

ORDINANCE NUMBER 2013-9

An Ordinance to prescribe and fix the licenses for the different businesses, occupations, and professions in the City of Thomasville, Alabama, and Police Jurisdiction for the year beginning January 1, 2014 and continuing from year to year thereafter until amended or repealed.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF THOMASVILLE, ALABAMA AS FOLLOWS:

SECTION 1: That the following be and is hereby declared to be the schedule of license for the year 2014 for persons, firms, or corporations engaged in business or doing any act herein specified, by agent or otherwise, within the corporate limits or police jurisdiction of the City of Thomasville, Alabama who shall pay for and take out such license as described in the 2002 NAICS Code and in sums are herein provided to-wit:

- 541191 – ABSTRACT - TITLE/SETTLEMENT COMPANIES.....\$175.00  
Each person, firm or corporation engaged in negotiating loans on real estate where commission is charged or salary is paid. Each person, firm or corporation of the City of Thomasville, engaged in business of abstracting, checking or certifying titles to real estate, licensed attorneys being exempt.
- 541211 - ACCOUNTANTS/AUDITORS/BOOKKEEPERS/TAX PREPARERS...  
.....Professional
- 515112 – ADVERTISING - RADIO STATION.....150.00  
Each person, firm or corporation soliciting advertisements for radio broadcasting stations.
- 515120 – ADVERTISING - TELEVISION BROADCASTING .....150.00  
Each person, firm or corporation soliciting advertisements for television broadcasting stations.
- 541810 - ADVERTISING AGENT.....150.00  
Each person, firm or corporation soliciting advertisements other than radio, television or billboards/signs.
- 524210 - AGENTS – BROKERS - INSURANCE .....100.00
- 722410 - ALCOHOL BEVERAGES.....
  - a. 312140 - Manufacturer License. Each person who has obtained a manufacturer license from the Board pursuant to *Alabama Code* § 28-3A-6 (1975) shall pay to the City an annual privilege license fee of \$500.00.
  - b. 312130 - Importer License. Each person who has obtained an importer license from the Board pursuant to *Alabama Code* § 28-3A-7 (1975) shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state beer license by the State of Alabama.
  - c. 424800 - Liquor Wholesale License. Each person who has obtained a liquor wholesale license from the Board pursuant to *Alabama Code* § 28-3A-8 (1975) shall pay to the City an annual privilege license fee of \$500.00.
  - d. 424810 - Beer Wholesale License. Each person licensed as a beer wholesaler pursuant to *Alabama Code* Section 28-3A-9 shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state beer license by the State of Alabama.
  - e. 424820 - Wine Wholesale License. Each person licensed by the Board as a wine wholesaler pursuant to *Alabama Code* Section 28-3A-9 shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state wine license by the State of Alabama.

- f. 424830 - Wholesale License for Beer and Wine. Each person licensed by the Board as a beer and wine wholesaler pursuant to *Alabama Code* § 28-3A-9 (1975) shall pay to the City an annual privilege license fee of fifty percent (50%) of the amount charged for a wholesale license for beer or table wine license by the State of Alabama.
- g. 312141 - Warehouse License. Each person licensed by the Board as a warehouse for alcoholic beverages pursuant to *Alabama Code* § 28-3A-10 (1975) shall pay to the City an annual privilege license fee of \$200.00.
- h. 445310 - Package Store Retail Liquor License. Each person licensed by the Board to operate a retail package store pursuant to *Alabama Code* § 28-3A-11 (1975) shall pay to the City an annual privilege license fee of \$2,500.00.
- i. 722410 - Club Retail Liquor License. Each person licensed by the Board to operate a Club, pursuant to *Alabama Code* § 28-3A-12 (1975) shall pay to the City an annual privilege license fee of \$1,000.00.
- j. 722410 - Restaurant Retail Liquor License. Each person licensed by the Board to sell alcoholic beverages in connection with the operation of a restaurant pursuant to *Alabama Code* § 28-3A-13 (1975) shall pay to the City an annual privilege license fee of \$750.00.
- k. 312131 - Retail Table Wine License for On-premises and Off-premises Consumption. Each person licensed by the Board to sell table wine at retail for on-premises and off-premises consumption pursuant to *Alabama Code* § 28-3A-14 (1975) shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state wine license by the State of Alabama.
- l. 312131 - Retail Table Wine License for Off-premises Consumption. Each person licensed by the Board to sell table wine for off-premises consumption pursuant to *Alabama Code* § 28-3A-15 (1975) shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state wine license by the State of Alabama.
- m. 312122 - Retail Beer License for On-premises and Off-premises Consumption. Each person licensed by the Board to sell beer for on-premises and off-premises consumption pursuant to *Alabama Code* § 28-3A-16 (1975) shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state wine license by the State of Alabama.
- n. 312121 - Retail Beer License for Off-premises Consumption. Each person licensed by the Board to sell beer at retail for off-premises consumption pursuant to *Alabama Code* § 28-3A-17 (1975) shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state wine license by the State of Alabama.
- o. 722410 - Special Retail License. Each person who has obtained a special retail license from the Board pursuant to *Alabama Code* § 28-3A-19 (1975) shall pay to the City a privilege license fee of \$250.00 (Two Hundred and Fifty Dollars and No Cents) when the period of use is thirty (30) days or less. Such person shall pay to the City a privilege license fee of \$350.00 (Three hundred and Fifty Dollars and No Cents) when the period of use is more than thirty (30) days, but in no event shall the duration of the license exceed one year. Further, the terms of such license shall not exceed or conflict with the license issued by the Board. These privilege license fees shall be due for every license issued under this subsection, not on an annual basis.
- p. 722410 - Special Events Retail License. Each person who has obtained a special events retail license from the Board pursuant to *Alabama Code* §

28-3A-20 (1975) shall pay to the City a license fee of \$100.00 (One Hundred Dollars and No Cents). No such license shall be issued for a period in excess of seven (7) days, and the terms of such license shall not exceed or conflict with the terms of the license issued by the Board. All applications for special events retail licenses shall be filed with the City Clerk at least 25 days in advance of the event for which a license is sought. This privilege license fee shall be due for every license issued under this subsection, not on an annual basis.

- q. 722410 - Social Retail Liquor License. Each person licensed by the Board to operate a retail facility, Class 1, pursuant to *Alabama Code* § 28-3A-9 (1975) shall pay to the city an annual privilege license of \$1,000.00 (One Thousand Dollars and No Cents) provided however that such facility allow no one person under 19 (Nineteen) years of age on the licensed premises and further provided that such facility 's food sales in any 90 day period shall equal 20% (Twenty Percent) of gross revenue of food and beverage operations and further such establishment requires the payment of admission fee of at least \$1.00 (One Dollar) per person per date.

621910 - AMBULANCE SERVICE.....150.00

No license shall be issued for the operation of an ambulance or offering an ambulance service within the City of Thomasville or its police jurisdiction, until permission has been granted by the governing body of the city. No person, firm or corporation shall operate in the City of Thomasville or within the Police Jurisdiction an ambulance which carries passengers unless passengers in each vehicle are protected by a public liability insurance policy issued by a solvent incorporated insurance company authorized to write automobile liability insurance in the State of Alabama, subject to the following limits: For all damages arising out of a bodily injury to one person, \$250,000.00; and subject to that limit for each person the total liability on account of one accident shall be limited to \$250,000.00. It is not required that such coverage shall apply to the assured's employee or employees which engage in operating or being carried in any of the assured's vehicles by other employee or employees of the assured, who are injured while engaged at the time of such an injury in performing any duties for the assured in connection with the trade, business or occupation of the assured, \$50,000.00 for all property damage in any one accident except property, of the assured, or property in the custody of the assured for which assured is legally responsible. Said policy shall include an endorsement to the effect that said policy shall not be canceled without notice of cancellation being served upon the City Clerk of Thomasville, Alabama, at least five days prior to the date of cancellation the City Clerk shall not issue any ambulance service license under this Ordinance, unless the applicant shall exhibit insurance policy as here specified, and a record shall be made of such policies, provided further that in lieu of such insurance policy, an applicant for license may submit an indemnity bond in form and with surety which meets with the approval of the City Council of the City of Thomasville. It being understood that the penalty of such bond will be the same and designated above and that provisions will be the same.

713120 - AMUSEMENT ARCADES-not otherwise licensed.....150.00

561421 - ANSWERING SERVICE-TELEPHONE.....75.00

453310 - ANTIQUE DEALERS.....Merchant

531110 - APARTMENT BUILDINGS OR COMPLEXES.....175.00

License required for 8 or more units per complex only.

443110 - APPLIANCE DEALERS .....Merchant

541310 - ARCHITECTS.....Professional

236118 - ARTISANS - Each carpenter, plumber, painter, electrician, pipefitter, brick mason or plaster who accepts employment by other than a licensed contractor. Resident.....	50.00
Non-Resident.....	125.00
324121 - ASPHALT PLANT .....	250.00
541990 - AUCTIONEERS-Per day .....	50.00
Per year.....	125.00
441100 - AUTOMOBILE/TRACTORS/TRAILERS DEALERS - Any local firm, dealer or corporation engaged in the business of selling new and used automobiles/tractors/trailers.	
(a) Each dealer whose gross annual business is not more than \$500,000.00.....	150.00
(b) Each dealer whose gross annual business is more than \$500,000.00 and less than \$1,000,000.00.....	275.00
(c) Each dealer whose gross annual business is more than \$1,000,000.00 and less than \$3,000,000.00.....	325.00
(d) Each dealer whose gross annual business is more than \$3,000,000.00 and less than \$5,000,000.00.....	375.00
(e) Each dealer whose gross annual business is more than \$5,000,000.00 and less than \$10,000,000.00.....	475.00
(f) Each dealer whose gross annual business is more than \$10,000,000.00 .....	2/100 of 2% of any amount over \$10,000,000.00
485310 - AUTOMOBILE FOR HIRE/CABS/LIMOS/BUSES.....	75.00
Must show proof of Driver License and Liability Insurance	
441310 - AUTOMOTIVE PARTS AND ACCESSORIES	
(a) Not in connection with other business.....	Merchant
(b) In connection with other business.....	Merchant
532300 - AUTOMOBILE/TRUCK RENTALS.....	150.00
811110 – AUTOMOTIVE REPAIR /PAINT AND BODY SHOPS:	
(a) Using service of one man, owner or employee.....	100.00
(b) Using services of two men, owner and employee or two employees.....	125.00
(c) Using services of more than two men including owner .....	175.00
445291 - BAKERY..... (Health Permit Required).....	Merchant
522110 - BANKS where capital, surplus and undivided profits are:	
(a) More than \$450,000 and not over \$500,000.....	130.00
(b) More than \$500,000 and not over \$600,000.....	140.00
(c) More than \$600,000 .....	160.00
(d) 521111 – BRANCH.....	10.00
(e) 521111 – ATM LOCATION.....	10.00
812111 - BARBER SHOPS - (a) One chair.....	30.00
(c) Each additional chair.....	20.00
81211 - BEAUTY SALONS - (a) One chair.....	30.00
(b) Each additional chair.....	20.00
Each owner will purchase a Merchant Retail License for products sold.	
721191 - BED AND BREAKFAST.....	125.00
339950 - BILL BOARDS AND/OR SIGNS – Each person, firm, or corporation building, manufacturing repairing, erecting or painting neon signs or signs of like type.....	150.00
721310 - BOARDING HOUSE.....	125.00
441222 - BOATS, MOTORS AND/OR BOAT TRAILERS.....	Merchant
812199 - BONDSMEN/ BAIL COMPANY .....	125.00
312111 - BOTTLED SOFT DRINKS AND WATER	
(a) Wholesalers.....	175.00

(b) Retailers.....	Merchant
523999 - BROKERS.....	Professional
485113 – BUS SERVICE - Doing business in the City and engaged in carrying passengers to and from Thomasville, Alabama and carrying passengers to and from other points in Alabama.....	175.00
311612 - BUTCHER/MEAT HOUSE/GAME PROCESSOR.....	85.00
337110 - CABINET MANUFACTURER/SHOPS/INSTALLATION.....	85.00
561740 - CARPET/RUG/UPHOLSTERY CLEANER.....	75.00
811192 - CAR WASH.....	85.00
722320 – CATERING.....	75.00
327310- CEMENT, READY-MIX, SAND, GRAVEL PLANTS.....	300.00
812220 - CEMETERIES - PERPETUAL CARE.....	100.00
CHAIN SAW - SALES AND REPAIR.....	Merchant
561790 - CHIMNEY SWEEP.....	85.00
621310 - CHIROPRACTORS.....	Professional
453991 – CIGARETTES AND TOBACCO PRODUCT – RETAILERS .....	125.00
713990 - CIRCUSES OR MENAGERIES or any shows that parade or exhibit within the City limits, per day.....	200.00
Side Shows - per day.....	50.00
812990 - CLAIRVOYANT, FAITH HEALER, FORTUNE TELLER, PALMIST .....	1,000.00
561440 - COLLECTION AGENCY.....	150.00
541510 - COMPUTER – DESIGN & RELATED SERVICES.....	Professional
443120 - COMPUTER STORE.....	Merchant
541610 - CONSULTANT SERVICES.....	Professional
238000 - CONTRACTORS/SUBCONTRACTORS - Any person, firm or corporation accepting orders or contracts for doing work on or in any building or structure requiring the use of paint, stone, brick, mortar, wood, cement structural iron or steel, sheet iron, galvanized iron, metallic piping, tin, lead, electric wiring, or other steel, glass or any other building material or shall accept contracts to do any paving or curbing on sidewalks or streets, public or private property, using asphalt, brick, stone, cement, fence, wood or other composition, or who shall accept an order for or contract to excavate earth, rock, or other material for foundations or any other material or shall accept a contract to construct highways, bridges or railroads or land clearing or site preparation for industrial or homeowners, shall be a contractor.....	150.00
623312 - CONVALESCENT/NURSING HOMES (a) 1-50 beds.....	125.00
(b) Over 50 beds.....	300.00
561450 - CREDIT BUREAUS.....	75.00
522220 - CREDIT FINANCING/TITLE/CASH/PAYDAY.....	250.00
424430 - DAIRY WHOLESALER/DELIVERY.....	85.00
611620 - DANCING/GYMNASTICS/KARATE SCHOOLS.....	85.00
624410 - DAY CARE CENTERS/NURSERIES (a) 6 or less.....	75.00
(b) 7 to 12.....	100.00
(c) over 12.....	125.00
Must provide evidence that the premises meet city fire, safety and health standard. DHR certificate required.	
999111 - DELIVERY.....	125.00
a. In lieu of any other type of license, a taxpayer may at its option purchase for \$125.00 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 itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

621210 - DENTISTS/ORTHODONTISTS.....	Professional
561611 – DETECTIVE/INVESTIGATOR.....	150.00
454390 - DIRECTORIES- Each person engaged in the business of making or compiling a city directory or soliciting advertising for such directory including telephone directory.....	150.00
621111 DOCTORS - Medical.....	Professional
446110 - DRUG STORE/PHARMACIES.....	Merchant
812320 - DRY CLEANERS, PRESSING SHOPS.....	100.00
443110 – APPLIANCE DEALERS .....	Merchant
221122 - ELECTRIC LIGHT COMPANIES - Three per cent (3%) of the gross receipts of the business done by the utility company in the corporate limits of the City of Thomasville and in addition one and one-half per cent (1.5%) of the gross receipts outside the corporate limits but within the Police Jurisdiction of the City of Thomasville during the calendar year preceding the current license year from customers, users and/or distributors residing in or having a place of business in the City of Thomasville or its Police Jurisdiction.	

541330 - ENGINEERS-CHEMICAL, ELECTRICAL, MECHANICAL Professional	
532490 - EQUIPMENT RENTAL.....	Merchant
561710 - EXTERMINATORS - (a) Bonded.....	150.00
(b) Non-bonded.....	300.00
444220 - FEED/SEED DEALERS.....	Merchant
454000 - FIRE EXTINGUISHERS.....	50.00
Retail maintenance and services	
114119 - FISH AND OYSTER DEALER - exclusively (a) resident.....	75.00
(c) Non-resident.....	150.00
713940 - FITNESS CENTER/HEALTH CLUBS.....	75.00
453110 - FLORISTS.....	Merchant
113110 - FORESTER, REGISTERED.....	Professional
488510 - FREIGHT TRANSPORTATION OFFICE Each person, firm or corporation which does business in the city by receiving freight for transportation .....	100.00
445230 - FRUIT STANDS.....	Merchant
111210 – FRUIT/VEGETABLE TRUCKS.....	150.00
(b) If used by licensed merchant or fruit stand.....	100.00
221210 – GAS COMPANY UTILITIES - Each person, firm or corporation engaged in the business of selling or distributing gas in pipes, an amount equal to three per cent (3%) of the gross receipts of the business transacted by each person, firm or corporation in the city of the City of Thomasville, Alabama, for the preceding calendar year from the sale of gas in pipes or distributed from any point or points in the City of Thomasville, Alabama, by such person, firm or corporation for any purpose.	
221310 - GAS DEALER FOR BUTANE/PROPANE - Each person, firm or corporation engaged in the business of distributing, and/or selling gas commonly known as butane/propane, within the City whether resident dealer or not.....	100.00
424720 - GASOLINE/OIL – WHOLESALE DISTRIBUTOR .....	275.00
453220 - GIFT SHOP.....	Merchant
811122 - GLASS REPLACEMENT.....	150.00
621610 - HOME HEALTH CARE SERVICES.....	125.00
622110 - HOSPITALS, INFIRMARIES AND CLINICS.....	250.00
721110 - HOTEL, MOTEL, CABIN, INN, LODGE - Each person, firm or corporation operating:	
(a) 12 rooms or less.....	175.00
(b) 25 rooms or less.....	275.00
(c) Over 25.....	350.00
561720 – HOUSE CLEANING – MAID/EXTERNAL SERVICES.....	50.00
453996 - ICE DELIVERY/MAKER.....	85.00
Each person, firm or corporation delivering ice or servicing storage bins, where sales are made either wholesale or retail and/or each vending or ice maker, where sales are made there from.	
524126 - INSURANCE COMPANIES:	
(a) 524126 – FIRE -Each Fire and Marine Insurance Company shall pay \$4.00 on each \$100.00 or major fraction thereof, or gross premiums, less return premiums on policies issued during the preceding year, of the current license year, on all property in the City of Thomasville, Alabama.	
(b) 524128 – ALL OTHER COVERAGE - All insurance companies, except Fire and Marine, charging a premium for contracts of policies, shall pay \$10.00 plus \$1.00 on each \$100.00 or major fraction thereof on gross premiums, less return premiums, received during the preceding year, of	

the current license year, on all policies issued in the City of Thomasville, Alabama. The percentage of premiums on all insurance companies shall be due on December 31 of each year or within 60 days thereafter. Such insurance companies which did any business in said City in the preceding year shall furnish to the City Clerk of the City of Thomasville, Alabama, a statement in writing, duly verified, showing the true and full amount of gross premiums received during the said year, on business in said City, and shall accompany said statement with the amount of license due as herein above specified.

541410 - INTERIOR DECORATOR –	
(a) Any resident person, firm or corporation engaged in the business of interior decorating.....	75.00
(b) Any non-resident person, firm or corporation engaged in interior decorating.....	150.00
561720 - JANITORIAL FIRM SERVICES.....	85.00
448310 - JEWELRY STORES.....	Merchant
451212 - JUNK STORES OR YARDS.....	85.00
561730 - LANDSCAPE/LAWN CARE SERVICE.....	85.00
812310 - LAUNDRIES - Each person, firm or corporation operating a laundry coin operated otherwise.....	85.00
541110 - LAWYERS/ATTORNEYS.....	Professional
812331 - LINEN SUPPLY/UNIFORM RENTAL - Each person, firm or corporation renting or otherwise distributing for temporary use to persons or firms within the city - towels, sheets and/or other linens and cloths, and/or other merchandise.....	150.00
522310 - MORTGAGE/LOAN COMPANY - Persons, co-partnerships and corporations engaged in the business of making loans of money and subject to Act No. 379 of the 1959 Regular Session of the legislature of the State of Alabama.....	130.00
561622 - LOCKSMITH.....	75.00
541990 - LUMBER BROKER/DEALER - RETAIL/WHOLESALE.....	Professional
113210 - LUMBER YARDS.....	Merchant
332111 - MACHINE SHOPS.....	125.00
454300 - MAGAZINES - SOLICITING.....	50.00
454113 - MAIL-ORDER BUSINESS/IN-HOME TYPE SALES – Sales through appointments, mail, parties, telephone of homecare products, cosmetics, health-care products and other merchandise.....	Merchant
454113 - MAIL ORDER STORES.....	Merchant
812113 - MANICURIST/NAIL SALON.....	50.00
453930 - MANUFACTURED HOME DEALERS: Any local firm, dealer or corporation engaged in the business of selling new and used manufactured, mobile homes/trailers.	
(a) Each dealer whose gross annual business is not more than \$500,000.00.....	150.00
(b) Each dealer whose gross annual business is more than \$500,000.00 and less than \$1,000,000.00.....	275.00
(c) Each dealer whose gross annual business is more than \$1,000,000.00 and less than \$3,000,000.00.....	350.00
(d) Each dealer whose gross annual business is more than \$3,000,000.00 and less than \$5,000,000.00.....	400.00
(e) Each dealer whose gross annual business is more than \$5,000,000.00 and less than \$10,000,000.00.....	500.00
(f) Each dealer whose gross annual business is more than \$10,000,000.00.....	2/100 of 2% of any amount over \$10,000,000.00



339999 - MANUFACTURING.....400.00

Including chemical, foundry, veneer mill, textiles, etc.

453000 - MERCHANT- RETAIL: Each person engaged in the activities specified in this ordinance with the designation - merchants, or otherwise engaged in the business of selling goods, wares, or products (of a mercantile nature or otherwise sold at retail for consumption or resale) shall pay a license tax based on gross annual receipts of such business during the preceding tax year as follows:

- (a) \$50,000.00 or less.....100.00
- (b) \$50,000.00 to \$100,000.00.....150.00
- (c) \$100,000.00 to \$250,000.00.....175.00
- (d) \$250,000.00 to \$400,000.00.....200.00
- (e) \$400,000.00 to \$650,000.00.....225.00
- (f) \$650,000.00 to \$1,000,000.00.....275.00
- (g) Additional Amount of 2/100 of 2% of annual gross receipts in excess of \$1,000,000.00

Sales Tax Reports to the City of Thomasville shall be prima facie proof of gross receipts for the purpose hereof. A notarized statement of the amount of gross receipts of such business within the City of Thomasville during the preceding calendar year will serve as notice. This statement shall be filed no later than January 31 of the year for which a privilege license is to be paid, and shall be used as the measure of computing the privilege license tax, computed as aforesaid, for such year.

New Business: Where the fee is based on gross receipts/sale of previous year:

- a) License for the current year is determined by an estimate of the gross receipts for a twelve (12) month period. (If before July 1, full year license is paid, if after July 1, one- half license fee is paid.)
- b) Second year license (if not a full year previously) is determined by dividing the total gross receipts/sales by the number of months in business multiplied by 12.

423000 - MERCHANT- WHOLESALE: Each person engaged in the activities specified in this ordinance with the designation or otherwise engaged in the business of selling goods, wares, or products (of a mercantile nature or otherwise: and whether sold at wholesale for consumption or resale) shall pay a license tax based on gross annual receipts of such business during the preceding tax year as follows:

- (h) \$50,000.00 or less.....75.00
- (i) \$50,000.00 to \$100,000.00.....125.00
- (j) \$100,000.00 to \$250,000.00.....150.00
- (k) \$250,000.00 to \$400,000.00.....175.00
- (l) \$400,000.00 to \$650,000.00.....200.00
- (m) \$650,000.00 to \$1,000,000.00.....250.00
- (n) Additional Amount of 2/100 of 2% of annual gross receipts in excess of \$1,000,000.00

Business shall file with the City Clerk a notarized statement of the amount of gross receipts of such business within the City of Thomasville during the preceding calendar year. This statement shall be filed no later than January 31 of the year for which a privilege license is to be paid, and shall be used as the measure of computing the privilege license tax, computed as aforesaid, for such year.

New Business: Where the fee is based on gross receipts/sale of previous year:

- c) License for the current year is determined by an estimate of the gross receipts for a twelve (12) month period. (If before July 1, full year license is paid, if after July 1, one- half license fee is paid.)
- d) Second year license (if not a full year previously) is determined by dividing the total gross receipts/sales by the number of months in business multiplied by 12.

531130 - MINI-WAREHOUSE/SELF STORAGE UNITS – LESSORS

(a) 15 units or less.....	100.00
(b) Over 15 units.....	175.00
484220 - MOBILE HOME/HOUSE MOVERS.....	125.00
Must provide State Mobile Home/House Movers License	
423990 - MONUMENTS/GRAVE MARKERS/SLABS/VAULTS.....	Merchant
451140 – MUSICAL INSTRUMENTS .....	Merchant
511110 -NEWSPAPER - PUBLICATIONS & DISTRIBUTION.....	100.00
451212 - NEWSSTANDS.....	50.00
424720 – OIL COMPANIES - WHOLESALE.....	175.00
621320 - OPTOMETRISTS/OPTICIANS/EYE SPECIALIST.....	Professional
522298 -PAWN SHOPS.....	Merchant
454391 -PEDDLERS (a) RESIDENT.....	50.00
454392- PEDDLERS (b) ITINERANT/TRANSIENT.....	250.00
453910 - PET GROOMERS/BOARDERS/BREEDERS.....	75.00
541921 -PHOTOGRAPHERS/VIDEO - (a) RESIDENT.....	75.00
(b) NON-RESIDENT - PER DAY.....	125.00
621340 - PHYSICAL THERAPISTS.....	Professional
541990 - PIANO TUNERS.....	40.00
453990 - PICTURE FRAMERS.....	Merchant
321100 - PILING AND POLE MILLS/YARDS.....	125.00
321912 - PLANING MILLS.....	125.00
910002 - POOL ROOMS, EACH TABLE.....	75.00
323110 - PRINTING - (a) Resident.....	75.00
(b) Non-Resident.....	125.00
454391 - PRODUCE DELIVERY - each person, firm, or corporation who unloads, delivers, distributes or disposes of any fresh fruit or vegetables at wholesale which produce was transported from a point outside of the City of Thomasville to a point within the City of Thomasville, and thereby uses the streets of the City of Thomasville.....	50.00
541990 - PROFESSIONS AND VOCATIONS - Each person and each member of a firm or corporation engaged in any practice, vocation or profession shall pay a license based on his or her gross annual receipts whether derived by private, partnership, or corporate income, salary, commission, lease or retainers as follows:	
(a) New Business - First Year.....	125.00
(b) \$100,000.00 or less .....	150.00
(c) \$100,000.00 to \$175,000.00.....	175.00
(d) \$175,000.00 to \$250,000.00.....	200.00
(e) \$300,000.00 to \$500,000.00.....	225.00
(f) Over \$500,000.00.....	375.00
541210 - PUBLIC BOOKKEEPER.....	Professional
515112 - RADIO BROADCASTING STATION.....	125.00
482110 - RAILROADS – Operating within the City per Code of Alabama:	
(a) \$25.00 for first 1,000 population	
(b) \$30.00 for each additional 1,000 or majority fraction thereof population	
531210 - REAL ESTATE AGENTS/BROKERS.....	Professional

Each agent or broker shall purchase an individual license based on the individual's commissions or fees.

531320 - REAL ESTATE APPRAISER.....	Professional
811412 - REPAIR SHOPS - Service of any type of appliance .....	Merchant
722110 - RESTAURANT, CAFES, CAFETERIAS, LUNCH STANDS, SANDWICH SHOPS, DELICATESSEN, - Each restaurant whose business is located in the City of Thomasville shall pay on the preceding year's gross sales as follows:	
(a) New Business - First Year.....	75.00
(b) \$50,000.00 or less.....	100.00
(c) \$50,000.00to \$100,000.00.....	125.00
(d) \$100,000.00 to \$250,000.00.....	150.00
(e) \$250,000.00 to \$700,000.00.....	200.00
(f) Over \$700,000.00.....	225.00
Each shall furnish a State Health Permit and every license issued under this subsection shall immediately become void and shall be revoked upon notice by the County Health Officer that the person conducting such business is not complying with the state health laws relating to the business so conducted.	
321999 - SAWMILL.....	125.00
561621 - SECURITY/BURGULAR SYSTEMS-Sale and/or installation....	125.00
561612 - SECURITY GUARD SERVICE.....	100.00
562991 - SEPTIC TANK INSTALL/CLEANING.....	100.00
561499 - SECRETARIAL SERVICE.....	Professional
453990 - SEWING MACHINE AGENT - EACH AGENT.....	75.00
315290 - APPAREL/SHIRT/GARMENT FACTORY.....	300.00
811430 - SHOE REPAIR SHOP.....	Merchant
444220 - SHRUBERY/PLANTS/GARDEN CENTER .....	Merchant
236220 - SIGN PAINTING.....	Merchant
713990 - SKATING RINKS.....	100.00
999999 - SPECIAL.....	SET BY MAYOR
541360 - SURVEYORS.....	Professional
812199 - TANNING BOOTHS/BEDS - Each.....	20.00
454380 - TAXIDERMISTS.....	75.00
812199 - TATTOO PARLOR.....	150.00
541219 - TAX & BOOKKEEPING SERVICE .....	Professional
517910 - TELEPHONE COMPANY (a) LOCAL EXCHANGE.....	210.00
(b) 513320 - LONG DISTANCE - EACH.....	53.00
(c) 517212 – CELLULAR/WIRELESS/PAGING.....	210.00
(d) 517310 – RESELLERS OF SERVICES.....	210.00
811219 - TELEVISION/RADIO REPAIR SHOP.....	Merchant
512131 - THEATER.....	Merchant
326291 - TIRE RETREAD/VULCANIZING SHOP.....	50.00
721214 - TRAILER/ MOBILE HOME COURTS (a) One to Five Spaces.....	75.00
(b) Six to Ten Spaces.....	100.00
(c) Over Ten Spaces.....	150.00
484200 - TRANSFER TRUCKS, CARTS OR OTHER VEHICLES - For hauling baggage, freight, or other articles or commodities, for hire, each person engaged in the operation thereof, for as much as 15 days or more during any one year.....	100.00
454395 - TRANSIENT DEALERS (a) Resale.....	100.00
(c) Customer Delivery.....	175.00
562111 – TRASH COLLECTION.....	600.00

Proof of liability insurance shall be filed with the City Clerk's office, and said liability to be in the amounts required by the Safety Responsibility Laws of the

State of Alabama, and said liability insurance shall contain a provision that the same shall not be cancelled until the City Clerk is given at least thirty days notice of said cancellation, said liability insurance to remain and continue in full force and effect during the term of any license issued hereunder, plus a current State of Alabama Health Permit.

562119 – TRASH COLLECTION - RECYCLING SERVICES.....	250.00
Each person, firm, or corporation engaged in the business of hauling or disposing of garbage on a regular basis of paper, cans, glass, etc., for recycling. Proof of liability insurance shall be filed with the City Clerk's office, and said liability to be in the amounts required by the Safety Responsibility Laws of the State of Alabama, and said liability insurance shall contain a provision that the same shall not be cancelled until the City Clerk is given at least thirty days notice of said cancellation, said liability insurance to remain and continue in full force and effect during the term of any license issued hereunder, plus a current State of Alabama Health Permit.	
561499 - TRAVEL AGENCY.....	Professional
999111 - TREE SERVICE - CUTTING AND TRIMMING.....	100.00
812210 - UNDERTAKERS/MORTICIANS/FUNERAL HOME.....	100.00
8412210 - UPHOLSTERS.....	75.00
443110 - UTILITY COMPANY - APPLIANCE SALES.....	Merchant
453990 VACUMN CLEANER SALES - Each agent.....	50.00
910001 - VENDING MACHINES	
(a) Scales, weighing machines, each.....	15.00
(b) Dispensing Machines.....	15.00
(c) Music Machines.....	15.00
(d) Cigarette Machines.....	15.00
(e) Others, where not in violation of State Law.....	20.00
License for each machine must be attached to each machine in such a manner as to be visible from outside the machine. Note: No license required for any such machine not for public use or solely for use of employees.	
541940 - VETERINARIANS/ANIMAL HOSPITALS.....	Professional
321999 - WOODYARDS.....	100.00
999222 - WRECKER/TOWING SERVICE.....	75.00

SECTION 2. AMOUNT OF FEE WITHIN POLICE JURISDICTION: The privilege license fee herein levied on persons engaged in business activities outside the corporate limits of the City of Thomasville and within the police jurisdiction thereof, shall be equal to 50% of the privilege license fee otherwise required hereunder for like business activities conducted within the corporate limits of the City of Thomasville.

SECTION 3. SPECIAL LICENSES: The Mayor, in his discretion may issue any special license not herein set out or mentioned to parties applying for same, provided there shall be no discrimination made by license for the same class or business.

SECTION 4. ISSUANCE AND ISSUANCE FEE: Licenses shall be obtained from and shall be issued by the City Clerk, who shall collect for the City of Thomasville, in addition to the license fee herein levied and all penalties added thereto, an issuance fee of \$12.00 for each license issued.

SECTION 5. DUE DATES: Thereafter the licenses levied hereunder shall be due on the first day of January of each year, or on the first day of operation of a new business activity requiring license hereunder, and shall expire on the 31st

day of December of the year for which such license is issued. Licenses issued from July 1 to December 31 are restricted to new businesses, for which one-half (1/2) the amount of the annual license is to be charged.

**SECTION 6. DELINQUENT PENALTIES:** Licenses shall become delinquent thirty days following the date upon which they are due, and on delinquent licenses there shall be collected an additional fee in the amount of a penalty of 3% of the amount of said license for each month, or fraction thereof, the same is delinquent, with a minimum penalty of \$1.00 for each license.

**SECTION 7. REFUNDS ON OVERPAYMENTS:** 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.

- (a) 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.
- (b) 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.
- (c) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, together with interest to the extent provided for in Section 11-51-92. If the municipality determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.
- (d) 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 8. TRANSFER OF LICENSE:** That all licenses issued under the above schedule are personal to the license therein named not subject to the assignment, sale or transfer, without the consent of the City Council. In all cases, licenses may be transferred one time only.

**SECTION 9. PROCEDURE FOR REVOCATION OR SUSPENSION OF LICENSE:** 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 suffers to be violated any penal ordinance of the municipality or any criminal law of the State of Alabama; and shall also be subject to revocation by the municipal governing body if, in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact. The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license. 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 10: POSTING:** Licenses issued hereunder shall be posted in a prominent place on or within the premises of the business operated under the license.

**SECTION 11: EXAMINATION OF BOOKS:** The books and records of licensee shall be open to inspection during normal business hours, by the City Clerk when such books and records contain information upon which the issuance of license provide hereunder are based. The clerk shall keep all information furnished or secured under the authority of this Ordinance in strict confidence. Such information not be subject to public inspection and shall be kept so that the contents thereof shall not become known except to the persons charged with the administration of this Ordinance.

**SECTION 12: PENALTY FOR DOING BUSINESS WITHOUT A LICENSE:** Any person engaging in any business activity within the corporate limits or the police jurisdiction of this municipality, and upon which a privilege license fee is levied hereunder, without a current valid license thereof as provided herein shall be guilty of a misdemeanor and shall be punishable by a fine not to exceed \$500.00 for each offense and if willful violation, by imprisonment for not to exceed six months, either or both, at the discretion of the court trying the same, and each day during which such activity is so conducted shall constitute a separate offense.

**SECTION 13: SEVERABILITY:** Each and every provision of this ordinance, and all licenses imposed hereunder are hereby declared to be dependent of each other and the holding of any provision hereof, or any license levied hereunder, to be void and invalid shall not affect or invalidate any other provisions hereof or license levied hereunder; and it is hereby declared that the other provisions hereof and the other licenses levied hereunder would have been enacted and

levied, as the case may be, regardless of any provision or license which might have been held invalid.

SECTION 14: REPEAL OF PRIOR ORDINANCE: This ordinance shall supersede and replace Ordinance 2007-11, said ordinance is hereby repealed; such repeal to be and become effective at the moment this ordinance becomes effective; but this ordinance shall not supersede any other ordinance of this municipality and the license taxes herein levied shall be in addition to all other license taxes imposed by this municipality.

SECTION 15: PUBLICATION: The City Clerk is hereby directed to cause this ordinance to be published one time on or before December 31, 2013, in The Thomasville Times, a newspaper of general circulation published in the City of Thomasville, Alabama; and to affix at the end hereof her certification showing the time and manner of such publication.

SECTION 16: EFFECTIVE DATE: After publication as aforesaid, this ordinance shall be and become effective on the 1<sup>st</sup> day of January, 2014 and shall remain in full force and effect thereafter until revised, amended or repealed.

The foregoing ordinance was duly adopted on this the 9th day of December, 2013.

*Sheldon A Day*  
SHELDON A. DAY  
MAYOR

ATTEST:

Deborah P Ballard  
DEBORAH P. BALLARD  
CITY CLERK