

- **ARTICLE II. - BUSINESS LICENSES^[2]**
- **DIVISION 1. - GENERALLY**

- **Sec. 22-25. - 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, 2008, and for each subsequent year thereafter. There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession or other activity in the municipality, or the police jurisdiction, by whatever name called.

(Ord. No. 1396-07, §§ 1—26, 11-13-07)

- **Sec. 22-26. - Definitions.**

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

Business. Any commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, including the lease or rental of storage units or buildings, whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within a municipality.

Business license. An annual license issued by the municipality for the privilege of doing any kind of business, trade, profession, or any other activity in the municipality, by whatever name called, which document is required to be conspicuously posted or displayed except to the extent the taxpayer's business license tax or other financial information is listed thereon.

Business license remittance form. Any business license return, renewal reminder notice, or other writing on which the taxpayer calculates the business license tax liability for all or part of the license year and remits the amount so calculated with the form.

Department or department of revenue. The Alabama Department of Revenue, as created under section 40-2-1 et seq.

Designee. An agent or employee of the municipality authorized to administer or collect, or both the municipality's business license taxes, which may include another taxing jurisdiction, the department of revenue, or a private auditing or collecting firm as defined in Code of Ala. 1975, § 40-2A-3.

Gross receipts. The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

(1)

Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to

Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

(2)

A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in section 11-51-90B.

(3)

For a utility or other entity described in section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.

(4)

Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

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

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

License year. The calendar year.

Municipality. Any town or city in this state that levies a business license tax from time to time. The term shall also include the town's or city's police jurisdiction, where the business license tax is levied in the police jurisdiction.

Person. Any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation formed under the laws of Alabama which is operated to enable municipalities that become members of such nonprofit corporation to finance or refinance capital projects and related undertakings, on a cooperative basis, and whose board of directors or other governing body consists primarily of elected officials of the municipality.

Taxing jurisdiction. Any municipality that levies a business license tax, whether or not a business license tax is levied within its police jurisdiction, or the department of revenue acting as agent on behalf of a municipality pursuant to section 11-51-180 et seq., as the context requires.

Taxpayer. Any person subject to or liable under this chapter for any business license tax; any person required to file a return with respect to, or pay or remit the business license tax levied under this chapter or to report any information or value to the taxing jurisdiction; or any person required to obtain, or who holds any interest in, any business license issued by the taxing jurisdiction; or any person that may be affected by any act or refusal to act by the taxing jurisdiction under this chapter, or to keep any required by this chapter.

U.S.C. The applicable title and section of the United States Code, as amended from time to time.

Other terms. Other capitalized or specialized terms used in this article, and not defined above, shall have the same meanings ascribed to them in Code of Ala. 1975, § 40-2A-3, unless the context therein otherwise specifies.

(Ord. No. 1396-07, §§ 1—26, 11-13-07)

• **Sec. 22-27. - License term; minimums.**

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

(1)

Full-year. Every person who commences business before July 1, 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 \$100.00.

(2)

Half-year. Every person who commences business on or after July 1, shall be subject to and shall pay one-half the annual license for such business for that calendar year.

(3)

Issue fee. For each license issued there shall be an issue fee collected of \$10.00, and said issue fee shall be collected in the same manner as the license tax.

(4)

Annual renewal. Except as provided in subsections a. or b., below, the business license shall be renewed annually on or before January 31 each year.

a.

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.

b.

Insurance company annual license renewals shall be renewed in accordance with Code of Ala. 1975, § 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 this Code.

c.

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.

d.

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 this Code.

(Ord. No. 1396-07, §§ 1—26, 11-13-07)

• **Sec. 22-28. - License shall be location specific.**

(a)

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

(b)

Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

(c)

A taxpayer subject to the license authorized by this article 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.

(d)

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

(Ord. No. 1396-07, §§ 1—26, 11-13-07)

• **Sec. 22-29. - Restriction on transfer of license.**

(a)

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless:

(1)

The change requires the taxpayer to obtain a new federal employer identification number or department of revenue taxpayer identification number; or

(2)

In the discretion of the municipality, the subject license is one for the sale of alcoholic beverages.

(b)

Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

(Ord. No. 1396-07, §§ 1—26, 11-13-07)

• **Sec. 22-30. - Unlawful to do business without a license.**

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the municipality for which a license is required without first having procured a license. A violation of the ordinance from which this article derives, passed hereunder, fixing a license shall be punishable by a fine not to exceed the sum of \$500.00 for each offense, and if a willful violation, by imprisonment, not to exceed six months, or both, at the discretion of the court trying the same. Each day shall constitute a separate offense.

(Ord. No. 1396-07, §§ 1—26, 11-13-07)

• **Sec. 22-31. - 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. 1396-07, §§ 1—26, 11-13-07)

• **Sec. 22-32. - Duty to file report.**

(a)

It shall be the duty of every person subject to such license tax, to render to the municipality on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.

(b)

If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall

calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest.

(c)

The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.

(d)

If the amount of business license tax remitted by the taxpayer is undisputed by the municipality, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the municipality shall enter a final assessment for the amount of the tax due, plus any applicable penalty and interest.

(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 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to their respective positions.

(2)

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

(3)

A copy of the final assessment shall promptly be mailed to the taxpayer's last 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 \$500.00. In either case, at the option of the taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal delivery. The final assessment shall include a statement informing the taxpayer of his or her right to appeal the final assessment to circuit court within 30 days from the date of the entry of the final assessment.

(Ord. No. 1396-07, §§ 1—26, 11-13-07)

• **Sec. 22-33. - Duty to permit inspection and produce records.**

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

(1)

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;

(2)

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. 1396-07, §§ 1—26, 11-13-07)

- **Sec. 22-34. - 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. 1396-07, §§ 1—26, 11-13-07)

- **Sec. 22-35. - Privacy.**

(a)

It shall be unlawful for any person connected with the administration of the ordinance from which this article derives, 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. 1396-07, §§ 1—26, 11-13-07)

- **Sec. 22-36. - 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 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 judgement 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 U.S. 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. 1396-07, §§ 1—26, 11-13-07)

- **Sec. 22-37. - 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. 1396-07, §§ 1—26, 11-13-07)

- **Sec. 22-38. - Criminal penalties.**

Any person found guilty of violating any of the provisions of this article shall be fined in an amount not less than \$50.00 and not more than \$500.00, and may also be sentenced to imprisonment for a period of not exceeding six months, in the discretion of the court trying the case, and violations on separate days shall each constitute a separate offense.

(Ord. No. 1396-07, §§ 1—26, 11-13-07)

- **Sec. 22-39. - 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. 1396-07, §§ 1—26, 11-13-07)

- **Sec. 22-40. - Penalties and interest.**

(a)

All licenses not paid within 30 days from the date they fall due, shall be increased by 15 percent for the first 30 days, they shall be delinquent and shall be measured by an additional 15 percent for a delinquency of 60 or more days, but this provision shall not be deemed to authorize the delay of 30 days in the payment of the license due, which may be enforced at once.

(b)

In the case of persons who began business on or after the first day of the calendar year, the license for such new business, shall be increased by 15 percent for the first 15 days they shall be delinquent, and shall be measured by an additional 15 percent for a delinquency of 45 days or more.

(c)

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

(Ord. No. 1396-07, §§ 1—26, 11-13-07)

- **Sec. 22-41. - Prosecutions unaffected.**

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

(Ord. No. 1396-07, §§ 1—26, 11-13-07)

- **Sec. 22-42. - 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 designee refers the license application to the municipal governing body, the municipal clerk shall promptly notify the applicant of the referral to said municipal governing body.

(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 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 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. 1396-07, §§ 1—26, 11-13-07)

- **Sec. 22-43. - 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 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. 1396-07, §§ 1—26, 11-13-07)

- **Sec. 22-44. - Refunds on overpayments.**

(a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.

(b) A petition for refund shall be filed with the municipality within two years from the date of payment of the business license tax, which is the subject of the petition.

(c) The municipality shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for refund by first class U.S. mail, or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.

(d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, together with interest to the extent provided for in section 11-51-92. If the municipality determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.

(e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of the county in which the municipality denying the petition for refund is located. Said notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

(Ord. No. 1396-07, §§ 1—26, 11-13-07)

• **Sec. 22-45. - 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 setup and installation of said merchandise;

(3)

Such delivery and setup 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 setup or installation of all merchandise so delivered shall not exceed \$75,000.00 during the license year;

(5)

Any setup 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 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 \$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 Code of Ala. 1975, Title 40, 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. 1396-07, §§ 1—26, 11-13-07)

- **Secs. 22-46—22-60. - Reserved.**
- **DIVISION 2. - SCHEDULE OF LICENSES AND FEES**

- **Sec. 22-61. - License classifications.**

| Code | 2002 NAICS Titles/Business License Codes | Schedule |
|--------|---|----------|
| 541191 | Abstractor of title | A |
| 524291 | Adjustors or insurance claims | A |
| 541810 | Advertising | J |
| 541810 | Advertising, radio and television broadcasting station | I |
| 425120 | Agents | A |
| 333415 | Air conditioning | B |
| 561621 | Alarm systems | L |
| 621910 | Ambulances and ambulance service | O |
| 453310 | Antiques | B |
| 541310 | Architect | A |
| 324110 | Asphalt plant | E |
| 541110 | Attorneys at law | A |
| 561990 | Auctioneers | A |
| 541211 | Auditors and public accountants | A |
| 441110 | Automobile dealers | U |
| 812930 | Automobile parking lot | B |
| 441120 | Automobile dealers used | XX |
| 326212 | Automobile tire vulcanizing station or recapping | B |
| 811118 | Automobile mechanic | B |
| 811121 | Automobile repair and body shop or garage | B |
| 441310 | Automobile accessories | B |
| 811192 | Mechanical car wash | B |
| 493190 | Automobile storage | B |
| 488410 | Automobile wreckers/junk dealers | KK |
| 532111 | Automobile rental or leasing | P |
| 425120 | Automobiles, selling at auction, other than for dealers | FF |
| 421110 | Automobiles, selling at auction to and for dealers only | GG |
| 611692 | Automobile instruction schools | A |
| 314912 | Awnings | B |

| Code | 2002 NAICS Titles/Business License Codes | Schedule |
|--------|--|----------|
| | | |
| 311812 | Bakeries | G |
| 424490 | Bakery products, wholesale dealers | G |
| 525920 | Bankrupt and fire sales | \$250.00 |
| 812111 | Barbershop | K |
| 812112 | Beauty shop | K |
| 541219 | Billing service | A |
| 812990 | Bonds | \$100.00 |
| 451211 | Bookstore | B |
| 333993 | Bottling works | W |
| 713950 | Bowling or bowling alley | X |
| 321920 | Box, basket or crate factory | E |
| 423320 | Brick factory | E |
| 523110 | Brokers dealers in stocks, bonds or market quotes | A |
| 339994 | Broom factory | E |
| 236115 | Builders | Q |
| 522120 | Building and loan association/savings and loan/banks | DD |
| 423850 | Burial associations | M |
| 485113 | Bus lines | \$100.00 |
| 488490 | Bus terminal | \$100.00 |
| 611310 | Business college | \$50.00 |
| 423420 | Business machines, agents or dealers | B |
| 211112 | Butane gas | B |
| 453310 | Buying, selling and exchanging secondhand goods | B |
| 337110 | Cabinetmakers or woodworking shops | B |
| 423990 | Cartridges, shells and ammunition | B |
| 3273 | Cement or concrete products manufacturers | E |
| 327310 | Cement dealers | B |
| 238140 | Cement delivery | \$150.00 |
| 812220 | Cemeteries | \$100.00 |
| 311513 | Cheese plant | E |
| 424440 | Chicken processing plant | E |
| 621310 | Chiropodist or chiropractors | A |
| 424940 | Cigarettes, cigars, tobacco and snuff | \$30.00 |
| 424940 | Cigarettes, cigars, tobacco and snuff wholesale | C |
| 711190 | Circus, per day | R |
| 621498 | Clinics | B |
| 423520 | Coal | B |
| 454210 | Coin-operated machines | Z |
| 493120 | Cold storage plants | E |
| 561440 | Collection agency or credit association | B |
| 453998 | Collectors | A |
| 327999 | Concrete plants | E |

| Code | 2002 NAICS Titles/Business License Codes | Schedule |
|--------|--|----------|
| 238 | Contractors-general | F |
| 236115 | Contractors-residential home builders | F |
| 238220 | Contractors-plumbing | F |
| 238220 | Contractors-HVAC | F |
| 238210 | Contractors-electrical | F |
| 238220 | Contractors-gas | F |
| 238110 | Contractors-specialty trade | F |
| 332996 | Copper mill or tube plant | E |
| 339113 | Cotton brokers | A |
| 333111 | Cotton compresses | \$200.00 |
| 424990 | Cotton dealers | \$100.00 |
| 561440 | Credit association or collection agency | A |
| 31151 | Dairy products plants | E |
| 611610 | Dancing school | A |
| 722211 | Delicatessen | C |
| 339116 | Dental or other laboratory | B |
| 621399 | Dentists | A |
| 561611 | Detective agency | A |
| 511140 | Directory | B |
| 621111 | Doctors | A |
| 446110 | Drug stores | B |
| 812320 | Drycleaning | B |
| 423620 | Electric appliances | B |
| 423740 | Electric gas and/or mechanical refrigerator dealer | B |
| 444190 | Electrical supplies | B |
| 238210 | Electricians | F |
| 561310 | Employment service | A |
| 541330 | Engineering | A |
| 711510 | Entertainment | \$100.00 |
| 492210 | Express companies | \$300.00 |
| 561710 | Exterminators, disinfectants, insecticide | B |
| 532490 | Farm equipment and implement dealers | U |
| 424910 | Fertilizer dealer | B |
| 325311 | Fertilizer factory | E |
| 522291 | Finance company | \$300.00 |
| 453110 | Florist | B |
| 454390 | Frozen food distributors | C |
| 445230 | Fruit dealers/produce | OO |
| 447 | Gas or oil filling station | H |
| 423120 | Gasoline and/or oil dealers and delivery wholesale | VV |
| 444190 | Glass company | B |
| 3112 | Grain, flour or corn elevator mill | E |

| Code | 2002 NAICS Titles/Business License Codes | Schedule |
|--------|--|----------|
| | | |
| 333120 | Grist mill and hammer mill | E |
| 445110 | Grocery | C |
| 622110 | Hospital and/or clinic | S |
| 721110 | Hotels and motels | T |
| 424430 | Ice cream distributors | \$100.00 |
| 311520 | Ice cream factory | E |
| 312113 | Ice factory | E |
| 423330 | Insulation | B |
| 524210 | Insurance | M, N |
| 611110 | Kindergarten | AA |
| 561730 | Landscaping garden | \$50.00 |
| 812320 | Laundries (drycleaning only) | JJ |
| 812310 | Laundries, self-service | HH |
| 541690 | Livestock broker | B |
| 115210 | Livestock dealer | \$100.00 |
| 522291 | Loan companies | \$300.00 |
| 423310 | Lumber or building materials dealers or yard | RR |
| 722330 | Lunch stands | C |
| 332710 | Machine shop or works | E |
| 4238 | Machinery | SS |
| 454113 | Mail order house and/or store | B |
| 813910 | Manufacturers | E |
| 212319 | Marble monument or stone yard | E |
| 337910 | Mattress manufacturers | E |
| 424470 | Meats | C |
| 811490 | Merchant tailor | B |
| 452 | Merchants general | B |
| 423990 | Merchants general wholesale | D |
| 236210 | Metal dealers or metal processors | KK |
| 484220 | Milk distributors and dairy products | \$100.00 |
| 311511 | Milk processing plant | E |
| 453998 | Monuments, selling or erecting | B |
| 522310 | Mortgage brokerage company | A |
| 484110 | Motor carrier | CC |
| 532120 | Motor trucks and trailers | QQ |
| 423910 | Motors for motorboats | B |
| 532292 | Motorboats, yachts and pleasure boats | B |
| 512131 | Moving pictures | B |
| 713990 | Music or juke boxes | BB |
| 611610 | Music services | A |
| 451212 | Newsdealers, selling papers, magazines, etc. | B |
| 511110 | Newspapers | E |

| Code | 2002 NAICS Titles/Business License Codes | Schedule |
|--------|---|----------|
| | | |
| 444220 | Nursery or agent selling or delivery shrubbery | B |
| 623110 | Nursing home | S |
| 621320 | Optician or optometrists | A |
| 811121 | Paint shop | B |
| 522298 | Pawnbrokers, or agent | \$250.00 |
| 711510 | Photographer | A |
| 451110 | Pistols | B |
| 444190 | Plumbing supplies | B |
| 713990 | Pocket golf, miniature golf course | B |
| 445210 | Poultry dealer | C |
| 323114 | Printing plant and/or job printing shop | E |
| 51511 | Radio broadcasting stations | \$100.00 |
| 811211 | Radios and/or television, sales or repairs | B |
| 811 | Repair shop | B |
| 722110 | Restaurant, cafe, lunch stand | C |
| 484220 | Sand and gravel, dealer | B |
| 212321 | Sand and gravel, producers | E |
| 333210 | Sawmill | E |
| 453310 | Secondhand dealer | KK |
| 562991 | Septic tank cleaner | \$25.00 |
| 443111 | Sewing machine, company or dealer | B |
| 326299 | Shoe and boot repairing | B |
| 713990 | Shooting galleries | \$100.00 |
| 339950 | Signs, neon, electric, etc., manufacturers or deale | B |
| 313113 | Silk or textile mill | E |
| 713940 | Skating rink | B |
| 311611 | Slaughterhouse | E |
| 423610 | Storage, batteries, dealer | B |
| 332321 | Storm windows and doors | B |
| 335221 | Stoves | B |
| 813920 | Tax consultants | A |
| 485310 | Taxicabs | LL |
| 517110 | Telephone exchange or company, operating in this city | \$510.00 |
| 517410 | Telephone, long distance company | \$128.00 |
| 515120 | Television broadcasting stations | NN |
| 515210 | Television cable company | PP |
| 531190 | Trailer courts, parks or camps | MM |
| 321991 | Trailers, selling and/or dealing in house trailers | U |
| 484110 | Transfer, motor vehicle, local for carrying freight | CC |
| 423420 | Typewriter machines, adding machines, sales or repair | B |
| 812210 | Undertakers and embalmers | B |
| 811420 | Upholsterers | B |

| Code | 2002 NAICS Titles/Business License Codes | Schedule |
|--------|--|----------|
| | | |
| 454210 | Vending machines and music boxes | Z |
| 541940 | Veterinarian | A |
| 444120 | Wallpaper, picture frames, or window glass | B |
| 531130 | Warehouse, other than cotton warehouse | \$50.00 |
| 531130 | Warehouse, public cotton warehouse | \$100.00 |
| 811490 | Watch and clock repairing | B |
| 532412 | Welding products | B |
| 811310 | Welding shops | B |
| 238390 | Weather strippers | F |
| 561720 | Window washers or cleaners | B |

- - On any business, occupation or article not specified in this article, the rate for the issuance of license shall be \$100.00.
- (Ord. No. 1396-07, §§ 1—26, 11-13-07)
- _____
- **Sec. 22-62. - License fee schedules.**

Schedule A

If gross receipts are: (formerly professional rates)

On less than \$5,000.00 \$ 50.00

\$5,000.00 and less than \$10,000.00 75.00

\$10,000.00 and less than \$20,000.00 100.00

\$20,000.00 and less than \$30,000.00 125.00

\$30,000.00 and less than \$50,000.00 150.00

\$50,000.00 and over 200.00

and also 1/10 of one percent or fraction thereof of the gross annual receipts in excess of the sum of \$50,000.00.

Schedule B

If gross receipts are: (formerly merchants general rates)

On less than \$20,000.00 \$ 50.00

\$20,000.00 and less than \$30,000.00 75.00

\$30,000.00 and less than \$40,000.00 100.00
\$40,000.00 and less than \$50,000.00 125.00
\$50,000.00 and less than \$60,000.00 150.00
\$60,000.00 and less than \$70,000.00 175.00
\$70,000.00 and less than \$80,000.00 200.00
\$80,000.00 and less than \$90,000.00 225.00
\$90,000.00 and less than \$100,000.00 250.00

and also 1/10 of one percent on all gross annual receipts above \$100,000.00

Schedule C

If gross receipts are: (formerly groceries rates)

On less than \$10,000.00 \$ 35.00
\$10,000.00 and less than \$20,000.00 50.00
\$20,000.00 and less than \$30,000.00 75.00
\$30,000.00 and less than \$40,000.00 100.00
\$40,000.00 and less than \$50,000.00 125.00

and also 1/10 of one percent on all gross annual receipts above \$50,000.00

Schedule D

If gross receipts are: (formerly merchants general - wholesale rates)

On less than \$40,000.00 \$ 50.00
\$40,000.00 and less than \$60,000.00 75.00
\$60,000.00 and less than \$80,000.00 100.00
\$80,000.00 and less than \$100,000.00 125.00
\$100,000.00 and less than \$120,000.00 150.00
\$120,000.00 and less than \$140,000.00 175.00
\$140,000.00 and less than \$160,000.00 200.00
\$160,000.00 and less than \$180,000.00 225.00
\$180,000.00 and less than \$200,000.00 250.00

and also 1/20 of one percent on all gross annual receipts above \$200,000.00.

Schedule E

If gross receipts are: (formerly manufacturers rates)

| | |
|--|----------|
| On less than \$40,000.00 | \$ 50.00 |
| \$40,000.00 and less than \$80,000.00 | 100.00 |
| \$80,000.00 and less than \$100,000.00 | 125.00 |
| \$100,000.00 and less than \$120,000.00 | 150.00 |
| \$120,000.00 and less than \$140,000.00 | 175.00 |
| \$140,000.00 and less than \$160,000.00 | 200.00 |
| \$160,000.00 and less than \$180,000.00 | 225.00 |
| \$180,000.00 and less than \$200,000.00 | 250.00 |
| \$200,000.00 and less than \$500,000.00 | 300.00 |
| \$500,000.00 but less than \$1,000,000.00 | 400.00 |
| \$1,000,000.00 but less than \$3,000,000.00 | 500.00 |
| \$3,000,000.00 but less than \$6,500,000.00 | 750.00 |
| \$6,500,000.00 but less than \$10,000,000.00 | 1,000.00 |
| \$10,000,000.00 and over | 1,500.00 |

Schedule F

Contractors and subcontractors: \$ 75.00

and also on each contract of \$500.00 or more, an additional license one-fifth of one percent of the amount of each contract on all commercial contracts;

and \$1.00 for each \$1,000.00 of any contract for nonresidential construction;

and also one-twentieth of one percent of the total amount on all other contracts.

Any person accepting orders on contracts, whether at a fixed price or on a cost-plus basis for doing any work on or in any building or structure requiring the use of paint, stone, brick, mortar, wood cement, structural iron or steel, sheet iron, galvanized iron, metallic piping, tin lead, steel, or any other building material, or shall accept contracts to do any paving or curbing or sidewalks or streets, on public or private property, using asphalt, brick, stone, cement, wood or other composition or who shall accept an order for or contract to excavate earth, rock or other material for foundations or any other purpose, or who shall accept an order or contract to construct any sewer of stone, brick, terra cotta or other material or shall accept a contract to construct highways, bridges, dams or railroad, the additional license to be paid before work is begun on any contract.

All persons applying for general contractor or subcontractor license must meet all the requirements of the contractor's examination and liability insurance requirements as provided:

General contractor:

Liability and property damage \$25.00/50.00/100,000.00

Plumbing, HVAC, electrical and gas subcontractors:

Liability and property damage \$25.00/50.00/100,000.00

Contractors.

(1)

No permits for work of any kind for which license is required shall be issued to contractor, subcontractor, owner, or any authorized agency by the city building inspector unless the city license inspector has first certified that all license taxes have been paid.

(2)

Any subcontractor who has not paid city license taxes who undertakes to do any part of the work contracted for by a general contractor shall be deemed to be a contractor and shall pay the license prescribed by this section for the classification to which he is subject.

(3)

All general contractors shall furnish the building inspector or the license inspector with a full and complete list showing the names and addresses of all subcontractors to whom any work has been let or sublet to be done and will not allow any work to be done by such subcontractor until the required license tax due by the subcontractor has been paid.

(4)

If all subcontractors have not been closed or awarded at the time application is made for permit by the general contractor or by the owner, the general contractor or the owner shall not allow any work to proceed by any subcontractor until such subcontractor has exhibited to him his city license for the work to be done on the job, unless he is certified by the license for the work to be done on the job, unless he is certified by the building inspector as having paid the city license tax due by him. If no general contract has been let by the owner, the owner shall be subject to all of the provisions of this article which are required of general contractors.

Schedule G

Bakeries:

Wholesale or retail by the bakery and having a place of business regularly open to the public within the city \$ 150.00

Itinerant sellers bakery products 300.00

Bakery products, wholesale dealers 150.00

Schedule H

Gas or oil filling station: 35.00

and also total gross receipts from the business, except gross receipts from petroleum products shall be subject to Schedule B.

Any gas or oil filling station dealer shall have the right in lieu of the above license to be licensed under Schedule B and include all gross receipts including petroleum products.

Schedule I

Advertising - radio, television and newspaper:

Each person soliciting advertisements for radio or television broadcasting stations or newspaper
100.00

Schedule J

Advertising:

Each bill posted, per board \$ 12.50

Each person using, leasing space for supplying board for advertising purpose, per board 5.00

Schedule K

Barbershops and beauty shops:

First operator \$ 35.00

Each additional operator 7.50

Beauty school for training and instructions by beauty operators 35.00

Slenderizing and/or reducing machines 35.00

Schedule L

If gross receipts are: (formerly alarm systems)

On less than \$25,000.00 \$ 100.00

and also one percent or fraction thereof of the gross annual receipts in excess of the sum of
\$25,000.00.

Schedule M

Insurance other than fire and marine:

Health, allied, and all other premiums, Code of Ala. 1975, §§ 11-51-120, 11-51-123.

Schedule N

Insurance fire and marine:

Casualty, fire and or marine premiums, Code of Ala. 1975, §§ 11-51-120, 11-51-123.

Schedule O

Ambulance service:

For the first ambulance \$ 35.00

For each additional ambulance 10.00

No license shall be issued for the operation of an ambulance, or the offering of an ambulance service within the city until consent to use the streets, avenues and alleys of the city for such purpose has been granted by the city council.

Schedule P

Automobile U-drive-it or cars or trucks for rent, and/or lease:

First three \$ 35.00

Each additional 10.00

Schedule Q

Builders: \$75.00

Business of constructing houses on lots owned by himself for the purpose of selling or renting the same.

and also an additional one-fifth of one percent of the cost of the house.

The construction of one house in the manner covered by this section shall constitute an engagement in business under the terms of this article and subject the person engaging in such construction to the license in this article.

Schedule R

Circus:

Per day \$ 200.00

Each side show, concession stand, ride or stand in connection with circus 25.00

Any street parade in connection with circus 100.00

Schedule S

Hospital or clinic:

Keeping overnight patients, five beds or less \$ 100.00

Each additional bed 5.00

Schedule T

Hotels and motels:

15 rooms or less \$ 150.00

Each additional room 5.00

Three percent of the gross receipts received from the renting of rooms or apartments. This privilege license shall accrue monthly and shall be due and payable in monthly installments on or before the 20th day of the month next succeeding the month in which the privilege license accrues. All persons subject to the provisions of this privilege license may add the amount levied in this section as a privilege license to the rental price of the rooms or apartments and collect it from the persons using or renting the rooms or apartments.

Schedule U

Automobile dealers:

On less than \$200,000.00 \$ 200.00

and also 1/100 of one percent on all gross annual receipts above \$200,000.00.

In addition thereto, a license applied for hereunder must include satisfactory proof of a current and valid license issued by the department of revenue as required by the State of Alabama for the location or place of business within the City of Muscle Shoals or a valid and current supplemental license issued by the department of revenue as required by the State of Alabama for the location or place of business within the City of Muscle Shoals.

Schedule V

Delivery license:

The rate for the delivery license is established in [Section 21](#) and is: \$ 100.00

Schedule W

Bottling works:

On less than \$50,000.00 \$ 150.00

\$50,000.00 and over 200.00

Schedule X

Bowling alley:

First alley \$ 75.00

Each additional alley 10.00

Schedule Z

Vending machines:

Each \$ 15.00

For purposes of this section, no coin-operated amusement machine as defined in Code of Ala. 1975, § 13A-12-76, shall be considered a vending machine and no license under this section shall be issued therefore.

No license shall be issued under this section except upon payment of the license fee for the entire year for which it is issued.

Schedule AA

Kindergarten or nursery school:

Enrollment of five to 15 pupils \$ 15.00

Enrollment of more than 15 pupils 25.00

All new applicants must be approved by the zoning board of adjustment.

Schedule BB

Music or juke boxes:

Each machine \$ 10.00

No license shall be issued for music boxes in a residential section.

Schedule CC

Transfer, motor vehicle: Transfer, motor vehicle, local for carrying freight.

First vehicle \$ 50.00

Each additional motor vehicle 25.00

Schedule DD

Bank, saving and loan associations:

(a)

Municipalities may levy a license in proportion to the capital, surplus and undivided profits of the bank, but not more than the following amounts, to wit; where the capital, surplus and undivided profits are:

\$50,000.00 or less \$ 10.00

More than \$50,000.00 and not over \$100,000.00 20.00

More than \$100,000.00 and not over \$150,000.00 30.00

More than \$150,000.00 and not over \$200,000.00 40.00

More than \$200,000.00 and not over \$250,000.00 50.00

More than \$250,000.00 and not over \$300,000.00 60.00

More than \$300,000.00 and not over \$350,000.00 70.00

More than \$350,000.00 and not over \$400,000.00 80.00

More than \$400,000.00 and not over \$450,000.00 90.00

More than \$450,000.00 and not over \$500,000.00 100.00

More than \$500,000.00 and not over \$600,000.00 110.00

In excess of \$600,000.00 125.00; and

On each branch bank, not more than 10.00.

(b)

The term undivided profits as used in subsection (a) of this section shall be construed to mean the undivided profits as shown by the books of the bank, and all payments shall be based on the report made by the banks to the superintendent of banks next preceding January 1.

Schedule FF

Auto's selling and auction/other than dealers:

Per day \$ 1,000.00

Schedule GG

Auto's selling and auction/dealers: \$ 750.00

Dealer being defined as a person who is engaged substantially full-time in buying and selling vehicles at a location used solely (partially if used also as a service facility) for that purpose.

Schedule HH

Laundries, self service:

Five machines or less \$ 50.00

Each machine over five 5.00

Schedule JJ

Laundries: \$ 200.00

and also 1/10 of one percent of all gross annual receipts above \$50,000.00.

Schedule KK

If gross receipts are: (formerly junk dealers, secondhand goods and metal processors)

Gross receipts of \$400,000.00 or less \$ 150.00

and also 1/20 of one percent of the total annual gross receipts in excess of \$400,000.00.

Schedule LL

Taxicabs:

First cab operated \$ 50.00

Second cab operated 30.00

Each additional cab 15.00

No person shall operate in the city or within the police jurisdiction an automobile, bus or jitney which carries passengers for hire unless passengers in each vehicle are protected by a public liability insurance policy issued by a solvent incorporated insurance company authorized to write automobile liability insurance in the state, subject to the following limits: for all damages arising out of a bodily injury to one person, \$10,000.00; and subject to that limit for each person the total liability on account of one accident shall be limited to \$20,000.00. It is not required that such coverage shall apply to the insured's employee which engaged in operating or being carried in any of the insured's automobiles by other employee or employees of the insured, who are injured while engaged at the time of such injury in performing any duties for the insured in connection with the trade, business or occupation of the insured, \$5,000.00 for all property damage in any one accident except property, of the insured, or property in the custody of the insured for which the insured is legally responsible. The policy shall include an endorsement to the effect that the policy shall not be cancelled without notice of cancellation being served upon the clerk-treasurer, at least five days prior to the date of cancellation. The clerk-treasurer shall not issue any taxicab, jitney or bus license under this section, unless the applicant shall exhibit an insurance policy as specified, and a record shall be made of such policy. In lieu of such insurance policy, an applicant for license may submit an indemnity bond in form of the city, it being understood that the penalty of such bond will be the same as designated above and that

provisions will be the same. The clerk-treasurer shall not issue any license under this section until the applicant has first posted in each vehicle operated under the license a schedule of fares charged the public.

Schedule MM

Trailer courts, parks or camps:

First two prepared trailer spaces \$ 25.00

Each additional space 2.00

Schedule NN

Television broadcasting station: \$ 150.00

and also 1/10 of one percent of the gross annual receipts in excess of the sum of \$50,000.00.

Schedule OO

Fruit or produce dealers: if gross receipts are:

On less than \$10,000.00 \$ 35.00

\$10,000.00 and less than \$20,000.00 50.00

\$20,000.00 and less than \$30,000.00 75.00

\$30,000.00 and less than \$40,000.00 100.00

\$40,000.00 and less than \$50,000.00 125.00

and also 1/10 of one percent on all gross annual receipts above \$50,000.00.

All persons operating under grower's certificate must file a copy of such growers certificate in the office of the clerk-treasurer for each load of produce of any nature sold in the city and must make an affidavit that the produce was actually grown by such person, setting forth specific place in which it was grown and circumstances under which it was grown, such affidavit to be in form prepared by the clerk-treasurer, and must obtain from the clerk-treasurer a permit to sell each load of such produce before selling it or any part thereof.

Schedule PP

Television cable company: \$ 250.00

and also three percent of the total gross receipts from the business.

The three percent of the gross receipts hereby levied shall be due and payable in monthly installments on or before the 20th day of the month succeeding the month in which the tax accrues. On or before the 20th day of each month after this section shall have taken effect, every person on whom the taxes levied by this section are imposed shall render to the city, on a form prescribed by the city, a true and correct statement showing the gross receipts for the next preceding month, and at the time of making the monthly report such person shall compute the taxes due and shall pay to the city the amount of taxes shown to be due. The books, records and accounts of such business as reflect the gross receipts thereof shall at all times be open to examination by the clerk-treasurer or any person designated by him. Any person who violates any provision of this section or files a false affidavit or report required

therein shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than \$25.00 nor more than \$100.00 for each offense. Each month of such failure shall constitute a separate offense.

Schedule QQ

Motor trucks and trailers:

One truck \$ 50.00

Each additional truck 20.00

Furnishing transportation of persons or property for hire for a particular person, under special contract, and doing business in the city by receiving passengers or freight for transportation for hire from this city to other points in the state, or who receive passengers or freight for transportation for hire from other points in the state to this city, and who is not engaged in transporting solely and wholly within the limits of the city.

Schedule (RR)

Lumber yard/building materials: \$ 100.00

and also 1/10 of one percent on all gross annual receipts above \$50,000.00.

and also 1/20 of one percent on all gross annual receipts above \$100,000.00.

Lumberyard or dealer in lumber maintaining regular lumberyard and possessing office and bona fide stock of lumber and maintaining retail sales and service facilities open to the public.

Schedule SS

Construction equipment sales and rentals: \$ 250.00

and also one-fortieth of one percent on all gross annual receipts above \$500,000.00.

Schedule VV

Gasoline, diesel and/or oil deliveries: \$ 150.00

and also one-twentieth of one percent of on all gross receipts above \$100,000.00.

Schedule XX

Auto dealers used: \$ 100.00

and also one-twentieth of one percent of the total of annual gross receipts in excess of \$100,000.00.

Selling or purchasing for resale, automobiles, trucks or other self-propelled vehicles (other than motorcycles, tractors or other motor vehicles otherwise licensed) not as part of an authorized new car dealership.

The dealing in, selling or purchasing for resale of four or more automobiles, trucks, or other self-propelled vehicles (other than motorcycles, tractors or other motor vehicles otherwise licensed) shall be conclusive evidence of doing business for which a license is required under this section.

In addition thereto, a license applied for hereunder must include satisfactory proof of a current and valid license issued by the department of revenue as required by the State of Alabama for the location or place of business within the City of Muscle Shoals or a valid and current supplemental license

issued by the department of revenue as required by the State of Alabama for the location or place of business within the City of Muscle Shoals.

(Ord. No. 1396-07, §§ 1—26, 11-13-07; Ord. No. 1496-16, § II, 9-26-16)

• **Sec. 22-63. - 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. 1975, §§ 40-23-25, 40-23-82 or 40-12-224.

(Ord. No. 1396-07, §§ 1—26, 11-13-07)

• **Sec. 22-64. - 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. 1396-07, §§ 1—26, 11-13-07)

• **Sec. 22-65. - Retail license requirements.**

(a)

No license shall be issued for the operation of a retail establishment within the City of Muscle Shoals, Alabama, or its police jurisdiction for a person engaged in the furnishing or selling or offering for sale goods, wares or other products unless the operation of such establishment is conducted within a permanent structure with sanitary facilities on and within the structure and with permanent electric power being supplied thereto.

(b)

Notwithstanding the foregoing, a permit shall be required and may be issued by the license inspector to conduct a retail operation on a temporary basis and shall be available only to a charitable, religious or educational institution as approved by the license inspector. The license inspector shall have full and final discretion as to the issuance or not of a permit for the conduct of a retail operation on a temporary basis.

(Ord. No. 1396-07, §§ 1—26, 11-13-07)