

**ORDINANCE 2007 - 10**

**An Ordinance to Require Persons, Partnerships, Corporations, and Associations engaging in Certain Businesses, Occupations, Vocations, Trades and Professions in the City of Wetumpka, Alabama, to Obtain License before engaging in such businesses, to prescribe and fix the amount to be paid therefore, and to provide penalties for the violation thereof.**

**BE IT ORDAINED** by the City Council of the City of Wetumpka, Alabama, a municipal corporation as follows:

**SECTION 1.** Ordinance Number 84-7, adopted December 3, 1984, is hereby repealed except that Ordinance No. 2000-21, (adopted December 5, 2000), and Ordinance No. 2001-11, (adopted December 13, 2001) and Ordinance 2002-5, (adopted August 19, 2002), as codified and being a part of Ordinance No. 2000-16, (adopted on September 18, 2000), all of which served as amendments to Ordinance Number 84-7 are not repealed and are hereby expressly left in full force and effect, it being the intent of the Council that only the original Ordinance 84-7 be repealed.

**SECTION 2. Levy of Tax.**

Pursuant to the *Code of Alabama*, the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the City of Wetumpka, Alabama, for the year beginning January 1, 2008 , 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 by whatever name called in the municipality, or the police jurisdiction.

**SECTION 3. 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.

[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*.

[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; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- (b) A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- (c) For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between 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] TAXING JURISDICTION. Any municipality that levies a business license tax, whether or not a business license tax is levied within its police jurisdiction, or the Department of Revenue acting as agent on behalf of a municipality pursuant to Section 11-51-80 et seq., as the context requires.

[13] TAXPAYER. Any person subject to or liable under this chapter for any business license tax; any person required to file a return with respect to, or pay or remit the business license tax levied under this chapter or to report any information 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*, unless the context therein otherwise specifies.

**SECTION 4. 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 \$ 35.00.

- (b) *Half Year.* Every person who commences business on or after July 1<sup>st</sup>, 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 ten dollars (\$10.00) 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 15th day of February 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* 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.

Licenses are required to furnish the municipality any address changes for their business prior to December 1<sup>st</sup> 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 5. 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 offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.

( v ) All business claimed by a branch office or offices must be conducted by and through said office or offices.



( vi ) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

(d) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

**SECTION 6. 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 7. 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 business(es) or vocation(s) in the municipality for which a license is required without first having procured a license or without maintaining a current, up-to-date, fully

paid 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 the business(es) or vocations(s) remain open without a current, up-to-date, fully paid license shall constitute a separate offense.

**SECTION 8. 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 9. 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 insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest.
- (c) The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.
- (d) If the amount of business license tax remitted by the taxpayer is undisputed by the municipality, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the municipality shall enter a final assessment for the amount of the tax due, plus any applicable penalty and interest.
- (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.

(2) If a petition for review is not timely filed, or is timely filed, and upon further review the license officer determines that the preliminary assessment is due to be upheld in whole or in part, the municipality may make the assessment final in the amount of business license tax due as computed by the license officer, with applicable interest and penalty computed to the date of entry of the final assessment. The license officer shall, whenever practicable, complete his or her review of the taxpayer's petition for review and applicable law within 90 days following the later of the date of filing of the petition or the conference, if any.

(3) A copy of the final assessment shall promptly be mailed to the taxpayer's last know 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. The final assessment shall include a statement informing the taxpayer of his or her right to appeal the final assessment to circuit court within 30 days from the date of the entry of the final assessment.

**SECTION 10. Duty to permit inspection and produce records.**

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

- (a) Permit the designee of the municipality to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said municipal designee to gain such information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;
- (b) To furnish information during reasonable business hours, at the licensee's place of business, in the municipality or the police jurisdiction, all books of account, invoices, papers, reports and memoranda containing entries showing amount of purchases, sales receipts, inventory and other information from which the correct license tax classification of such person may be ascertained and the correct amount of license tax to which he is subject may be determined, including exhibition of bank deposit books, bank statements, copies of sales tax returns to the State of

Alabama, copies of Alabama income tax returns and federal income tax returns.

**SECTION 11. 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 12. 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 13. Failure to file assessment.**

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

amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.

- (d) A notice by the United States mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the designee of the municipality shall be prima facie correct upon any appeal.

**SECTION 14. 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*, Section 11-51-44 (1975).

**SECTION 15. Criminal penalties.**

Unless otherwise specified in Section 7 of this Ordinance, 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 16. Civil penalties.**

In addition to the remedies provided by *Code of Alabama*, Section 11-51-150 (1975) et seq., the continued or recurrent performance of any act or acts within the corporate limits or within its police jurisdiction for which a license may be revoked or



suspended under this 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 17. 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 thereof, 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 18. 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 19. Procedure for denial of new applications.**

- (a) The municipal designee shall have the authority to investigate all applications and may refer any application to the municipal governing body for a determination of whether such license should or should not be issued.
- (b) If the municipal governing body denies the issuance of any license referred to it, the municipal clerk shall promptly notify the applicant of the municipal governing body's decision.
- (c) If said applicant desires to appear before the municipal governing body to show cause why said license should be issued, he shall file a written notice with the municipal clerk, said notice to be filed within two (2) weeks from the date of mailing by the municipal

clerk of the notice of the denial of such license by the municipal governing body.

- (d) Upon receipt of said notice the municipal clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the municipal governing body and shall give the notice of the date, time and place of said hearing to the applicant.
- (e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the municipal governing body shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- (f) If the municipal governing body determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the municipality said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

**SECTION 20. 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 suffers to be violated any penal ordinance of the municipality or any criminal law of the State of Alabama; and shall also be subject to revocation by the municipal governing body if, in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.

- (b) The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.
- (c) The municipal governing body shall set a time for hearing on the matter of revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for said hearing. At the hearing the municipal governing body shall hear all evidence offered by any party and all evidence that may be presented bearing upon the question of revocation or the refusal of renewal, as the case may be.

**SECTION 21. 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. 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 22 . 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 itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

**SECTION 23. Additional Requirements.**

- (a) No license shall be issued for any business controlled or covered by the provisions of the 1975 Code of Alabama, Section 22-20-5, dealing with public health requirements, except upon presentation by the license application, or a health permit issued by the County Health Officer for the business.
- (b) No license shall be issued for any business controlled or regulated by the Alcoholic Beverage Control Board of the State of Alabama, except upon presentation, by the license applicant, an application issued by the ABC



Board for the business. A Public Hearing shall be held by the City Council and consent approved prior to issuing such license. All advertising expenses for the Public Hearing shall be paid by the applicant.

- (c)** No license shall be issued for a Finance Company/Money Lender/Pawn Shop/Fortune Teller/Clairvoyant except upon presentation, by the license applicant, an application for same. A Public Hearing shall be held by the City Council and consent approved prior to issuing such license. All advertising expenses for the Public Hearing shall be paid by the applicant.
- (d)** No license shall be issued for a Taxi Cab Service/Passenger Transportation Service prior to approval of the Chief of Police of the City of Wetumpka and proof of liability insurance and proper registration with the Alabama Public Service Commission.
- (e)** No license shall be issued for a Contractor prior to receipt of proof of a Certificate of Liability Insurance in an amount not less than \$300,000.00 or a surety bond in an amount not less than \$10,000.00. General Contractors must be licensed by the State of Alabama Board of General Contractors. Home Builders and other contractors must be properly licensed or certified as required by law.
- (f)** No license shall be issued for a Liquefied Petroleum Service without an Alabama Liquefied Petroleum Gas Board License.
- (g)** No license shall be issued for Home Inspection Services without an Alabama Building Commission License.

(h) No license shall be issued for Massage Therapy without an Alabama Board of Massage Therapy License.

(i) No license shall be issued for Landscape Service/ Exterminating Service, and or Tree Surgery without an Alabama Department of Agriculture Professional Service Permit.

**SECTION 24. License classifications and amounts**

License classifications and annual license fees are hereby established :

A18	<b>040 BEER ON/OFF PREMISE</b>	\$75.00
A19	<b>050 - BEER OFF PREMISE ONLY</b>	\$50.00
A16	<b>070 WINE OFF PREMISE ONLY</b>	\$75.00
A17	<b>060 WINE ON/OFF PREMISE</b>	\$75.00
A11	<b>110 WHOLESALE TABLE WINE &amp; BEER DISTRIBUTOR</b>	\$375.00
A13	<b>010 LOUNGE RETAIL LIQUOR CLASS I</b>	\$800.00
A12	<b>011 PACKAGE STORE LIQUOR CLASS II</b>	\$800.00
A14	<b>020 RESTAURANT RETAIL LIQUOR</b>	\$800.00
A15	<b>032 CLUB LIQUOR CLASS II</b>	\$800.00
B04	<b>BANKS</b>	\$125.00
	Provided that the maximum license levied under this schedule shall be \$125.00 per bank plus \$10.00 per branch or ATM.	
B20	<b>BONDSMAN - FLAT FEE</b>	\$200.00
B28	<b>BOWLING CENTER</b>	
	Annual license fee of \$25.00 per lane	
C01	<b>RETAIL SALES GENERAL</b> ANNUAL LICENSE IS HEREBY FIXED AT AN AMOUNT EQUAL TO A PERCENTAGE OF GROSS RECEIPTS OF THE BUSINESS AS FOLLOWS: \$0.00 to \$40,000.00 1/5 of 1% of Gross Receipts More than \$40,000.00 \$80.00, plus 1/8 of 1% of gross receipts in excess of \$40,000.00. THE MINIMUM LICENSE SHALL BE \$35.00	
C02	<b>RETAIL SALES AUTOMOBILE</b> ANNUAL LICENSE IS HEREBY FIXED AT AN AMOUNT EQUAL TO A PERCENTAGE OF GROSS RECEIPTS OF THE BUSINESS AS FOLLOWS: Gross receipts of \$500,000.00 or less 1/25% of 1% of gross receipts Gross receipts of \$500,000.00 - \$1,000,000.00....\$200.00 plus 1/40 of 1% in excess of \$500,000.00. Gross receipts of \$1,000,000.00 - \$3,000,000.00 \$325.00 plus 1/80 of 1% in excess	

of \$1,000,000.00.

Gross receipts of \$3,000,000.....\$575.00

THE MINIMUM LICENSE SHALL BE \$200.00

C04

**WHOLESALE SALES, GENERAL**

ANNUAL LICENSE IS HEREBY FIXED AT AN AMOUNT EQUAL TO A PERCENTAGE OF

GROSS RECEIPTS OF THE BUSINESS AS FOLLOWS:

\$50,000 or less receipts 1/10 of 1% of gross receipts

More than \$50,000.00 but not more than \$100,000.00 \$50.00 plus 1/10 of gross receipts in excess of \$50,000.00.00

More than \$100,000.00 but not more than \$200,000.00 - \$100.00 plus 1/20 of gross receipts in excess of \$100,000.

More than \$200,000.00 but not more than \$500,000.00 - \$150.00 plus 1/30 of gross receipts in excess of \$200,000.00

More than \$500,000.00 - \$250.00

THE MINIMUM LICENSE SHALL BE \$50.00

C05

**WHOLESALE SALES, PETROLEUM**

ANNUAL LICENSE IS HEREBY FIXED AT AN AMOUNT EQUAL TO A PERCENTAGE OF

GROSS RECEIPTS OF THE BUSINESS AS FOLLOWS:

\$40,000.00 or less 1/5 of 1% of gross receipts

More than \$40,000.00 but not more than \$80,000.00 - \$80.00 plus 1/10 of 1% of gross receipts in excess of \$40,000.00.

More than \$80,000.00 but not more than \$200,000 - \$120.00 plus 1/20 of 1% of gross receipts in excess of \$80,000.00.

More than \$200,000 but not more than \$500,000.00 - \$180.00 plus 1/40 of 1% of gross receipts in excess of \$200,000.00

More than \$500,000.00 - \$255.00

THE MINIMUM LICENSE SHALL BE \$150.00

C06

**MANUFACTURER/ASSEMBLER**

ANNUAL LICENSE IS HEREBY FIXED AT AN AMOUNT EQUAL TO A PERCENTAGE OF

OF GROSS RECEIPTS OF THE BUSINESS AS FOLLOWS:

\$40,000.00 or less 1/5 of 1% of gross receipts.

More than \$40,000 but not more than \$100,000.00 - \$80.00 plus 1/10 of 1% of gross receipts in excess of \$40,000.00

More than \$100,000 but not more than \$200,000.00 - \$140.00 plus 1/20 of 1% of gross receipts in excess of \$100,000.00

More than \$200,000.00 but not more than \$500,000.00 - \$190.00 plus 1/40 of 1% of gross receipts in excess of \$200,000.00

More than \$500,000.00 \$265.00

THE MINIMUM LICENSE FEE SHALL BE \$50.00

C07

**BUSINESS SERVICE**

ANNUAL LICENSE IS HEREBY FIXED AT AN AMOUNT EQUAL TO A PERCENTAGE OF

GROSS RECEIPTS OF THE BUSINESS AS FOLLOWS:  
 \$20,000.00 or less - 1/5 OF 1% OF GROSS RECEIPTS  
 More than \$20,000.00 but not more than \$50,000.00 - \$40.00 plus  
 1/5 of 1% of gross receipts in excess of \$20,000.00  
 More than \$50,000 but not more than \$100,000.00 - \$100.00 plus 1/10 of 1% of  
 gross receipts in excess of \$50,000.00  
 More than \$100,000 but not more than \$200,000.00 - \$150.00 plus  
 1/20 of 1% of gross receipts in excess of \$100,000.00  
 More than \$200,00.00 - \$200.00  
 THE MINIMUM LICENSE SHALL BE \$35.00

C08

**PERSONAL SERVICES**

ANNUAL LICENSE IS HEREBY FIXED AT AN AMOUNT EQUAL TO A PERCENTAGE  
 OF

GROSS RECEIPTS OF THE BUSINESS AS FOLLOWS:  
 \$15,000.00 or less 1/5 of 1% of gross receipts.  
 \$15,000.00 - \$23,000.00 - \$30.00 plus 1/4 of 1% of gross receipts in excess of \$15,000.00  
 \$23,000.00- \$50,000.00 - \$50.00 plus 1/5 of 1% of gross receipts in excess  
 of \$23,000.00  
 \$50,000.00 - \$100,000.00 - \$104.00 plus 1/10 of 1% of gross receipts  
 in excess of \$50,000.00.  
 \$100,000.00 0 \$200,000.00 - \$154.00 plus 1/20th of 1% of gross receipts  
 in excess of \$100,000.00.  
 More than \$200,000.00 - \$200.00  
 THE MINIMUM LICENSE SHALL BE - \$35.00

C09

**PROFESSIONAL SERVICES**

ANNUAL LICENSE IS HEREBY FIXED AT AN AMOUNT EQUAL TO A PERCENTAGE  
 OF

OF GROSS RECEIPTS OF THE BUSINESS AS FOLLOWS:  
 \$5,000.00 OR LESS - \$50.00  
 More than \$5,000.00 but not more than \$24,000.00 - \$50.00 plus  
 1/2 of 1% of gross receipt in excess of \$5,000.00  
 More than \$24,000.00 but not more than \$40,000.00 - \$145.00 plus  
 3/5 of 1% of gross receipts in excess of \$24,000.00  
 More than \$40,000.00 - \$250.00  
 THE MINIMUM LICENSE SHALL BE \$50.00

D11

**DELIVERY - FLAT FEE**

\$100.00

E03

**ELECTRIC UTILITY**

3% of gross receipts for the business transacted by such person, firm or  
 corporation in the City of Wetumpka for the preceding year from the sale of  
 electrical current sold or distributed to any point or points in the City of Wetumpka  
 or it's Police Jurisdiction by such person, firm or corporation for any purpose whatsoever.

E08

**EXTERMINATOR -FLAT**

\$100.00

F10

**FORTUNE TELLING - FLAT FEE**

\$500.00

G02

**GARBAGE COLLECTION - FLAT FEE**

\$200.00

G03

**GAS UTILITY**

3% of gross receipts for the business transacted by such person, firm or  
 corporation in the City of Wetumpka for the preceding year from the sale of  
 gas in pipes sold or distributed from any point or points in the City of Wetumpka

	or it's Police Jurisdiction by such person, firm or corporation for any purpose whatsoever.	
I03	<b>INSURANCE, MARINE OF FIRE</b> For the business of Fire and Marine insurance each company shall pay a license in the amount equivalent to 4 percent (4%) of gross premiums less return premiums, received during the proceeding calendar year on policies issued to citizens in the City.	
I04	<b>INSURANCE OTHER THAN FIRE AND MARINE</b> For the business of life insurance and any other kind of insurance except fire and marine, each company shall pay a license of \$15.00 per annum, and, in addition thereto one percent (1%) of gross premiums less return premiums received during the preceding calendar year on policies issued to the citizens in the City.	
L03	<b>VENDING MACHINES - LAUNDRY AND/OR DRY CLEANERS</b> Annual license (per machine).....\$5.00 each	
M01	<b>MACHINES, VENDING COIN-OPERATED</b> Annual license (per machine).....\$5.00 each	
M02	<b>MACHINES, AMUSEMENT</b> Annual license (per machine) \$50.00 Per Machine	
M02A	<b>MACHINES, COIN-OPERATED ELECTRONIC</b> Annual license (per machine).....\$180.00 each	
M20	<b>MONEY LENDER - FLAT FEE</b>	\$500.00
P24	<b>SECURITY SERVICES - INDIVIDUAL- FLAT FEE</b>	\$50.00
P25	<b>SECURITY AGENCY - FLAT FEE</b>	\$200.00
P26	<b>PRIVATE DETECTIVE AGENCY - FLAT FEE</b>	\$200.00
	<b>PRIVATE DETECTIVE - INDIVIDUAL</b>	\$50.00
P04	<b>PAWN BROKER - FLAT FEE</b>	\$300.00
R12	<b>Rental of Real Property</b> \$5.00 per rental unit up to 10 plus \$1.00 per unit over 10 Each owner shall file a list of each unit they have for rent, the address and any other information deemed necessary.	
S4A	<b>CARNIVAL - TICKET SALES</b> \$25.00 per day plus 5% amusement tax paid to the City on ticket sales	
S64	<b>POOL ROOM</b> Provided that the maximum license levied under this schedule shall be \$100.00 or \$20.00 per each such table whichever is greater.	
S82	<b>TAXI SERVICE</b> \$25.00 per Cab plus gross receipts. Provided that the applicant shall present proof of compliance with the City Code, Public Service Commission and General Liability Insurance.	
S85	<b>LOCAL TELEPHONE COMPANY</b>	\$270.00
	For local exchange service Fixed License -FIXED RATE	
S85A	<b>LONG DISTANCE TELEPHONE COMPANY</b>	\$68.00
	For Intrastate long distance service - FIXED RATE	

NAICS CODE	DESCRIPTION
113110	FORESTRY - Logging, forestry, timber track operations, timber mgt.
221122	UTILITIES - Electric power or light company
221210	UTILITIES - Natural gas company
236220	CONTRACTOR - GENERAL- Commercial building construction (State License)(see Section 23)
236222	CONTRACTOR - GENERAL - Residential building construction (Homebuilders License)(see Sec 23)
237310	CONTRACTOR - Heavy Construction, highway, street, sewer (State License) (see Section 23)
238110	CONTRACTOR - Concrete (see Section 23)
238115	CONTRACTOR - Irrigation & well drilling (see Section 23)
238120	CONTRACTOR - Structural steel erection (see Section 23)
238130	CONTRACTOR - Other specialty trades not specified (see Section 23)
238140	CONTRACTOR - Masonry & stone (see Section 23)
238150	CONTRACTOR - Glass contractor (see Section 23)
238152	CONTRACTOR - Burglar or fire alarm (State Board of Electronic License) (see Section 23)
238160	CONTRACTOR - Roofing, siding & sheet metal (see Section 23)
238210	CONTRACTOR - Electrical (State License) (see Section 23)
238220	CONTRACTOR - Plumber (State Certification) (see Section 23)
238310	CONTRACTOR - Dry wall & insulation (see Section 23)
238315	CONTRACTOR - GENERAL - Swimming pools (State License) (see Section 23)
238320	CONTRACTOR - Painting & wall covering (see Section 23)
238321	CONTRACTOR - Heating & Air Conditioning (State Certification) (see Section 23)
238430	CONTRACTOR - Tile, marble (see Section 23)
238910	CONTRACTOR - Excavation & site development (see Section 23)
238911	CONTRACTOR - Demolition (see Section 23)
238913	CONTRACTOR - House Mover (see Section 23)
238915	CONTRACTOR - Low voltage wiring (State License) (see Section 23)
312121	040 BEER - ON/OFF PREMISE (see Section 23)
312122	050 BEER - OFF PREMISE ONLY (see Section 23)
312130	070 WINE OFF PREMISE ONLY (see Section 23)
312131	060 WINE ON/OFF PREMISE (see Section 23)
312132	110 WHOLESALE TABLE WINE & BEER DISTRIBUTOR (see Section 23)
312141	010 LOUNGE RETAIL LIQUOR CLASS I (see Section 23)
312142	011 PACKAGE STORE LIQUOR CLASS II (see Section 23)
312143	020 RESTAURANT RETAIL LIQUOR (see Section 23)
312144	032 CLUB LIQUOR CLASS II (see Section 23)
313112	MANUFACTURING - TEXTILE - Fabric, yarn, carpet, rope, twine
321999	MANUFACTURING - WOOD - Sawmills, wood preservation, trusses, millwork
323110	PRINTING - Screen, quick, books, handbills, lithographic
327320	READY MIX CONCRETE
327331	MANUFACTURING - NON METALLIC- Cement, clay, pottery, brick, ceramic
332999	MACHINE SHOP - Metal fabricator, ornamental, structural, cutlery
334419	COMPUTER & ELECTRONIC MANUFACTURING - Audio, video, circuit boards, peripherals
336112	MANUFACTURING TRANSPORTATION - Auto, trailer, boat
337129	MANUFACTURER CABINET
339116	DENTAL LABORATORY
339999	MANUFACTURING - Not otherwise specified
421990	WHOLESALE TRADE - DURABLE - Machinery, equipment, furniture
422720	GASOLINE DISTRIBUTOR - WHOLESALE
422990	WHOLESALE TRADE - NON DURABLE - Paper, apparel, grocery, beverages, dairy
441110	MOTOR VEHICLES - Motorcycles, boats, etc. dealerships & lots

441120 AUTOMOBILES RETAIL - New and/or used  
 441310 MOTOR VEHICLE PARTS & ACCESSORIES - Auto, Boats, Motorcycles, boats  
 442110 FURNITURE RETAIL - Furniture, home furnishings, window  
 442112 FLOOR COVERING - RETAIL  
 444130 BUILDING MATERIALS DEALERS, Home center, hardware, paint  
 444220 NURSERY/ GARDEN CENTER  
 445110 SUPERMARKET/GROCERY STORE  
 445120 CONVENIENCE STORE  
 445125 PRODUCE - RETAIL  
 446110 PHARMACY - DRUG STORE  
 446112 COSMETIC STORE  
 447110 GASOLINE RETAIL - Selling gasoline with or without convenience store  
 448131 CLOTHING STORE - RETAIL  
 448310 JEWELRY STORE - RETAIL  
 451120 GAME STORE - RETAIL  
 451122 GUN DEALER - RETAIL  
 451211 BOOK STORE - RETAIL  
 452990 GENERAL MERCHANDISE STORES - Super stores, department, miscellaneous  
 453212 USED MERCHANDISE STORES - Books, miscellaneous, flea market  
 453220 FLORIST - RETAIL  
 453222 GIFT SHOP - RETAIL  
 453225 PET SHOP - RETAIL  
 453227 TOBACCO - RETAIL  
 453229 FIREWORKS - RETAIL  
 453230 ART STUDIO - RETAIL  
 453330 PAINT, RETAIL  
 453332 SAND DEALERS RETAIL  
 453334 MONUMENTS AND HEADSTONES  
 453340 RETAIL - NOT ELSEWHERE SPECIFIED  
 454210 RETAIL NON-STORE - Direct selling, mail order  
 454312 LIQUEFIED PETROLEUM GAS ( Bottled Gas) Dealers (State L P Board Permit) (see Section 23)  
 454391 PEDDLERS LICENSE - RETAIL  
 484110 MOVERS - Truck transportation, local, long distance, freight, moving & storage  
 484120 HOUSE MOVER  
 485320 PASSENGER TRANSPORTATION - Buses, limousine service, charter (see Section 23)  
 485322 TAXI CAB SERVICE  
 488410 WRECKING, TOWING SERVICE  
 492110 COURIERS - Couriers and local messengers, services, local delivery services  
 492111 DELIVERY (see Section 22)  
 493110 WAREHOUSING & STORAGE - Distribution, household, refrigerated, special  
 511110 PUBLISHING INDUSTRIES - book, periodical, databases, software  
 511112 NEWSPAPER PUBLISHERS  
 512131 MOTION PICTURES - Theatres, videos, recording, sound studios  
 515112 BROADCASTING - Radio and television stations  
 517310 TELECOMMUNICATIONS - Telephone local per 11-51-128  
 517320 TELECOMMUNICATIONS - Telephone long distance per 11-51-128  
 517322 TELECOMMUNICATIONS - Cellular and other wireless, paging  
 517324 TELECOMMUNICATIONS - Resellers of service  
 522110 BANK MAIN OFFICE - Not branch location ATM  
 522111 BANK BRANCH OR ATM - Not main branch

522298 PAWN SHOP - Whether title pawn or merchandise (see Section 23)  
 522390 FINANCE COMPANY/MONEY LENDER (see Section 23)  
 523999 SECURITIES, COMMODITY - Brokerage, portfolio, investment, other financial services  
 524126 INSURANCE COMPANY AND/OR IT'S AGENTS - Casualty, fire and/or marine premiums  
 524128 INSURANCE COMPANY AND/OR IT'S AGENTS - Health, allied and all other premiums  
 524210 AGENT OFFICE - Administration of third parties, pension funds, annuities, etc  
 531210 REAL ESTATE - Agent, Broker, Office  
 531212 REAL ESTATE - Management  
 531214 REAL ESTATE - Appraiser  
 531216 REAL ESTATE - Rental of real property  
 532230 RENTAL AND LEASING - Movie and video rental  
 532235 RENTAL AND LEASING - All other tangible property  
 532310 RENTAL AND LEASING - Auto, truck, trailer, RV  
 541110 ATTORNEY - Individual  
 541111 PHYSICIAN - Individual and/or firm professional license  
 541210 DENTIST - Individual and/or firm professional license  
 541211 ACCOUNTANT/CPA's - Individual and/or firm professional license  
 541213 TAX PREPARATION SERVICE  
 541300 ADVERTISING - Outdoor billboard/display  
 541310 ARCHITECT - Individual and/or firm professional license  
 541311 CHIROPRACTOR - Individual and/or firm professional license  
 541320 OPTOMETRIST - Individual and/or firm professional license  
 541330 ENGINEER - Individual and/or firm professional license  
 541350 HOME INSPECTION SERVICES (State Building Commission License) (see Section 23)  
 541360 SURVEYOR - Individual and/or firm professional license  
 541380 TESTING LABORATORIES  
 541410 INTERIOR DECORATOR  
 541511 SOFTWARE PROGRAMER - Individual and/or professional firm license  
 541611 CONSULTANT - Business, miscellaneous  
 541615 CONSULTANT - Financial, investments  
 541810 ADVERTISING AGENCY - Not outdoor billboard  
 541921 PHOTOGRAPHER - Studios, portrait, commercial, services  
 541940 VETERINARIAN - Individual and/or firm professional license  
 541990 PROFESSIONAL SERVICES NOT ELSEWHERE CLASSIFIED  
 551990 MANAGEMENT COMPANIES - Offices, enterprises, regional, corporate  
 561310 EMPLOYMENT AGENCY  
 561422 TELEMARKETING BUREAUS  
 561499 ADMINISTRATIVE OFFICE - Office, answering, misc., secretary  
 561510 TRAVEL AGENCY  
 561609 DETECTIVE AGENCY (see Section 23)  
 561611 PRIVATE DETECTIVE OR INVESTIGATOR (See Section 23)  
 561612 SECURITY SERVICES - Individual - Armed or unarmed (see Section 23)  
 561615 SECURITY AGENCY - Armed or unarmed (SEE Section 23)  
 561622 LOCKSMITH SERVICES  
 561625 SECURITY SYSTEM MONITORING  
 561710 EXTERMINATING SERVICES - Exterminating company and its services (Professional svcs. Permit) (see Section 23)  
 561720 JANITORIAL SERVICES - Individual or firm  
 561730 LANDSCAPING SERVICES - State certification (see Section 23)  
 561731 LAWN SERVICE - MOWING ONLY  
 561740 CARPET CLEANING - Company



561991 SEPTIC TANK SERVICES  
 562998 WASTE MANAGEMENT - Companies, trucks, landfill, services  
 611699 EDUCATIONAL SERVICES - Technical, computer, sports, business, services  
 621491 HOM - Medical centers & services  
 621910 AMBULANCE - Ambulance company and/or services  
 622110 HOSPITALS - General, surgical, substance abuse, psychiatric, general care, special  
 623110 ASSISTED LIVING FACILITY- Residential care facility, day care  
 623112 NURSING HOME - Care for elderly & continuing care facilities  
 624111 DAY CARE - CHILD  
 711310 ARTS & SPORTS - Dance, musical, teams, tracks, promoters, agents  
 711312 CARNIVAL - CIRCUS  
 713110 AMUSEMENT - Arcades, marinas, other  
 713111 BOWLING CENTER  
 713112 FITNESS - EXERCISE CENTER  
 713114 SKATING RINK  
 713116 GOLF COURSES - COUNTRY CLUBS  
 721110 HOTELS, MOTEL AND SIMILAR FACILITIES  
 721191 BED & BREAKFAST INNS  
 721214 TRAILER PARKS - RV Parks and travel parks  
 722211 RESTAURANT - Fast Food (see Section 23)  
 722212 RESTAURANT - Full service (see Section 23)  
 722410 CATERERS - and/or mobile food services (see Section 23)  
 811111 REPAIRS & MAINTENANCE - Automobile, garage  
 811121 REPAIRS & MAINTENANCE - Paint & body  
 811192 CAR WASH  
 811219 REPAIRS & MAINTENANCE - Electronic equipment  
 811412 REPAIRS & MAINTENANCE - Appliances, home & garden equipment, all miscellaneous  
 811420 UPHOLSTERY & FURNITURE REPAIR  
 811490 ALTERATIONS - Clothing  
 812111 BARBER SHOP  
 812175 LAUNDROMAT - COIN OPERATED (Number of machines)  
 812188 MASSAGE THERAPISTS  
 812190 PET CARE  
 812191 TANNING SALON  
 812192 NAIL SALON  
 812193 FUNERAL HOME AND FUNERAL SERVICE  
 812195 BAIL BONDSMAN  
 812196 DRY CLEANERS AND LAUNDRY SERVICE- Except coin operated  
 812198 FORTUNE TELLER OR CLAIRVOYANT - Individual reader license (see Section 23)  
 812199 BEAUTY SHOP  
 812220 MEMORIAL GARDENS  
 910001 VENDING MACHINES - Number of machines  
 910002 POOL TABLES - Number of tables  
 910003 AMUSEMENT GAMES - Number of machines  
 999111 BUSINESS SERVICES - Not elsewhere classified  
 999222 PERSONAL SERVICES - Not elsewhere classified

**SECTION 25.** The provisions of this Ordinance are severable. If any section, clause, provision or portion of this ordinance is held invalid or unconstitutional by a Court of competent jurisdiction, such holding or holdings shall not effect the remainder of this ordinance. In such an incident , all provisions of this ordinance not specifically held invalid or unconstitutional shall remain in full force and effect.

**SECTION 26.** This ordinance shall be effective on January 1, 2008, upon approval and publication as required by law.

ADOPTED AND APPROVED on this the 5th day of September 2007.

Signed : \_\_\_\_\_  
Jo Glenn, Mayor

ATTEST :

\_\_\_\_\_  
Janice G. Whorton  
City Clerk

#### CERTIFICATE AS TO PASSAGE

I, THE UNDERSIGNED City Clerk of the City of Wetumpka, Alabama, do hereby certify that the above and foregoing ordinance was duly approved and adopted by the Council of the City of Wetumpka, Alabama, on September 5, 2007.

\_\_\_\_\_  
Janice G. Whorton, City Clerk

## CERTIFICATE AS TO PUBLISHING

I, THE UNDERSIGNED City Clerk of the City of Wetumpka, Alabama, do hereby certify that the above and foregoing ordinance has been published in the *Wetumpka Herald*, Wetumpka, Alabama, as required by law.

Published: Date: September 8, 2007.

\_\_\_\_\_  
Janice G. Whorton, City Clerk

APPROVED:

\_\_\_\_\_  
Jo Glenn, Mayor