

- (h) A rebate or refund as provided in this section shall be based upon the number of days in the license period remaining after the occurrence of the event relied upon for rebate.

Section 28. Use of Streets

Subject to the provisions of Section 29, each person using the streets, avenues, alleys, or other public roads of the municipality for unloading, distributing, disposing of, or delivering goods, wares, produce or merchandise of any kind which was transported from a point outside the municipality to a point inside the municipality shall pay a license fee equal to, but not in excess of, that paid for a like volume by local licensees engaged in the same or similar business.

Section 29. 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 (\$75,000.00) 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 state criteria, then within the (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 dollar (\$75,000.00) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
- (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law. The purchase of a delivery license does not conclusively determine that nexus does not exist between the taxpayer and the municipality.

Section 30. Special License Provisions

- (a) Fees for certain businesses to be maximum authorized by state law. The license fee for railroads, railway sleeping car companies, express companies, telegraph companies, telephone companies, street railroads, electric light and power companies, gas companies, waterworks companies, pipeline companies, gas distributing companies, heating companies, other public utilities, banks and savings and loan associations shall be the maximum fee authorized by the Code of Alabama, 1975, 11-51-124 through 11-51-131.

- (b) Insurance companies
- (1) Fire and marine insurance companies. Every person doing business as a fire or marine insurance company shall pay a license fee of four percent (4%) of each \$100.00 or major fraction thereof of gross premiums, less return premiums, on policies issued during the preceding year on property located in the city. No credit or deduction of any kind shall be allowed or made on account of the cost of reinsurance by such company in a company not authorized to do business in the state.
 - (2) Insurance companies other than fire or marine insurance companies in accordance with 11-51-121. Every person doing business as an insurance company other than a fire or marine insurance company shall pay a license fee of \$10.00 plus one percent of each \$100.00 or major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during such year to citizens of the municipality. All agents of such a company who are duly appointed in writing shall not be subject to or required to pay any privilege or occupation tax to the municipality for representing such company or soliciting business for it.
 - (3) Submission of statement of gross premiums and payment of fee by insurance companies is accordance with 11-51-122. Every person doing business as an insurance company shall, on or before March 1st of each year, furnish to the mayor a written statement by affidavit of the president, vice-president or secretary of such company of the full and true amount of gross premiums, less return premiums, received during the preceding year and on which the license fee is based, and shall accompany such statement with payment of the license fee due. Failure to furnish such statement or to pay such amount to the municipality shall cause a forfeiture of the right of the company so failing, or its agents, to continue to do business in the municipality until the statement shall have been furnished and the sum shall have been paid, and shall subject the company and its agents to punishment as provided in this ordinance.
 - (4) Insurance agents or agencies. Each agent or agency selling or soliciting insurance within the municipality shall on January 1st of each year furnish the municipal designee a true and complete list of each company he is authorized to represent or for which any insurance was sold during the preceding year.
- (c) Master guide for occupation classification and description. The North American Industrial Classification System (NAICS), 2002 edition, as prepared by the Office of Management and Budget of the Executive Office of the President, is hereby adopted by reference as the master guide in classifying and describing occupations and businesses covered by this article. Those occupations and trades not otherwise defined in this section shall be defined as described in the NAISC.

Section 31. License Classifications.

<u>CODE</u>	<u>2002 NAICS TITLES/BUSINESS LICENSE CODES</u>	<u>SCHEDULE</u>
221	Utilities—utilities, gas, electric, water, sewage	1
221A	Propane/Butane Gas	2
236A	Contractor—residential building construction	4
236B	Contractor—nonresidential building construction	3
236C	House/Manufactured Home—house moved from outside the city to within the city or house moved within the city	2
237	Contractor, Heavy Construction—highway, bridge, street, water	3
238	Specialty Trade Contractor—all special trades	2
MANUFACTURING		
311	Food Manufacturing	5
312	Beverage mfg.—soft drinks, bottled water, breweries, ice	5
313	Textile mfg.—fabric, yarn, carpet, canvas, rope, twine	5
315	Apparel mfg.—apparel, hosiery, lingerie, etc.	5
316	Leather and allied products mfg.—shoes, luggage, handbags	5
321	Wood mfg—sawmills, veneer, trusses, millwork	5
322	Paper mfg.—pulp, paper, converted products, stationary, tubes	5
323	Printing—screen, quick, digital, books, lithographic, handbills	5
324	Petroleum and coal mfg.—asphalt, grease, roofing, paving products	5
325	Chemical mfg.—fertilizer, wood, pesticide, paint, soap, resin	5
326	Plastic and rubber mfg—tires, pipe, hoses, belts, bottles, wrap, film	5
327	Nonmetallic mfg.—clay, glass, cement, lime, pottery, ceramic, brick, tile	5
331	Primary metal mfg.—iron, steel, aluminum, wire, copper, foundries	5
332	Primary metal mfg.—cutlery, structural, ornamental, machine shops	5
333	Machinery mfg.—office machinery, industrial, engines, farm, HVAC	5
334	Computer and electronic mfg.—audio, video, circuit boards peripherals	5
335	Appliance mfg.—small appliance, lighting, electrical, battery, freezer	5
336	Transportation mfg.—auto, truck, trailer, motor home, boat, ship	5

337	Furniture mfg.—cabinets, office, household, beds, kitchen	5
339	Miscellaneous mfg.—medical, dental, jewelry	5

WHOLESALE TRADE

421	Wholesale trade, <u>durable</u> —vehicle, machinery, equipment, furniture	2
422A	Wholesale trade, <u>non-durable</u> —paper, apparel, grocery, beverages, dairy	2
422B	Wholesale trade, <u>non-durable</u> —wholesale gasoline distributor	4
422C	Wholesale trade—wholesale beer and wine	8

RETAIL TRADE

441	Motor vehicle tires, parts, accessories	2
442	Furniture—furniture, floor coverings, window	2
443	Electronic & appliance store—household, radio, television, computers	2
444	Building materials and gardening equipment dealers—hardware, paint	2
445A	Food & beverage stores—grocery, convenience store, markets	2
445B	Package stores—selling beer, wine, & liquor plus general mdse	8
446	Health care stores—drug, pharmacy, cosmetic, optical, health food	2
447	Gasoline retail	2
448	Clothing & accessories—men, women, children, infant, shoe, jewelry	2
451	Sporting goods & hobbies—toy, fish, gun, books, games, sewing, music	2
452	General merchandise stores—department, warehouse clubs, superstores	2
453	Miscellaneous retailers—florist, gift, novelty, pet, art, tobacco	2
453A	Miscellaneous retailers—fireworks	13
454	Non-store retailers—vending machine operators, direct selling, mail order Also schedule 910 for vending machines	2
454A	Non-store retailers—peddlers	2
454B	Non-store retailers—yard sale permit	12

TRANSPORTATION AND WAREHOUSE

481	Air transportation—airline tickets, shipping, freight, charter service	2
482	Rail transportation—transportation, ticket offices, state regulated	11-51-124

483	Water transportation—coastal, freight forwarders, inland, passenger	2
484A	Truck transportation—local, long-distance, freight, moving, storage Support activity, packing, crating	4
484B	Truck transportation—terminal, state regulated (37-3-33 max.)	\$25.00
485A	Passenger transportation—charter, other vehicle transit services	2
485B	Passenger transportation—bus terminals, state regulated (37-3-33)	\$25.00
485C	Passenger transportation—taxi cabs, limousine service, buggy, charters	9
487	Sightseeing—scenic & sightseeing, land, air, water, special trans.	2
492	Couriers—couriers & local messengers, local delivery services	2
493	Warehousing & storage—distribution, household, refrigerated, special	4

INFORMATION

511	Publishing industries—newspaper, book, periodical, database, software	2
512	Motion pictures—theaters, videos, recording, drive-ins, sound studios	2
515	Broadcasting—radio & television stations	2
517A	Telecommunications—telephone local per 11-51-128	10
517B	Telecommunications—telephone long distance per 11-51-128	10
517C	Telecommunications—cellular & other wireless, paging	2
517D	Telecommunications—resellers of service	2
517E	Satellite Telecommunications—provide point-to-point telecommunications via satellites	2
517F	Cable & other distribution—third-party distribution systems for cable, local TV, radio	2
517G	Other telecommunications—satellite tracking, telemetry, radar station, rec'v/transmit	2
519	Internet services—providers, web hosting, email, web design, data processing	2

FINANCE AND INSURANCE

522A	Bank main office—not branch location or ATM 11-51-130	6
522B	Bank branch or ATM—not main office of bank 11-51-130	6
522C	Savings and Loan main office—not branch location or ATM 11-51-131	6
522D	Savings and Loan branch of ATM—not main office of S&L 11-51-131	6

522E	Pawn Shop—title pawn or merchandise	2
522F	Credit services—companies & activities related to credit & mediation	2
523	Securities, commodity—brokerage, portfolio, investment, other	2
524A	Insurance company and/or its agents—casualty, fire, and/or marine premiums, 11-51-120/123	15
524B	Insurance company and/or its agents—health, allied, and all other premiums, 11-51-120/123	15
524C	Agent office—administration of third parties, pension funds, annuities, etc.	2
525	Funds, trusts, other financial agencies—funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corporation	2

REAL ESTATE AND RENTAL AND LEASING

531A	Real estate, lessors of—each residential unit	\$50.00
531B	Real estate, lessors of—each non-residential unit	\$100.00
531C	Real estate, lessors of—each self-storage unit	\$5.00
531D	Real estate—offices, agents, brokers	2
532A	Rental & leasing—auto truck, trailer, RV	2
532B	Rental consumer electronics, appliances—formal wear, movie/video, Medical equipment, consumer goods	2
532C	Rental and leasing—rental centers, all tangible property	2
532D	Rental and leasing—equipment, machinery	2
532E	Rental of uniforms	2

PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES

541A	Attorney/Lawyers—firm professional license	14
541B	Accountant/CPA—firm professional license	14
541C	Architect—firm professional license	14
541D	Physician—firm professional license	14
541E	Dentist—firm professional license	14
541F	Chiropractor—firm professional license	14
541G	Optometrist—firm professional license	14
541H	Engineer—firm professional license	14

541I	Surveyor—firm professional license	14
541J	Design services—interior, graphic, industrial & other	14
541K	Computer Programmer—firm professional license	14
541L	Management, scientific, technical consulting—HR, marketing, environmental	14
541M	Direct mail advertising—advertising materials, billboards, media buying agencies; each individual advertising media	5
541N	Photographer—studios, portrait, commercial, services	14
541O	Veterinarian—firm professional license	14
541P	Professional services not elsewhere classified—tax consultant, tech, etc.	14
551	Management companies—offices, enterprises, regional, corporate	14

ADMINISTRATIVE/SUPPORT/WASTE MANAGEMENT

561A	Administrative services—employment, answering, collection, temp services	2
561B	Travel agencies—travel agencies, tour operators	2
561C	Investigation/security services—investigation, security, armored car, locksmiths	2
561D	Exterminating services—exterminating company	2
561E	Janitorial services—janitorial individual or firm, carpet cleaning	2
561F	Landscaping services	2
562A	Waste management—companies, trucks, and other	2
562B	Waste treatment—landfills, sewer treatment plants	2
562C	Waste management—septic tank installation & servicing, portable toilets	2

EDUCATIONAL SERVICES

611	Educational services—business schools, computer, professional development sports, fine arts	2
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HEALTH SERVICES

621A	HMO—medical centers and services	2
621B	Outpatient care centers—all other types of services	2
621C	Medical/diagnostic—medical labs, diagnostic imaging	2
621D	Ambulance—ambulance company and/or services	5
622	Hospitals—surgical, substance abuse, psychiatric, general care, special	2

623A	Nursing care—residential care facility, day care, assisted living	5
623B	Nursing Home—care for elderly & continuing care facilities	5
623C	Residential care facility—child group homes, halfway house, boot camp	4
624A	Social assistance—shelters, vocational, abuse, emergency	2
624B	Social assistance—food, housing, emergency services	2
624C	Social assistance—vocational, rehabilitation services	2
624D	Social assistance—day care services	4
624E	Social assistance—in-home day care services	2
ARTS, ENTERTAINMENT, AND RECREATION		
711A	Arts & sports—performing arts, teams, tracks, promoters, agents	2
711B	Special events—promoter of activity—see schedule for rates	11
712	Museums—museums, historical sites, zoos, botanical gardens, parks	2
713A	Amusement—arcades	See schedule 910
		\$50.00
713B	Amusement—amusement & theme parks	2
713C	Amusement—golf courses, fitness, sports, bowling centers	2
713D	Amusement—fireworks displays	13
ACCOMMODATIONS AND FOOD SERVICES		
721A	Accommodations—hotels, motels, similar facilities	5
721B	Accommodations—bed & breakfast inns & services	3
721C	Accommodations—trailer parks	16
721D	Accommodations—RV parks, travel parks	2
721E	Accommodations—rooming houses & boarding houses	2
722A	Restaurant—full service restaurant facility	2
722B	Restaurant—limited service, cafeterias, snack bars	2
722C	Caterers and/or mobile food services	2
722D	Drinking establishment—club, lounge, bar or other	8
OTHER SERVICES		
811A	Repairs and maintenance—auto, paint/body, carwash, transmission,	3

glass replacement

811B	Repairs and maintenance—all electronic equipment, computer, phone	2
811C	Repairs and maintenance—commercial & industrial machinery	2
811D	Repairs and maintenance—appliances, home & garden equipment, Servicemen, medical equipment, footwear	2
812A	Personal services—hair, skin, barber, beautician, diet, nail, tanning Plus \$20.00 each additional operator	2
812B	Fortune Teller or Clairvoyant—individual reader license	\$500.00
812C	Death care services—funeral homes/services, cemeteries	2
812D	Dry cleaning and laundry—dry cleaning & laundry (except coin-op)	2
812E	Laundry, coin operated	3
812F	Linen-towel service—pick-up, delivery, linen or diaper service	3
812G	Other personal services—pet care (except vets), photofinishing, parking lots	3
910A	Category for number of vending machines—vending machines for all types vending machines and independently owned ATM machines	\$25.00
910B	Category for number of pool tables (each)	\$50.00
910C	Category for number of amusement devices and/or games (each)	\$50.00
910D	Category for number of tow trucks/wreckers	7
999A	Unclassified miscellaneous business services not elsewhere classified	2
999B	Unclassified miscellaneous personal services not elsewhere classified	2
999C	Delivery—State Mandated	\$100.00

Section 32. License fee schedules.

**Rate Schedule # 1
Electric, gas, water and other utilities**

For selling or distributing electrical current, natural gas, water, or for other public utilities which are not otherwise licensed, an amount equal to three percent (3%) of the gross receipts of the business transacted in the municipality and one and a half percent (1.5%) of the gross receipts of the business transacted in the police jurisdiction of the municipality for the previous year. Section 11-51-129 of the Code of Alabama, 1975.

**Rate Schedule # 2
Flat Rate of \$100.00**

**Rate Schedule # 3
Flat Rate of \$150.00**

**Rate Schedule # 4
Flat Rate of \$200.00**

**Rate Schedule # 5
Flat Rate of \$250.00**

**Rate Code # 6
Capital, Surplus, or Undivided Profits
(Banks, Savings & Loan Associations, etc.)**

Bank ATM Location	\$10.00
Bank Branch Location	\$10.00
Bank Main Office Facility	\$125.00
Savings & Loan ATM Location	\$10.00
Savings & Loan Branch Location	\$10.00
Savings & Loan Main Office Facility	\$125.00

**Rate Code # 7
Tow Trucks, Wreckers**

Vehicle up to 1 Ton (GVW)	\$50.00 each
Vehicle over 1 Ton (GVW)	\$100.00 each

**Rate Schedule # 8
Beer, Wine, and Liquor**

445	Alcohol/Beer—off premise—050	\$50.00
722	Alcohol/Beer—on premise—040	\$75.00
445	Alcohol/Table Wine—off premise—060	\$75.00
722	Alcohol/Table Wine—on premise—040	\$75.00
445	Alcohol/Liquor/Package Stores—off premise—011	\$500.00
722	Alcohol/Liquor—Restaurant on premise—020	\$500.00
722	Alcohol/Liquor—Lounge Retail Class I—010	\$500.00
722	Alcohol/Liquor—Club Liquor Class II—032	\$500.00
422	Alcohol/Beer/Table Wine—wholesale distributor-110	\$375.00
722	Alcohol Special Event—first day	\$150.00
	each additional day	\$100.00

Requirements: Comply with all requirements pursuant to application for license with The Alcoholic Beverage Control Board.

**Rate Schedule 9
Taxi Cabs & Limousines**

Taxi cab or limousine, per vehicle	\$75.00
Taxi cab/limousine driver, per driver	\$20.00
Taxi cab requirements: Background checks, liability insurance (\$1M)	

**Rate Schedule 10
Telephones & Telecommunications**

**Annual license for exchange of _____ based on population of _____
Inhabitants and not exceeding _____ inhabitants living within the limits of the
municipality, according to the most recent federal decennial census.**

**Annual license for long distance of _____ based on population of more than
_____ inhabitants and not exceeding _____ inhabitants living within the
limits of the municipality, according to the most recent federal decennial census.**

**Rate Schedule # 11
Special Events Licenses**

Liquor, special events retail license	\$150.00
Street Fairs—per week	\$1,000.00
or per ride/machine	\$50.00
Circus	\$200.00
Wrestling/Boxing Matches	\$200.00

**Rate Schedule # 12
Yard Sales**

Two sales per calendar year **\$10.00**

**Rate Schedule # 13
Fireworks**

Retail **\$250.00**
Wholesale **\$250.00**

Requirements: All provisions of Title 8, Section 17, 210 through 226 of the 1975 Code of Alabama must be complied with; and all necessary permits must be exhibited to the Town Clerk prior to obtaining license.

**Rate Schedule # 14
Professionals
Flat Rate of \$200.00 per each Firm**

**Rate Schedule # 15
Insurance**

Insurance: the term "Insurance Companies" as used in this Ordinance, shall be construed in the same manner and to the same extent as provided in Schedule 59, Section 361, of the Acts of the Legislature of the State of Alabama, approved September 15, 1919:

Insurance A. For doing business in the Town of Wilsonville, Alabama during the Year 1978 and each successive year, until amended or repealed, except as hereinafter provided, by agents or otherwise, each fire or marine insurance company shall pay as a privilege license or tax, four percent (4%) of the gross premiums, less return premiums, on property located in said Municipality on policies issued during the preceding year, provided that such percentage shall not exceed \$4.00 on each hundred dollars and major fraction thereof, such gross premiums, and no deduction of credit of any kind shall be allowed or made on account or because of reinsurance by said company in a company not authorized to do business in said Municipality; provided that any company which has not done business in said Municipality for the preceding year shall pay as a privilege license or license tax for the year, subject to adjustment at the end of the year, on the basis of percentages above mentioned on account of the gross premiums on policies issued during the year in property located in said Municipality, less return premiums the sum of \$10.00; provided, such percentage shall not exceed 4% of the gross premiums, less return premiums.

Insurance B. Insurance Company other than Fire or Marine, each insurance company other than fire or marine company, doing business in the Town of Wilsonville, Alabama shall pay as a privilege license for doing business in said Municipality, the sum of \$10.00 and \$1.00 on each hundred dollars or major fraction thereof of the gross premiums, less the premiums returned by cancellation, received by it on policies issued during the preceding year to citizens residing within said Municipality.

**Rate Schedule # 16
Trailer Parks**

Parks with from 1 to 10 lots, each lot	\$20.00
Parks with from 11 to 20 lots, each lot	\$17.50
Parks with from 21 to 30 lots, each lot	\$15.00
Parks with 31 or more lots, each lot	\$12.50

Section 33. Exchange of Information

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

Section 34. License Fees in Police Jurisdiction.

Any person, firm, association, or corporation engaged in any business outside the municipality but within the police jurisdiction hereof shall pay one-half (1/2) of the amount of the license imposed for like business within the municipality.

Section 35. Effective Date.

This ordinance shall become effective on and after January 01, 2008.

Section 36. Severability.

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