

**ORDINANCE 13-10-02
BUSINESS LICENSE CODE OF THE
TOWN OF SYLVANIA, ALABAMA
FOR THE YEAR 2014 AND EACH SUBSEQUENT YEAR
SCHEDULE OF LICENSES AND FEES**

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SYLVANIA, ALABAMA, as follows:

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SECTION 1. Levy Tax.

Pursuant to the *Code of Alabama 1975*, 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, 2014, and for each subsequent year thereafter. There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession or other activity in the municipality, or the police jurisdiction, by whatever name called.

SECTION 2. Definitions.

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

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

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

[3] BUSINESS LICENSE REMITTANCE FORM. Any business license return, renewal reminder notice, or other writing on which the taxpayer calculates the business license tax liability for all or part of the license year and remits the amount so calculated with the form.

[4] DEPARTMENT or DEPARTMENT OF REVENUE. The Alabama Department of Revenue, as created under Section 40-2-1 et seq., *Code of Alabama 1975*.

[5] DESIGNEE. An agent or employee of the municipality authorized to administer 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 1975*.

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

- a) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40, *Code of Alabama 1975*; license taxes levied pursuant to Article 2, Chapter 21, Title 40, *Code of Alabama 1975*; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- b) A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B, *Code of Alabama 1975*.
- c) For a utility or other entity described in Section 11-51-129, *Code of Alabama 1975*, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, *Code of Alabama 1975*, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- (d) Gross receipts shall not include dividends or other distributions received by a corporation, 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 municipal 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 this state that levies a business license tax from time to time. The term shall also include the town's or city's police jurisdiction, where the business license tax is levied in the police jurisdiction.

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

[12] JURISDICTION. Any municipality that levies a business license tax, whether or not a business license tax is levied within its police jurisdiction, or the Department of Revenue acting as agent on behalf of a municipality pursuant to Section 11-51-180 et seq., *Code of Alabama 1975*, as the context requires.

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

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

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

SECTION 3. License term; minimums.

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

- a) *Full Year*. Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$ 100.00.
- b) *Half Year*. Every person who commences business on or after July shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.
- c) *Issue Fee*. For each license issued there shall be an issue fee collected of twelve dollars (\$12.00) and said issue fee shall be collected in the same manner as the license tax.
- d) *Annual Renewal*. Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 31st day of January each year.
 - i) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
 - ii) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama 1975* which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the 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.

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 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 are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch
 - v) All business claimed by a branch or offices must be conducted by and through said or offices.
 - vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- d) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

SECTION 5. Restriction on transfer of license.

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

SECTION 6. Unlawful to do business without a license.

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

SECTION 8. Duty to file report.

- a) It shall be the duty of every person subject to such license tax to render to the municipality on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and

gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.

- b) If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is 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 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 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 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 30 days after findings have been issued. The appeal shall be in writing and shall set forth in reasonable detail the grounds on which the taxpayer disagrees with the license officer's findings of fact and law.
 - 3) If a petition for review: a. is not timely filed, or b. is timely filed, and upon further review the license officer, or 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 (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 (\$500.00). In either case, at the option of the taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal delivery.

SECTION 9. Duty to permit inspection and produce records.

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

- a) Permit the designee of the municipality to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said municipal designee to gain such information as may be 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.

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 municipality in carrying out the purposes of this ordinance.

SECTION 11. Privacy.

- a) It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the mayor, the municipal attorney or others authorized by law to receive such information described herein.
- b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the license form of any taxpayer or any part of the license form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this ordinance.
- c) Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license. Statistical information pertaining to taxes may be disclosed to the municipality council upon their written request through the Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

SECTION 12. Failure to file assessment.

- a) In any case where a person subject to paying a license tax as provided herein fails to do so, the municipal designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.
- b) The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to appear before the municipal governing body on a day named not less than twenty (20) days from the date of notice 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 proof of the accuracy and the correctness of such assessment upon any appeal.

SECTION 13. Lien for non-payment of license tax.

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

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 of not exceeding six (6) months, in the discretion of the court trying the case, and violations on separate days shall each constitute a separate offense.

SECTION 15. Civil penalties.

In addition to the remedies provided by Section 11-51-150 et seq., *Code of Alabama 1975*, the continued or recurrent performance of any act or acts within the corporate limits or within its police jurisdiction for which a license may be revoked or suspended under this ordinance is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The municipality, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

SECTION 16. Penalties and interest.

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

SECTION 17. Prosecutions unaffected.

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

SECTION 18. Procedure denial new

- 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.

SECTION 19. Procedure for revocation or suspension of license.

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

SECTION 20. Refunds on Overpayments.

- a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.
- b) A petition for refund shall be filed with the municipality within two 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 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 Section 11-51-92, *Code of Alabama 1975*. If the municipality determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.
- e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of the county in which the municipality denying the petition for refund is located. Said notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

SECTION 21. Delivery License.

- a) In lieu of any other type of license, a taxpayer may at its option purchase for \$100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:
- 1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
 - 2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
 - 3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
 - 4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
 - 5) Any set-up or installation shall relate only to
 - i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and
 - ii) the merchandise so delivered;
 - 6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
- b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
- c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- e) The purchase of a delivery license shall not, in and of establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the *Code of Alabama 1975* or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

SECTION 22. License classifications.

2014 SYLVANIA BUSINESS LICENSE FEE SCHEDULE

*Police Jurisdiction. The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at on half the normal rates if applicable.

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FEE OR SCHEDULE</u>
111000	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	G
112000	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	G
113000	Forestry – logging, forestry, timber track operations, timber mgt.	G
114000	Fishing & Hunting – hunting and trapping, finfish, shellfish, supplies	G
115000	Agriculture Support – cotton gins, farm management, post-harvest activities	\$60
212299	Mining – and all related mining activities	G

221122	Utilities – electric power or light company (3% of gross income in the Town of Sylvania during the previous year.)	U
221210	Utilities – natural gas company (3% of gross income in the Town of Sylvania during the previous year.)	U
221310	Utilities – Water, Sewage, and Other (3% of gross income in the Town of Sylvania during previous year.)	U
236000	Contractors – General Contractor: Each person, firm or corporation which, for a fixed price, commission, fee or wage, undertakes to construct or superintend or engage in the construction, alteration, maintenance, repair, rehabilitation, remediation, reclamation, or demolition of any building, highway, sewer, structure, site MUST HAVE VALID LICENSE ISSUED BY HOME BUILDERS LICENSURE BOARD OF ALABAMA.	G
236115	Contractors-residential home builders MUST HAVE VALID LICENSE ISSUED BY HOME BUILDERS LICENSURE BOARD OF ALABAMA	G
237110	Contractors – Water and Sewer Line and related structures construction	G
237290	Contractors - specialty – building equipment & mechanical install	G
237310	Contractors – heavy construction, highway, bridge, street	G
238110	Contractors – specialty trade – concrete contractors	G
238120	Contractors – specialty trade – structural steel erection	G
238140	Contractors – specialty trade – masonry and stone contractors	G
238150	Contractors – specialty – glass and glazing contractors	G
238160	Contractors – specialty trade – roof, siding & sheet metal	G
238170	Contractors – specialty trade – siding & sheet metal	G
238210	Contractors – specialty trade – electrical contractors	G
238220	Contractors – specialty trade – heating, ventilation & air Contractors – MUST BE LICENSED BY THE AL. STATE BOARD OF HEATING AND AIR CONDITIONING	G
238221	Contractors – Plumbing and gas fitters MUST BE LICENSED BY THE AL PLUMBERS AND GAS FITTERS BOARD	G
238310	Contractors – specialty trade – drywall, acoustical & insulation	G
238320	Contractors – specialty trade – painting and wall covering	G
238330	Contractors – floor coverings / all types	G
238340	Contractors – specialty trade tile, marble, terrazzo & mosaic	G
238350	Contractors – specialty trade – carpentry contractors	G
238910	Contractors - excavation, demolition, blasting and site development	G
238990	Contractors – non- general & not – heavy, sign installer, house moving, mobile home set-up, swimming pool installation, billboard, erection, crane, etc. – All other specialty trades	G
311000	Food mfg. – meat, seafood, grain, fruit, dairy, animal, poultry processing	G
312000	Beverage mfg. – all types of soft drinks, bottled water, breweries, ice	G
313000	Textile mfg. – fabric, yarn, carpet, canvas, rope, twine, fabric mill	G
314000	Other mfg. –mill operations not covered in 313, rugs, linen, curtains	G
315000	Apparel mfg. – women, men, children, hosiery, lingerie outerwear accessories	G
316000	Leather and Allied Products mfg. – shoes, luggage, handbag, related products, all footwear	G
321000	Wood mfg. – sawmills, wood preservation, veneer, trusses, millwork	G
322000	Paper mfg. – pulp, paper, and converted products, stationary, tubes, cores	G
323000	Printing – screen, quick, digital, books, lithographic, handbills, comm.	G

324000	Petroleum and Coal mfg. – asphalt, grease, roofing, paving products	G
325000	Chemical mfg. – of fertilizer, wood, pesticide, paint, soap, and resin	G
326000	Plastic & Rubber mfg. – tires, pipe, hoses, belts, bottles, sheet wrap film	G
327000	Nonmetallic mfg. - clay, glass, cement, line, pottery, ceramic, brick, tile	G
331000	Primary Metal mfg. – iron, steel, aluminum, wire, copper, foundries	G
332000	Machine Shop – cutlery, structural, ornamental	G
333000	Machinery mfg. – office machinery, industrial, engines, farm HVAC	G
334000	Computer & Electronic mfg. – audio, video, circuit boards, peripherals	G
335000	Appliance mfg. – small appliance, lighting, electrical, battery, freezer	G
336000	Transportation mfg. – mfg. auto, truck trailer, motor home, boat, ship, and motorcycle	G
337000	Furniture mfg. – cabinets, office, household, beds, kitchen	G
339000	Miscellaneous mfg. – Miscellaneous Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	G
421100	Wholesale Trade – durable, machinery, equipment, furniture	G
422200	Merchant Wholesalers - Gasoline, Butane, Propane, Petroleum	G
422300	Wholesale Trade – non-durable, paper, apparel, grocery, beverages, dairy	G
422999	Tobacco Products Wholesaler	G
441110	New Car Dealers – dealerships and lots	G
441120	Used Car Dealers – dealerships and lots	G
441210	Recreational Vehicle Dealers (RV Sales)	G
441220	Motorcycle, Boat and Other Motor Vehicles	G
441300	Automotive Parts, Accessories, and Tire Store, Hunk Yards, Junk Dealers, Scrap Metal Dealers, etc.	G
442110	Furniture Stores	G
442210	Floor Covering Stores	G
442299	All Other Home Furnishing Stores	G
443110	Electronic & Appliance Store- household, radio, television	G
443120	Computer and Software Store	G
443130	Camera and Photographic Supply Store	G
444110	Home Centers (building material, supplies, paint and wallpaper)	G
444130	Hardware Store	G
444190	Electrical and Plumbing Supply	G
444200	Lawn & Garden Equipment, supplies, outdoor power equipment	G
444220	Nursery Garden Center and farm supply, feed store	G
445110	Supermarkets and Other Grocery (except convenience) stores	G
445120	Convenience Stores	G
445200	Specialty Food Store – meat, fish, seafood	G
445230	Fruit/Vegetable Market (permanent location)	G
445310	Package Store	G
446110	Pharmacy and Drug Store	G
446120	Cosmetics, beauty supplies, and perfume stores	G
446130	Oculists, lens grinder, eye glass shop	G
446199	All Other Health and Personal Care Stores	G
447190	Gasoline Retail – selling gasoline with or without convenience stores	1st pump \$17, 6 each additional
448100	Clothing & Accessories – men, women, children, infant –	G
448210	Shoe store	G
448300	Jewelry, Luggage or Leather Store	G

451110	Sporting Goods , hobbies, toys, fish, gun, games, musical instruments	G
451130	Sewing , needlework and piece good store	G
451200	Books , periodicals, music pre-recorded tapes, cd's, & record store	G
451212	News Dealers and Newsstands	\$25
452000	General Merchandise Stores – department, warehouse clubs, superstores	G
453000	Flea markets / Trade day	\$50 Base fee, \$5 Per vendor
453100	Miscellaneous retailers - Florist, gift, novelty, pet, art	G
453101	Tobacco , (cigarettes, cigars etc. sold in retail stores)	G
453210	Office Supplies, and Stationary Store	G
453310	Used Merchandise Stores – books, miscellaneous, consignment	G
453930	Mobile Home Dealers	G
453993	Auction Houses (general merchandise)	\$50 per day \$150 per year
453994	Trophy (including awards and plaques) shops	G
453995	Swimming Pool Supplies and Hot Tub	G
453996	Flower Shops , artificial or dried (decoration flowers)	G
453997	Fireworks	G
453998	Monument Dealers/Cemetery (burial marker, headstones, vaults	G
453999	Retail – All Other	G
454210	Vending Machine Operators	\$25, + 910100 per machine
454390	Direct selling, mail order	G
454391	Fruit/Vegetable (temporary location) – selling retail on streets	\$15 per day
454392	Fruit/ Vegetable Dealers (if not raised by seller) selling to merchants	\$25
454000	Peddlers License/ Local Peddler	\$25
481000	Air Transportation - airline tickets, shipping, freight, charters service	G
484000	Truck Transportation – terminal – state regulated	Section 37-3-33, Code of Alabama 1975
484001	Truck Transportation – local, long-distance, freight, moving and storage	G
484110	General Freight Trucking (Local)	\$25
484121	General Freight (long distance)	\$25
484210	Furniture Moving, Trucking Used Household and or Office Goods, Moving	G
485510	Charter Bus	G
485310	Taxi Service	G
485320	Limo Service	G
485999	All Other Passenger and Ground Transportation	G
488410	Motor Vehicle Towing – Wrecker/Emergency road service	G
492000	Couriers – couriers and local messengers service, local delivery service.	\$100
493110	General Warehousing and Storage – distribution, household, refrig., special	G
511110	Newspaper Publishers	G
511199	All Other Publishers – books, periodical, databases, software	G
512110	Video Production & Distribution	G
512131	Motion Picture Theatres (Except Drive Ins)	\$100
512132	Drive In Motion Theatre	\$100
512240	Sound Studio Recording Studio	\$100
515112	Radio Station	\$100
515120	Television Broadcasting	\$100

515210	Cable and Other Subscription Programming	G
517000	Internet Service Providers	G
517110	Telecommunications – telephone local, per 11-51-128	T
517111	Telecommunications – telephone long distance, per 11-51-128	T
517211	Telecommunications – Paging	G
517212	Telecommunications – cellular and other wireless	G
517310	Telecommunications – resellers of service (phone cards etc.)	G
519000	Information Services and Data Processing – providing, storing, processing, access to information	G
522110	Bank Main Office – not branch location or ATM	\$125
522111	Bank Branch or ATM – not main office of bank	\$10
522120	Savings and Loans – not branch location or ATM	\$125
522121	S & L Branch or ATM – not main office of S & L	\$10
522298	Pawn Shop – whether title pawn or merchandise	G
522390	Check Cashing – companies and activities related to credit and mediation	G
523110	Securities, Commodity – brokerage, portfolio, investment, other financial service	G
524210	Insurance Company and/or Its Agents – casualty, fire, and/or marine premiums	State Regulated 11-51-120 123
524114	Insurance Company and/or Its Agents – health, allied and all other premiums	State Regulated
524298	Agent Office – administration of third parties, pension funds, annuities, etc.	G
525000	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	G
531110	Lessors of Residential Building and Dwellings – houses, apartments, duplex, mobile home, buildings. All lease/rental buildings/dwellings must comply with all applicable building. All lease/rental buildings/dwellings must comply with all applicable Building and housing codes required by the Town of Sylvania. Failure to comply will result in the revocation of license.	First 5 units - \$100, each additional - \$15
531120	Lessors of Non-Residential Buildings (except mini warehouse)	First 5 units - \$100, each additional - \$15
531130	Lessors of Mini Warehouses	G
531190	Lessors of Other Real Estate Property – Renting Spaces for Park & Sell (must be purchased by owner or lessor of property for total number of available spaces or booths)	\$15 each space or booth
521210	Estate – offices, agent, brokers, management, appraisers within the Town Limits of Sylvania	G
532112	Rental and Leasing Services – Passenger Car Leasing	G
532120	Rental and Leasing Services – Truck, Utility, Trailer, and RV	G
532220	Rental and Leasing Services – Formal Wear and Costume Rental	G
532310	Rental and Leasing Services – General Rental Center	G
532420	Rental and Leasing Service - -Other Commercial & Ind. Machinery and Equipment Rental and Leasing	G
532210	Rental and leasing – movie and video rental	G
532491	Telecommunication Towers – Any person firm or corp. That owns any tower or structure erected for the purpose of commercially using, leasing, renting or selling antenna or dish space for the receiving and/or broadcasting or relaying of wireless telephone, television, radio, microwave, or other communication signals. All towers must be permitted under other existing city ordinances prior to being	\$50

	licensed.	
541110	Attorney/Lawyers – individual and/or firm professional license. Board Certification Required	G
541191	Abstractor	G
541221	Accountant/CPAs, Tax Preparer, Bookkeeping, and Payroll Service – individual and/or firm professional license. Board Certification Required	G
541310	Architect – individual and/or firm professional license Board Cert. Required	G
541410	Interior Decorators and Designers, and Color Consultants	G
541430	Graphic Designers	G
541621	Physician – individual and/or firm professional license Board Cert. Required	\$100
541622	Dentist – individual and/or firm professional license Board Cert. Required	\$100
541623	Chiropractor – individual and/or firm professional license Board Cert. Required	\$100
541624	Optometrist – individual and/or firm professional license Board Cert. Required	\$100
541330	Engineer – individual and/or firm professional license	G
541340	Drafting Services	G
541350	Building/Home Inspection Services	G
541370	Surveyor & Mapping – individual and/or professional	G
541430	Graphic Design Services	G
541511	Computer Programmer – individual and/or professional firm license	G
541519	Other Computer Related Services – Installers	G
541810	Advertising Agencies	G
541890	Sign Painting	G
541850	Display Advertising	G
541860	Direct Mail Advertising	G
541921	Photographer	G
541922	Commercial Photography	G
541930	Translation and Interpretation Service	G
541940	Veterinarian – individual and/or firm professional license Board Cert. Required	G
541990	Professional Services Not Elsewhere Classified – scientific, technical	G
	Each of the above- specified professions must hold a valid license or certificate to practice his or her profession within the State of Alabama, and shall be a member in good standing with the appropriate professional governing body established by the <i>Code of Alabama 1975</i> for their profession within the State of Alabama	
551000	Management companies- offices, enterprises, regional, corporate	G
561440	Tax Collection services on a contract or fee basis	G
561491	Repossession Service – automobiles, boats, furniture, appliances, etc.	\$50
561492	Court Reporter/ Stenographer	G
561510	Travel Agencies	G
561611	Detective Agency , investigative service, patrol, security or guard service: Each person firm or corp. engaged in the business or trades of the type listed in this category shall be approved by the Chief of Police of the Town of Sylvania prior to obtaining a Town license.	\$50
561621	Security – Alarms, monitoring, installation, repair	G
561622	Locksmiths – Any person firm or corp. engaged in the business of installing, removing, or replacing integral locks, setting or resetting tumblers for combination locks in residential or commercial – Must be certified by the Alabama Electronic Security Board	G
561623	Automobile Locksmith – Does Not require certification	G
561710	Exterminating services – exterminating company, pest control	G

561720	Janitorial services – janitorial cleaning services – individual or firm	G
561730	Landscaping Services – Must be certified from Department of Agriculture	G
561731	Lawn Maintenance – Mowing, Trimming, Fertilization, etc. In the routine Maintenance of lawns or yards if the gross annual receipts from such Occupation	G
561000	Administrative Services – answering, employment, office sec., travel	G
561990	Auctioneer – Board Cert. Required	G
562219	Waste management – Garbage, Pick-up, Collection Service.	G
562991	Waste management – Garbage, Pick-up, Collection Services, Septic Tank, Pumping, Cleaning Services, Installation Portable Toilets, Must have valid license issued by the al. on-site waste water board of Alabama	G
562212	Landfills, Garbage Dumps, Sludge Disposal, Trash	G
611000	Educational Services – technical, computer, sports, services, business	G
611610	Dance Studios	G
621111	Offices of Physicians	G
621491	HMO – medical centers, clinics and services	G
621340	Outpatient Care Centers – all other types of services	G
621610	Home Healthcare services	G
621910	Ambulance – ambulance company and/or service	1 st Ambulance \$150, \$15 each additional
622110	Hospitals – surgical, substance abuse, psychiatric, general care, special	G
623110	Nursing Home – care for elderly and continuing care facilities	1 st 10 beds \$125, \$5.50 each additional
623220	Residential Mental Health and Substance Abuse Facilities	G
623312	Homes for the Elderly – assisted living	G
624110	Child and Youth Services	G
624120	Services for the Elderly and Persons with Disabilities	G
624210	Community Food Service	G
624230	Emergency and Other Relief Services	G
625310	Vocational Rehabilitation Service	G
624410	Child Care (Daycare) – Anyone keeping unrelated children (1) must be permitted by the Alabama Department of Human Resources according to State Law Under the Child Care Act of 1971, amended 1988, Section 38-7, (2) must be licensed by the State of Alabama facilities , must be inspected by the Town of Sylvania for compliance with applicable building, fire and life safety codes and the site location must be approved by the Planning Commission of the Town of Sylvania for proper zoning	G
711000	Performing Arts, Spectator Sports & Special Events – musical teams, track, promoters, agents, boxing events, beauty pageants, non-school sports events, rodeos.	\$50
711120	Dance Companies	G
711190	Circuses, Carnivals, Street Fairs	\$75/day. \$300 maximum
711310	Rodeo with facilities	G
712000	Museums – museums and historical sites, zoos, botanical garden, parks	G
713120	Amusement Arcades – Each person, firm, or corporation engaged in the business of owning or operating an arcade or game room in the Town of Sylvania shall seek	G + 910300

	prior approval from the Town Council. This fee shall be considered for the general operating license, additional license fee are levied for each machine	
713910	Golf courses and Country Clubs	G
713940	Fitness Centers, Health Spas, Skating Rink, Gymnasium	G
713950	Bowling Centers	\$75 - 1st alley, \$15 - Each Additional
713990	Carpet/ Putt-Putt Golf	G
713991	Driving, Practice Range	G
713992	Dance Halls	G
713993	Riding Clubs – recreational	G
713994	Go-Cart – Racetracks	G
721110	Hotels, Motels and Similar Facilities	\$100
721191	Bed and Breakfast Inns and Services	\$100
721211	RV Parks and Travel Parks	Two trailer spaces \$50, \$10 Each additional
721310	Rooming Houses and Boarding Houses	G
722211	Restaurant – limited facility or service, drive in, fast food, pizzerias, Carry out, sandwich shops. Based on gross annual sales, No license shall be issued until the applicant presents a certificate issued by the Alabama Health Department certifying that the restaurant, or place of restaurant, or place of food preparation meet Health Department criteria for the safe handling of food.	G
722212	Restaurant – Full Service Restaurant Facility –Based on gross annual sales, No license shall be issued until the applicant presents a certificate issued by the Alabama Health Department certifying that the restaurant or place of food preparation meet Health Department criteria for the safe handling of food.	G
722213	Snack and Non- Alcoholic Beverage Bars (lunch stands)	G
722320	Caterers	G
722330	Mobile Food Service, - Ice cream, refreshment, concession, snow cones, icy etc.	G
811121	Automotive Body, Paint, and Interior Repair and Maintenance	G
811122	Automotive Glass Replacement Shops	G
811192	Car Wash, Detailing, etc.	G
811198	All Other Automotive Repair and Maintenance	G
811191	Automotive Oil Change and Lubrication Shops	G
811211	Consumer Electronic Repair and Maintenance	G
811411	Home and Garden Equipment Repair and Maintenance	\$50
811490	Alterations	\$50
812191	Diet Centers	G
812111	Barber Shops – Must hold appropriate license or certification issued by the Alabama Board of Cosmetology	First chair \$35, Additional 12.50
812112	Beauty Shops – Must hold appropriate license or certification issued by the Alabama Board of Cosmetology	First Chair \$35, Additional 12.50
812113	Nail Salon	G
812210	Funeral Homes and Funeral Services	\$75
812197	Tanning Beds/Salon	\$50
812198	Electrolysis	G
812199	Tattoo and Body Piercing	\$150
812220	Cemeteries and Crematories	\$100

812310	Coin Operated Laundries and Drycleaners	G
812320	Dry-Cleaning and Laundry Service (Except Coin Operated)	G
812331	Linen Supply	G
812332	Industrial Launderers –uniform rental	G
812921	Photofinishing Laboratories (except One Hour)	G
812990	Bail Bonding Services	\$100
812991	Personal Services – fortune telling, psychic, astrology and palm reading Annual license rate is 1,000.00 and rate is reduced by 25.00 each year until such time as the annual rate reaches 50000 and that rate becomes the minimum thereafter.	\$1,000
812992	Personal Service Pay-Telephone Equipment Concession Operators	G
812993	Personal Services – House Sitting Services	G
812994	Personal Services – Personal Fitness Trainer	G
812995	Personal Services – Wedding Chapels (except churches)	G
812996	Personal Services – Wedding Planning Services	G
910100	Category for number of – vending machines for all types vending	\$15 Each Machine
910200	Category for number of – pool tables	\$50 first table, \$25 additional
910300	Category for number of – amusement devices and/or games	\$15 each device
920000	Category for number of – Employees as a basis for calculating license	E
930000	Category for number of – Square feet used for calculating license amount	S
999000	Unclassified miscellaneous Business Service not elsewhere classified	G
999001	Unclassified miscellaneous Personal Services not elsewhere classified	G
999999	Delivery	\$100
923000	Administration of Human Resource Program	G
924000	Administration of Environmental Quality Program	G
925000	Administration of Housing, Urban, Community	G
926000	Administration of Economic programs	G
927000	Space, Research, and Technology	G
928000	National Security and International Affairs	G

Section 23. License Fee Schedules.

Schedule “E” – If Number of Employees are:

0	25	\$50
26	50	\$75
51	100	\$100
101	150	\$125
151	500	\$200
501	And up	\$300

40,001	50,000	\$200
50,001	60,000	\$250
60,001	70,000	\$300
70,001	80,000	\$350
80,001	90,000	\$400
90,001	100,000	\$450
100,001	And up	\$500

Schedule “S” – Square Feet:

0	5,000	\$50
5,001	10,000	\$75
10,001	20,000	\$100
20,001	30,000	\$125
30,001	40,000	\$150

Schedule “G” – If Gross Receipts are:

\$0	\$50,000	\$50
\$50,000.01	\$100,000	\$75
\$100,000.01	\$150,000	\$90
\$150,000.01	\$200,000	\$100

\$200,000.01	\$300,000	\$125
\$300,000.01	\$400,000	\$150
\$400,000.01	\$500,000	\$175
\$500,000.01	\$600,000	\$200
\$600,000.01	\$700,000	\$225
\$700,000.01	\$800,000	\$250
\$800,000.01	\$900,000	\$275
\$900,000.01	\$1,000,000	\$300
\$1,000,000.01	\$2,000,000	\$400

\$2,000,000.01	and up	\$500
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Schedule “T” – Telephones & Telecommunications:

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

Schedule “U” – Utilities:

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

Section 24. Exchange of Information.

- a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.
- b) Any such exchange shall be for one or more of the following purposes:
 - 1) Collecting taxes due.
 - 2) Ascertaining the amount of taxes due from any person.
 - 3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.
- c) Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter administered by the license officer. The license officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to Sections 40-23-25, 40-23-82, or 40-12-224, *Code of Alabama 1975*.

SECTION 25. License fees in Police jurisdiction.

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

SECTION 26. Effective date.

This ordinance shall become effective on and after January 1, 2014.

SECTION 27. Severability.

The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a court of competent

jurisdiction, then such ruling shall not any other paragraphs and sections, since the same would have been enacted by the municipality council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 28. Repealer.

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

Adopted this 15th day of October, 2013.

Emily Wooten, Mayor

Marla Fairley, Town Clerk