

## **Sec. 8-1. - Levy of tax.**

Pursuant to the Code of Alabama, the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the municipality for the year beginning January 1, 2005, and for each subsequent year thereafter. There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession or other activity in the municipality, or the police jurisdiction, by whatever name called.

(Ord. No. 1233, § 1, 12-13-04)

## **Sec. 8-2. - Definitions.**

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

(1)

*Business* means and includes all activities engaged in or caused to be engaged in within the municipality, including any commercial or industrial enterprise, trade, profession, occupation, calling or livelihood, including the lease or rental of residential or nonresidential real estate, and every other kind of activity whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, but shall not include services rendered by an employee to his or her employer.

(2)

*Business license* means an annual license issued by the municipality for the privilege of doing any kind of business, trade, profession or other activity in the municipality, by whatever name called.

(3)

*Business license remittance form* means 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)

*Designee* means an agent or employee of the municipality authorized to administer and/or collect the municipality's business license taxes, which may include another taxing jurisdiction, the Department of Revenue, or a "private auditing firm" as defined in Code of Ala. § 40-2A-3.

(5)

*Corporate limits* means the corporate limits of the municipality.

(6)

*Gross receipts* means 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: sales or seller's use tax; utility gross receipts taxes levied pursuant to article 3, [chapter 21](#), title 40; license taxes levied pursuant to article 2, [chapter 21](#), title 40; state, county or municipal excise or sales taxes on the sale of gasoline or other motor fuels; or municipal sales or excise taxes on the sale of tobacco or tobacco products or liquor or alcoholic beverages.

(b)

A different basis for calculating the business license may be used with respect to certain categories of taxpayers as prescribed herein.

(c)

Gross receipts of those entities subject to levy and assessment of municipal license taxes under [Code of Ala.] § 11-51-129 shall be limited to the gross receipts derived from the furnishing of utility services within the municipality during the preceding year. The term "gross receipts" for purposes of this paragraph (c) shall be defined, and construed, in accordance with [Code of Ala.] § 40-21-90(3).

(7)

*License form* means any business license application form, renewal reminder notice, business license remittance form, or business license return by whatever name called.

(8)

*Licensee* means any taxpayer or other persons issued a business license under this chapter and/or the person responsible for the payment of the license tax.

(9)

*License officer or municipal license officer* means the municipal employee charged by the municipality with the primary responsibility of administering the municipality's business license tax ordinance and related matters thereto.

(10)

*License year* means the calendar year.

(11)

*Person* means an individual, a corporation, a partnership, an association, a joint stock company, a business trust, an unincorporated organization, or any other legal entity.

(12)

*Schedule of licenses or schedule* refers to the classifications included herewith, which describes the various business

activities subject to this business license ordinance and specifies the applicable license tax rate for each activity.

(13)

*Taxpayer* means any person, firm, corporation, or other legal entity liable under this chapter for any business license tax levied by the municipality.

(14)

*Willfully* means an act is done willfully when it is done voluntarily, with a conscious motion of the will. Willfulness does not require knowledge that the conduct was unlawful.

(15)

*Other terms* means other capitalized or specialized terms used in this chapter, and not defined above, and shall have the same meanings ascribed to them in Code of Ala., § 40-2A-3, unless the context therein otherwise specifies.

(Ord. No. 1233, § 2, 12-13-04)

### **Sec. 8-3. - License term; minimums.**

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

(a)

*Full year.* Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be one hundred dollars (\$100.00).

(b)

*Half year.* Every person who commences business on or after July 1, shall be subject to and shall pay one-half (½) 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 five dollars (\$5.00) and said issue fee shall be collected in the same manner as the license tax.

(d)

*Annual renewal.* Except as provided in subsections (1) or (2), the business license shall be renewed annually on or before the thirty-first day of January each year.

(1)

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.

(2)

Insurance company annual license renewals shall be renewed in accordance with Code of Ala., § 11-51-122, 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.

(3)

On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1 in order for them to receive their notice.

(4)

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.

(Ord. No. 1233, § 3, 12-13-04)

### **Sec. 8-4. - License shall be location specific.**

(a)

For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

(b)

Every person dealing in two (2) or more of the articles, or engaging in two (2) 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 article. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

- (1) 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.
- (2) 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.
- (3) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
- (4) 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.
- (5) All business claimed by a branch office or offices must be conducted by and through said office or offices.
- (6) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- (7) The facility or facilities claiming to be classified as a branch office or offices must have been operating continuously on a monthly basis for the twelve (12) months prior to the date on which business licenses are due and payable.

*(Ord. No. 1233, § 4, 12-13-04)*

#### **Sec. 8-5. - Restriction on transfer of license.**

No license shall be transferred except with the consent of the municipal governing body and no license shall be transferred to reflect a change of address of the taxpayer within the municipality more than once and never from one business to another business. 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 the purposes of this section, unless the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number.

*(Ord. No. 1233, § 5, 12-13-04)*

#### **Sec. 8-6. - Unlawful to do business without a license.**

It shall be unlawful for any person, firm or corporation to willfully engage in any business, vocation, occupation or profession in the city or within the police jurisdiction without first having procured a license that has not been revoked or suspended; therefore, and each day during which such business, vocation, occupation or profession is so engaged in shall constitute a separate offense under penalty as set out in this article. The engaging in a business, vocation, occupation or profession shall include any offer to sell, any soliciting of orders for sale, or any offering of services, whether or not the same shall result in a sale or the furnishing of any service. Any person, firm or corporation who begins to operate his business without first obtaining a license shall be assessed with a fifty-dollar fee in addition to his regular license or any other penalties provided for in this schedule.

*(Ord. No. 1233, § 6, 12-13-04; Ord. No. 1280, § 6, 11-28-05)*

#### **Sec. 8-7. - License must be posted.**

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

*(Ord. No. 1233, § 7, 12-13-04)*

#### **Sec. 8-8. - Duty to file report.**

- (a) It shall be the duty of every person subject to such license tax to render to the municipality on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one (1) 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) 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.

(d)

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.

(e)

(1)

If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within thirty (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 the assessment. The license officer shall issue findings of fact and law within sixty (60) days following the conference, which shall promptly upon issuance be mailed or delivered to the taxpayer, consistent with the procedures set forth in subsection (d) above.

(2)

If the taxpayer disagrees with the license officer's findings of fact and law, the taxpayer may appeal to the municipal governing body, by filing a notice of appeal with the municipal clerk within thirty (30) days after the findings have been issued. The appeal shall be in writing and shall set forth in reasonable detail the grounds on which the taxpayer disagrees with the license officer's findings of fact and law.

(3)

If a petition for review: a. is not timely filed, or b. is timely filed, and upon further review the license officer, or the administrative hearings officer or governing body of the municipality, as the case may be, determines that the preliminary assessment is due to be upheld in whole or in part, the taxing jurisdiction shall make the assessment final in the amount of business license tax due as computed by the taxing jurisdiction, with applicable penalty and interest.

(4)

A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars (\$500.00) or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred dollars (\$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.

*(Ord. No. 1233, § 8, 12-13-04)*

### **Sec. 8-9. - Duty to permit inspection and produce records.**

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

(a)

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

*(Ord. No. 1233, § 9, 12-13-04)*

### **Sec. 8-10. - Unlawful to obstruct.**

It shall be unlawful for any person, or for any agent, servant or employee of such person, to fail or refuse to perform any duty imposed by this article; 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 article.

*(Ord. No. 1233, § 10, 12-13-04)*

### **Sec. 8-11. - Privacy.**

(a)

It shall be unlawful for any person connected with the administration of this article 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 article, 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 article.

(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.

*(Ord. No. 1233, § 11, 12-13-04)*

#### **Sec. 8-12. - Failure to file assessment.**

(a)

In any case where a person subject to paying a license tax as provided herein fails to do so, the municipal designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.

(b)

The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to appear before the municipal governing body on a day named not less than twenty (20) days from the date of notice and to show cause why such assessment shall not be made final. Such appearance may be made by agent or attorney.

(c)

If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgment of the municipality, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the municipality to be correct. If upon such hearing the municipal designee finds a different amount due than that originally assessed, he/she shall make the assessment final in the correct amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.

(d)

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

*(Ord. No. 1233, § 12, 12-13-04)*

#### **Sec. 8-13. - Lien for nonpayment 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 Ala. 1975, § 11-51-44.

*(Ord. No. 1233, § 13, 12-13-04)*

#### **Sec. 8-14. - Criminal penalties.**

Any person found guilty of violating any of the provisions of this article 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.

*(Ord. No. 1233, § 14, 12-13-04)*

#### **Sec. 8-15. - Civil penalties.**

In addition to the remedies provided by Code of Ala. 1975, § 11-51-150 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 article 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.

*(Ord. No. 1233, § 15, 12-13-04)*

#### **Sec. 8-16. - Penalties and interest.**

(a)

All licenses not paid within thirty (30) days from the date they fall due shall be increased by fifteen (15) per cent for the first thirty (30) days they shall be delinquent.

(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) per cent for the first fifteen (15) days they shall be delinquent.

(c)

All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one (1) per cent per month or part of month.

*(Ord. No. 1233, § 16, 12-13-04)*

#### **Sec. 8-17. - Prosecutions unaffected.**

The adoption of this article 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 article; nor shall any civil action or cause of action existing prior to or at the time of the adoption of this article be affected in any manner by its adoption.

*(Ord. No. 1233, § 17, 12-13-04)*

**Sec. 8-18. - Procedure for denial of new applications.**

- (a) The municipal designee shall have the authority to investigate all applications and may refer any application to the municipal governing body for a determination of whether such license should or should not be issued.
- (b) If the municipal governing body denies the issuance of any license referred to it, the 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.

*(Ord. No. 1233, § 18, 12-13-04)*

**Sec. 8-19. - Procedure for revocation or suspension of license.**

- (a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the municipal governing body for the violation by the licensee, his agent, servant, or employee of any provision of this article 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.

*(Ord. No. 1233, § 19, 12-13-04)*

**Sec. 8-20. - Refunds on overpayments.**

- (a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.
- (b) A petition for refund shall be filed with the municipality within two (2) 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 (6) 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 [Code of Ala.] § 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.

*(Ord. No. 1233, § 20, 12-13-04)*

**Sec. 8-21. - Delivery license.**

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for one hundred dollars (\$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 stated criteria, then within ten (10) days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the 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 one hundred thousand-dollar 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.

*(Ord. No. 1233, § 21, 12-13-04)*

**Sec. 8-22. - License classifications.**

CODE	NAICS TITLE; SUGGESTED LICENSE GROUPING	SCHEDULE
111998	Farming - agriculture, crop production, nursery, fruit, growers	F
112990	Animals - dairy, cattle, ranching, sheep, raising chickens, poultry	F
113110	Forestry - logging, forestry, timber track operations, timber mgt.	D
114119	Fishing and hunting - hunting and trapping, finfish, shellfish, supplies	E
115114	Agriculture support - cotton gins, farm mgt., post-harvest activities	F
211111	Oil and gas extraction - natural gas liquid extraction, crude extraction	C
212299	Mining - (except for oil and gas) all related mining activities	C
213112	Mining support services - for oil and gas mining activities, oil/gas wells	C
221122	Utilities - electric power or light company - state regulated	G-1
221210	Utilities - natural gas company - state regulated	G-1
221310	Utilities - water, sewage treatment, steam, and other	G-1
221315	Cable T.V. - all providers of cable T.V. including all services	G-2
233320	Contractors - general contractors, commercial bldg., subdivisions	E
233321	Contractors - general contractors - itinerant not local	T
233322	Contractors - general contractor, residential	E
234990	Contractors - heavy construction, highway, bridge, street, water, sewer	D
234991	Contractors - heavy construction - itinerant not local	T
235110	Contractors - specialty trade - Plumbing	E
235111	Contractors - specialty trade - Gas	E
235112	Contractors - specialty trade - HVAC	E
235210	Contractors - specialty trade - painting and wall covering	E
235310	Contractors - specialty trade - electrical contractors	E
235410	Contractors - specialty trade - masonry and stone contractors	E
235420	Contractors - specialty trade - drywall, acoustical and insulation	E
235430	Contractors - specialty trade - tile, marble, terrazzo and mosaic	E
235510	Contractors - specialty trade - carpentry contractors	E
235520	Contractors - specialty trade - floor coverings/all types	E
235610	Contractors - specialty trade - roofing, siding and sheet metal	E
235710	Contractors - specialty trade - concrete contractors	E
235810	Contractors - specialty trade - water	E

	well drilling and irrigation	
235910	Contractors - specialty trade - structural steel erection	E
235920	Contractors - specialty trade - glass and glazing contractors	E
235930	Contractors - specialty trade - excavation and site development	E
235940	Contractors - specialty trade - wrecking and demolition	E
235950	Contractors - specialty trade - building equipment and mechanical install	E
235960	Contractors - billboard - advertisement	Y
235990	Contractors - specialty trades contractors - nongeneral and nonheavy	D
235991	Contractors - specialty trades contractors - itinerant not local	T
311991	Food mfg. - meat, seafood, grain, fruit, dairy, animal, poultry processing	F
312100	Beverage mfg. - all types of soft drinks, bottled water, breweries, and ice	E
312121	Beer - off-premises - state regulated through ABC	H
312122	Beer - on-premises - state regulated through ABC	H
312123	Beer - on/off-premises - state regulated through ABC	H
312124	Wine - on-premises - state regulated through ABC	H
312125	Wine - off-premises - state regulated through ABC	H
312131	Wine - on/off-premises - state regulated through ABC	H
312132	Beer and wine - wholesale distributor	H
312141	Alcohol - state regulated through ABC	H
312142	Special events retail - one-time event	H
313112	Textile mfg. - fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
313133	VFW, Elks Lodge, and American Legions - \$200.00	<u>§ 8-24</u>
314129	Other mfg. - mill operations not covered in 313, rugs, linen, curtains	E
315999	Apparel mfg. - women, men, children, hosiery, outerwear, and accessories	D
316993	Leather mfg. - shoes, luggage, handbag, related products, all footwear	D
321999	Wood mfg. - sawmills, wood preservation, veneer, trusses, millwork	F-1
322229	Paper mfg. - pulp, paper, and converted products, stationery, tubes, cores	E
323112	Printing - screen, quick, digital, books, lithographic, handbills, commercial	D
324199	Petroleum and coal mfg. - asphalt, grease, roofing, paving products	C
325998	Chemical mfg. - of fertilizer, wood, pesticide, paint, soap, resin, plastic	C
326291	Plastic and rubber mfg. - tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
327331	Nonmetallic mfg. - glass, cement, lime, pottery, ceramic, brick, tile	C
331528	Primary metal mfg. - iron, steel, aluminum, wire, copper, foundries	C

332999	Metal fabrication - cutlery, structural, ornamental, machine shops	D
333990	Machinery mfg. - office machinery, industrial, engines, farm, HVAC	C
334419	Computer and electronic mfg. - audio, video, circuit boards, peripherals	C
335211	Appliance mfg. - small appliance, lighting, electrical, battery, freezer	C
336112	Transportation mfg. - mfg. auto, truck, trailer, motor home, boat, ship	D
337129	Furniture mfg. - cabinets, office, household, beds, medical, kitchen	C
339999	Miscellaneous mfg. - specialty mfg. not defined in separate categories	F-1
421990	Wholesale trade - durable, vehicle, machinery, equipment, furniture	E
422720	Wholesale trade - wholesale gasoline distributor	F
422990	Wholesale trade - nondurable, paper, apparel, grocery, beverages, dairy	E
441310	Motor vehicle and parts - auto, motorcycles, boats, parts, accessories	C
441311	Motor vehicles - new and/or used - dealerships and lots	D
442290	Furniture - furniture, home furnishings, stores, floor coverings, window	C
443112	Electronic and appliance store - household, radio, television, computers	B
444130	Building materials - hardware, paint, home center, wallpaper, nursery	C
445120	Food and beverage stores - grocery, convenience store, markets	F
445310	Package stores - selling beer, wine and liquor plus general mdse.	D
446199	Health care stores - drug, pharmacy, cosmetic, optical, health food	C
447110	Gasoline retail - selling gasoline with or without convenience stores	
448190	Clothing and accessories - men, women, children, infant, shoe, jewelry	B
451120	Sporting goods and hobbies - toy, fish, gun, books, games	B
452110	General merchandise stores - department, warehouse clubs, superstores	C
453310	Used merchandise stores - books, miscellaneous, consignment, flea mk.	D
453998	Miscellaneous retailers - florist, gift, novelty, pet, art, tobacco, used mdse.	B
454390	Nonstore retailers - vending machine operators, direct selling, mail order	D
454391	Nonstore retailer - peddler's license/local peddler	I
454392	Nonstore retails - peddler's license/itinerant peddler	I
481111	Air transportation - airline tickets, shipping, freight, charters service	B
482110	Rail transportation - transportation, ticket offices, state regulated	11-51-124
483212	Water transportation - coastal, freight forwarders, inland, passenger	B
484122	Truck transportation - local,	C

	long-distance, freight, moving, and storage	
484230	Truck transportation - terminal - state regulated	37-3-33
485113	Passenger transportation - charter and other vehicle transit services	B
485114	Passenger transportation - bus terminals state regulated	37-3-33
485320	Passenger transportation - taxicabs, limousine service, buggy, charters	J
485321	Passenger transportation - number of taxis, cabs, limousines, or buggies	J
487990	Sightseeing - scenic and sightseeing, land, air, water, special trans	A
488410	Wrecker services - wrecker services	C
492210	Couriers - couriers and local messengers, services, local delivery services	C
492211	Delivery license - delivery license - sales less than \$75,000.00	V
493110	Warehousing and storage - distribution, household, refrigerated, special	F
511199	Publishing industries - newspaper, book, periodical, databases, software	B
512131	Motion pictures - theatres, videos, recording, drive-ins, sound studios	A
513100	Broadcasting - radio and television stations	B
513310	Telecommunications - telephone local per 11-51-128	K
513320	Telecommunications - telephone long distance per 11-51-128	K
513322	Telecommunications - cellular and other wireless, paging	K
513330	Telecommunications - resellers of service	K
514190	Information services - all types of information services	A
521110	Bank main office - not branch location or ATM	U
521111	Bank branch or ATM - not main office of bank	U
522120	Savings and loans - not branch location or ATM	U
522121	Savings and loan branch or ATM - not main office of Savings and loan	U
522298	Pawn shop - whether title pawn or merchandise	A
522390	Credit services - companies and activities related to credit and mediation	B
523999	Securities, commodity - brokerage, portfolio, investment, other	A
524126	Insurance company - casualty, fire, and/or marine premiums	11-51-120/123
524128	Insurance company - health, allied and all other premiums	11-51-120/123
524292	Agent office - administration of third parties, pension funds, annuities, etc.	B
525990	Funds, trusts, other financial agencies - agents, agencies, investments	A
531390	Real estate - offices, agents, brokers,	A

	management, appraisers	
532490	Rental and leasing - auto, truck, trailer, RV, all tangible property	C
532230	Rental and leasing - movie and video rental	D
541110	Attorney/lawyers - individual and/or firm professional license	A
541211	Accountant/CPAs - individual and/or firm professional license	A
541310	Architect - individual and/or firm professional license	A
541330	Engineer - individual and/or firm professional license	A
541360	Surveyor - individual and/or firm professional license	A
541511	Computer programmer - individual and/or professional firm license	A
541921	Photographer - studios, portrait, commercial, services	A
541940	Veterinarian - individual and/or firm professional license	A
541990	Professional services not elsewhere classified - scientific, technical	A
551110	Management companies - offices, enterprises, regional, corporate	B
561439	Administrative services - answering, employment, office, sec., travel	C
561621	Alarm companies - installation of alarm systems and/or maintenance	E
561710	Exterminating services - exterminating company and its services	E
561720	Janitorial firm - janitorial cleaning services - individual or firm	E
561730	Landscaping - landscaping and landscape architect	E
561713	Lawn maintenance - lawn maintenance	E
562998	Waste management - companies, trucks, septic tanks, landfill, and services	F
611699	Educational services - technical, computer, sports, services, business	D
621111	Physician - individual and/or firm professional license	A
621200	Dentist - individual and/or firm professional license	A
621310	Chiropractor - individual and/or firm professional license	A
621320	Optometrist - individual and/or firm professional license	A
621491	HMO - medical centers and services	B
621498	Outpatient care centers - all other types of services	C
621910	Ambulance - ambulance company and/or services	D
622110	Hospitals - surgical, substance abuse, psychiatric, general care, special	W
623110	Nursing care - residential care facility, day care, assisted living	C
623312	Nursing home - care for elderly and continuing care facilities	W
624229	Social assistance - shelters, vocational, childcare, abuse, emergency	E

624300	Funeral homes and cemeteries - funeral homes and cemeteries	B
711219	Arts and sports - dance, musical, teams, tracks, promoters, agents	B
711310	Special events - promoter or activity - see schedule for rates	L
712190	Museums - museums and historical sites, zoos, botanical gardens, parks	C
713990	Amusement - arcades, golf clubs, marinas, fitness, bowling centers	B
721110	Accommodations - hotels, motels and similar facilities	C-1
721191	Accommodations - bed and breakfast inns and services	C-1
721214	Accommodations - trailer parks, RV parks, and travel parks	E
721310	Accommodations - rooming houses and boarding houses	E
722110	Restaurant - full service restaurant facility	D
722211	Restaurant - limited facility or service	D
722320	Caterers - and/or mobile food services	C
722410	Drinking establishment - club, lounge, bar or other	B
811118	Repairs and maintenance - auto, paint/body, carwash, other vehicular	C
811219	Repairs and maintenance - all electronic equipment	B
811412	Repairs and maintenance - all appliances, home and garden equipment	D
812199	Personal services - hair, skin, barber, beautician, diet, nail, tanning	B
812990	Fortune teller or clairvoyant - individual reader license	M
910001	Category for number of - vending machines for all types vending	N
910002	Category for number of - pool tables	O
910003	Category for number of - amusement devices and/or games	P
910004	Category for number of - buses, taxis, trucks, or other equipment	Q
910005	Category for number of - employees as a basis for calculating license	R
910006	Category for number of - square feet used for calculating license amount	S
999111	Unclassified miscellaneous business services not elsewhere classified	C
999222	Unclassified miscellaneous personal services not elsewhere classified	B

(Ord. No. 1233, § 22, 12-13-04; Ord. No. 1280, § 22, 11-28-05; Ord. No. 1323, § 22, 11-27-06)

**Sec. 8-23. - License fee schedules.**

*Schedule "A".* If gross receipts are:

More than but less than:

\$0.00—49,999 \$100.00

\$50,000 plus, per \$1,000.00 2.05

*Schedule "B".* If gross receipts are:

More than but less than:

\$0.00—49,999 \$100.00  
 \$50,000—499,999, per \$1,000.00 0.80  
 \$500,000 plus, per \$1,000.00 1.20  
*Schedule "C". If gross receipts are:*

More than but less than:  
 \$0.00—49,999 \$100.00  
 \$50,000—499,999, per \$1,000.00 0.90  
 \$500,000 plus, per \$1,000.00 1.20  
*Schedule "C-1". If gross receipts are:*

More than but less than:  
 \$0.00—49,999 \$100.00  
 \$50,000—499,999, per \$1,000.00 0.55  
 \$500,000 plus, per \$1,000.00 0.70  
*Schedule "D". If gross receipts are:*

More than but less than:  
 \$0.00—49,999 \$100.00  
 \$50,000—499,999, per \$1,000.00 0.85  
 \$500,000 plus, per \$1,000.00 1.20  
*Schedule "E". If gross receipts are:*

More than but less than:  
 \$0.00—49,999 \$100.00  
 \$50,000 plus, per \$1,000.00 1.00  
*Schedule "F". If gross receipts are:*

More than but less than:  
 \$0.00—49,999 \$100.00  
 \$50,000 plus, per \$1,000.00 0.90  
*Schedule "F-1". If gross receipts are:*

More than but less than:  
 \$0.00—49,999 \$100.00  
 \$50,000—499,999, per \$1,000.00 1.20  
 \$500,000 plus, per \$1,000.00 0.55  
*Schedule "G-1". Electric company, gas company, water, and sewer company.*

For selling or distributing electrical current or natural gas, water, and collecting sewer services an amount equal to three (3) per cent of the gross receipts (unless otherwise agreed to by parties) of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas or water services or sewer services from any point in or into the municipality. The three (3) per cent of gross receipts does not negate other agreements entered into with the City of Fairhope.  
*Schedule "G-2". Cable company.*

For selling or distributing cable services an amount equal to five (5) per cent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of cable services any point in or into the municipality. Less any existing franchise agreement fees.  
*Schedule "H". Beer, wine and liquor.*

State of Alabama Code	Classification	Amount	Licensing Notes
040 (Beer On/Off-Premises)	312123	75.00	
050 (Beer Off-Premises Only)	312121	50.00	
060 (Table Wine On/Off-Premises)	312131	75.00	
070 (Table Wine Off-Premises Only)	312125	75.00	
010 (Lounge Retail Liquor Class I)	312122	75.00	All three codes are part of the package plus the business license code
	312141	75.00	
	312124	75.00	

011 (Package Store Liquor Class II)	312121	75.00	All three codes are part of the package plus the business license code
	312141	75.00	
	312125	75.00	
020 (Restaurant Retail Liquor)	312122	75.00	All three codes are part of the package plus the business license code
	312141	75.00	
	312124	75.00	
032 (Club Liquor Class II)	312122	350.00	All three codes are part of the package plus the business license code
	312141	75.00	
	312124	75.00	
032 (Club Liquor Class - Special Club Liquor License for Community Service Organizations)	313133	200.00	VFW, Elks Lodge, and American Legions
110 (Wholesale Table Wine and Beer)	312132	375.00	Distributors license
140 Special Events Retail - One time event	312122	75.00	
	312124	75.00	
Beer on-premises only	312122	75.00	
Wine on-premises only	312124	75.00	

*Schedule "I". Peddlers - local vendors only.*

More than but less than

0.00—49,999 \$100.00

50,000—499,999, per 1,000.00 0.35

500,000 plus, per 1,000.00 0.50

Daily rate issued for single-day sales activity \$10.00

Weekly rate issued for week-long sales activity 25.00

Monthly rate issued for month-long sales activity 50.00

Yearly rate issued for annual sales activity 100.00

*Schedule "J". Taxi cabs, and limousines.*

In addition to the license thereto, there shall be a decal affixed to each taxicab or limousine and the cost of said decals shall be according to the following table:

One taxi cab or limousine, per decal \$50.00

All taxi cabs or limousines over one, per decal 25.00

*Schedule "K". Telephones and telecommunications.*

Each city or town must apply Code of Ala. § 11-51-128 for telephones and establish other rates and/or schedules for various other telecommunications businesses.

*Schedule "L". Special events licenses - temporary vendors.*

Any event that takes place within the city limits for one to four days such as but not limited to Mardi Gras, Fourth of July event, arts and crafts, music festival, etc., shall be \$230.00 per vendor.

*Schedule "M". Fortune tellers.*

Annual license rate is \$1,000.00 and rate is reduced by \$25.00 each year until such time as the annual rate reaches \$500.00 and that becomes the minimum rate thereafter.

*Schedule "N". Vending machines.*

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decal shall be \$25.00 each machine.

*Schedule "O". Billiard and/or pool tables.*

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decal shall be according to the following table:

For each billiard or pool table, per decal \$50.00

*Schedule "P". Amusement devices/Adult video amusement devices.*

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decal shall be \$50.00 each.

*Adult video amusement devices.*

In addition to the license thereto, there shall be a decal affixed to each adult video amusement device machine and the cost of said decal shall be \$500.00 per machine. An adult video amusement device machine shall be any machine that based upon a consideration, allows a user to play poker or any type of slot machine operation.

*Schedule "Q". Buses, trucks and other equipment.*

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following table:

From 1 to 2 buses, trucks or other equipment, per decal \$50.00

From 3 to 5 buses, trucks or other equipment, per decal 25.00

Over 5 buses, trucks or other equipment, per decal 10.00

*Schedule "R". Number of employees.*

R-1 Where personnel are from 1 to 2 people \$100.00

R-2 Where personnel are from 3 to 5 people 325.00

R-3 Where personnel are from 6 to 10 people 520.00

R-4 Where personnel are from 11 to 20 people 715.00

R-5 Where personnel are from 21 to 50 people 910.00

R-6 Where personnel are from 51 to 75 people 1,105.00

R-7 Where personnel is from 76 to 100 people 1,300.00

R-8 Personnel over 100 1,000.00

Plus per person over 100 50.00

*Schedule "S". Square feet.*

S-1 From zero to 5,000 square feet \$100.00

S-2 From 5,000 to 10,000 square feet 260.00

S-3 From 10,000 to 20,000 square feet 390.00

S-4 From 20,000 to 30,000 square feet 520.00

S-5 From 30,000 to 40,000 square feet 650.00

S-6 From 40,000 to 50,000 square feet 780.00

S-7 From 50,000 to 60,000 square feet 910.00

S-8 From 60,000 to 70,000 square feet 1,040.00

S-9 From 70,000 to 80,000 square feet 1,170.00

S-10 From 80,000 to 90,000 square feet 1,300.00

S-11 From 90,000 to 100,000 square feet 1,560.00

S-16 From 100,000 up 1,560.00

Plus per square foot over 100,000 0.01

*Schedule "T" - Itinerants.*

Itinerant businesses operating within the jurisdiction but located outside the jurisdiction shall pay the itinerant rate for a business license and that rate shall be \$500.00 for the first \$50,000.00 and everything over \$50,000.00 shall be \$1.00 per \$1,000.00

*Schedule "U". Banks/savings and loans.*

Bank ATM location \$10.00

Bank branch location 10.00

Bank main office facility 125.00

Savings and loan ATM location 10.00

Savings and loan branch location 10.00

Savings and loan main office facility 125.00

*Schedule "V". Delivery license.*

The rate for the delivery license is established in [section 8-21](#) and is \$100.00.

*Schedule "W". Hospital and nursing homes.*

Each person operating a hospital or nursing home for profit shall pay a license tax of:

First 10 beds \$100.00

Each additional bed 5.00

This license applies to hospital operation only; other businesses require a separate license.

*Schedule "X". Alarm companies.*

Each person operating an alarm company shall pay for a regular business license in the amount of \$100.00 plus \$25.00 per customer being provided this service.

*Schedule "Y". Billboard.*

Each person operating a billboard company shall pay for a regular business license in the amount of \$100.00 plus \$500.00 per side of the billboard.

*Schedule "Z". Yard sales.*

Each person having a yard sale shall obtain a permit from city hall, and can have one yard sale every 90 days only.

*(Ord. No. 1233, § 23, 12-13-04; Ord. No. 1239, 12-27-04; Ord. No. 1280, § 23, 11-28-05; Ord. No. 1323, § 23, 11-27-06)*

**Note**—The mayor shall be authorized to permit churches and other charitable organizations to hold rummage/yard sales on specific occasions.

#### **Sec. 8-24. - Exemptions for eligible veterans.**

Any person applying for a license tax exemption and commutation for eligible veterans shall, before receiving and said exemption and commutation execute and file with the city clerk sufficient proof of eligibility as provided in Code of Ala. 1975, §§ 40-12-370 through 40-12-377, as amended.

*(Ord. No. 1233, § 24, 12-13-04)*

#### **Sec. 8-25. - Exempt state and interstate transactions.**

No provisions of this chapter shall be applied so as to impose any unlawful tax or unlawful burden on interstate commerce or on any activity of the state or federal government; or in any manner, which is repugnant to or violates any provision of the United States Constitution or state constitution.

*(Ord. No. 1233, § 25, 12-13-04)*

#### **Sec. 8-26. - Health permit for food establishments.**

Any establishment selling articles of food or drink must have a permit from the county health department before the city shall issue a license.

*(Ord. No. 1233, § 26, 12-13-04)*

#### **Sec. 8-27. - Vehicular signs.**

All trucks and similar vehicles used by contractors and sub-contractors shall have signs on both sides of the body of said vehicles indicating the full name and address of the firm to which it belongs. Lettering may be any color in contrast to the color of the body; buy letters of firm's name must be at least one and one-half (1½) inches high.

*(Ord. No. 1233, § 27, 12-13-04)*

#### **Sec. 8-28. - Exchange of information.**

- (a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.
- (b) Any such exchange shall be for one or more of the following purposes:
  - (1) Collecting taxes due.
  - (2) Ascertaining the amount of taxes due from any person.
  - (3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.
- (c) Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter administered by the license officer. The license officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to the Code of Ala. § 40-23-25, 40-23-82, or 40-12-224.
- (d) All general contractors shall furnish the revenue department with a full and complete list (contractor sheet) showing the names, addresses, business license numbers of all contractor specialties to whom any work has been let or sublet, and the amounts of such contracts. The general contractor shall not allow any work to be performed by any contractor until all required city contractor licenses are obtained. It is the responsibility of the general contractor not the sublet to contractors or specialty contractor that are not properly licensed by the city. Where a certificate of occupancy is required, the general

contractor shall comply with this section before receiving a certificate of occupancy.

The general contractor must submit to the revenue department a list of all specialty contractors used on the construction project or job at least three (3) working days prior to final inspection. No certificate of occupancy will be issued by the inspection department until the revenue department has verified that each specialty contractor performing work on the project has the appropriate business license. In the event that no general contractor has been engaged by the owner, the owner shall be subject to the provisions of this section governing general contractors.

In the event an unlicensed contractor or specialty contractor performs work in violation of this section, the general contractor shall, prior to a certificate of occupancy being issued, remit a license amount equal to the license amount which should have been paid by the unlicensed contractor.

No permits for work of any kind for which a business license is required by this section shall be issued to any contractor, authorized agency or owner by the inspection department until the revenue department has verified that the appropriate license taxes have been paid.

*(Ord. No. 1233, § 28, 12-13-04; Ord. No. 1280, § 28, 11-28-05)*

**Sec. 8-29. - License fees in police jurisdiction.**

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

*(Ord. No. 1233, § 29, 12-13-04)*

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**FOOTNOTE(S):**

<sup>(15)</sup> **Editor's note**— Ord. No. 1233, adopted Dec. 13, 2004, deleted and replaced Art. I, §§ 8-1—8-26, with similar provisions to read as herein set out. Former Art. I derived from Ord. No. 544, adopted Nov. 25, 1974 and amendatory ordinances, the history of which can be found the Code Comparative Table located at the back of this volume. ([Back](#))