, actual gross receipts shall be prorated. To prorate use the actual gross receipts for the previous year, divide by the number of whole weeks that the business operated during the previous year and multiply this amount by fifty-two (52) weeks.

(Ord. No. 25-07, § 3, 12-17-07)

Sec. 6-54. - 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 one hundred dollars (\$100.00).
- (b) Half year. Every person who commences business on or after July 1, shall be subject to and shall pay one-half ($\frac{1}{2}$) the annual license for such business for that calendar year.
- (c) Issue fee. For each license issued there shall be an issue fee collected equivalent to the maximum allowed by Code of Alabama section 11-51-90 and said issue fee shall be collected in the same manner as the license tax.
- (d) Annual renewal. Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the thirty-first day of January each year.
 - (i) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
 - (ii) Insurance company annual license renewals shall be renewed in accordance with Code of Alabama section 11-51-122 which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the Municipal Code.
 - (iii) On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1 in order for them to receive their notice.
 - (iv) Business license renewal payments received by the municipality shall be applied to the current renewal only when any and other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the Municipal Code.

(Ord. No. 25-07, § 4, 12-17-07)

Sec. 6-55. - License shall be location specific.

- (a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- (b) Every person dealing in two (2) or more of the articles, or engaging in two (2) or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

A taxpayer subject to the license authorized by this article 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 article. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

- (i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
 - (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.
 - (iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
 - (iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
 - (v) All business claimed by a branch office or offices must be conducted by and through said office or offices.
 - (vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- (c) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

(Ord. No. 25-07, § 5, 12-17-07)

Sec. 6-56. - Restriction on transfer of license.

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one (1) taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

(Ord. No. 25-07, § 6, 12-17-07)

Sec. 6-57. - Unlawful to do business without a license.

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the municipality for which a license is required without first having procured a license. A violation of this division of the ordinance passed hereunder fixing a license shall be punishable by a fine not to exceed the sum of five hundred (\$500) for each offense, and if a willful violation, by imprisonment, not to exceed six (6) months, or both, at the discretion of the court trying the same. Each day shall constitute a separate offense.

(Ord. No. 25-07, § 7, 12-17-07)

Sec. 6-58. - License must be posted.

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do. Any transient or nonresident person, firm or corporation doing business within the city shall carry such license either upon his person or in any vehicle or other conveyance which is used in such business, and such person shall exhibit the same to the city when so requested.

(Ord. No. 25-07, § 8, 12-17-07)

Sec. 6-59. - Duty to file report.

- (a) It shall be the duty of every person subject to such license tax to render to the municipality on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one (1) or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.
- (b) If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest.
- (c) The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.
- (d) If the amount of business license tax remitted by the taxpayer is undisputed by the municipality, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the municipality shall enter a final assessment for the amount of the tax due, plus any applicable penalty and interest.
- (e)
 - (1) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within 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 of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to the assessment. The license officer shall issue findings of fact and law within 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 municipal governing body, by filing a notice of appeal with the municipal 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 is not timely filed, or is timely filed, and upon further review the license officer, or the administrative hearings officer or governing body of the municipality, as the case

may be, determines that the preliminary assessment is due to be upheld in whole or in part, the taxing jurisdiction shall make the assessment final in the amount of business license tax due as computed by the taxing jurisdiction, with applicable penalty and interest.

- (4) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address 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 by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred (\$500.00). In either case, at the option of the taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal delivery.

(Ord. No. 25-07, § 9, 12-17-07)

Sec. 6-60. - Duty to permit inspection and produce records.

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

- (a) Permit the designee of the municipality to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said municipal designee to gain such information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;
- (b) To furnish information during reasonable business hours, at the licensee's place of business, in the municipality or the police jurisdiction, 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.

(Ord. No. 25-07, § 10, 12-17-07)

Sec. 6-61. - 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 article; nor shall any person, agent, servant or employee of such person obstruct or interfere with the designee of the municipality in carrying out the purposes of this article.

(Ord. No. 25-07, § 11, 12-17-07)

Sec. 6-62. - Privacy.

- (a) It shall be unlawful for any person connected with the administration of this article 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 article, 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 article.

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

(Ord. No. 25-07, § 12, 12-17-07)

Sec. 6-63. - Failure to file assessment.

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

(Ord. No. 25-07, § 13, 12-17-07)

Sec. 6-64. - Lien for nonpayment of license tax.

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

(Ord. No. 25-07, § 14, 12-17-07)

Sec. 6-65. - Criminal penalties.

Any person found guilty of violating any of the provisions of this article 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.

(Ord. No. 25-07, § 15, 12-17-07)

Sec. 6-66. - Civil penalties.

In addition to the remedies provided by Code of Alabama section 11-51-150 (1975) et seq., the continued or recurrent performance of any act or acts within the corporate limits or within its police jurisdiction for which a license may be revoked or suspended under this article is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The

municipality, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

(Ord. No. 25-07, § 16, 12-17-07)

Sec. 6-67. - Penalties and interest.

- (a) All licenses not paid within thirty (30) days from the date they fall due shall be increased by fifteen (15) per cent for the first thirty (30) days they shall be delinquent, or fraction thereof, and shall be measured by an additional fifteen (15) per cent 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) per cent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15) per cent 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) per cent per month.

(Ord. No. 25-07, § 17, 12-17-07)

Sec. 6-68. - Prosecutions unaffected.

The adoption of this article 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 article; nor shall any civil action or cause of action existing prior to or at the time of the adoption of this article be affected in any manner by its adoption.

(Ord. No. 25-07, § 18, 12-17-07)

Sec. 6-69. - Procedure for denial of new applications.

- (a) The municipal designee shall have the authority to investigate all applications and may refer any application to the municipal governing body for a determination of whether such license should or should not be issued.
- (b) If the municipal governing body denies the issuance of any license referred to it, the municipal clerk shall promptly notify the applicant of the municipal governing body's decision.
- (c) If said applicant desires to appear before the municipal governing body to show cause why said license should be issued, he shall file a written notice with the municipal clerk, said notice to be filed within two (2) weeks from the date of mailing by the municipal clerk of the notice of the denial of such license by the municipal governing body.
- (d) Upon receipt of said notice the municipal clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the municipal governing body and shall give the notice of the date, time and place of said hearing to the applicant.
- (e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the municipal governing body shall proceed to hear any evidence which may be presented both for and against the issuance of said license.

- (f) If the municipal governing body determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the municipality said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

(Ord. No. 25-07, § 19, 12-17-07)

Sec. 6-70. - Procedure for revocation or suspension of license.

- (a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the municipal governing body for the violation by the licensee, his agent, servant, or employee of any provision of this article or of any ordinance of the municipality, or any statute of the State of Alabama relating to the business for which such license is issued; and shall also be subject to revocation by the municipal governing body if the licensee, his agent, servant, or employee under color of such license violates or aids or abets in violating or knowingly permits or suffers to be violated any penal ordinance of the municipality or any criminal law of the State of Alabama; and shall also be subject to revocation by the municipal governing body if, in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.
- (b) The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.
- (c) The municipal governing body shall set a time for hearing on the matter of revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for said hearing. At the hearing the municipal governing body shall hear all evidence offered by any party and all evidence that may be presented bearing upon the question of revocation or the refusal of renewal, as the case may be.

(Ord. No. 25-07, § 20, 12-17-07)

Sec. 6-71. - Refunds on overpayments.

- (a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.
- (b) A petition for refund shall be filed with the municipality within two (2) years from the date of payment of the business license tax, which is the subject of the petition.
- (c) The municipality shall either grant or deny a petition for refund within six (6) months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.
- (d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, together with interest to the extent provided for in [Code of Alabama] 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 (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 appropriate circuit court within two (2) years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

(Ord. No. 25-07, § 21, 12-17-07)

Sec. 6-72. - Delivery license.

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for one hundred dollars (\$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 setup and installation of said merchandise;
 - (3) Such delivery and setup and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
 - (4) The gross receipts derived from the sale and any requisite setup or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000.00) during the license year;
 - (5) Any setup 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 ten (10) days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
- (b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand dollars (\$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 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.

(Ord. No. 25-07, § 22, 12-17-07)

Sec. 6-73. - License classifications.

| Code | 2002 NAICS Titles/Business License Codes | Schedule |
|-------|---|----------|
| 111 | Farming and crop production - agriculture, crop production, nursery, fruit, growers | RS |
| 112 | Animal production - dairy, cattle, ranching, sheep, chickens, poultry | RS |
| 113 | Forestry - logging, forestry, timber track operations, timber mgt. | RS |
| 114 | Fishing and hunting - hunting and trapping, finfish, shellfish, supplies | RS |
| 115 | Agriculture support - cotton gins, farm mgt., post-harvest activities, support activities for animal production | RS |
| 211 | Oil and gas extraction - natural gas liquid extraction, crude extraction | OG |
| 212 | Mining - (except for oil and gas) all related mining activities | MI |
| 213 | Mining support services - for oil and gas mining activities, oil/gas wells | RS |
| 221-1 | Utilities - electric power or light company | SM |
| 221-2 | Utilities - natural gas company | SM |
| 221-3 | Utilities - water, sewage treatment, steam, and other | SM |
| 236-1 | Contractors - general contractors, nonresidential and commercial building construction | CT |
| 236-2 | Contractors - residential building and housing construction | CT |

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| 237 | Contractors - heavy construction, highway, bridge, street, water, sewer | CT |
| 238-1 | Contractors - specialty trade - acoustical, drywall and insulation | CT |
| 238-2 | Contractors - specialty trade - alarm system | CT |
| 238-3 | Contractors - specialty trade - awnings and blinds | CT |
| 238-4 | Contractors - specialty trade - bathtub refinishing | CT |
| 238-5 | Contractors - specialty trade - cabinets and bookcases | CT |
| 238-6 | Contractors - specialty trade - cable installer | CT |
| 238-7 | Contractors - specialty trade - carpentry | CT |
| 238-8 | Contractors - specialty trade - concrete | CT |
| 238-9 | Contractors - specialty trade - electrical | CT |
| 238-10 | Contractors - specialty trade - elevators | CT |
| 238-11 | Contractors - specialty trade - excavation and site development | CT |
| 238-12 | Contractors - specialty trade - fencing | CT |
| 238-13 | Contractors - specialty trade - fire protection sprinkler system | CT |

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| 238-14 | Contractors - specialty trade - flooring, all types | CT |
| 238-15 | Contractors - specialty trade - framing | CT |
| 238-16 | Contractors - specialty trade - glass and glazing | CT |
| 238-17 | Contractors - specialty trade - heating, ventilation and air conditioning | CT |
| 238-18 | Contractors - specialty trade - house mover | CT |
| 238-19 | Contractors - specialty trade - manufactured housing installation | CT |
| 238-20 | Contractors - specialty trade - masonry and stone | CT |
| 238-21 | Contractors - specialty trade - non-general and non-heavy | CT |
| 238-22 | Contractors - specialty trade - ornamental metal | CT |
| 238-23 | Contractors - specialty trade - painting and wall covering | CT |
| 238-24 | Contractors - specialty trade - paving (includes coating and sealing) | CT |
| 238-25 | Contractors - specialty trade - plumbing, gas fitter | CT |
| 238-26 | Contractors - specialty trade - refrigeration | CT |
| 238- | Contractors - specialty trade - residential remodeler <\$10,000 | CT |

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| 238-28 | Contractors - specialty trade - roofing, siding, sheet metal | CT |
| 238-29 | Contractors - specialty trade - sand blasting | CT |
| 238-30 | Contractors - specialty trade - sign erection | CT |
| 238-31 | Contractors - specialty trade - structural steel erection | CT |
| 238-32 | Contractors - specialty trade - stucco | CT |
| 238-33 | Contractors - specialty trade - swimming pools | CT |
| 238-34 | Contractors - specialty trade - tile, terrazzo and mosaic | CT |
| 238-35 | Contractors - specialty trade - water well drilling and irrigation | CT |
| 238-36 | Contractors - specialty trade - wrecking and demolition | CT |
| 238-37 | Contractors - specialty trade - All other specialty trade contractors | CT |
| 311 | Food mfg. - meat, seafood, grain, fruit, dairy, animal, poultry processing | MI |
| 312 | Beverage mfg. - all types of soft drinks, bottled water, breweries, ice | MI |
| 313 | Textile mfg. - fabric, yarn, carpet, canvas, rope, twine, fabric mills | MI |
| 314 | Other mfg. - mill operations not covered in 313, rugs, linen, curtains | MI |

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| 315 | Apparel mfg. - women, men, children, hosiery, lingerie, outerwear, accessories | MI |
| 316 | Leather and allied products mfg - shoes, luggage, handbag, related products, all footwear | MI |
| 321 | Wood mfg. - sawmills, wood preservation, veneer, trusses, millwork | MI |
| 322 | Paper mfg. - pulp, paper, and converted products, stationary, tubes, cores | MI |
| 323 | Printing - screen, quick, digital, books, lithographic, handbills, commercial | RS |
| 324 | Petroleum and coal mfg. - asphalt, grease, roofing, paving products | MI |
| 325 | Chemical mfg. - of fertilizer, wood, pesticide, paint, soap, and resin | MI |
| 326 | Plastic and rubber mfg. - tires, pipe, hoses, belts, bottles, sheet, wrap, film | MI |
| 327 | Nonmetallic mfg. - clay, glass, cement, lime, pottery, ceramic, brick, tile | MI |
| 331 | Primary metal mfg. - iron, steel, aluminum, wire, copper, foundries | MI |
| 332 | Metal fabrication - cutlery, structural, ornamental, machine shops | MI |
| 333 | Machinery mfg. - office machinery, industrial, engines, farm, HVAC | MI |
| 334 | Computer and electronic mfg. - audio, video, circuit boards, peripherals | MI |
| 335 | Appliance mfg. - small appliance, lighting, electrical, battery, freezer | MI |
| 336 | Transportation mfg - mfg auto, truck, trailer, motor home, boat, ship and motorcycle | MI |
| 337 | Furniture mfg. - cabinets, office, household, beds, kitchen | MI |
| 339 | Miscellaneous mfg. - misc. manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other | MI |
| 423 | Wholesale trade - durable, vehicle, machinery, equipment, furniture | WS |
| 424-1 | Wholesale trade - petroleum and petroleum products | WS |

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| 424-2 | Wholesale trade - non-durable, paper, apparel, grocery, beverages, dairy | WS |
| 424-3 | Wholesale trade - cigarette and tobacco products | WS |
| 424-90 | Alcoholic beverage - beer wholesale | AB |
| 424-91 | Alcoholic beverage - wine wholesale | AB |
| 424-92 | Alcoholic beverage - beer and wine wholesale | AB |
| 425 | Agents/brokers (durable/nondurable goods) | RS |
| 441-1 | Motor vehicle parts and accessories - auto, motorcycles, boats, parts and accessories | RT |
| 441-2 | Motor vehicles - new and/or used automobiles, motorcycles, boats, etc. - dealerships and lots | VH |
| 442 | Furniture - furniture, home furnishings, stores, floor coverings, window | RT |
| 443 | Electronic and appliance store - household, radio, television, computers | RT |
| 444 | Building materials and gardening equipment dealers - hardware, paint, home center, wallpaper, nursery, feed and seed store | RT |
| 445 | Food and beverage stores - grocery, convenience store, markets | RT |
| 445-90 | Alcoholic beverage - retail table wine - off-premises | AB |
| 445-91 | Alcoholic beverage - retail beer - off-premises | AB |
| 445-92 | Alcoholic beverage - package store | AB |

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| 446 | Health and personal care stores - drug, pharmacy, cosmetic, optical, health food | RT |
| 447 | Gasoline retail - selling gasoline with or without convenience stores | RT |
| 448 | Clothing and accessories - men, women, children, infant, shoe, jewelry | RT |
| 451 | Sporting goods and hobbies - toy, fish, gun, books, games | RT |
| 452 | General merchandise stores - department, warehouse clubs, superstores | RT |
| 453-1 | Used merchandise stores - books, miscellaneous, consignment, flea mkt. | RT |
| 453-2 | Miscellaneous retailers - florist, gift, novelty, pet, art, and tobacco | RT |
| 454-1 | Non-store retailers - vending machine operators, direct selling, mail order | RT |
| 454-2 | Retail - liquified petroleum products (LP gas) | RT |
| 454-3 | Non-store retailer - transient vendors and/or peddlers - in-house sales of merchandise (sales parties, etc.), street vendors, bazaars, off-site sales, temporary sales from store front or other private property, other non-store retailers | TR |
| 481 | Air transportation - airline tickets, shipping, freight, charters service | RS |
| 482 | Rail transportation - transportation, ticket offices, state-regulated | 11-51-124 |
| 483 | Water transportation - coastal, freight forwarders, inland, passenger | RS |
| 484-1 | Truck transportation - local, long-distance, freight, moving, and storage | RS |
| 484-2 | Truck transportation - terminal - state-regulated | 37-3-33 |
| 485- | Passenger transportation - charter and other vehicle transit services | RS |

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| 485-2 | Passenger transportation - bus terminals state-regulated | SM |
| 485-3 | Passenger transportation - number of buses, taxis, cabs, limousines, or buggys | TC |
| 487 | Sightseeing transportation - scenic and sightseeing, land, air, water, special trans. | RS |
| 492 | Couriers - couriers and local messengers, services, local delivery services | RS |
| 493-1 | Warehousing and storage -household, refrigerated, special | RE |
| 493-2 | Warehousing and storage - distribution center | SQ |
| 494 | Truck transportation - express company | SM |
| 511 | Publishing industries except internet - newspaper, book, periodical, databases, software | RS |
| 512 | Motion pictures - theatres, videos, recording, drive-ins, sound studios | RS |
| 515 | Broadcasting - radio and television stations | RS |
| 517-1 | Telecommunications - telephone local per 11-51-128 | SM |
| 517-2 | Telecommunications - telephone long distance per 11-51-128 | SM |
| 517-3 | Telecommunications - cellular and other wireless, paging | RS |
| 517-4 | Telecommunications - resellers of service | RS |
| 517- | Telecommunications - Cable and other program distribution (5%) | SM |

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| 519 | Information services and data processing - providing, storing, processing, access to information | RS |
| 522-1 | Bank main office - not branch location or ATM | SM |
| 522-2 | Bank branch or ATM - not main office of bank | SM |
| 522-3 | Savings and loans - not branch location or ATM | SM |
| 522-4 | Savings and loans branch or ATM - not main office of savings and loans | SM |
| 522-5 | Pawn shop - whether title pawn or merchandise | RT |
| 522-6 | Credit services - companies and activities related to credit and mediation | FP |
| 522-7 | Activities related to credit services - mortgage and non-mortgage loan brokers, loan and finance companies, cash advance, check cashing, deferred presentment providers | FP |
| 523 | Securities, commodity - brokerage, portfolio, investment, other financial services | FP |
| 524-1 | Insurance company and/or its agents - fire, and/or marine premiums 11-51-120/123 | SM |
| 524-2 | Insurance company and/or its agents - other than fire, and/or marine premiums 11-51-121/123 | SM |
| 524-3 | Agent office - administration of third parties, pension funds, annuities, etc. | FP |
| 525 | Funds, trusts, other financial agencies - funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp. | FP |

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| 531 | Real estate - offices, agents, brokers, management, appraisers, developers | RE |
| 532-1 | Rental and leasing - auto, truck, trailer, RV (vehicle) | RT |
| 532-2 | Rental and leasing - movie and video rental, all tangible property | RT |
| 541-1 | Professional, scientific and technical services - all not otherwise individually classified | FP |
| 541-2 | Attorney/lawyers - individual and/or firm professional license | FP |
| 541-3 | Accountant/CPAs - individual and/or firm professional license | FP |
| 541-4 | Architect - individual and/or firm professional license | FP |
| 541-5 | Physician - individual and/or firm professional license | FP |
| 541-6 | Dentist - individual and/or firm professional license | FP |
| 541-7 | Chiropractor - individual and/or firm professional license | FP |
| 541-8 | Optometrist - individual and/or firm professional license | FP |
| 541-9 | Engineer - individual and/or firm professional license | FP |
| 541-10 | Surveyor - individual and/or firm professional license | FP |
| 541-11 | Computer programmer - individual and/or professional firm license | FP |

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| 541-12 | Photographer - studios, portrait, commercial, services | FP |
| 541-13 | Veterinarian - individual and/or firm professional license | FP |
| 541-14 | Laboratory testing | FP |
| 541-15 | Web design | FP |
| 541-16 | Paralegal | FP |
| 541-17 | Title search | FP |
| 541-18 | Tax preparation | FP |
| 551 | Management companies - offices, enterprises, regional, corporate | RS |
| 561-1 | Exterminating services - exterminating company and its services | RS |
| 561-2 | Janitorial firm - janitorial cleaning services - individual or firm | RS |
| 561-3 | Landscaping services - except planning | RS |
| 561-4 | Locksmith services - except sales | RS |
| 561-5 | Carpet and upholstery cleaning | RS |
| 561-6 | Security services | RS |

| | | |
|--------|---|----|
| 561-7 | Armored car | RS |
| 561-8 | Pressure washing | RS |
| 561-9 | Swimming pool cleaning and maintenance | RS |
| 561-10 | Travel agency | RS |
| 561-11 | Administrative services - answering, employment, office, sec., travel | RS |
| 562-1 | Waste management - companies, trucks, septic tanks, landfill, services | RS |
| 562-2 | Renderer | SM |
| 611 | Educational services - technical, computer, sports, services, business | RS |
| 621-1 | HMO - medical centers and services | RS |
| 621-2 | Outpatient care centers - all other types of services | RS |
| 621-3 | Ambulance - ambulance company and/or services | RS |
| 622 | Hospitals - surgical, substance abuse, psychiatric, general care, special | RS |
| 623-1 | Nursing care - residential care facility, day care, assisted living | RS |
| 623-2 | Nursing home - care for elderly and continuing care facilities | RS |

| | | |
|-------|--|----|
| 624 | Social assistance - shelters, vocational, child care, abuse, emergency | RS |
| 711-1 | Arts and sports - dance, musical, teams, tracks, promoters, agents | RS |
| 711-2 | Special events - promoter or activity - see schedule for rates | SE |
| 711-3 | Carnival, circuses and similar entertainment | SE |
| 712 | Museums - museums and historical sites, zoos, botanical gardens, parks | RS |
| 713 | Amusement - arcades, golf clubs, marinas, fitness, bowling centers | RS |
| 721-1 | Accommodations - hotels, motels and similar facilities | RS |
| 721-2 | Accommodations - bed and breakfast inns and services | RS |
| 721-3 | Accommodations - trailer parks, RV parks, and travel parks | RS |
| 721-4 | Accommodations - rooming houses and boarding houses | RS |
| 722-1 | Restaurant - full service restaurant facility | RT |
| 722-2 | Restaurant - limited facility or service | RT |
| 722-3 | Caterers - and/or mobile food services | RT |
| 722-4 | Drinking places - club, lounge, bar or other | RT |
| 722- | Alcoholic beverage - retail table wine - on-premises and off-premises | AB |

| | | |
|--------|---|----|
| 90 | | |
| 722-91 | Alcoholic beverage - retail beer - on-premises and off-premises | AB |
| 722-92 | Alcoholic beverage - restaurant retail liquor | AB |
| 722-93 | Alcoholic beverage - lounge retail liquor | AB |
| 722-94 | Alcoholic beverage - private club liquor | AB |
| 722-95 | Alcoholic beverage - special events alcohol - 7 days or less | AB |
| 722-96 | Alcoholic beverage - special events alcohol - More than 7 days | AB |
| 722-97 | Alcoholic beverage - special retail alcohol | AB |
| 811-1 | Repairs and maintenance - auto, paint/body, carwash, other vehicular | RS |
| 811-2 | Repairs and maintenance - all electronic equipment | RS |
| 811-3 | Repairs and maintenance - all appliances, home and garden equipment | RS |
| 811-4 | Repairs and maintenance - not otherwise classified | RS |
| 812-1 | Personal services - hair, skin, barber, beautician, diet, nail, tanning, funerals, dry cleaners, self-service laundry | RS |
| 812-2 | Bail bondsman services | FP |

| | | |
|-------|---|----|
| 812-3 | Fortune teller, astrologer, clairvoyant, crystal gazer, palmist, medium, phrenologist, spiritualist - individual reader license | FT |
| 910-1 | Category for number of vending machines for all types vending | VM |
| 910-2 | Category for number of pool tables | PT |
| 910-3 | Category for number of amusement devices and/or games | VM |
| 920 | Category for number of employees as a basis for calculating license | NE |
| 930 | Category for number of square feet used for calculating license amount | SQ |
| 999-1 | Unclassified miscellaneous business services not elsewhere classified | RS |
| 999-2 | Unclassified miscellaneous personal services not elsewhere classified | RS |
| 999-3 | Delivery | SM |

(Ord. No. 25-07, § 23, 12-17-07)

Sec. 6-74. - License fee schedules.

Schedule AB

License category: Alcoholic beverages. Licenses and license taxes levied under this section are in addition to all other licenses and taxes. No license for any alcoholic beverage license shall be issued for less than a full year. A city license shall be required for each board license.

All alcoholic beverage licenses are to be issued and licensees are to operate under the rules and regulations set forth by the Alabama Alcoholic Beverage Control Board (board) and the Code of Alabama (code), unless otherwise provided for in this article or by other ordinances of the city.

"Meal" as used herein shall mean a diversified selection of food, some of which is not susceptible of being consumed in the absence of at least some articles of tableware and which cannot be conveniently consumed while one is standing or walking about. Other definitions whenever they appear in this article shall have the meaning ascribed to them in [Code of Alabama] section 28-3-1 in the code.

In addition to said city license tax, on or before the fifteenth day of each month each wholesaler of malt or brewed beverages shall pay to the city a privilege or excise tax at the rate of one and six hundred twenty-five thousands cents (\$.01625) for each four (4) fluid ounces or fractional part thereof of malt or brewed beverages sold and/or delivered within the corporate limits during the preceding month, and one-half (½) thereof within the police jurisdiction. A discount of two and one-half (2.5) per cent will be allowed if paid by the 15th.

In addition to said city license tax, on or before the fifteenth day of each month each wholesaler of table wines shall pay to the city a privilege or excise tax at the rate of seven cents (\$.07) per liter of table wines sold and/or delivered within the corporate limits during the preceding month.

Provided, all persons owing taxes shall file with the tax an accounting of the total purchases and the tax due thereon, and further provided that each person is hereby required to file a monthly tax return showing sales by wholesaler and the business in which sold during the preceding month by the fifteenth of the month following the reporting period, whether or not any purchases were made in said period. Failure to file an accounting and pay the tax due shall subject the party owing such tax to penalties and interest set forth in this article.

In addition to said city license tax, on or before the fifteenth day of the calendar month each person shall pay to the city a privilege or excise tax at the rate of ten (10) per cent of the monthly gross sales of such business. The term "monthly gross sales" means the sum of the sale of all alcoholic beverages (except beer and table wine) during the preceding month plus the amount of ABC taxes paid by such business with respect to the purchase of such beverages so sold (irrespective of when such beverages were purchased and such taxes paid), less the sum of the following credits:

- (a) A credit for the total amount of any ABC taxes paid by such business during the subject month (in order to receive this deduction, copies of board invoices or register receipts must be provided), plus
- (b) A credit for the amount of any ABC taxes paid by such business during any then preceding subject month and not previously taken as a credit.

The term "alcoholic beverages" as used in the preceding sentence includes all drinks and other similar concoctions that contain any alcoholic beverages (other than those containing no alcoholic beverage other than beer or table wine); and the term "ABC taxes," as used in the preceding sentence means the taxes levied by [Code of Alabama] sections 28-3A-200 to 28-3A-205, inclusive.

Provided, all persons owing such taxes shall file with the tax an accounting of the total purchases and the tax due thereon, sworn to before a notary public or the city treasurer, and further provided that each person is hereby required to file a monthly tax return showing purchases during the preceding month by the fifteenth day of the subsequent month in which they are purchased. Failure to file an accounting and pay the tax due shall subject the party owing such tax to penalties and interest set forth in this article.

The revenue officer is authorized to adopt forms which shall be sent to the parties due to pay said taxes and they shall submit the required information with the payment of monthly taxes.

| | | |
|---------------------------------|--------|----------|
| Beer wholesale | 424-90 | \$275.00 |
| Table wine wholesale | 424-91 | 275.00 |
| Beer and wine wholesale | 424-92 | 375.00 |
| Beer retail - off-premises only | 445-91 | 75.00 |

| | | |
|---------------------------------------|--------|--------|
| Beer retail - on/off-premises | 722-91 | 75.00 |
| Table wine retail - off-premises only | 445-90 | 75.00 |
| Table wine retail - on/off-premises | 722-90 | 75.00 |
| Package store | 445-92 | 375.00 |
| Lounge retail liquor | 722-93 | 375.00 |
| Private club liquor | 722-94 | 375.00 |
| Restaurant retail liquor | 722-92 | 150.00 |

Each person licensed by the board to sell alcoholic beverages in connection with the operation of a hotel, restaurant, civic center authority or dinner theater under the Code shall pay the annual license fee. In order to be licensed under this classification at least fifty-one (51) per cent of the gross receipts of the business must be from the sale of meals, otherwise the lounge retail license will apply and business will be subject to rules and regulations of the board pursuant to lounge retail liquor license.

| | | |
|---------------------------------|--------|---------|
| Special events alcohol < 7 days | 722-95 | \$75.00 |
| Special events alcohol > 7 days | 722-96 | 75.00 |
| Special retail alcohol | 722-97 | 125.00 |

Schedule CT

License category: Contractors

| If gross receipts are: | | | |
|------------------------|-----|-------------|----------|
| More than | but | Less than | |
| \$0.00 | | \$50,000.00 | \$100.00 |
| 50,000.00 | | 75,000.00 | 150.00 |

| | | | |
|---|--|------------|--------|
| 75,000.00 | | 100,000.00 | 200.00 |
| 100,000.00 | | 125,000.00 | 250.00 |
| 125,000.00 | | 150,000.00 | 300.00 |
| 150,000.00 | | 200,000.00 | 350.00 |
| 200,000.00 | | 250,000.00 | 400.00 |
| 250,000.00 | | 300,000.00 | 450.00 |
| Gross sales in excess of \$300,000.00 shall be as stated above, plus an additional amount equal to .05% of gross receipts exceeding \$300,000.00. | | | |

Schedule FP

License category: Financial and professional services

| If gross receipts are: | | | |
|---|-----|-------------|----------|
| More than | but | Less than | |
| \$0.00 | | \$25,000.00 | \$100.00 |
| 25,000.00 | | 50,000.00 | 150.00 |
| 50,000.00 | | 100,000.00 | 200.00 |
| 100,000 | | 200,000.00 | 300.00 |
| Gross sales in excess of \$200,000.00 shall be as stated above, plus an additional amount equal to .1 % of gross receipts exceeding \$200,000.00. | | | |

Schedule FT

License category: Fortune tellers, NAICS 812-3, \$1,000.00. The amount of this license shall not be prorated to half-year, but shall be annual only. Applications shall be presented to the city council and no

license shall be issued except upon approval of the city council. This schedule shall not apply to persons giving performances for amusement only in a duly licensed theater, circus, carnival or arts and crafts show.

Schedule MI

License category: Manufacturer and other related industrial operations

| If gross receipts are: | | | |
|---|-----|--------------|----------|
| More than | but | Less than | |
| \$0.00 | | \$50,000.00 | \$100.00 |
| 50,000.00 | | 100,000.00 | 150.00 |
| 100,000.00 | | 200,000.00 | 200.00 |
| 200,000.00 | | 400,000.00 | 250.00 |
| 400,000.00 | | 600,000.00 | 300.00 |
| 600,000.00 | | 800,000.00 | 350.00 |
| 800,000 | | 1,000,000.00 | 400.00 |
| Gross sales in excess of \$1,000,000.00 shall be as stated above, plus an additional amount equal to .05% of gross receipts exceeding \$1,000,000.00. | | | |

Schedule N

License category: Number of employees

R-1 Where personnel are from 1 to 2 people\$100.00

R-2 Where personnel are from 3 to 5 people250.00

R-3 Where personnel are from 6 to 10 people400.00

R-4 Where personnel are from 11 to 20 people550.00

R-5 Where personnel are from 21 to 50 people700.00

R-6 Where personnel are from 51 to 75 people850.00

R-7 Where personnel is from 76 to 100 people1,000.00

R-8 Personnel over 100 to be 1,000.00 + 50.00 per person over 100.

Schedule OG

License category: Oil and gas extraction. Each person, firm or corporation in the business of extracting oil or gas in the City of Robertsdale or its police jurisdiction shall pay a license in the amount equal to 2% of the gross value, with a minimum in any case of \$150.00.

Schedule PT: Billiard and/or pool tables.

For 1 to 2 billiard or pool tables, per table\$50.00

All billiard or pool tables over 2, per table25.00

Schedule RE

License category: Real estate

| If gross receipts are: | | | |
|---|-----|------------|----------|
| More than | but | Less than | |
| \$0.00 | | \$25,000 | \$100.00 |
| 25,000.00 | | 50,000.00 | 150.00 |
| 50,000.00 | | 100,000.00 | 200.00 |
| 100,000.00 | | 150,000.00 | 250.00 |
| 150,000.00 | | 200,000.00 | 300.00 |
| 200,000.00 | | 250,000.00 | 350.00 |
| 250,000.00 | | 300,000.00 | 400.00 |
| Gross sales in excess of \$300,000.00 shall be as stated above, plus an additional amount equal to .15% of gross receipts exceeding \$300,000.00. | | | |

Schedule RS

License Category: Repairs and Services

| If gross receipts are: | | | |
|------------------------|-----|-----------|--|
| More than | but | Less than | |
| | | | |

| | | | |
|---|--|--------------|----------|
| \$0.00 | | \$50,000.00. | \$100.00 |
| 50,000.00 | | 100,000.00 | 125.00 |
| 100,000.00 | | 150,000.00 | 150.00 |
| 150,000.00 | | 200,000.00 | 175.00 |
| 200,000.00 | | 300,000.00 | 225.00 |
| 300,000.00 | | 400,000.00 | 275.00 |
| 400,000.00 | | 500,000.00 | 325.00 |
| Gross sales in excess of \$500,000.00 shall be as stated above, plus an additional amount equal to .05% of gross receipts exceeding \$500,000.00. | | | |

Schedule: RT

License category: Retail sales

| If gross receipts are: | | | |
|------------------------|-----|-------------|----------|
| More than | but | Less than | |
| \$0.00 | | \$50,000.00 | \$100.00 |
| 50,000.00 | | 200,000.00 | 150.00 |
| 200,000.00 | | 300,000.00 | 200.00 |
| 300,000.00 | | 400,000.00 | 250.00 |
| 400,000.00 | | 500,000.00 | 300.00 |
| 500,000.00 | | 600,000.00 | 350.00 |
| 600,000.00 | | 700,000.00 | 400.00 |

| | | | |
|--|--|--------------|--------|
| 700,000.00 | | 800,000.00 | 450.00 |
| 800,000.00 | | 900,000.00 | 500.00 |
| 900,000.00 | | 1,000,000.00 | 550.00 |
| Gross sales in excess of \$1,000,000.00 shall be as stated above, plus an additional amount equal to .1% of gross receipts exceeding \$1,000,000.00. | | | |

Schedule SE

License category: Special Events

Commercially promoted special events

One day\$250.00

Two days350.00

Three days or more500.00

Schedule SM

License category: State-mandated (rates are fixed by state law). All rates are annual only.

| | | |
|--|---------------|-----------|
| Banks and savings and loans | NAICS#: 522 | 11-51-130 |
| Bank ATM location | 522-2 | \$10.00 |
| Bank branch location | 522-2 | 10.00 |
| Bank main office facility | 522-1 | 125.00 |
| Savings and loan ATM location | 522-4 | 10.00 |
| Savings and loan branch location | 522-4 | 10.00 |
| Savings and loan main office facility | 522-3 | 125.00 |
| Delivery (Subject to section 6-72 of this article) | NAICS#: 999-3 | 100.00 |
| Freight office (express) 11-51-126 | NAICS#: 494 | 125.00 |

| | | |
|--|---------------|------------------------------|
| Insurance company | NAICS#: 524 | 11-51-120/121 |
| Insurance company - fire and marine | 524-1 | 4% of gross premiums |
| Insurance company - other than F and M | 524-2 | 15.00 + 1% of gross premiums |
| Motor carrier 37-3-33 | NAICS#: 485-2 | 100.00 |
| Railroads 11-51-124 | NAICS#: 482 | 145.00 |
| Renderer | NAICS#: 562-2 | 5.00 |
| Telephone company | NAICS#: 517 | 11-51-128 |
| Local exchange | 517-1 | 270.00 |
| Long distance service | 517-2 | 68.00 |
| Telegraph company | 517-6 | 75.00 |
| Television cable company | NAICS#: 517-5 | 5% Annual gross receipts |
| Utilities | NAICS#: 221 | 11-51-129 |
| Electric, power of light company | 221-1 | 3% Annual gross receipts |
| Natural gas | 221-2 | 3% Annual gross receipts |
| Water, sewage treatment, steam, other | 221-3 | 3% Annual gross receipts |

Schedule SQ

License category: Square Feet

| | | |
|-----|-----------------------------------|----------|
| S-1 | From zero to 10,000 square feet | \$100.00 |
| S-2 | From 10,000 to 20,000 square feet | 200.00 |

| | | |
|------|---|----------|
| S-3 | From 20,000 to 30,000 square feet | 300.00 |
| S-4 | From 30,000 to 40,000 square feet | 400.00 |
| S-5 | From 40,000 to 50,000 square feet | 500.00 |
| S-6 | From 50,000 to 60,000 square feet | 600.00 |
| S-7 | From 60,000 to 70,000 square feet | 700.00 |
| S-8 | From 70,000 to 80,000 square feet | 800.00 |
| S-9 | From 80,000 to 90,000 square feet | 900.00 |
| S-10 | From 90,000 to 100,000 square feet | 1,000.00 |
| S-16 | From 100,000 up, plus \$.01 per square foot over 100,000 | 1,000.00 |

Schedule TC

License category: Taxi cabs and other vehicles that pick up passengers for hire

First taxi cab or other vehicle\$100.00

All taxi cabs or other vehicles over 1, per vehicle\$25.00

Provided that before license is issued, applicant shall present proof of compliance with other city codes regarding franchise agreement, liability insurance and other city requirements. Provided further that in making application under this classification the applicant shall be required to give the motor number, make, body type, color and state license tax number for the current tax year for such vehicle. Such information shall be entered on the license and shall apply only to the vehicle for which issued.

Schedule TR

License category: Transient dealer 454-3

Deposits and bond: Every applicant for a transient vendor or peddler's license shall execute and file with the revenue officer a good and sufficient bond in the sum of \$5,000.00 or 10% of the anticipated sales, whichever is greater, with the surety thereon being a surety company authorized to do business in the State of Alabama and shall be payable to the City of Robertsdale to the extent that any taxes or fines as determined by the revenue officer to be due are not paid, and upon judicial determination, to those authorized to file suit thereunder, and shall be conditioned upon faithful observance of all the conditions of this article, and the payment of city license, sales and use taxes due or to any purchaser at such sale who suffers any loss by reason of defective merchandise or any misrepresentation of said sale. Said bond shall also provide that the city may file suit in their own name against the licensee and/or the surety on said bond for any taxes, fees, or fines due from the

licensee which are not paid within 30 days of the termination of the sale and that any purchaser at such sale may maintain an action against the licensee and/or said surety for claims arising from such sale. Said bond shall also provide that it shall continue in effect for one year after the termination of the sale for which it is made and until all actions are concluded and the judgment or the bond exhausted by such payments.

This bond shall be in addition to all deposits required under other ordinances of the city, included but not limited to the sales and use tax ordinances.

Daily rate issued for single-day sales activity\$10.00

Weekly rate issued for week-long sales activity25.00

Monthly rate issued for month-long sales activity50.00

Yearly rate issued for annual sales activity200.00

Schedule VH

License category: Vehicle dealer

| If gross receipts are: | | | |
|---|-----|--------------|----------|
| More than | but | Less than | |
| \$0.00 | | \$50,000.00 | \$100.00 |
| 50,000.00 | | 100,000.00 | 150.00 |
| 100,000.00 | | 200,000.00 | 200.00 |
| 200,000.00 | | 300,000.00 | 250.00 |
| 300,000.00 | | 400,000.00 | 300.00 |
| 400,000.00 | | 500,000.00 | 350.00 |
| 500,000.00 | | 600,000.00 | 400.00 |
| 600,000.00 | | 800,000.00 | 450.00 |
| 800,000.00 | | 1,000,000.00 | 500.00 |
| Gross sales in excess of \$1,000,000.00 shall be as stated above, plus an additional amount equal to .05% of gross receipts exceeding \$1,000,000.00. | | | |

;adv=p1;Schedule VM

License category: Vending machines

Receipts from vending or coin-operated machines placed on a leased or percentage basis, or those owned by the individual businesses where the machines are located shall be included in the gross receipts of the primary business and an additional vending machine fee shall be required as follows:

Vending machine, per machine\$10.00

Music playing machine, per machine25.00

Coin-operated amusement machine, per machine25.00

Provided that each owner or operator of vending machines maintained in the city shall identify ownership by affixing to each machine a sticker, label, plate or tag bearing the owner's name, address and telephone number.

Schedule WS

License category: Wholesale sales

| If gross receipts are: | | | |
|---|-----|-------------|----------|
| More than | but | Less than | |
| \$0.00 | | \$50,000.00 | \$100.00 |
| 50,000.00 | | 100,000.00 | 150.00 |
| 100,000.00 | | 150,000.00 | 200.00 |
| 150,000.00 | | 200,000.00 | 250.00 |
| 200,000.00 | | 300,000.00 | 300.00 |
| 300,000.00 | | 500,000.00 | 350.00 |
| Gross sales in excess of \$500,000.00 shall be as stated above, plus an additional amount equal to .08% of gross receipts exceeding \$500,000.00. | | | |

(Ord. No. 25-07, § 24, 12-17-07; Ord. No. 014-13, 9-3-13)

Sec. 6-75. - Exchange of information.

- (a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.
- (b) Any such exchange shall be for one (1) 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.

(Ord. No. 25-07, § 25, 12-17-07)

Secs. 6-76—6-100. - Reserved.

ARTICLE V. - CIGARETTE AND TOBACCO PRODUCTS LICENSE TAX⁽⁴⁾

Footnotes:

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Editor's note—Ord. No. 88-3, §§ 1—9, adopted May 16, 1988, amended the Code, but did not specify manner of codification. At the discretion of the editor, therefore, §§ 1—9 of Ord. No. 88-3 have been included as Art. V, §§ 6-101—6-109, herein.

Sec. 6-101. - Definitions.

Unless the context clearly indicates a different meaning, the following words and phrases wherever used in this article shall have the meanings respectively ascribed to them:

Cigarettes: A roll of finely cut tobacco or substitutes therefor enclosed in a paper prepared for smoking by individuals.

City: The City of Robertsdale, Alabama.

Corporate limits: Within the corporate limits of the City of Robertsdale as now located or hereinafter established.

Dealer: Any wholesale dealer, retail dealer, or store, as herein defined.

Package: Individual containers from which or in which retail sales of cigarettes are normally made or intended to be made.

Police jurisdiction: The territory outside by within one and one-half (1½) miles of the corporate limits of the city.

Retail dealer: Any person, firm, or corporation other than a wholesale dealer who sells or delivers tobacco products and cigarettes within the city or its police jurisdiction.

Tobacco products: All products that have as their main ingredient tobacco, in any form, including but not limited to cigars, smoking tobacco, snuff, and chewing tobacco.

Wholesale dealer: A person, firm, or corporation who sells or delivers within the city or its police jurisdiction, at wholesale only, tobacco products and cigarettes to retail dealers for the purpose of resale only.

Wholesale selling price: The wholesale cost of tobacco products from a wholesale dealer to a retail dealer.

(Ord. No. 88-3, § 1, 5-16-88)

Sec. 6-102. - Tax levy in city.

In addition to all taxes now imposed by law, every person, firm, or corporation who is engaged in the business of selling, storing, or delivering tobacco products within the corporate limits of the city shall pay a license tax to the city and a license tax is hereby fixed and levied for engaging in such business within the corporate limits of the city, which license tax shall be in the following amounts and shall be in addition to any license taxes levied with respect to such business in any general license code of the city:

- (a) The license tax shall be in an amount equal to ten cents (\$0.10) for each twenty (20) cigarettes and/or fraction of said number contained in the package so sold, stored, or delivered.
- (b) The license tax for tobacco products other than cigarettes shall be ten (10) per cent of the wholesale selling price.

(Ord. No. 88-3, § 2, 5-16-88; Ord. No. 03-08, 8-4-03)

Sec. 6-103. - Tax levy in the police jurisdiction.

The tax levied by this article shall apply to and be collectible in the police jurisdiction of the city in the same manner as in the corporate limits of the city, except that the amount of tax collectible in the police jurisdiction shall be one-half (½) of the amount of the tax levied and prescribed in section 6-102 hereof.

(Ord. No. 88-3, § 3, 5-16-88)

Sec. 6-104. - Reporting and payment.

Each wholesale dealer shall file with city clerk/administrator a statement within twenty (20) days after the end of each month showing all sales and the tax to be paid to the City of Robertsdale. The license tax shall be paid at the time of filing the monthly statement.

(Ord. No. 88-3, § 4, 5-16-88)

Sec. 6-105. - Records.

Every wholesale dealer shall, at the time of selling or delivering cigarettes and tobacco products into the city or its police jurisdiction, make a true duplicate invoice of the same, which shall show full and complete details of the sale or delivery of such cigarettes and tobacco products and the prices thereof.

Every wholesale dealer and every retail dealer shall keep a record of the purchase, sale, exchange or receipt of cigarettes and tobacco products. All such invoices and cancelled checks and other memoranda pertaining to any such purchase, sale, exchange or receipt shall be retained for a period of three (3) years and shall be subject to inspection of the city clerk/administrator, or his/her duly authorized deputy, who shall have the power and authority to enter upon the premises of any dealer at all reasonable times for the purpose of examining such invoices, records, cancelled checks and other memoranda. Any person, firm, or corporation who purchases or receives in any manner whatsoever cigarettes or tobacco products on which the appropriate license tax has not been paid as required by this article shall, within three (3) days after receipt of such cigarette and tobacco products, report the receipt of such cigarettes and tobacco products to the city clerk/administrator and pay the appropriate license tax, giving the date of purchase or receipt, the name of the person, firm, or corporation from whom purchased or received, and a list describing the cigarettes and tobacco products so purchased or received and the purchase price thereof. Such report must be made by registered mail or in person.

(Ord. No. 88-3, § 5, 5-16-88)

Sec. 6-106. - Inspection.

The City of Robertsdale shall have the right to inspect the books of all wholesale dealers and retail dealers at any reasonable hour of the business day upon due and reasonable notice thereof to such wholesale dealer or retail dealer, in regard to the payment of tax on each package of cigarettes and tobacco products sold, as hereinabove set out.

(Ord. No. 88-3, § 6, 5-16-88)

Sec. 6-107. - Illegal acts.

Among others, the following acts and omissions shall be unlawful:

- (a) It shall be unlawful for any person, firm, or corporation who is by this article required to keep records, to fail or omit to keep the same in the manner herein provided or to refuse to permit the city clerk/administrator or his/her duly authorized deputy to inspect the same at any reasonable hour or to interfere with or obstruct the city clerk/administrator or his/her duly authorized deputy in making any such inspection.
- (b) It shall be unlawful for any person, firm, or corporation who is herein required to file statements with the city clerk/administrator to fail or omit to make or file any statement herein provided within the time herein specified or to make any false statement therein and such offense shall be a continuing offense against the city; and each day during which such person shall sell, store, or deliver tobacco products or cigarettes in the city or its police jurisdiction during such default shall constitute a separate offense.
- (c) It shall be unlawful for any person, firm, or corporation who is required to pay the license tax herein provided for to fail or omit to pay the same within the time herein specified and each such offense shall be a continuing offense against the city; and each day during which said person shall sell, store, or deliver tobacco products or cigarettes in the city or its police jurisdiction during such default shall constitute a separate offense.
- (d) It shall be unlawful for any person, firm, or corporation to sell or offer for sale cigarettes or tobacco products on which the appropriate license tax has not been remitted to the City of Robertsdale as required in section 6-102 hereof.
- (e) This article shall not be construed to tax interstate commerce or any business of the United States Government or any branch or agency thereof.

- (f) This article shall not be construed to apply to cigarettes stored for the purpose of resale or reshipment outside the city and its police jurisdiction and which are actually so resold or reshipped.
- (g) This article shall not be construed to repeal any of the provisions of the general license code of the city but shall be held cumulative.

(Ord. No. 88-3, § 7, § 5-16-88)

Sec. 6-108. - Severability.

Each and every provision of this article is hereby declared to be an independent provision and the holding of any provision hereof to be void or invalid shall not affect any other provision hereof, and it is hereby declared that the other provisions of this article would have been enacted regardless of any provision which might be held invalid.

(Ord. No. 88-3, § 8, 5-16-88)

Sec. 6-109. - Penalty.

Any person, firm, or corporation violating any of the provisions of this article shall upon conviction be punished by a fine of not less than one dollar (\$1.00) nor more than five hundred dollars (\$500.00) and may be sentenced to hard labor for the city for a period not to exceed six (6) months; provided however, that upon conviction for a second or subsequent offense the minimum fine imposed shall be twenty-five dollars (\$25.00).

(Ord. No. 88-3, § 9, 5-16-88)

ARTICLE VI. - RENTAL TAX

Sec. 6-110. - Rental tax levy and amount.

- (a) There is hereby levied and imposed in addition to all other taxes now imposed by law, a privilege or license tax upon each person engaging or continuing in this city in the business of leasing or renting tangible personal property at the rate of two (2) percent of the gross proceeds derived by the lessor from the lease or rental of tangible personal property; provided, that the said privilege or license tax on each person engaging or continuing in this city in the business of leasing or renting any automotive vehicle or truck trailer, semitrailer or house trailer shall be at the rate of one (1) percent of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle or truck trailer, semitrailer or house trailer; provided further, that the tax levied in this article shall not apply to any leasing or rental, as lessor, by the State of Alabama, or any municipality or county in the State of Alabama, or any public corporation organized under the laws of the State of Alabama, including without limiting the generality of the foregoing, any corporation organized under the provisions of Sections 11-54-80 through 11-54-101 of the Code of Alabama 1975, as amended; provided further, that the privilege or license tax on each person engaging or continuing within this city in the business of the leasing and rental of linens and garments shall be at the rate of one (1) percent of the gross proceeds derived by the lessor from the lease or rental of such linens and garments.
- (b) There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax upon each person engaging or continuing in the business or businesses described in Section 6-110 (a) of this article outside the corporate limits of the city, but within its police jurisdiction, at one-half (½) the rates specified in Section 6-110 (a) of this article.

(Ord. No. 97-3, 4-7-97)

Sec. 6-111. - License required.

If any person shall engage in or continue in any business for which a privilege tax is imposed by Section 6-110(a) or Section 6-110(b) of this article as a condition precedent to engaging or continuing in such business, he shall apply for and obtain from the city a license to engage in and to conduct such business for the current tax year upon the condition that he shall pay the taxes accruing to the city under the provisions of this article; provided, that no license shall be issued under the provisions of this article to any person who has not complied with the provisions of this article, and no provision of this article shall be construed as relieving any person from the payment of any license or privilege tax now or hereafter imposed by law.

(Ord. No. 97-3, 4-7-97)

Sec. 6-112. - Exemptions.

There are exempted from the provisions of this article and from the computation of the amount of the tax levied, assessed or payable under this article the gross proceeds derived by the lessor from the lease or rental of tangible personal property: (a) which are exempted from taxation under the provisions of Article 4, Chapter 12, Title 40, Code of Alabama 1975, as amended, entitled "Tax on Leasing or Renting Tangible Personal Property", as the same is now or hereafter amended and all acts supplemental thereto except where inapplicable or where herein otherwise provided; and (b) pursuant to leases or rental contracts in effect before May 1, 1997, provided that the exemption hereby afforded shall not apply to any renewal or extension of such leases or contracts and shall not apply to gross proceeds accruing after April 31, 1999.

(Ord. No. 97-3, 4-7-97)

Sec. 6-113. - Collection of tax.

The provisions of this article shall be administered and tax herein levied shall be collected in accordance with the procedures set forth in Chapter 6, Article II, known as the Sales and Use Tax ordinance, for administering and collecting the tax therein levied, and for such purposes there are hereby incorporated into this article by reference the provisions of Code of Alabama 1975, as amended, Sections 40-23-7 through 40-23-12, Section 40-23-25, Section 40-23-27 and Sections 40-23-30 through 40-23-31, together with the definitions applicable to said sections contained in Section 40-23-1; provided, that wherever in said provisions the term "gross proceeds of sales" or "gross receipts" shall appear, the same for the purposes of this article shall be construed to mean "gross proceeds" as defined in this article; provided further that a sale of tangible personal property to any person engaging in the business of leasing or renting such tangible personal property to others, if such tangible personal property is purchased for the purpose of leasing or renting it to others under a transaction subject to the tax levied in this article, shall be deemed to be a "wholesale sale" or a "sale at wholesale" for the purpose of administering Chapter 6, Article II of this ordinance and Code of Alabama 1975, as amended, Section 40-23-60; provided further, that a sale of tangible personal property previously purchased at wholesale for the purpose of leasing or renting under a transaction subject to the privilege or license tax levied in this article shall be deemed to be a "retail sale" or a "sale at retail" for the purpose of administering Chapter 6, Article II of this chapter and Code of Alabama 1975, as amended, Section 40-23-60, regardless of whether such sale is to the person who theretofore leased or rented the said tangible property or to some other person; provided further, in the event of the repeal of Chapter 6, Article II of this chapter, such repeal shall not operate to eliminate the tax collection procedures contained therein to the extent they are incorporated in this article by reference, unless the ordinance providing for such repeal shall clearly indicate such result.

(Ord. No. 97-3, 4-7-97)

Sec. 6-114. - Maintenance of books and records.

It shall be the duty of every person engaging or continuing in any business for which a privilege tax is imposed by this article to keep and preserve suitable records of the gross proceeds of any such business and such other computer programs, books or accounts as may be necessary to determine the amount of tax for which he is liable under the provisions of this article. And it shall be the duty of every person to keep and preserve for a period of three (3) years all invoices of gross proceeds, proceeding and accruing from the leasing or rental herein taxed and all such books, invoices and other records shall be open for examination, at any time by the city or its agent. Any person leasing, who in addition leases for releasing, shall keep his books so as to show separately the gross proceeds of leasing for releasing.

(Ord. No. 97-3, 4-7-97)

Sec. 6-115. - Inspection of books and records.

The books, records and accounts mentioned in the next preceding section shall at all times be open to examination by the city clerk or any person designated to act for her. Upon demand by the city clerk or her authorized deputy, auditor or representative, it shall be the duty of any person subject to this license tax to submit to the city clerk or her authorized deputy, auditor or representative for inspection and examination, during reasonable business hours, in the City of Robertsdale or the police jurisdiction thereof, all business records and books of account. Each occurrence of a failure to keep records or allow examination thereof, shall constitute a separate offense.

(Ord. No. 97-3, 4-7-97)

Sec. 6-116. - Proceeds of tax.

The proceeds derived from the rental tax herein levied shall be placed in the general fund for the City of Robertsdale, Alabama, subject to appropriation by its city council for any lawful purpose of the city.

(Ord. No. 97-3, 4-7-97)

Sec. 6-117. - Severability.

The provisions of this article are severable. If any part of this article is declared invalid or unconstitutional by a court of competent jurisdiction such declaration shall not affect the part which remains.

(Ord. No. 97-3, 4-7-97)

Sec. 6-118. - Effective date.

This article shall become effective commencing May 1, 1997.

(Ord. No. 97-3, 4-7-97)

Sec. 6-119. - Definitions.

For the purpose of this article, the following terms shall have the following respective meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

- (a) Business means all activities engaged in, or caused to be engaged in, with the object of gain, profit, benefit or advantage, either direct or indirect, and not excepting subactivities producing marketable commodities used or consumed in the main business activity, each of which subactivities shall be considered business engaged in, taxable in the class in which it falls.
- (b) City means the City of Robertsedale, Alabama.
- (c) City clerk means the city clerk of the City of Robertsedale, Alabama.
- (d) Gross proceeds means the value proceeding or accruing from the leasing or rental of tangible personal property, without any deduction on account of the cost of the property so leased or rented, the cost of materials used, labor or service cost, interest paid or any other expense whatsoever, and without any deduction on account of loss, and shall also include on the part of any person claiming exemption under Section 40-12-223(4) of the Code of Alabama 1975, as amended, an amount equal to the rental paid on any tangible personal property acquired under such exemption and thereafter diverted to the use of such person.
- (e) Leasing or rental means a transaction whereunder the person who owns or controls the possession of tangible personal property permits another person to have the possession or use thereof for a consideration and for the duration of a definite or indefinite period of time without transfer of the title to such property. The detention by the user thereof of freight cars, oxygen and acetylene tanks and similar property, in respect of which detention a demurrage or per diem is made against the user of such property, shall not be deemed to constitute a transaction whereunder property is leased or rented to another within the meaning of this article.
- (f) Person means any natural person, firm, partnership, association, corporation, receiver, trust, estate or other entity, or any other group or combination of any thereof acting as a unit, and the plural as well as the singular number, unless the intention to give a more limited meaning is disclosed by the context.
- (g) Tangible personal property means the personal property which may be seen, weighed, measured, felt or touched, or is in any other manner perceptible to the senses. The term "tangible personal property" shall not include stocks, bonds, notes, insurance or other contracts or securities.

(Ord. No. 97-3, 4-7-97)

Secs. 6-120—6-150. - Reserved.

ARTICLE VII. - TRANSIENT OCCUPANCY TAX

Sec. 6-151. - Definitions.

For the purpose of this article, the following terms shall have the respective meanings ascribed by this section:

- (1) Business: All activities engaged in, or caused to be engaged in, with the object of gain, profit, benefit or advantage, either direct or indirect to such person.
- (2) City: The City of Robertsedale, Alabama.
- (3) Person: Any natural person, firm, partnership, association, online provider, receiver, trust, estate, or other entity, or any other group or combination of any thereof acting as a unit.
- (4) Police jurisdiction: The territory outside the corporate limits of the city, but within its police jurisdiction.

- (5) Transient: A person to whom rooms or lodgings are rented for a period of less than one hundred eighty (180) continuous days.

(Ord. No. 003-09, § 1, 3-2-09)

Sec. 6-152. - Levy and amount of tax in the city.

There is levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax upon every person, firm or corporation engaging in the business of renting or furnishing any room or rooms, lodging or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration at the rate of four (4) percent of the charge for such room, rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in such room within the city.

(Ord. No. 003-09, § 2, 3-2-09)

Sec. 6-153. - Levy and amount of tax in the police jurisdiction.

There is levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax upon every person, firm or corporation engaging in the business of renting or furnishing any room or rooms. Lodging or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration at the rate of two (2) percent of the charge for such room, rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in such room within the police jurisdiction of the city outside of its corporate limits.

(Ord. No. 003-09, § 3, 3-2-09)

Sec. 6-154. - Exemptions.

There are exempted from the tax levied, assessed or payable under this article the exemptions contained in Code of Alabama 1975, § 40-26-1.

(Ord. No. 003-09, § 4, 3-2-09)

Sec. 6-155. - Report and payment of tax.

The taxes levied under this article, except as otherwise provided, shall be due and payable in monthly installments on or before the 20th day of the month next succeeding the month in which the tax accrues. On or before the 20th day of each month, every person subject to the tax levied by this article shall render to the city on a form prescribed by the city a true and correct statement showing the gross proceeds of the business for the next preceding month, the amount of the gross proceeds which are not subject to the tax, and shall compute the tax due and shall pay to the city the amount due.

(Ord. No. 003-09, § 5, 3-2-09)

Sec. 6-156. - Discount.

Every person subject to the tax imposed by this article shall be allowed a discount equal to five (5) percent of the first one hundred dollars (\$100.00) of tax and two (2) percent of tax over one hundred

dollars (\$100.00) paid to the city before the same shall become delinquent. The discount may not exceed four hundred dollars (\$400.00) per filing period.

(Ord. No. 003-09, § 6, 3-2-09)

Sec. 6-157. - Penalties.

- (a) Failure to timely file return. If a taxpayer fails to file any return required to be filed with the city on or before the date prescribed therefore, there shall be assessed as a penalty the greater of ten (10) percent of the tax due or fifty dollars (\$50.00). Such penalty shall be assessed and collected as part of the tax.
- (b) Failure to timely pay tax. If a taxpayer fails to pay the amount of tax due to the city on or before the date prescribed therefore, there shall be added a failure to timely pay penalty of ten (10) percent of the unpaid tax amount. Such penalty shall be assessed and collected as part of the tax.

(Ord. No. 003-09, § 7, 3-2-09)

Sec. 6-158. - Interest.

If a taxpayer fails to pay the tax herein prescribed by the required date, interest shall be added at the rate of one (1) percent per month, or fraction thereof, from the date at which the tax herein levied becomes delinquent. Such interest shall be assessed as a part of the tax.

(Ord. No. 003-09, § 8, 3-2-09)

Sec. 6-159. - Preservation of records; inspection.

It shall be the duty of every person engaging or continuing in any business subject to the taxes herein levied to keep and maintain an accurate and complete set of records, books and other information sufficient to allow the city to determine the correct amount of tax due. The books, records and other information shall be open and available for inspection by the city upon request at a reasonable time and location.

(Ord. No. 003-09, § 9, 3-2-09)

Sec. 6-160. - Applicability of state lodgings tax statute.

This article and the taxes levied in this article shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the state transient occupancy tax statute, except where inapplicable or where otherwise provided in this article, including all provisions of the state transient occupancy tax statute for enforcement and collection of taxes.

(Ord. No. 003-09, § 10, 3-2-09)

Sec. 6-161. - Disposition of proceeds of tax.

All taxes received or collected by the city under the provisions of this section shall be deposited in the city's general fund.

(Ord. No. 003-09, § 11, 3-2-09)

Sec. 6-162. - Article cumulative.

This article shall not be construed to repeal any provisions of the general license code or any other ordinance of the City of Robertsdale under which a privilege or license tax is levied, but shall be held to be cumulative and the amounts of the taxes levied shall be in addition to the amounts of all other license fees and taxes imposed by the City of Robertsdale.

(Ord. No. 003-09, § 12, 3-2-09)