

ORDINANCE NO. 07-75

BUSINESS LICENSE CODE OF THE

TOWN OF SYLVAN SPRINGS, ALABAMA

FOR THE YEAR 2008 AND EACH SUBSEQUENT YEAR

AN ORDINANCE TO ADOPT A BUSINESS LICENSE CODE FOR THE TOWN OF SYLVAN SPRINGS, ALABAMA, IN ACCORDANCE WITH THE BUSINESS LICENSE REFORM ACT OF 2006 (ACT 2006-586), AND REPEAL ORDINANCE NO. 94-75 AND 01-27.

BE IT ORDAINED by the Town Council of the Town of Sylvan Springs, Alabama, at a regular meeting, duly assembled, a quorum being present, as follows:

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SECTION 1. LEVY OF TAX.

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for the Town of Sylvan Springs for the year beginning January 1, 2008 and for each subsequent year thereafter until repealed.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

SECTION 2. DEFINITIONS.

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

1. **BUSINESS.** Any commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, including the lease or rental of nonresidential real estate, whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within a municipality.
2. **BUSINESS LICENSE.** An annual license issued by the municipality for the privilege of doing any kind of business, trade, profession, or any other activity in the municipality, by whatever name called, which document is required to be conspicuously posted or displayed except to the extent the taxpayer's business license tax or other financial information is listed thereon.
3. **BUSINESS LICENSE REMITTANCE FORM.** Any business license return, renewal reminder notice, or other writing on which the taxpayer calculates the business license tax liability for all or part of the license year and remits the amount so calculated with the form.
4. **DEPARTMENT or DEPARTMENT OF REVENUE.** The Alabama Department of Revenue, as created under Section 40-2-1 et seq.
5. **DESIGNEE.** An agent or employee of the Town of Sylvan Springs 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 Section 40-2A-3 of the *Code of Alabama*.
6. **GROSS RECEIPTS.** The measure of any and all receipts of a business from

whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

- (a) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: Taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts, levied pursuant to Article 2, Chapter 21, Title 40; license taxes levied pursuant to 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 Town of Sylvan Springs with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
 - (c) For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the Town of Sylvan Springs during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between the Town of Sylvan Springs 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 Town of Sylvan Springs.
 - (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.
7. LICENSE FORM. Any business license application form, renewal reminder notice, business license remittance form, or business license return by whatever name called.
 8. LICENSE OFFICER or MUNICIPAL LICENSE OFFICER. The Town of Sylvan Springs employee charged by the municipality with the primary responsibility of administering the municipality's business license tax ordinance and related matters thereto.
 9. LICENSE YEAR. The calendar year.

10. MUNICIPALITY. Any town or city in the State of Alabama that levies a business license tax from time to time. The term shall also include the town's or city's police jurisdiction, where the business license tax is levied in the police jurisdiction.
11. PERSON. Any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation formed under the laws of Alabama which is operated to enable municipalities that become members of such nonprofit corporation to finance or refinance capital projects and related undertakings, on a cooperative basis, and whose board of directors or other governing body consists primarily of elected officials of the municipality.
12. TAXING JURISDICTION. Any municipality that levies a business license tax, whether or not a business license tax is levied within its police jurisdiction, or the Department of Revenue acting as agent on behalf of a municipality pursuant to Section 11-51-180 et seq., as the context requires.
13. TAXPAYER. Any person subject to or liable under this chapter for any business license tax; any person required to file a return with respect to, or pay or remit the business license tax levied under this chapter or to report any information of value to 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 records required by this chapter.
14. U.S.C. The applicable title and section of the United States Code, as amended from time to time.
15. OTHER TERMS. Other capitalized or specialized terms used in this Ordinance, and not defined above, shall have the same meanings ascribed to them in Section 40-2A-3, of the *Code of Alabama*, unless the context therein otherwise specifies.

SECTION 3. LICENSE TERM; MINIMUM/MAXIMUM FEES.

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 minimum license for such business in full.
- (b) *Half year*. Every person who commences business on or after July 1st, shall be subject to and shall pay one-half (1/2) the annual minimum license for such business for that calendar year.

- (c.) Maximum License shall not exceed \$ 600.00
- (d) *Issuance fee.* For each license issued there shall be an issuance fee collected of ten dollars (\$10.00) and said issuance fee shall be collected in the same manner as the license tax.
- (e) *Annual Renewal.* Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 31st day of January each year.
 - a. If the due date for payment of any business license falls on a weekend or a holiday recognized by the Town of Sylvan Springs from time to time, the due date shall automatically be extended until the next business day.
 - b. Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama* which states that on December 31 of each year or within 60 days thereafter, 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 of the Town of Sylvan Springs.
 - c. 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 Town of Sylvan Springs. Licensees are required to furnish the Town of Sylvan Springs any address changes for their business prior to December 1st in order for them to receive their notice.
 - d. Business license renewal payments received by the Town of Sylvan Springs shall be applied to the current renewal only when any other debts the licensee owes to the Town of Sylvan Springs are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the municipal code.

SECTION 4. LICENSE SHALL BE LOCATION SPECIFIC.

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

authorize the carrying on of such business only at the place designated.

- (b) Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- (c) A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all the following criteria:
 - (i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
 - (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility or facilities.
 - (iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
 - (iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative of the taxpayer who has such responsibility for the branch office.
 - (v) All business claimed by a branch office or offices must be conducted by and through said office or offices.
 - (vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- (d) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

SECTION 5. RESTRICTION ON TRANSFER OF LICENSE.

No license shall be transferred except with the consent of the Town 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 Town of Sylvan Springs more than once during a license year and never from one taxpayer to another. A mere change in the owner's name or the form of organization such as change to 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) the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit the Town of Sylvan Springs from requiring a new business license application and approval for an alcoholic beverage license.

SECTION 6. UNLAWFUL TO DO BUSINESS WITHOUT A LICENSE.

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the Town of Sylvan Springs 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 dollars (\$500) for each offense, and if a willful violation, by imprisonment, not to exceed six months, or both, at the discretion of the court trying the same. Each day shall constitute a separate offense.

SECTION 7. LICENSE MUST BE POSTED.

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

SECTION 8. DUTY TO FILE REPORT.

- (a) It shall be the duty of every person subject to the license tax to render to the Town of Sylvan Springs on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.
- (b) If the Town of Sylvan Springs determines that the amount of business license tax reported 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 Town of Sylvan Springs 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 Town of Sylvan Springs, 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 tax due, plus any applicable penalty and interest.
 - (e)
 - (1) If a taxpayer disagrees with a preliminary assessment as entered by the Town of Sylvan Springs, the taxpayer shall file a petition for review with the municipal license officer within 30 days from the date of entry of the preliminary assessment. If a petition for review is timely filed, the license officer shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the Town of Sylvan Springs to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to their respective positions. The license officer shall issue findings of fact and law within 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 a petition for review: (a) is not timely filed, or (b) is timely filed, and upon further review the license officer or Town Council, as the case may be, determines that the preliminary assessment is due to be upheld in whole or in part, the Town of Sylvan Springs shall make the assessment final in the amount of business license tax due as computed by the Town of Sylvan Springs applicable penalty and interest.
 - (3) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars (\$500.00) or less, or (ii) by certified U.S. mail with return receipt requested in

the case of assessments of business license tax of more than five hundred dollars (\$500.00). In either case, at the option of the Town of Sylvan Springs a copy of the final assessment may be delivered to the taxpayer by personal delivery.

SECTION 9. DUTY TO PERMIT INSPECTION AND PRODUCE RECORDS.

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

- (a) Permit the designee of the Town of Sylvan Springs to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said 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 Town of Sylvan Springs 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.

SECTION 10. UNLAWFUL TO OBSTRUCT.

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

SECTION 11. PRIVACY OF INFORMATION.

- (a) It shall be unlawful for any person connected with the administration of this Ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports, and memoranda of the taxpayer made pursuant to the provisions of this Ordinance, except to the mayor, the municipal attorney, or others authorized by law to receive such information described herein.

- (b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the license form of any taxpayer of any part of the license form, of 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 Town of Sylvan Springs, or upon order of any court, or as otherwise noted in this Ordinance.
- (c) Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license. Statistical information pertaining to taxes and licenses may be disclosed to the Town Council upon their written request through the Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

SECTION 12. FAILURE TO FILE ASSESSMENT.

- (a) In any case where a person subject to paying a license tax as provided herein fails to do so, the municipal designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.
- (b) The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to appear before the municipal governing body or its designated hearing officer(s) 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.

SECTION 13. LIEN FOR NON-PAYMENT OF LICENSE TAX.

On all property, both real and personal, used in the business, the Town of Sylvan Springs shall have a lien for such license, which lien shall attach as of the date when the license is due, as allowed by the *Code of Alabama*, Section 11-51-96 (1975).

SECTION 14. CRIMINAL PENALTIES.

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

SECTION 15. CIVIL PENALTIES.

In addition to the remedies provided by the *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 the police jurisdiction for which a license may be revoked or suspended under this Ordinance is hereby declared to be detrimental to the health, safety, comfort, and convenience of the public and is a nuisance. The Town of Sylvan Springs, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

SECTION 16. PENALTIES AND INTEREST.

- (a) All licenses not paid within thirty (30) days from the date they fall due shall be increased by fifteen percent (15%) for the first thirty (30) days they shall be delinquent, or fraction thereof, and shall be measured by an additional fifteen percent (15%) 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 percent (15%) for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen percent (15%) 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 percent (1%) per month.

SECTION 17. PROSECUTIONS UNAFFECTED.

The adoption of this Ordinance shall not in any manner affect any prosecution of any act illegally done contrary to the provisions of any Ordinance now or heretofore in existence, and every such prosecution, whether begun before or after the enactment of this article shall be governed by the law under which the offense was committed; nor shall a prosecution, or the right to prosecute, for the recovery of any penalty or the enforcement of any forfeiture be in any manner affected by the adoption of this Ordinance; nor shall any civil action or cause of action existing prior to or at the time of the adoption of this Ordinance be affected in any manner by its adoption.

SECTION 18. PROCEDURE FOR DENIAL OF NEW APPLICATIONS.

- (a) The municipal designee shall have the authority to investigate all applications and may refer any application to the municipal governing body for a determination of whether such license should or should not be issued.
- (b) If the municipal governing body denies the issuance of any license referred to it, the Town 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 such license should be issued, he shall file a written notice with the Town Clerk, said notice to be filed within two (2) weeks from the date of mailing by the Town Clerk of the notice of the denial of such license by the municipal governing body.
- (d) Upon receipt of said notice the Town Clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the 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/her 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 Town of Sylvan Springs said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

SECTION 19. PROCEDURE FOR REVOCATION/SUSPENSION OF LICENSE.

- (a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the municipal governing body for the violation by the licensee, his agent, servant, or employee of any provision of this Ordinance or of any ordinance of the Town of Sylvan Springs, 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 Town of Sylvan Springs 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 of the refusal of renewal, as the case may be.

SECTION 20. REFUNDS ON OVERPAYMENTS.

- (a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the Town of Sylvan Springs. 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 Town of Sylvan Springs within two years from the date of payment of the business license tax, which is the subject of the petition.
- (c) The Town of Sylvan Springs shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the Town's decision concerning the petition for refund by first class U.S. mail or by certified

U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the 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 Town or a court otherwise determines that refund is due, the overpayment shall be promptly refunded to the taxpayer by the Town of Sylvan Springs, together with interest to the extent provided for in Section 11-51-192 of the *Code of Alabama*. If the Town determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the Town against any outstanding tax liabilities due and owing by the taxpayer to the Town of Sylvan Springs, 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 Town of Sylvan Springs, 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 Jefferson County, Alabama. Said notice of appeal must be filed within two years from the date the petition was denied. The Circuit Court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the Circuit Court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

SECTION 21. DELIVERY LICENSE.

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

installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year.

- (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
 - (6) If at any time during the current license year the taxpayer fails to meet any of the above-stated criteria, then within ten (10) days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the Town of Sylvan Springs and without regard to this section.
- (b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the Town of Sylvan Springs to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of common carrier shall be counted against the seventy-five thousand dollar (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the Town of Sylvan Springs using a delivery vehicle other than a common carrier.
 - (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
 - (d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
 - (e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the Town of Sylvan Springs for the purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the Town of Sylvan Springs.

SECTION 22. LICENSE CLASSIFICATION CODES.

<u>CODE</u>	<u>TITLE</u>	<u>FEE SCHEDULE</u>
	-A-	
541219	Accountants, Auditors, Bookkeepers	A
623120	Adult Day Care	AF
541810	Advertising Agency	A
621910	Ambulance Service	G

713990	Amusement and recreation	BG
453310	Antique Shop	C
811412	Appliance Repair	C
443111	Appliance Store	C
541310	Architect	A
623111	Assisted Living	Z
453990	Art Supplies	C
541110	Attorney	A
561990	Auctioneer	AQ
441110	Automobile Dealer (New and/or Used)	AR
811121	Automobile Paint and Body	C
811198	Automobile-General Repair and Maintenance	C
441310	Automotive Parts and Accessories Stores	C

-B-

812990	Bail Bondsman	K
311811	Bakery, Retail	C
422420	Bakery Products, Wholesale	C
522115	Bank - ATM	AS
522120	Bank - Branch Office	AS
522110	Bank - Main Office	AS
812111	Barber	S
611511	Barber/Beauty School	AF
531410	Barber Shop Owner, Leasing Space	C
335910	Battery Manufacturer	T
812112	Beautician	S
531420	Beauty Shop Owner, Leasing Space	C
721191	Bed and Breakfast Inn	I
422810	Beverage Wholesaler: Soft Drinks, Water, Ice	C
441222	Boat Dealer	C
451211	Book Store	C
713950	Bowling Alley	L
444210	Building Materials	D

-Contractors-

236000	Contractor-General-Residential-Commercial	E
238350	Contractor-Carpentry/Lathers	D
238110	Contractor-Concrete	N
238915	Contractor-Demolition and Wrecking	D
238310	Contractor-Drywall, Acoustical, Insulation	D
238210	Contractor-Electrical	F*
238910	Contractor-Excavation, Site Preparation	D
238130	Contractor-Framing	D
238330	Contractor-Flooring	D
238150	Contractor-Glass and Glazing	D

237300	Contractor-Highway, street, bridge, sewer	D
238225	Contractor-HVAC	F*
561730	Contractor-Landscaping	D
238140	Contractor-Masonry/Stonework	D
238290	Contractor-Mechanical Equipment Installation	F
238320	Contractor-Painting and Wall Covering	D
238221	Contractor-Plumbing/Gasfitting	F*
238160	Contractor-Roofing	D
238170	Contractor-Siding	D
238999	Contractor-Specialty Trade, Other	D
238120	Contractor-Structural Steel	F
238995	Contractor-Swimming Pool	D
238340	Contractor-Tile, Marble, Terrazzo, Mosaic	D
238390	Contractor-Waterproofing	D
237110	Contractor-Water/Sewer Lines, Well drilling, Irrigation	D

-C-

337110	Cabinets/Countertop/Woodworking Shop	D
811192	Car Wash	C
561740	Carpet, Upholstery Cleaner	C
442210	Carpet Retail Sales	C
722320	Caterer	C
812220	Cemetery Company	M
327122	Ceramic Wall and Floor Tile Manufacturer	T
522390	Check Cashing Service	P
611999	Child Day Care Center and Preschool	AF
541315	Chiropractor	A
448140	Clothing and Accessories, Retailer	C
422330	Clothing and Accessories, Wholesaler	C
334010	Computer and Electronics Manufacturer	T
541511	Computer Programmer	A
811215	Computer Repair	C
611420	Computer Training	AF
722214	Concession Stand	AE*
453311	Consignment Shop	C
447110	Convenience Store	C
713910	Country Club, Golf Course	C
446120	Cosmetics and Beauty Supplies	C
522999	Credit Mediator	P
445230	Curb Market	C

*See Fee Schedule for additional requirements

-D-

422430	Dairy products, wholesaler	C
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611610	Dance Schools/Studios	AF
812103	Day Spa	AU
492110	Delivery	AT*
339114	Dental equipment and supplies manufacturing	T
541210	Dentist	A
452100	Department Store	C
561611	Detective Agency	C*
454390	Direct Sales (Door to Door)	C
511140	Directory Publisher	AV
452110	Discount Department Store	C
812320	Drycleaner and Laundry Service	Q
812310	Drycleaner and Laundry, Coin-operated	R

**See fee schedule for additional requirements

-E-		
811211	Electronic/TV Repair	C
561310	Employment Agency	AX
541330	Engineer	A
711320	Entertainment, Sports Events	AY*
421000	Equipment Wholesaler	C
561710	Exterminator	D

*See Fee Schedule for additional requirements.

-F-		
238990	Fence Installation	D
611611	Fine Arts School	AF
453998	Fireworks Stand	AZ
713940	Fitness Center/Gym	C
453312	Flea Market	C
442211	Floor Covering Store	C
453110	Florist	C
316219	Footwear Manufacturer	T
532220	Formal Wear Rental	C
812900	Fortune Teller-Clairvoyant, Palm Reader	W
812210	Funeral Home	G
532299	Furniture Rental Center	C
811420	Furniture Repair and Upholstery	C
442110	Furniture Retailer	C
421210	Furniture Wholesaler	C

-G-		
444215	Gardening Equipment, Mowers, Garden Shop	C
447111	Gasoline, Retail (with/without convenience store)	BA
422720	Gasoline Distributor, Wholesale	BB

453220	Gift shop, Collectibles	C
445110	Grocery Store	C
422050	Grocery, Wholesale	C
451110	Gun Shop (Pistols and other weapons)	AD

-H-

444130	Hardware Store	C
446020	Health Food Store	C
451120	Hobby Shop	C
442020	Home Furnishings	C
621610	Home Health Care Agency	H
532291	Home Health Furniture Rental	C
721110	Hotels, Motels	I
333415	HVAC Manufacturer	T

-I-

722213	Ice Cream Parlor	AE*
722330	Ice Cream Truck	BC
524210	Insurance Agency, Brokerage	O
524126	Insurance Company, Fire and Marine	AM
524128	Insurance Company, Other	AN
541410	Interior Decorator	A
523930	Investment Activities	P

*See Fee Schedule for additional requirements.

-J-

561720	Janitorial Service	F
811500	Jewelry Repair	C
448310	Jewelry Store	C

-L-

562000	Landfill	AZ
532112	Leasing: Automobile	BD
485320	Limousine Service	AH
812331	Linen and Uniform Supply	C
522291	Loan Company	P
492210	Local Delivery	C
561622	Locksmith	C
722410	Lounge, Club, Bar-Retail Liquor	AO

-M-

332710	Machine Shop	BE
421040	Machinery Wholesaler	C
454113	Mail-order House	C

561499	Mailing, Shipping Service	C
541619	Management Consulting Service	A
551000	Management of Companies and Enterprises	C
812031	Manicurist/Pedicurist	S
812500	Marketing/Sales Representative	V
812150	Massage Therapist	S
446199	Medical Equipment and Supplies	C
339100	Medical Equipment Manufacturer	T
532490	Medical Equipment Rental	C
421450	Medical, Dental Equipment Wholesaler	C
531130	Mini-warehouses, Self-storage Units	X
339099	Miscellaneous Manufacturing	T
721020	Mobile Home Park	Y
522310	Money Broker, Non-mortgage	P
453999	Monument Dealer	C
522292	Mortgage Company	P
441221	Motorcycle, ATV Dealer	AR
811491	Motorcycle, ATV Repair Shop	C
812992	Moving Company	C
712110	Museums	C
451140	Musical Instrument and Supplies Store	C
	-N-	
812113	Nail Salon	C
451212	News Dealers and News Stands	BF
511300	Newspaper Publisher	BG
444220	Nursery and Garden Center	C
623110	Nursing Home	Z
	-O-	
561110	Office Administrative Services	C
811212	Office Machine Repair	C
811191	Oil Change Shop	C
422690	Oils, Wholesale	AA
211000	Oil and Gas Extraction	
541320	Ophthalmologist, Optometrist	A
446130	Optical and Hearing Aids Store	C
621400	Outpatient Care Center	H
	-P-	
445310	Package Stores Selling Beer, Wine, and Liquor	C
444120	Paint Store	C
422110	Paper Products, Wholesale	C
324121	Paving Products, Manufacturer	V
522298	Pawn Shop, Merchandise	AB
522299	Pawn shop, Vehicle Title	AB

454399	Peddler, Itinerant Dealer	AC*
511120	Periodical Publisher	BG
812910	Pet Grooming	C
453910	Pet Shop-Pets and Pet Supplies	C
446110	Pharmacy	C
541921	Photographer, special events	A
541111	Physician	A
451115	Pistols and Other Weapons	AD
541391	Podiatrist	A
713991	Pool Tables	J
323113	Printing	C
541999	Professional Services, Other	A

*See Fee Schedule for additional requirements.

-R-		
531210	Real Estate Agent/Broker, Office	BH
531320	Real Estate Appraiser	BH
531310	Real Estate Development	AW
531190	Real Estate Rental or Leasing	C
611519	Real Estate School	AF
612020	Recording and Sound Studio	C
532111	Rental: Automobile	C
532210	Rental and Leasing: Games, Movies, Videos	C
532120	Rental: RV, Truck, Utility Trailer	C
623040	Residential Care Facility	I
722110	Restaurant, Carryout and Fast Food	AE*
722211	Restaurant, Full Service Facility	AE*
421420	Restaurant Equipment and Supplies	C
722111	Restaurant Retail Liquor	AO
445100	Retail Beer, Off Premises Only	AO
722112	Retail Beer, On/Off Premise	AO
445101	Retail Table Wine, Off Premise Only	AO
722113	Retail Table Wine, On/Off Premise	AO
324122	Roofing Shingles, Manufacturer	U

*See Fee Schedule for additional requirements.

-S-		
561612	Security Guards, Patrol Services	C
561621	Security Systems Services	D
562991	Septic Tank Service	D
811430	Shoe Repair	C
448210	Shoe Store	C
339950	Sign Manufacturer	D
713960	Skating Rink	C

722335	Special Events Food Service	BK*
451111	Sporting Goods Store	C
611620	Sports and Recreation Instruction	AF
332312	Structural Fabrication	E
452910	Super Centers, Warehouse Clubs	F
213000	Support Services for Oil and Gas	D
541370	Surveyor	A

-T-

811490	Tailor	C
812199	Tanning Salon	C*
541213	Tax Preparation	A
611699	Tax Preparation School	AF
711510	Taxidermist	C
485310	Taxi Service	AH
517110	Telephone, Local Service	AJ
517111	Telephone, Long Distance	AJ
512131	Theaters	AK*
453991	Tobacco Shop	C
422940	Tobacco Wholesaler	C
812950	Towing and Recovery	BI
515210	Television Signal	BJ
441320	Tire Dealer	C
999111	Tree Service	D
484000	Truck Transportation, Local & Long Distance	K

*See Fee Schedule for additional requirements.

-U-

999000	Unclassified	C
221210	Utilities: Gas Company	AP
221122	Utilities: Power Company	AP
221310	Utilities: Water Company	AP

-V-

811122	Vehicle Customization	U
454210	Vending Machines	AL
541940	Veterinarian	A
454211	Video Vending Machines	AL

-W-

562111	Waste Management Company	C
812991	Wedding Chapel	C
812191	Weight Loss Center	C
238190	Welder	D
422100	Wholesale Beer	AO
422101	Wholesale Beer and Wine	AO

422102 Wholesale Liquor
442291 Window Treatment Store

AO
C

From time to time, should a business not specified above seek a license in the Town of Sylvan Springs, the revenue officer shall determine the appropriate code using the NAICS sectors defined in the Business License Reform Act (Act 2006-586) and shall assign the appropriate fee schedule. In the event the revenue officer is not available, a determination shall be made as follows.

(b) In the event a person who is required to purchase a license is engaged in activity that does not meet the particular criteria of any classifications in subsection (a), then the revenue department shall assign such person to the classification provided in subsection (a) that is the most similar to the activity in which the person is engaged. The procedure and criteria for such assignment shall be as follows:

(1) The proper classification for the activity in which the person is engaged shall be identified.

(2) The first three (3) digits of the NAICS classification that best describes the activity shall be used to identify a classification in subsection (a) that has the same first three NAICS digits, and person shall be assigned to that classification in subsection (a).

i. In the event this procedure results in more than one applicable classification from subsection (a), and if the payment schedules for the applicable classifications are the same, then the revenue department may use its discretion in making the assignment.

ii. In the event this procedure results in more than one applicable classification from subsection (a), and if the payment schedules are different, then the revenue department shall assign the person to the classification with the highest applicable payment schedule.

(3) In the event the person cannot be classified using this procedure, then the person shall be assigned the license classification 999000, Unclassified. The license fee to be collected at that time will be \$110.00 plus \$10.00 issuance fee, and is subject to change upon review by the License Officer.

(4) Upon review by the License Officer, the NAICS classification code and fee schedule determined by revenue department personnel may be approved or modified and such code and fee will become part of the permanent license schedule of the Town of Sylvan Springs.

(5) In the event the NAICS classification code and fee schedule are changed by the Revenue Officer, the modified code and fee schedule will apply to the business at the time of renewal.

SECTION 23. LICENSE FEE SCHEDULES.

(Fee Schedules for Ordinance No. 07-75)

A. Gross Receipts

Less than \$30,000-----	\$100.00
\$30,000-\$60,000-----	\$225.00
\$60,000-\$90,000-----	\$350.00
\$90,000 and over-----	\$475.00 plus 3/10 of 1% of receipts in excess of \$90,000

B. Gross Receipts

Less than \$20,000-----	\$ 75.00
\$20,000 and over-----	\$ 75.00 plus 1/10 of 1% of receipts in excess of \$20,000

C. Gross Receipts

Less than \$20,000-----	\$ 85.00
\$20,000-\$50,000-----	\$ 140.00
\$50,000-\$100,000-----	\$ 250.00
\$100,000 and over-----	\$ 250.00 plus 1/10 of 1 % of receipts in excess of \$100,000

Detective Agency must contact the Sheriff's Dept. regarding a background check for himself and all employees before a license is issued.

Tanning Salon must present a valid Jefferson County Department of Health permit for the specific location.

D. Gross Receipts

Less than \$50,000-----	\$100.00
\$50,000-\$100,000-----	\$150.00
\$100,000-\$200,000-----	\$225.00
\$200,000-\$300,000-----	\$325.00
\$300,000-\$400,000-----	\$450.00

\$400,000 and over-----\$450.00 plus 1/5 of 1% of
receipts in excess of \$400,000

E. Gross Receipts

Less than \$100,000-----\$125.00
\$100,000-\$300,000-----\$225.00
\$300,000-\$500,000-----\$375.00
\$500,000 and over-----\$375.00 plus 1/5 of 1% of
receipts in excess of \$500,000

F. Number of workers in the Town of Sylvan Springs

Three or less employees-----\$ 95.00
Four but less than six employees-----\$125.00
Six but less than ten employees-----\$175.00
Ten but less than fifteen employees-----\$295.00
Fifteen or more employees-----\$ 305.00 plus \$10.00 for each
employee over fifteen

Electrical Contractor must supply a copy of Master Electrician card.

HVAC Contractor must supply a copy of State of Alabama Master Card.

Plumbing/Gasfitting Contractor must supply a copy of State of Alabama Master Card.

G. Gross Receipts

Less than \$10,000-----\$140.00
\$10,000 and over-----\$140.00 plus 4/5 of 1% of
receipts in excess of \$10,000

H. Gross Receipts

Less than \$20,000-----\$100.00
\$20,000-\$50,000-----\$175.00
\$50,000 and over-----\$250.00 plus 1/5 of 1% of
receipts in excess of \$50,000

I. Number of Rooms

Up to twenty-five rooms-----\$125.00
Each additional room-----\$ 5.00

J. Pool Tables

For the first table at each location-----\$ 50.00
For each additional table at each location-----\$ 25.00

K. Gross Receipts

Less than \$25,000-----\$ 75.00
\$25,000 and over-----\$ 75.00 plus 1/10 of 1% of gross
receipts in excess of \$25,000

L. Bowling Alley

For each lane-----\$ 40.00

M. Gross Receipts

Less than \$20,000-----\$ 35.00
\$20,000 and over-----\$ 35.00 plus 1/10 of 1% of
receipts in excess of \$20,000

N. Gross Receipts

Less than \$40,000-----\$112.50
\$40,000-\$50,000-----\$140.00
\$50,000 and over-----\$140.00 plus ¼ of 1% of receipts
in excess of \$50,000

O. Gross Receipts

Less than \$30,000-----\$100.00
\$30,000 and over-----\$100.00 plus 1/10 of 1 % of
receipts in excess of \$30,000

P. Gross Receipts

1/5 of 1 % of commissions or fees received as salary or bonus for the preceding year, with a minimum license in any case of \$125.00

Q. Gross Receipts

Less than \$40,000-----\$100.00
\$40,000 and over-----\$100.00 plus 1/10 of 1% of receipts
in excess of \$40,000

R. Number of Machines plus Gross Receipts per Table C

For each machine-----\$ 10.00

S. Gross Receipts

Less than \$5,000-----\$ 25.00
\$5,000-\$10,000-----\$ 50.00
\$10,000-20,000-----\$ 75.00
\$20,000 and over-----\$ 75.00 plus 1/10 of 1% of receipts
in excess of \$20,000

T. Gross Receipts

Less than \$100,000-----\$140.00 plus 3/40 of 1% of gross
receipts in excess of \$100,000 and less than \$400,000; plus 3/80 of 1% of gross receipts
in excess of \$400,000 and less than \$1,000,000; plus 1/40 of 1% of gross receipts in
excess of \$1,000,000 and less than \$10,000,000; plus 1/80 of 1% of gross receipts in
excess of \$10,000,000

U. Gross Receipts

Less than \$100,000-----\$250.00 plus 3/4 of 1% of gross receipts
in excess of \$100,000 and less than \$400,000 plus 1/20 of 1% of gross receipts in excess
of \$400,000 (wholesale/retail)

V. Gross Receipts

Less than \$35,000-----\$100.00
\$35,000 and over-----\$100.00 plus 1/10 of 1% in excess of
\$35,000

W. Per Person

For each person so engaged-----\$725.00, with no proration
EXCEPT for one business that already existed prior to 2006, who is covered under
Table C

X. Per Unit

Per unit-----\$ 2.25

Y. Mobile Home Park

Mobile home park-----\$100.00 plus
Each pad or space-----\$ 12.00

Z. Nursing Home

First 25 beds-----\$ 75.00
Each additional bed-----\$ 3.75

AA. Gross Receipts

3/20 of 1% of the gross receipts for the preceding year, with in a minimum license in any
case of \$135.00

AB. Flat Rate

Annual license-----\$375.00

AC. Flat Rate

Per day-----\$ 12.00
Per week-----\$ 55.00
Per year-----\$ 195.00

Must be approved by Sheriff's Department prior to issuance of license.

AD. Gross Receipts

Less than \$20,000-----\$200.00
\$20,000 and over-----\$200.00 plus 1/10 of 1% of receipts in
excess of \$20,000

AE. Gross Receipts

Less than \$20,000-----\$ 95.00
\$20,000-\$50,000-----\$ 145.00
\$50,000-\$100,000-----\$ 275.00
\$100,000 and over-----\$ 275.00 plus 1/10 of 1% of receipts in
excess of \$100,000

A valid Jefferson County Department of Health permit for the current year must be presented in order to obtain license or to renew license.

AF. Gross Receipts

Less than \$50,000-----\$95.00
\$50,000 and over-----\$95.00 plus ½ of 1% of receipts in
excess of \$50,000

AG. Flat Rate

Annual license-----\$ 27.50

AH. Number of vehicles

First vehicle-----\$60.00
Each additional vehicle-----\$45.00

AI. Flat Rate

Annual license-----\$125.00

AJ. Per capita basis as set forth in Code of Alabama, 1975, Section 11-51-128

Exchange-----\$845.00
 Long Distance-----\$185.00
 AK. Gross Receipts

For each auditorium-----\$95.00 plus ½ of 1% of gross receipts up to \$100,000; plus ¼ of 1% of gross receipts in excess of gross receipts in excess of \$100,000

Video games and concession stands shall pay for a separate license in accordance with the appropriate schedules of this Code. Concession stands must have a valid Jefferson County Department of Health permit for the current year.

AL. Number of Machines

Each machine requiring less than 25 cents-----\$ 6.00
 Each machine requiring 25-50 cents-----\$12.00
 Each machine requiring more than 50 cents----\$18.00

Provided, however, that if selection amounts vary within a machine among the ranges stated above, the greater amount shall apply to license such machine.

AM. Per Alabama Code, Section 11-51-120

\$4.00 per \$100.00 or major fraction thereof of gross premiums, less return premiums, on policies issued during the preceding year on property located in the Town of Sylvan Springs. Due date is March 1.

AN. Per Alabama Code, Section 11-51-121

\$20.00 plus \$1.00 per \$100.00 and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of the Town of Sylvan Springs.

AO. Per Alabama Code, Section 28-3A-21

Beer, On/Off Premise	\$ 75.00
Beer, Off Premise Only	\$ 50.00
Beer Wholesaler	\$275.00
Liquor Wholesaler	\$125.00
Lounge Retail Liquor	\$250.00
Restaurant Retail Liquor	\$250.00
Table Wine, On/Off Premise	\$ 75.00

Table Wine, Off Premise Only	\$ 75.00
Wholesale Table Wine and Beer	\$375.00

AP. Gross Receipts

3% of the gross receipts inside the Town of Sylvan Springs.

AQ. Auctioneer

Per day-----	\$ 17.00
Per week-----	\$ 60.00
Per year-----	\$550.00

Each person engaged in regular licensed business in the Town of Sylvan Springs shall pay \$27.50 per auction if held indoor and if no automotive equipment or vehicles are offered for sale, provided that a license and permit shall be taken for each auction.

AR. Gross Receipts

1/10 pf 1% pf first \$3,500,000 plus 1/20 of 1% of all gross receipts in excess of \$3,500,000, with a minimum license in any case of \$100

Copy of current State of Alabama Regulatory License is required before purchasing or renewing license. The physical address on this permit must be the same as the location for which the applicant is requesting the Town of Sylvan Springs to grant a license.

AS. Banks. In accordance with Code of Alabama 1975, Section 11-51-130

Branch office-----	\$ 10.00
ATM-----	\$ 10.00

AT. Delivery from outside Town of Sylvan Springs per Section 21 \$100.00

AU. Day Spa

\$225.00 plus 1/10 of 1% of gross receipts for the preceding year

AV.

\$275.00 plus 1/8 of 1% of gross receipts for the preceding year

AW. Gross Receipts

Less than \$50,000-----\$100.00
\$50,000-\$100,000-----\$175.00
\$100,000 and over-----\$175.00 plus 1/10 of 1% of amount
in excess of \$100,000

AX. Flat Rate Annual fee \$140.00

AY. Special events: entertainment and sports (Also see BK)

Must be approved by the Mayor. If event is "for profit," a license will be required as follows.

All events per day-----\$100.00
All events per week-----\$205.00
All events per year-----\$575.00
Plus 3% sales tax on all sales, including admissions

AZ. Flat Rate Annual fee \$525.00

BA. Gasoline; includes sales of kerosene

For the first pump-----\$185.00
For each additional pump-----\$ 25.00

BB. Flat Rate Annual fee \$200.00

BC. Flat Rate per Vehicle.

Each motor-driven vehicle-----\$ 33.00

Each bicycle or other vehicle-----\$ 12.00

BD. Contract rentals of vehicles

For each vehicle-----\$ 30.00

BE. Gross Receipts.

Annual fee-----\$140.00 plus 1/10 of 1% of gross receipts for the preceding year

BF. Gross Receipts less than \$7,500-----\$ 50.00

BG. Flat Rate. Annual license-----\$175.00

BH. Flat Rate. Per person-----\$ 55.00

BI. Number of vehicles

First vehicle-----\$100.00

Each additional vehicle-----\$ 70.00

BJ. 3% of gross receipts inside the Town of Sylvan Springs.

BK. SPECIAL EVENTS

Must be approved by the Mayor. (Some events, such as entertainment and sports events, will be charged according to Schedule AY.) A "for profit" special event involving preparation and/or serving of food requires the prospective licensee to have a current Jefferson County Department of Health permit for the specific location of the event or a letter from the Jefferson County Department of Health stating that a permit is not needed.

Per day-----\$50.00 plus 3% sales tax

SECTION 24. EXCHANGE OF INFORMATION.

The revenue officer may exchange tax returns, information, records, and other documents secured by the Town of Sylvan Springs with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with County or State authorities. The revenue officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under State or municipal law.

- (b) Any such exchange shall be for one or more of the following purposes:
- (1) Collecting taxes due.
 - (2) Ascertaining the amount of taxes due from any person.
 - (3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.
- (c) Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter administered by the revenue officer. The revenue officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to the Code of Alabama section 40-23-25, 40-23-82. or 40-12-224.

SECTION 25. EFFECTIVE DATE.

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

SECTION 26. SEVERABILITY.

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

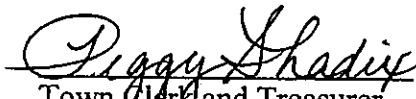
SECTION 27. REPEALER.

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

ADOPTED this 4 day of December, 2007.


Mayor

ATTEST:

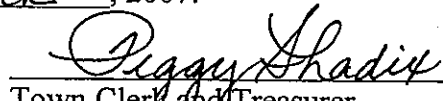

Town Clerk and Treasurer

CERTIFICATION

I, Peggy Shadix, Town Clerk of the Town of Sylvan Springs, Alabama, hereby certify the above to be a true and correct copy of an ordinance adopted by the Town Council of the Town of Sylvan Springs, Alabama, at its regular meeting held on December 5, 2007 as same appears in the minutes of record of said meeting, and was thereby published by posting of same in each of the following public places, all of which are located within the corporate limits of the Town of Sylvan Springs, Alabama:

- | | |
|---------------------|-------------------------|
| 1. Town Hall | 3. J.F. Julian Hardware |
| 2. J & J Quick Stop | 4. Marlon's |

Signed this 4 day of December, 2007.


Town Clerk and Treasurer