

Sec. 74-91. - License classifications.

Code	2002 NAICS Titles/Business License Codes	Schedule
111	Crop Production:	
112	Animal Production:	
113	Forestry and Logging:	
1133	Logging	56
114	Fishing, Hunting and Trapping:	
1142	Hunting and trapping	56
115	Support Activities for Agriculture and Forestry:	
211	Oil and Gas Extraction:	
212	Mining (except oil and gas):	
213	Support Activities for Mining:	
221	Utilities:	
2211	Electric power generation, transmission and distribution—Power Company	96
2212	Natural gas distribution—Gas company	96
236	Construction of Buildings:	
2360	Construction of buildings—General contractors, residential contractors	66
237	Heavy and Civil Engineering Construction:	
2370	Heavy and civil engineering construction	66
238	Specialty Trade Contractors:	
2380	Specialty trade contractor—Subcontractors	66
2381	Siding contractor	66
2382	Roofing contractor	66
2383	Brick mason	66
2384	Electrical contractor	66
2385	Plumbing and gas fitting contractor	66
2386	Heating and air conditioning contractor	66
2387	Swimming pool contractor	66
2388	Sign business	71
311	Food Manufacturing:	
3116	Animal slaughtering and processing	64
3118	Bakeries and tortilla manufacturing	61
3119	Other food manufacturing	64
312	Beverage and Tobacco Product Manufacturing:	
313	Textile Mills:	
314	Textile Product Mills:	
315	Apparel Manufacturing:	
316	Leather and Allied Product Manufacturing:	
321	Wood Product Manufacturing:	

3219	Other wood product manufacturing	64
322	Paper Manufacturing:	
323	Printing and Related Support Activities:	
3231	Printing and related support activities	56
324	Petroleum and Coal Products Manufacturing:	
3240	Petroleum and coal products manufacturing	64
325	Chemical Manufacturing:	
3250	Basic chemical manufacturing	64
3254	Pharmaceutical and medicine manufacturing	64
3256	Soap, cleaning compound, and toilet preparation manufacturing	64
326	Plastics and Rubber Products Manufacturing:	
3260	Plastics and rubber products manufacturing	64
327	Nonmetallic Mineral Product Manufacturing:	
331	Primary Metal Manufacturing:	
3310	Steel product manufacturing from purchased steel	64
3311	Iron and steel mills and ferroalloy manufacturing	64
3313	Alumina and aluminum production and processing	64
332	Fabricated Metal Product Manufacturing:	
3321	Forging and stamping	64
3323	Architectural and structural metals manufacturing	64
3327	Machine shops; turned product; and screw, nut, and bolt manufacturing	64
3328	Coating, engraving, heat treating, and allied activities	64
3329	Other fabricated metal product manufacturing	64
333	Machinery Manufacturing:	
3331	Agriculture, construction and mining machinery manufacturing	64
3333	Commercial and service industry machinery manufacturing	64
3334	Ventilation, heating, air-conditioning, and commercial refrigeration equipment manufacturing	64
3339	Other general purpose machinery manufacturing	64
334	Computer and Electronic Product Manufacturing:	
3344	Semiconductor and other electronic component manufacturing	64
335	Electrical Equipment, Appliance, and Component Manufacturing:	
336	Transportation Equipment Manufacturing:	
3363	Motor vehicle parts manufacturing	64
337	Furniture and Related Product Manufacturing:	
3371	Household and institutional furniture and kitchen cabinet manufacturing	64
339	Miscellaneous Manufacturing:	
3391	Medical equipment and supplies manufacturing	64
423	Merchant Wholesalers, Durable Goods:	
4230	Fireworks, wholesale	\$500.00

4231	Motor vehicle and motor vehicle parts and supplies merchant wholesalers	62
4232	Furniture and home furnishing merchant wholesalers	62
4233	Lumber and other construction materials merchant wholesalers	62
4234	Professional and commercial equipment and supplies merchant wholesalers	62
4235	Metal and mineral (except petroleum) merchant wholesalers	62
4236	Electrical and electronic goods merchant wholesalers	62
4237	Hardware, and plumbing and heating equipment and supplies merchant wholesalers	62
4238	Machinery, equipment, and supplies merchant wholesalers	62
4239	Miscellaneous durable goods merchant wholesalers	62
424	Merchant Wholesalers, Nondurable Goods:	
4240	Beer and wine merchant wholesalers, combination	\$375.00
4241	Paper and paper product merchant wholesalers	62
4242	Drugs and druggists' sundries merchant wholesalers	62
4243	Apparel, piece goods, and notions merchant wholesalers	62
4244	Grocery and related product merchant wholesalers	62
4246	Chemical and allied products merchant wholesalers	62
4247	Petroleum and petroleum products merchant wholesalers	60
4248	Beer, wine, distilled alcoholic beverage merchant wholesalers	\$275.00
4249	Miscellaneous nondurable goods merchant wholesalers	62
425	Wholesale Electronic Markets and Agents and Brokers:	
441	Motor Vehicle and Parts Dealers:	
4411	Automobile dealers	68
4412	Other motor vehicle dealers	68
4413	Automotive parts, accessories, and tire stores	56
4414	Aircraft sales, service, rental and instruction	\$400.00
442	Furniture and Home Furnishings Stores:	
4420	Furniture and home furnishings stores	56
443	Electronics and Appliance Stores:	
4431	Electronics and appliance stores	56
444	Building Material and Garden Equipment and Supplies Dealers:	
4440	Building material and garden equipment and supplies dealers	56
445	Food and Beverage Stores:	
4451	Grocery stores	56
4452	Specialty food stores—Candy, meat markets, seafood markets	56
4453	Beer, wine, and liquor stores—See below for separate classifications.	
4454	Beer, retail, off premises	\$50.00
4455	Wine, retail, off premises	\$75.00
4456	Liquor package store, retail, off premises	56
4457	Convenience stores	56

446	Health and Personal Care Stores:	
4460	Pharmacies	56
4461	Health and personal care stores	56
447	Gasoline Stations:	
4471	Gasoline stations	64
448	Clothing and Clothing Accessories Stores:	
4481	Clothing and clothing accessories stores	56
4482	Shoe stores	56
4483	Jewelry, luggage, and leather goods stores—Fine jewelry	56
451	Sporting Goods, Hobby, Book, and Music Stores:	
4511	Sporting goods, hobby and musical instrument stores	56
4512	Book, periodical, and music stores—Music and video stores	56
452	General Merchandise Stores:	
4521	Department stores	56
4529	Other general merchandise stores—Discount stores, super centers	56
453	Miscellaneous Store Retailers:	
4531	Florists	56
4532	Office supplies, stationery, and gift stores	56
4533	Used merchandise stores—antique shops, consignment shops	56
4534	Firework stands	\$300.00
4539	Other miscellaneous store retailers—Tobacco shops, pet stores, manufactured home dealers	56
454	Non-store Retailers:	
4540	Non-store retailers—Any retailer without a physical location in the city	56
4542	Vending machine operators/pool tables	\$20.00 each
4543	Direct selling establishments—Fuel dealers	60
4544	Peddlers	\$100.00
4545	Transient Dealers	\$150.00
4546	Solicitors	\$25.00
481	Air Transportation:	
4812	Nonscheduled air transportation—Aircraft charter services	\$100.00
482	Rail Transportation:	
4820	Rail transportation—Railroad companies	\$1,670.00
483	Water Transportation:	
484	Truck Transportation:	
4841	General freight trucking—Trucking, per terminal	\$200.00 each
485	Transit and Ground Passenger Transportation:	
4853	Taxi and limousine service—Company	\$50.00 each

4855	Charter bus industry	\$200.00
4856	Taxi and limousine service—Driver	\$25.00
4859	Other transit and ground passenger transportation	\$200.00 each
486	Pipeline Transportation:	
487	Scenic and Sightseeing Transportation:	
488	Support Activities for Transportation:	
4881	Support activities for air transportation—Aircraft repairs	56
4884	Support activities for road transportation—Wrecker services not on rotation	80
4886	Support activities for road transportation—Wrecker services on rotation	80
491	Postal Service:	
492	Couriers and Messengers:	
4923	Delivery (Up to \$75,000 in gross receipts, no physical presence)	\$100.00
493	Warehousing and Storage:	
4931	Warehousing and storage	56
511	Publishing Industries:	
5111	Newspaper, periodical, book, directory publishers	61
512	Motion Picture and Sound Recording Industries:	
5121	Motion picture and video industries	56
515	Broadcasting (except Internet):	
5151	Radio and television broadcasting	71
516	Internet Publishing and Broadcasting:	
517	Telecommunications:	
5170	Wired telecommunications carriers-Local	82
5171	Wired telecommunications carriers—Long distance	83
5176	Wireless telecommunications carriers (except Satellite)—Cell phone companies	58
5179	Other telecommunications	58
518	Internet Service Providers, Web Search Portals, and Data Processing Services:	
5180	Internet service providers and web search portals	58
5182	Data Processing, hosting, and related services	58
519	Other Information Services:	
5191	Other information services—Information retrieval services	56
521	Monetary Authorities—Central Bank—Federal Reserve:	
522	Credit Intermediation and Related Activities:	
5221	Depository credit intermediation-Banks and credit unions	45
5222	Non-depository credit intermediation—Consumer lending	72
5223	Activities related to credit intermediation—Mortgage brokers	72
5224	Pawnshops	\$250.00
5225	Cash advance centers	56

523	Securities, Commodity Contracts, and Other Financial Investments and Related Activities:	
5230	Securities, commodity contracts, and other financial investments and related activities—Investment advice, portfolio management, securities brokerage	56
524	Insurance Carriers and Related Activities:	
5240	Insurance, other than fire and marine	95
5241	Insurance, fire and marine	94
5242	Agencies, brokerages, and other insurance related activities	56
5243	Insurance adjusters	57
525	Funds, Trusts, and Other Financial Vehicles:	
5259	Other investment pools and funds	70
531	Real Estate:	
5310	Lessor of real estate—Rental of mini-warehouses/storage buildings	70
5312	Offices of real estate agents and brokers	57
5313	Activities related to real estate—Appraisers	57
532	Rental and Leasing Services:	
5321	Automotive equipment rental and leasing	59
5322	Consumer goods rental—Formal wear, electronics/appliances, video tape, home health equipment, recreational goods	70
5324	Commercial and industrial machinery and equipment rental and leasing	70
533	Lessor of Non-Financial Intangible Assets (Except Copyrighted Works):	
541	Professional, Scientific, and Technical Services:	
5410	Legal services—Lawyers, notaries, title abstract offices	57
5412	Accounting, tax preparation, bookkeeping, and payroll services	57
5413	Architectural, engineering, and related services	57
5414	Specialized design services—Interior design, graphic design	56
5415	Computer systems design and related services	56
5416	Management, scientific, and technical consulting services	57
5417	Scientific research and development services	56
5418	Advertising and related services—Public relations, direct mail, display advertising	71
5419	Other professional, scientific, and technical services—Photographers, veterinarians	57
551	Management of Companies and Enterprises:	
561	Administrative and Support Services:	
5610	Parcel, package delivery	\$500.00
5611	Office administrative services	56
5613	Employment services	56
5614	Business support services—Repossession services, court reporting, collection agencies, copy shops	56
5615	Travel arrangement and reservation services—Travel agencies	57

5616	Investigation and security services—Security guard companies, security guards, armored car services, security systems services, locksmiths	58
5617	Services to buildings and dwellings—Exterminating services, janitorial services, lawn service, carpet/upholstery cleaning	56
5618	Landscape services	66
5619	Other support services—Bartering services	56
562	Waste Management and Remediation Services:	
5621	Waste collection	56
5622	Waste treatment and disposal	56
5629	Remediation and other waste management services—Septic tank services, portable toilet services	56
611	Educational Services:	
6116	Other schools and instruction—Dance, art, craft, piano teachers	58
6117	Educational support services—Educational consultants	58
621	Ambulatory Health Care Services:	
6210	Clinics	57
6212	Offices of dentists—Dental surgeons, endodontists, orthodontists, periodontists	57
6213	Offices of other health practitioners—Chiropractors, optometrists, physical/occupational/speech therapists, audiologists, podiatrists	57
6214	Outpatient care centers—Day surgery clinics	69
6215	Medical and diagnostic laboratories—Medical labs and imaging centers	57
6216	Home health care services—Hospice services	56
6217	Massage therapists	58
6218	Offices of physicians—Medical doctors	57
6219	Other ambulatory health care services—Ambulance services	\$25.00 each
622	Hospitals:	
6221	General medical and surgical hospitals	69
6222	Psychiatric and substance abuse hospitals	69
6223	Specialty (except psychiatric and substance abuse) hospitals—Rehabilitation centers	69
623	Nursing and Residential Care Facilities:	
6231	Nursing care facilities—Nursing homes	69
6232	Residential mental retardation, mental health and substance abuse facilities	58
6233	Community care facilities for the elderly—Assisted living	69
624	Social Assistance:	
6241	Individual and family services	58
6243	Vocational rehabilitation services	58
6244	Child day care services	58
711	Performing Arts, Spectator Sports, and Related Industries:	
7115	Independent artists, writers and performers	58

712	Museums, Historical Sites, and Similar Institutions:	
713	Amusement, Gambling, and Recreation Industries:	
7133	Street fairs, one week or more	\$1,000.00
7134	Street fairs, less than one week	\$50.00 each
7135	Arcades and game rooms	\$50.00 each
7139	Other amusement and recreation industries—Golf courses, driving ranges	56
721	Accommodation:	
7211	Traveler accommodation—Hotels/motels	58
7214	RV (recreational vehicle) parks and recreation camps	70
722	Food services and Drinking Places:	
7220	Liquor, club, on premises—Class II—for profit private clubs	\$600.00
7221	Full-service restaurants—Sit down restaurants with waiters/waitresses	61
7222	Limited-service eating places—Fast food, buffet, without waiters/waitresses	61
7223	Special food services—Caterers, mobile food units	61
7224	Liquor, special events retail license	\$150.00
7225	Beer, retail, on premises	\$75.00
7226	Wine, retail, on premises	\$75.00
7227	Liquor, club, on premises—Class I—Non-profit private clubs	\$600.00
7228	Liquor, on premises	\$600.00
7229	Liquor, restaurant retail	\$600.00
811	Repair and Maintenance:	
8110	Automotive repair and maintenance—Car washes, auto repair shops	56
8112	Electronic and precision equipment repair and maintenance—Office machinery repair	56
8113	Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance	56
8114	Personal and household goods repair and maintenance—Appliance repairs, alterations of clothing	56
812	Personal and Laundry Services:	
8121	Personal care services—Hair salons, nail salons, spas, tanning beds	58
8122	Death care services—Funeral homes, undertakers, cemeteries, crematories	56
8123	Dry cleaning and laundry services	56
8124	Tattoo parlors	56
8125	Fortune teller	\$1,000.00
8126	Towel-linen supply, uniform rental	\$300.00
8127	Bail bonding services	58
8129	Other personal services—Photofinishing, pet care services	58
813	Religious, Grant Making, Civic, Professional and Similar Organizations:	
8132	Grant making and giving services	58

814	Private Households:
921	Executive, Legislative, and Other General Government Support:
922	Justice, Public Order, and Safety Activities:
923	Administration of Human Resource Programs:
924	Administration of Environmental Quality Programs:
925	Administration of Housing Programs, Urban Planning, and Community Development:
926	Administration of Economic Programs:
927	Space Research and Technology:
928	National Security and International Affairs:
9996	<i>Adjustment</i>
9997	<i>Interest</i>
9998	<i>Previous years license paid in current year</i>
9999	<i>Penalty</i>

(Ord. No. O-79-07, § 1, 11-6-2007)

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Sec. 74-92. - License fee schedules.

Except where otherwise specified, receipts means gross receipts.

Rate Schedules #1-44

[Reserved]

Rate Schedule #45

*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 mail office facility 125.00

Rate Schedules # 46-55

[Reserved]

Rate Schedule #56

Less than \$10,000.00 \$100.00
\$10,000.00 and less than \$15,000.00 125.00
\$15,000.00 and less than \$20,000.00 150.00
\$20,000.00 and less than \$25,000.00 175.00
\$25,000.00 and less than \$30,000.00 200.00
\$30,000.00 and less than \$40,000.00 225.00
\$40,000.00 and less than \$50,000.00 250.00
Over \$50,000.00 250.00

Plus 1/10 of one percent on all receipts in excess of \$50,000.
(1/10 of one percent = \$1.00 per thousand)

Rate Schedule #57

Less than \$5,000.00 \$ 50.00
\$5,000.00 and less than \$10,000.00 100.00
Over \$10,000.00 100.00
Plus 4/10 of one percent on all receipts in excess of \$10,000.00
(4/10 of one percent = \$4.00 per thousand)

Rate Schedule #58

Less than \$7,500.00 \$ 75.00
\$7,500.00 and less than \$15,000.00 100.00
\$15,000.00 and less than \$23,000.00 125.00
\$23,000.00 and less than \$50,000.00 150.00
\$50,000.00 and less than \$100,000.00 175.00
\$100,000.00 and less than \$200,000.00 200.00
Over \$200,000.00 200.00
Plus 1/20 of one percent on all receipts in excess of \$200,000.00
(1/20 of one percent = \$.50 per thousand)

Rate Schedule #59

Less than \$12,500.00 \$ 30.00
\$12,500.00 and less than \$25,000.00 45.00
\$25,000.00 and less than \$35,000.00 70.00
\$35,000.00 and less than \$50,000.00 100.00
\$50,000.00 and less than \$100,000.00 150.00
\$100,000.00 and less than \$150,000.00 200.00
On all gross receipts in excess of \$150,000.00 200.00
Plus 1/8 of one percent on all receipts in excess of \$150,000.00
(1/8 of one percent = \$1.25 per thousand)

Rate Schedule #60

Less than \$20,000.00 \$ 125.00
\$20,000.00 and less than \$50,000.00 150.00
\$50,000.00 and less than \$100,000.00 200.00
\$100,000.00 and less than \$150,000.00 250.00
\$150,000.00 and less than \$200,000.00 300.00
\$200,000.00 and less than \$250,000.00 350.00
Over \$250,000.00 350.00
Plus 1/40 of one percent on all receipts in excess of \$250,000.00
(1/40 of one percent = \$.25 per thousand)

Rate Schedule #61

Less than \$50,000.00 \$ 50.00
\$50,000.00 and less than \$100,000.00 100.00
\$100,000.00 and less than \$150,000.00 150.00
\$150,000.00 and less than \$200,000.00 200.00
Over \$200,000.00 200.00
Plus 1/10 of one percent on all receipts in excess of \$200,000.00
(1/10 of one percent = \$1.00 per thousand)

Rate Schedule #62

Less than \$25,000.00 \$100.00
Over \$25,000.00 100.00
Plus 1/10 of one percent on all receipts in excess of \$25,000.00, but not more than \$500,000.00
(1/10 of one percent = \$1.00 per thousand)
On all gross receipts in excess of \$500,000.00 575.00
Plus 1/20 of one percent on all receipts in excess of \$500,000.00
(1/20 of one percent = \$.50 per thousand)

Rate Schedule #63

[Reserved]

Rate Schedule #64

Less than \$100,000.00 \$200.00
Over \$100,000.00 200.00
Plus 1/20 of one percent on all receipts in excess of \$100,000.00, but not more than \$1,000,000.00
(1/20 of one percent = \$.50 per thousand)
On all gross receipts in excess of \$1,000,000.00 650.00
Plus 1/40 of one percent on all receipts in excess of \$1,000,000.00
(1/40 of one percent = \$.25 per thousand)
Gasoline stations capped at \$650.00.

Rate Schedule #65

[Reserved]

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Rate Schedule #66

Less than \$25,000.00 \$100.00
Over \$25,000.00 100.00
Plus 3/20 of one percent on all gross receipts in excess of \$25,000.00
(3/20 of one percent = \$1.50 per thousand)

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Rate Schedule #67

\$20.00 flat fee/on each

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Rate Schedule #68

Less than \$200,000.00 \$200.00
Over \$200,000.00 200.00
Plus 1/20 of one percent on all receipts in excess of \$200,000.00
(1/20 of one percent = \$.50 per thousand)

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Rate Schedule #69

One-tenth of one percent of the receipts with a minimum license in any case of (1/10 of one percent = \$1.00 per thousand) \$100.00

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Rate Schedule #70

Three-eighths of one percent of the receipts with a minimum license in any case of ($\frac{3}{8}$ of one percent = \$3.75 per thousand) \$50.00

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Rate Schedule #71

Three-fortieths of one percent of the receipts with a minimum license in any case of (3/40 of one percent = \$.75 per thousand) \$150.00

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Rate Schedule #72

\$200.00 plus 3/8 of one percent of the receipts in excess of (3/8 of one percent = \$3.75 per thousand) \$5,000.00

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Rate Schedule #73

\$150.00 flat fee/on each

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Rate Schedule #74

\$1,670.00 flat fee/on each

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Rate Schedule #75

\$25.00 flat fee/on each

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Rate Schedule #76

\$50.00 flat fee/on each

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Rate Schedule #77

\$500.00 flat fee/on each

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Rate Schedule #78

\$200.00 flat fee/on each

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Rate Schedule #79

\$100.00 flat fee/on each

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Rate Schedule #80

Vehicle up to 1 Ton \$25.00 each
Over 1 Ton and Less than 2 Tons 37.50 each
Over 2 Ton and less than 5 Tons 100.00 each
Over 5 Tons 125.00 each

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Rate Schedule #81

[Reserved]

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Rate Schedule #82

Telephones & Telecommunications—Exchange
\$2,490.00 flat fee

\$1,110.00 for the first 20,000 inhabitants and \$60.00 for each additional 1,000 inhabitants or majority fraction thereof, according to the most recent federal decennial census.

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Rate Schedule #83

Telephones & Telecommunications—Long distance

\$623.00 flat fee

\$278.00 for the first 20,000 inhabitants and \$15.00 for each additional 1,000 inhabitants or majority fraction thereof, according to the most recent federal decennial census.

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Rate Schedule #84

\$275.00 flat fee/on each

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Rate Schedule #85

[Reserved]

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Rate Schedule #86

\$375.00 flat fee/on each

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Rate Schedule #87

[Reserved]

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Rate Schedule #88

\$75.00 flat fee/on each

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Rate Schedule #89

\$400.00 flat fee/on each

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Rate Schedule #90

\$250.00 flat fee/on each

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Rate Schedule #91

\$300.00 flat fee/on each

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Rate Schedule #92

\$1,000.00 flat fee/on each

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Rate Schedule #93

\$600.00 flat fee/on each

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Rate Schedule #94

Four percent of gross premiums

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Rate Schedule #95

\$20.00 plus one percent of gross premiums

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Rate Schedule #96

Electric Company and Gas Company

For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the city for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the city.

(Ord. No. O-79-07, § 1, 11-6-2007)

Sec. 74-93. - Exchange of information.

(a)

The license officer may exchange tax returns, information, records, and other documents secured by the city, with other municipalities adopting similar provisions 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 city 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 Code of Ala. § 40-23-25, 40-23-82, or 40-12-224.

(Ord. No. O-79-07, § 1, 11-6-2007)
