

ORDINANCE NO 2007 - 13

BUSINESS LICENSE CODE OF THE

CITY OF OZARK , ALABAMA
FOR THE YEAR 2008 AND EACH SUBSEQUENT YEAR

SCHEDULE OF LICENSES AND FEES

BE IT ORDAINED BY THE CITY **COUNCIL** OF OZARK, ALABAMA, as follows:

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SECTION 2.	Definition of terms.
SECTION 3.	License term; minimum license.
SECTION 4.	License shall be location specific.
SECTION 5.	License transfer restrictions.
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SECTION 1. Levy of Tax.

Pursuant to the *Code of Alabama*, the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the City of Ozark 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.

SECTION 2. Definitions.

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

- [1] **BUSINESS.** Any commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, including the lease or rental of residential or nonresidential real estate, whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within a municipality.
- [2] **BUSINESS LICENSE.** An annual license issued by the municipality for the privilege of doing any kind of business, trade, profession, or any other activity in the municipality, by whatever name called, which document is required to be conspicuously posted or displayed except to the extent the taxpayer's business license tax or other financial information is listed thereon.
- [3] **BUSINESS LICENSE REMITTANCE FORM.** Any business license return, renewal reminder notice, or other writing on which the taxpayer calculates the business license tax liability for all or part of the license year and remits the amount so calculated with the form.
- [4] **DEPARTMENT or DEPARTMENT OF REVENUE.** The Alabama Department of Revenue, as created under Section 40-2-1 et seq.
- [5] **DESIGNEE.** An agent or employee of the municipality authorized to administer or collect, or both the municipality's business license taxes, which may include another taxing jurisdiction, the Department of Revenue, or a "private auditing or collecting firm" as defined in Section 40-2A-3 of the *Code of Alabama*.
- [6] **GROSS RECEIPTS.** The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:
 - (a) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

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

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

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

[7] LICENSE FORM. Any business license application form, renewal reminder notice, business license remittance form, or business license return by whatever name called.

[8] LICENSE OFFICER or MUNICIPAL LICENSE OFFICER. The municipal employee charged by the municipality with the primary responsibility of administering the municipality's business license tax ordinance and related matters thereto.

[9] LICENSE YEAR. The calendar year.

[10] MUNICIPALITY. Any town or city in this state that levies a business license tax from time to time. The term shall also include the town's or city's police jurisdiction, where the business license tax is levied in the police jurisdiction. The term municipality shall apply specifically to the City of Ozark, Alabama.

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

[12] TAXING JURISDICTION. Any municipality that levies a business license tax, whether or not a business license tax is levied within its police jurisdiction, or the Department of Revenue acting as agent on behalf of a municipality pursuant to Section 11-51-180 et seq., as the context requires.

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

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

[15] OTHER TERMS. Other capitalized or specialized terms used in this ordinance, and not defined above, shall have the same meanings ascribed to them in Section 40-2A-3, of the *Code of Alabama*, unless the context therein otherwise specifies.

SECTION 3. License term; minimums.

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

- (a) *Full Year.* Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$50.00.
- (b) *Half Year.* Every person who commences business on or after July 1st, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.
- (c) *Issue Fee.* For each license issued there shall be an issue fee of ten dollars (\$10.00) collected and said issue fee shall be collected in the same manner as the license tax.
- (d) *Annual Renewal.* Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 31st day of January each year.
 - (i) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
 - (ii) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama* which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.
 - (iii) On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1st in order for them to receive their notice.
 - (iv) Business license renewal payments received by the municipality shall be applied to the current renewal only when any and other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the municipal code.

SECTION 4. License shall be location specific.

- (a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- (b) Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- (c) A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:
 - (i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
 - (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.
 - (iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
 - (iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
 - (v) All business claimed by a branch office or offices must be conducted by and through said office or offices.
 - (vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- (d) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

SECTION 5. Restriction on transfer of license.

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

SECTION 6. 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 this division of the ordinance passed hereunder fixing a license shall be punishable by a fine not less than fifty dollars (\$50.00), and not to exceed the sum of five hundred (\$500) for each offense, and if a willful violation, by imprisonment, not to exceed six months, or both, at the discretion of the court trying the same. Each day shall constitute a separate offense.

SECTION 7. License must be posted.

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

SECTION 8. Duty to file report.

- (a) It shall be the duty of every person subject to such license tax to render to the municipality on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one 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 the assessment. The license officer shall issue findings of fact and law within 60 days

following the conference, which shall promptly upon issuance be mailed or delivered to the taxpayer, consistent with the procedures set forth in subsection (d) above.

- (2) If the taxpayer disagrees with the license officer's findings of fact and law, the taxpayer may appeal to the municipal governing body, by filing a notice of appeal with the municipal clerk within 30 days after the findings have been issued. The appeal shall be in writing and shall set forth in reasonable detail the grounds on which the taxpayer disagrees with the license officer's findings of fact and law.
- (3) If a petition for review: a. is not timely filed, or b. is timely filed, and upon further review the license officer, or the administrative hearings officer or governing body of the municipality, as the case may be, determines that the preliminary assessment is due to be upheld in whole or in part, the taxing jurisdiction shall make the assessment final in the amount of business license tax due as computed by the taxing jurisdiction, with applicable penalty and interest.
- (4) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars (\$500.00) or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred (\$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.

SECTION 9. Duty to permit inspection and produce records.

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

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

SECTION 10. Unlawful to obstruct.

It shall be unlawful for any person, or for any agent, servant or employee of such person, to fail or refuse to perform any duty imposed by this ordinance; nor shall any person, agent, servant or employee of such person obstruct or interfere with the designee of the municipality in carrying out the purposes of this ordinance.

SECTION 11. Privacy.

- (a) It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the mayor, the municipal attorney or others authorized by law to receive such information described herein.
- (b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the license form of any taxpayer or any part of the license form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this ordinance.
- (c) Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license. Statistical information pertaining to taxes may be disclosed to the municipality council upon their written request through the Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

SECTION 12. Failure to file assessment.

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

SECTION 13. Lien for non-payment of license tax.

On all property, both real and personal, used in the business, the municipality shall have a lien for such license, which lien shall attach as of the date when the license is due, as allowed by *Code of Alabama*, Section 11-51-44 (1975).

SECTION 14. Criminal penalties.

Any person found guilty of violating any of the provisions of this ordinance shall be fined in an amount not less than fifty dollars (\$50.00) and not more than five hundred dollars (\$500.00), and may also be sentenced to imprisonment for a period of not exceeding six (6) months, in the discretion of the court trying the case, and violations on separate days shall each constitute a separate offense.

SECTION 15. Civil penalties.

In addition to the remedies provided by *Code of Alabama*, Section 11-51-150 (1975) et seq., the continued or recurrent performance of any act or acts within the corporate limits or within its police jurisdiction for which a license may be revoked or suspended under this ordinance is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The municipality, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

SECTION 16. Penalties and interest.

- (a) All licenses not paid within thirty (30) days from the date they fall due shall be increased by fifteen (15) percent for the first thirty (30) days they shall be delinquent, or fraction thereof, and shall be measured by an additional fifteen (15) percent for a delinquency of sixty (60) or more days, but this provision shall not be deemed to authorize the delay of thirty (30) days in the payment of the license due, which may be enforced at once.
- (b) In the case of persons who began business on or after the first day of the calendar year, the license for such "new business" shall be increased by fifteen (15) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15) percent for a delinquency of forty-five (45) days or more.
- (c) All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one (1) percent per month.

SECTION 17. Prosecutions unaffected.

The adoption of this ordinance shall not in any manner affect any prosecution of any act illegally done contrary to the provisions of any ordinance now or heretofore in existence, and every such prosecution, whether begun before or after the enactment of this article shall be governed by the law under which the offense was committed; nor shall a prosecution, or the right to prosecute, for the recovery of any penalty or the enforcement of any forfeiture be in any manner affected by the adoption of this ordinance; nor shall any civil action or cause of action existing prior to or at the time of the adoption of this ordinance be affected in any manner by its adoption.

SECTION 18. Procedure for denial of new applications.

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

- (b) If the municipal governing body denies the issuance of any license referred to it, the municipal clerk shall promptly notify the applicant of the municipal governing body's decision.
- (c) If said applicant desires to appear before the municipal governing body to show cause why said license should be issued, he shall file a written notice with the municipal clerk, said notice to be filed within two (2) weeks from the date of mailing by the municipal clerk of the notice of the denial of such license by the municipal governing body.
- (d) Upon receipt of said notice the municipal clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the municipal governing body and shall give the notice of the date, time and place of said hearing to the applicant.
- (e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the municipal governing body shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- (f) If the municipal governing body determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the municipality said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

SECTION 19. Procedure for revocation or suspension of license.

- (a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the municipal governing body for the violation by the licensee, his agent, servant, or employee of any provision of this ordinance or of any ordinance of the municipality, or any statute of the State of Alabama relating to the business for which such license is issued; and shall also be subject to revocation by the municipal governing body if the licensee, his agent, servant, or employee under color of such license violates or aids or abets in violating or knowingly permits or suffers to be violated any penal ordinance of the municipality or any criminal law of the State of Alabama; and shall also be subject to revocation by the municipal governing body if, in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.
- (b) The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.
- (c) The municipal governing body shall set a time for hearing on the matter of revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for said hearing. At the hearing the municipal governing body shall hear all evidence offered by any party and all evidence that may be presented bearing upon the question of revocation or the refusal of renewal, as the case may be.

SECTION 20. Refunds On Overpayments

- (a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.
- (b) A petition for refund shall be filed with the municipality within two years from the date of payment of the business license tax, which is the subject of the petition.
- (c) The municipality shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.
- (d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, together with interest to the extent provided for in Section 11-51-92. If the municipality determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.
- (e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of the county in which the municipality denying the petition for refund is located. Said notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

SECTION 21. Delivery License.

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:
 - (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
 - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;

- (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
 - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
 - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
 - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
- (b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
- (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

ARTICLE I. IN GENERAL

Sec. 11-1. Power to license; levy in city, schedule.

Pursuant to the provisions of Code of Ala. 1975, § 11-51-90, the city clerk shall have the power to license each successive year until this provision is amended or repealed, any exhibition, trade, business, vocation, occupation or profession not prohibited by the constitution or laws of the state which may be engaged in or carried on in the city provided that this chapter shall not be applied so as to be repugnant to or violate any provision of the United States or state constitutions.

LICENSE FEE SCHEDULE

311611	ABATTOIRS	50.00
541191	ABSTRACT AND TITLE COMPANIES (See Professions and Vocations)	
541211	ACCOUNTANTS OR AUDITORS (See Professions and Vocations)	
541211G	1. Where part-time or in connection with other business.....	50.00
	(Bookkeepers keeping more than one set of books, or making or assisting others in making income tax returns will be considered part-time accountants or auditors within the meaning of this subsection.)	
711414	ADDING MACHINES (See Agents)	
524291	ADJUSTMENT OF INSURANCE CLAIMS (See Insurance)	
541811	ADVERTISING	
541811	1. Advertising in theaters	50.00
541812	2. Vehicles on street with banners, float or cartoons where no other license is paid: Per week	50.00
	Per day	10.00
541813	3. Advertising solicited for radio or television	200.00
	(See also Radio Stations, Television Stations)	
541814	4. Persons advertising or demonstrating on street or public places any article of merchandise which is sold by persons who pay license, per week	50.00
541850	5. Outdoor advertising	100.00
541840	6. Persons soliciting advertising for radio broadcasting, television stations or newspapers located outside of the city or police jurisdiction	200.00
541851	7. Persons owning, maintaining, painting, selling or leasing to others outdoor painting signs or bulletin boards, painting walls or signboards other than at the business advertised.....	100.00
541852	8. Owning or operating any advertising device, electrical or otherwise.....	50.00
71141	AGENTS	
711411	1. Books (Bibles excepted).....	50.00
812331	3. For leasing of linen	75.00
711412	4. For machinery, where merchandise license not paid	50.00
711413	5. For musical instruments, traveling salesman	50.00
711414	6. For adding machines, typewriters, cash registers, etc., each person soliciting not in connection with another business	100.00
711415	7. Machinery, construction, industrial and industrial supplies, where general business is not paid by each company	50.00
711416	8. Negotiating loans on real estate	50.00
425120	9. Buyers for goods not otherwise specified	50.00
711417	10. Agents soliciting, manufacturing or repair business within the city limits	50.00
711418	11. For oil mills, each person who buys cotton seed, peanuts, or other products for shipment out of the city	100.00
711410	12. General agents, all persons acting as agent for or taking orders for, whether delivery at the time of sale or otherwise, and whether selling on the installment plan	

	or otherwise, any article of merchandise than that mentioned otherwise in this article.....	50.00
	(This is not to affect merchants who may have taken out Merchant license.)	
	AIR CONDITIONING AND HEATING CONTRACTING.....	75.00
	(Units up to and including two-ton capacity may be sold under general merchandise license.)	
238224	Local.....	75.00
238225	Itinerant	100.00
488119	AIRPORT OPERATIONS	
488119A	1. Aircraft sales, new, used, wholesale or retail.....	50.00
488119B	2. Flight operations, student instructions, local passengers charter, or dusting.....	50.00
488119C	3. Aircraft repair, parts and components, sale of gas and oil, grease and aircraft maintenance.....	50.00
561990	ALL OTHER SERVICES	
	To include, but not limited to the following: auctioneers (independent), driving services on a contract or fee basis, document shredding services, electrical meter reading services, contract, flagging (i.e. traffic control) services, gas meter reading services, inventory computing services, inventory taking services, locating underground utility lines prior to digging, lumber grading services, meter reading services – contract,	100.00
612910	AMBULANCE SERVICES, air or ground	
	1. First ambulatory vehicle.....	50.00
	2. Each additional ambulatory vehicle	10.00
452990	AMMUNITION	
452990	1. Retail dealer (See General Business)	
452990	2. Wholesale dealer (See General Business)	
812911	ANIMAL GROOMING SERVICE	50.00
453310	ANTIQUES, ORIENTAL GOODS, WARES, OR MERCHANDISE. Where principal business (including Turkish or Persian rugs) (See General Business)	
713110	AMUSEMENT PARKS OR PERMANENT RECREATION AREAS. (See General Business)	
561421	ANSWERING SERVICES AND/OR SECRETARIAL SERVICES.....	50.00
541310	ARCHITECTS (See Professions and Vocations) (This applies to all architects, whether located in the city or not, provided they do business in the city.)	
324121	ASPHALT DEALERS.....	100.00
713940	ATHLETIC CLUBS and other such establishments, including figure salon, reducing salon, steam bath, weight training centers as well as martial arts.....	50.00
541110	ATTORNEYS AT LAW (See Professions and Vocations) (This applies to all attorneys, whether located in the city or not, provided they do business in the city.)	
453998	AUCTION SALES OF MERCHANDISE. Each	100.00
	(This shall not apply to stocks of goods sold as an entirety, nor to sales under order of court, nor to other judicial process.)	
454210	AUTOMATIC VENDING MACHINES. Music, entertainment, food, cigarettes, video games, coin-operated pool tables, etc., each	10.00
454112	AUCTION, INTERNET – RETAIL (See General Sales)	

441110	AUTOMOBILE SALES, DEALERS IN, NEW OR USED. Each person dealing in or soliciting orders for the sale or purchase of automobiles, motor cars, or other self-propelled vehicles, except tractors and farm equipment, including sales of parts, accessories, tires and tubes.		
441110A	1. Where gross sales do not exceed \$100,000.00	200.00	
441110B	2. Where gross sales do not exceed \$200,000.00	300.00	
441110C	3. Where gross sales do not exceed \$300,000.00	400.00	
441110D	4. Where gross sales do not exceed \$400,000.00	500.00	
441110E	5. Where gross sales do not exceed \$500,000.00	600.00	
441110F	6. Where gross sales do not exceed \$600,000.00.....	700.00	
441110G	7. Where gross sales do not exceed \$700,000.00	800.00	
441110H	8. Where gross sales do not exceed \$800,000.00	900.00	
441110I	9. Where gross sales do not exceed \$1,000,000.00	1,000.00	
441110J	10. \$1,000,000.00 and above	1,000.00	
	Plus \$10.00 per \$100,000.00 of all gross receipts above \$1,000,000.00		
611692	AUTOMOBILE DRIVING SCHOOLS		50.00
	AUTOMOBILES FOR HIRE		
485310	1. Taxi, five passengers or less, each (plus \$10 decal per vehicle)	30.00	
532120	2. Rental agency: Auto, truck or trailer		
	Each vehicle or trailer.....Minimum License \$50.00	15.00	
	AUTOMOBILE LAUNDRIES		
811192A	1. Principal business.....	50.00	
811192B	2. In connection with filling station	15.00	
811121	AUTOMOBILE PAINT SHOPS, when not in connection with general automobile sales or repair business.....		50.00
811111	AUTOMOBILE REPAIR SHOPS, when not in connection with automobile dealer		
811111	1. Where no help is employed.....	50.00	
811111	2. Where three persons or less are employed.....	75.00	
811111	3. Where four to six persons are employed.....	100.00	
811111	4. Above six persons	150.00	
811111E	5. Body repairing or building in connection with same	50.00	
811111F	6. Paint shop in connection with same	50.00	
423120	AUTOMOBILE PARTS WHOLESALE DEALERS, dealers in new or used automobile parts where there is no automobile dealer license paid (Also see schedule for business license for retail sales).....		75.00
485113	AUTOMOBILE BUS LINES. Each person operating motor vehicles or buses carrying passengers as common carriers into or out of the city		100.00
484200	AUTOMOBILE OR MOTOR FREIGHT CARRIERS. (This applies to all motor carriers receiving freight in the city or police jurisdiction thereof for transportation to points out of the city)		100.00
423130	AUTOMOBILE TIRES AND TUBES (See General Business)		
811122	AUTOMOBILE SEAT COVERS AND UPHOLSTERING.....		50.00

	AUTOMOBILE STORAGE OR PARKING LOTS	
812930	1. Up to 50,000 sq. ft.....	50.00
812930	2. 50,000 sq. ft. or over	75.00
	AWNINGS, unless sold in connection with other businesses on which license is being paid	
238190	Local	50.00
238191	Itinerant	100.00
311812	BAKERIES, whether principal business or not	
311812A	1. Dealers or representatives of bakery products, having no bakery or warehouse in the city.....	100.00
311812B	2. Cakes, donuts, pie and sandwiches only, wholesale, subject to health regulations	50.00
522110	BANKS, where capital, surplus and undivided profits are; per branch	
522110A	1. \$50,000.00.....	10.00
522110B	2. More than \$50,000.00 and not over \$100,000.00	20.00
522110C	3. More than \$100,000.00 and not over \$150,000.00	30.00
522110D	4. More than \$150,000.00 and not over \$250,000.00	50.00
522110E	5. More than \$250,000.00 and not over \$300,000.00	60.00
522110F	6. More than \$300,000.00 and not over \$350,000.00	70.00
522110G	7. More than \$350,000.00 and not over \$400,000.00	80.00
522110H	8. More than \$400,000.00 and not over \$450,000.00	90.00
522110I	9. More than \$450,000.00 and not over \$500,000.00	100.00
522110J	10. More than \$500,000.00 and not over \$600,000.00	110.00
522110K	11. More than \$600,000.00	125.00
	The term "undivided profits" as herein used 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 January first of the current year.	
522110L	All branch banks	10.00
525920	BANKRUPT OR FIRE SALES (See Salvage).....	
		100.00
812111	BARBERS	
	1. First chair	50.00
	2. Each additional chair.....	10.00
812115	BARBER/SALE OF MERCHANDISE	
	Whether in connection with business or not (See General Business)	
423850	BARBER SUPPLIES, dealers in	
		50.00
812112	BEAUTY SHOPS	
	1. First machine and/or operator	50.00
	2. Each additional machine and/or operator.....	10.00
812115	BEAUTY SHOPS/SALE OF MERCHANDISE	
	Whether in connection with business or not (See General Business)	
811490	BICYCLE REPAIR SHOPS, where principal business only	
		50.00
713990	BILLIARD AND POOL TABLES	
	1. For one table.....	35.00

	2. Each additional table	25.00
561439	BLUEPRINT SERVICES, PRINTING HOUSE PLANS, ETC.....	75.00
441222	BOATS, BOAT TRAILERS, OUTBOARD MOTORS	
	1. Principal business. (See General Business)	
	2. In connection with other business (See General Business)	
812990	BONDS, making appeal or appearance bonds for which a charge is made.....	250.00
541219	BOOKKEEPING	50.00
711411	BOOKS (See Agents)	50.00
312111	BOTTLING WORKS	
	This also includes each person soliciting the sale of bottled drinks, and delivering the same to merchants in the city, and the police jurisdiction thereof, when such drinks are not made in the city, but made elsewhere and brought in on trucks or otherwise, and sold at wholesale. Where drinks are sold at retail also the general business license schedule applies and a license is due based upon the	
	volume of retail business for the preceding year	100.00
312112	BOTTLED WATER MANUFACTURING	200.00
713950	BOWLING ALLEYS, each alley	20.00
711200	BOXING OR WRESTLING w/o facility	100.00
423840	BOX, BASKET OR CRATE MANUFACTURER	50.00
	BROKERS	
522310A	1. Commercial brokers having an office in the city	100.00
522310B	2. Commission brokers, where no stock is carried.....	50.00
522310C	3. Brokers selling from cars or merchants selling items shipped in.....	100.00
522310D	4. Securities, stocks and bonds.....	100.00
327121	BRICK, only where no general business license paid by business to city.....	50.00
	BRICKMASON'S	50.00
238140	Local.....	50.00
238141	Itinerant	75.00
444190	BUILDING MATERIALS. Itinerant dealer in building materials, concrete block, brick, ready mix concrete or other building materials	150.00
488490	BUS STATIONS, per year.....	50.00
	BURIAL VAULTS, SEPTIC TANK AND DRAIN TILE	
327390	Manufacture or sale.....	75.00
327391	Itinerant	150.00
611310	BUSINESS SCHOOLS OR COLLEGES	100.00
517510	CABLEVISION OR ANTENNA VISION, 5% of gross receipts	
	CABINETMAKERS OR WOODWORKING SHOPS	
337110	1. Each, not including the right to do anything for which special license is herein provided.....	50.00
337111	2. Itinerant	100.00
454210	CANDY MACHINES, each, per year	10.00
711414	CASH REGISTERS (See Agents)	
311821	CANDY, CAKES, CRACKERS OR CONFECTIONS distributor.....	75.00
238330	CARPET INSTALLATION	50.00
238350	CARPENTERS	50.00

561740	CARPET CLEANERS	50.00
711190	CARNIVAL COMPANIES, each person operating what is known as a carnival Company, or similar business by whatever name called, shall pay a license for Each week of such operation.....	500.00
722320	CATERING, by mobile vendor (Health permit required)	50.00
452990	CATALOGUE SALES STORES (See General Business)	
424520	CATTLE DEALERS. Each person buying, selling or offering for sale cattle, sheep, goats, or hogs	100.00
112111	CATTLE DEALERS, who operate at a barn or other fixed place of Business	50.00
812220	CEMETERY COMPANIES. Each person engaged in the business of selling, soliciting the sale of or of furnishing lots	100.00
485320	CHAUFFEURS	50.00
561790	CHIMNEY SWEEPS	50.00
621310	CHIROPRACTORS, CHIROPODISTS, OSTEOPATHS, NEUROPATHS, VAPOPATHS (See Professions and Vocations)	
541330	CIVIL ENGINEERS (See Professions and Vocations)	
813410	CIVIC AND SOCIAL ORGANIZATIONS Alumni Clubs, Automobile Clubs (except road and travel services), Book Discussion Clubs, Booster Clubs, Classic Car Clubs, Garden Clubs, Golden Age Clubs, Historical Clubs, Motorcycle Clubs, Poetry Clubs, Social Clubs, Student Clubs, University Clubs, Writing Clubs Civic Clubs, Youth Clubs (except recreational only), Youth Social Clubs, Political Organizations or Clubs	50.00
	CLEANING AND PRESSING	
812320	Local	100.00
812321	Itinerant.....	200.00
711191	CIRCUS or other shows, which parade the streets or exhibit within the city or police jurisdiction thereof each day.....	200.00
621498	CLINICS, OUTPATIENT CARE/ HOME HEALTH CARE	100.00
454319	COAL YARDS. Dealers in coal, operating and delivering coal within the city or police jurisdiction thereof.....	50.00
493120	COLD STORAGE	50.00
561440	COLLECTION AGENCIES	50.00
	(This does not include attorneys who have attorney's license.)	
	COMMERCIAL BUILDERS OR CONTRACTORS , defined as a person who takes contracts to build multi-family residential projects, offices, stores, etc., at a stipulated price or on a cost plus basis or furnishes the labor on a contract.	
236220	Local	150.00
236221	Itinerant	250.00
624120	COMPANION SERVICES for elderly and persons with disabilities (no medical).....	50.00
518210	COMPUTER DATA PROCESSING (See Data Processing).....	100.00
423320	CONCRETE BLOCK COMPANIES, making or selling concrete blocks, each per annum	75.00
	CONCRETE FINISHERS	
238110	Local	50.00

238111	Itinerant.....	75.00
327332	CONCRETE PIPE	75.00
	CONCRETE MANUFACTURERS	
327320	Ready mix.....	75.00
327321	Itinerant.....	150.00
	CONTRACTORS FOR PAPER HANGING OR DECORATING OR PAINTING, not including sign painting	
238320	Local	50.00
238321	Itinerant.....	100.00
	CONTRACTOR, FENCING	
238990	Local	50.00
238991	Itinerant.....	100.00
	CONTRACTORS FOR REPAIRS OR ADDITIONS AND ROOFING (Handyman) (Residential Under \$10,000: multiple trades, non-structural. Limited license not required)	
424490	Local	75.00
424491	Itinerant.....	150.00
311211	CORN MEAL.....	50.00
115111	COTTON MILLS, manufacturing cotton goods or yarn.....	300.00
452990	COFFINS, CASKETS (See General Business)	
446120	COSMETICS, where general business license not purchased	50.00
311223	COTTONSEED OR PEANUT OIL MILLS	250.00
711130	CONCERT SHOWS, or performance of like kind. This includes all shows making one night stands at auditoriums, opera house, picture shows or like place.....	50.00
424430	CREAMERIES, including manufacture of butter, ice cream, milk, cheese, etc., each year	50.00
493120	COLD STORAGE AND QUICK FREEZE PLANTS. Each person operating a cold storage.....	50.00
551114	CORPORATIONS, where no other license is provided for in this Schedule.....	100.00
624190	COUNSELING/CONSULTING SERVICES	50.00
561450	CREDIT ASSOCIATIONS	50.00
711120	DANCING SCHOOLS, DANCING TEACHERS OR MASTERS, per year	50.00
	DAIRIES. Each person selling or delivering milk in the city and using the streets of the city to deliver the same annually	
424431	1. Wholesale	100.00
424432	2. House delivery	100.00
518210	DATA PROCESSING (Computer)	100.00
624410	DAY CARE/NURSERY	50.00
423820	DEALERS IN FARM MACHINERY OR OTHER AGRICULTURAL IMPLEMENTS, per year (See Farm Equipment)	
423820	DEALERS IN FARM TRACTORS (See Farm Equipment)	
722211	DELICATESSENS (See Restaurant)	

492210	DELIVERY SERVICES, engaged in the delivery of packages of valuables, each vehicle	100.00
621210	DENTISTS (See Professions and Vocations)	
339116	DENTAL LABORATORIES.....	100.00
561611	DETECTIVES Private Investigators/ Skip Tracing Services (bounty hunting), Up to three (3) employees.....	75.00
	3-6 employees	150.00
	6 or more employees.....	200.00
	It shall be unlawful for any person to carry on or be engaged in or to advertise as engaging in the vocation, profession, or business as a private investigator, detective, or a skip tracer/bounty hunter in the city or its police jurisdiction until a background check has been performed through ABI and has been approved by the Ozark Police Department and a license has been issued.	
238910	DEVELOPMENT OF PROPERTY. Each person engaged in the business of developing, subdividing, and selling lots to builders or others shall pay an annual license tax of	100.00
812332	DIAPER SUPPLIES, where principal business	50.00
812191	DIET AND WEIGHT REDUCING CENTERS (See Professions and Vocations)	
511400	DIRECTORIES. Making, compiling, selling or offering for sale any directory (telephone companies making own directory exempt).....	100.00
454390	DIRECT SALES via INTERNET/CATALOGS (In home, no on-premise inventory)	100.00
238911	DIRT MOVING AND GRADING	50.00
621111	DOCTORS (See Professions and Vocations)	
541340	DRAFTING (See Professions and Vocations)	
722211	DRIVE-IN RESTAURANTS, SANDWICH SHOPS, ICE CREAM PARLORS, OR SODA FOUNTAINS (See Restaurants)	
	DRY CLEANING	
812320	Local	100.00
812321	Itinerant.....	200.00
221122	ELECTRIC COMPANY	3% OF GROSS
	ELECTRICIANS (Under \$50,000 per contract)	
238212	Local	75.00
238213	Itinerant.....	150.00
	ELECTRICAL, CONTRACTORS (Over \$50,000 per contract, State Certification Required)	
238210	Local	75.00
238211	Itinerant.....	150.00
812199	ELECTROLYSIS	50.00
	EMPLOYMENT SERVICES OR AGENCIES	
561310	Local	50.00
561311	Itinerant.....	100.00
541330	ENGINEERS (See Professions and Vocations)	
812210	EMBALMERS, each, per annum	50.00

492211	EXPRESS COMPANIES. Each company doing business in carrying freight to and from the city and to and from other points	200.00
	EXTERMINATORS	
561710	Each person engaged in the business of exterminating termites or insects of all kind.....	50.00
561711	Itinerant.....	100.00
	EYEGASSES	
452990	Sales and Service (See General Business)	
423460	1. Manufacturing and grinding lenses	50.00
423461	2. Itinerant.....	100.00
423820	FARM EQUIPMENT sales	
423820 A.	1. Where gross sales do not exceed \$100,000.00	200.00
423820 B.	2. Where gross sales do not exceed \$200,000.00.....	300.00
423820 C.	3. Where gross sales do not exceed \$300,000.00.....	400.00
423820 D.	4. Where gross sales do not exceed \$400,000.00	500.00
423820 E.	5. Where gross sales do not exceed \$500,000.00.....	600.00
423820 F.	6. Where gross sales do not exceed \$600,000.00	700.00
423820 G.	7. Where gross sales do not exceed \$700,000.00	800.00
423820 H.	8. Where gross sales do not exceed \$800,000.00	900.00
423820 I.	9. Where gross sales do not exceed \$1,000,000.00	1,000.00
	1,000,000.00 and above	1,000.00
	Plus \$10.00 per \$100,000.00 of all gross receipts above \$1,000,000.00	
311119	FEED MILLS, each per year	50.00
424910	FERTILIZER manufacturers or mixers or wholesale	100.00
522220	FINANCING or LEASING automobiles or equipment	
423990	FIREWORKS SALES, each location, retail or wholesale	50.00
	(Must have state permit issued by state fire marshal; separate permit for each location.)	
	Where gross sales do not exceed \$10,000	50.00
	Where gross sales do not exceed \$20,000	100.00
	Where gross sales do not exceed \$30,000	150.00
	Where gross sales do not exceed \$40,000	200.00
	Where gross sales do not exceed \$50,000	250.00
	\$50,000 and above	300.00
423991	FIRE EXTINGUISHER SALES AND SERVICE (See General Business)	
238331	FLOOR SANDING	50.00
	(General contractor exempt)	
453110	FLORIST SHOPS (See General Business)	
	FRAMING CONTRACTOR, Under Homebuilder Supervision	
238130	Local	75.00
238131	Itinerant.....	100.00
445230	FRUIT DEALERS, transient, peddlers to merchants only.....	50.00
445231	FRUIT/VEGETABLE STANDS, Temporary.....	50.00
445232	FRUIT/VEGETABLE STANDS, Permanent	75.00
493120	FUR STORAGE	50.00
811420	FURNITURE UPHOLSTERING.....	50.00

221310	GAS, on all butane or propane gas, liquefied petroleum, or like similar gas sold or delivered within the city, such persons selling merchandise shall pay, in addition to the general business license	150.00
	GAS FITTERS AND WARM AIR HEATING AND COOLING CONTRACTORS	
238222	1. Local	75.00
238223	2. Gas and other fittings, installing gas systems and other systems or appliances. Itinerants or persons who do not operate an established place of business in the city offering to do such installation and repair work for the general public.....	150.00
424720	GAS, NATURAL OR ARTIFICIAL, wholesale or retail. Three (3) percent of gross receipts of the business done within the city limits and one and one-half (1 1/2) percent on all business done within the police jurisdiction. Minimum license	100.00
424723	GASOLINE, retail	
	1. First dispenser	30.00
	2. Each additional dispenser	15.00
424721	GASOLINE AND MOTOR OIL, wholesale	
	1. Where volume of business for preceding year was 125,000 gallons or less.....	100.00
	2. Where volume of business for preceding year was more than 125,000 gallons and less than 300,000 gallons	200.00
	2. Where volume of business for preceding year was 300,000 gallons and up to 600,000	300.00
	3. Where volume of business for preceding year was 600,000 gallons or more.....	400.00
424722	GASOLINE AND OILS, transient wholesale dealers. This license shall apply to persons soliciting or causing to be accepted orders for such motor fuels and delivering the same from any point from within or without the state.	
	1. Volume not over 125,000 gallons per year, minimum	200.00
	2. Volume over 125,000 gallons per year.....	300.00
452990	GENERAL BUSINESS AND CATALOG SALES	
	1. Minimum license	50.00
	2. Where gross receipts for a business for the preceding year are:	
	\$20,000 to \$35,000	100.00
	\$35,000 to \$50,000	150.00
	\$50,000 to \$100,000	250.00
	\$100,000 to \$200,000	350.00
	\$200,000 to \$300,000	450.00
	\$300,000 to \$400,000	550.00
	\$400,000 to \$500,000	650.00
	\$500,000 to \$600,000	750.00
	\$600,000 to \$700,000	850.00
	\$700,000 to \$800,000	950.00
	\$800,000 to \$900,000	1,000.00
	\$900,000 to \$1,000,000	1,100.00
	\$1,000,000 and above	1,100.00

Plus 1/32 of 1% (.0003125) of all gross receipts above 1,000,000.00

The General Business license applies to all sales of cosmetics, household items and sales by telephone or by personal call on purchasers.

532310	GENERAL RENTAL, Personal property and equipment not to include motor vehicles	100.00
532490	GENERAL RENTAL, other Commercial and Industrial Machinery and Equipment Rental and Leasing	100.00
713991	GOLF, miniature course (See General Business)	
713910	GOLF CLUBS	
	1. Per year	200.00
	2. Plus General Business schedule for pro-shop	
238911	GRADING AND EXCAVATING	50.00
445110	GROCERIES, wholesale, which maintain and operate a place of business in the city	500.00
611620	GYMNASTICS	50.00
112340	HATCHERIES, chicken, whether principal business or not.....	50.00
316110	HIDES, FURS AND TALLOW, dealers in, per year.....	50.00
541350	HOME INSPECTION SERVICES (See Professions and Vocations)	
238992	HOUSE MOVERS, each	50.00
622110	HOSPITALS	100.00
721110	HOTELS OR MOTELS	
	1. From 1 to 10 rooms.....	50.00
	2. From 11 to 20 rooms.....	100.00
	3. From 21 to 30 rooms.....	150.00
	4. From 30 rooms and up.....	200.00
	(This license is in addition to the room tax, § 11-109 et seq.)	
452990	HARDWARE AND/OR BUILDING MATERIAL, wholesale or retail (See General Business)	
312113	ICE MANUFACTURERS, with right to distribute at retail or Wholesale	75.00
454210	ICE SALES THROUGH VENDING MACHINES; per machine	10.00
722330	ICE CREAM TRUCKS/VENDORS , Health Certificate Required.....	100.00
311520	ICE CREAM MANUFACTURERS	100.00
	INSULATION	
238310	1. Installation and/or sales in the city	50.00
238311	2. Itinerant.....	100.00
	INSURANCE CLAIMS ADJUSTER	
524291	Local	100.00
524292	Itinerant.....	150.00
524210	INSURANCE AGENCY/BROKER.....	50.00
524128	INSURANCE AGENTS, Other (see schedule below)	
524126	INSURANCE AGENTS, Fire and Marine (see schedule below)	
	1. Any fire insurance company or marine insurance company doing business in the city shall pay four dollars (\$4.00) on each one hundred dollars (\$100.00) and major fractions thereof of the gross premiums on policies issued during the preceding	

calendar year on property located within the city, less return premiums; provided that each fire or marine insurance company, which has done business in the city during the preceding calendar year shall pay a flat sum of one hundred dollars (\$100.00), and at the end of the first calendar year in which such new business is commenced the license for such calendar year shall be calculated as above and the one hundred dollars (\$100.00) herein required to be paid shall be applied as a credit against first year license. Any overpayment shall be refunded by the city.

2. Other insurance, each person or corporation doing any other kind of insurance other than those specified in subdivision 1. shall pay twenty dollars (\$20.00) and one dollar (\$1.00) on each one hundred dollars (\$100.00) and major fractions thereof of gross premiums, less the premium returned by cancellation, on policies issued in the previous year to citizens of the city provided that this shall not apply to Knights of Pythias, Odd Fellows, and other such incorporated fraternal orders. Each person who has not done business during the preceding year in the city shall be adjusted at expiration of the year according to the amount due for other insurance required in this section.

3. Mutual aid associations. Same as fire and marine.

Each person doing an insurance business shall furnish the city clerk in writing a duly certified statement showing the full and true amount of gross premiums received during the preceding calendar year.

4. Nonprofit hospital plans exempt, Code of Ala. 1975, § 10-4-107.

523930	INVESTMENT FIRMS OR CORPORATIONS, each location	100.00
	INTERIOR DECORATORS	
541410	Local	50.00
541411	Itinerant.....	100.00
454393	ITINERANT DEALERS	
	Retail: All persons, including local residents, bringing merchandise and equipment into the city, selling or offering to sell same directly from trucks or automobiles or otherwise to consumers, except produce sold by farmers raising same. Location shall be subject to traffic and zoning regulations.	
454393A	Per item of merchandise or equipment sold.....	100.00
	Example:	
	Clothing	100.00
	1. Each dealer must have a city sales tax number as issued by the state department of revenue.	
	2. License will not be prorated.	
	3. Health permit required as per state law.	
	Itinerant dealers: Wholesale	
	Dealers selling and delivering supplies and equipment to licensed businesses, not for resale, such supplies and equipment being reasonably necessary for conduction of business or rendering a service for which a license has been paid.	
454393	Per item of merchandise or equipment sold	100.00
	1. License will not be prorated	
	2. Health permit required at per state law.	

	JANITORIAL, home care	
561720	1. Local	50.00
561721	2. Itinerant.....	100.00
452990	JEWELRY	
	1. Same as merchants, General Business license schedule.	
	2. Watch repairs	50.00
323119	JOB PRINTING.....	50.00
454210	JUKE BOXES, each	10.00
	(See also Automatic Vending Machines)	
562111	JUNK DEALERS. This applies to junk dealers who buy junk automobiles for salvage of parts, whether principal business or not	100.00
112930	KENNELS, BREEDING FOR SALE	100.00
812910	KENNELS, PET BOARDING (except Veterinary).....	50.00
611110	KINDERGARTEN	50.00
	LANDSCAPE GARDENERS.....	50.00
561730	Local	50.00
561731	Itinerant.....	100.00
812310	LAUNDERETTES, WASHERS OR DRYERS.....	75.00
	LAWN CARE, all types, care and maintenance	
561732	Local	50.00
561733	Itinerant.....	100.00
332919	LAWN SPRINKLER INSTALLATION	50.00
611699	LEARNING CENTERS, counseling, consulting and advising, etc	50.00
812331	LINEN SUPPLY COMPANIES	75.00
522291	LOAN COMPANIES, Small (Secured)	150.00
522391	LOAN, CHECK CASHING/CASH ADVANCE SERVICE, (Unsecured) \$500.00 flat fee and General Business	500.00 +
561622	LOCKSMITHS	50.00
113310	LOGGING AND PULP WOODING	100.00
444191	LUMBER DEALERS, when not in connection with planning mill.....	150.00
444192	LUMBERYARDS, per year	125.00
722331	LUNCH COUNTERS AND/OR HOT DOG STANDS with No permanent Location..... (Health Department permit required.	50.00
238351	MACHINE SHOPS, per year	50.00
454113	MAIL ORDER HOUSES, STORES AND/OR AGENTS TAKING MAIL ORDERS	50.00
339999	MANUFACTURERS not otherwise specified.....	200.00
238352	MANUFACTURING AND SELLING OF DOORS, WINDOWS, and general woodwork	100.00
327310	MANUFACTURING CEMENT BLOCKS AND BRICKS.....	100.00
	(Includes right to sell locally.)	
452990	MEAT MARKETS (See General Business)	
236220	MECHANICAL CONTRACTORS (See Builders or Contractors)	150.00
621112	MENTAL HEALTH SPECIALISTS, Psychiatry/Psychoanalysis (See Professions and Vocations)	

452990	MERCHANTS, WHOLESALE, RETAIL AND/OR SECONDHAND (See General Business)	
454395	MERCHANTS, TRANSIENT Transient merchant defined: Any person, firm or corporation who engages in a temporary business of selling and delivering at wholesale and/or retail, goods, wares and merchandise or services, whether from truck, automobile or otherwise, and not having a permanent residence or place of business in the city or county. Transient merchants, per week	300.00
	1. License will not be prorated	
	2. Health permit required as per state law	
621111	MEDICAL DOCTORS (See Professions and Vocations)	
452990	MILK, WHOLESALE AND/OR RETAIL (See General Business)	
531130	MINI-WAREHOUSE/STORAGE, Rental or Leasing- 1-20 Units	50.00
	Each additional	5.00
	Maximum Fee	150.00
522311	MONEYLENDERS AND/OR SHORT LOAN COMPANIES (This does not permit the operation of pawnshop business where articles of value are taken as security	150.00
	MONUMENTS, MARBLE OR STONE DEALERS (Permit to erect in cemeteries.)	
327991	Local	60.00
327992	Itinerant.....	125.00
812211	MORTICIANS (See Undertakers)	100.00
484121	MOTOR TRUCKS	100.00
	This section includes all motor vehicles other than common and contract carriers, delivering merchandise from points outside the city to points inside the city regardless of whether the truck is privately owned or independent carriers.	
484122	MOTOR PROPELLED COMMON CARRIERS OR CONTRACT CARRIERS.....	100.00
	This section is intended to cover common or contract carriers of freight doing business in the city or the police jurisdiction thereof, by maintaining depots, stations or terminal facilities therein, or by receiving passengers or freight for transportation for hire from the city or police jurisdiction thereof, or from other points to the city or the police jurisdiction thereof.	
441221	MOTOR SCOOTERS, ALL-TERRAIN VEHICLES, ETC. (See Automobile Sales)	
811411	MOTOR REWINDING.....	50.00
484210	MOVING VANS OR TRANSFER TRUCKS, each.....	50.00
454210	MUSIC MACHINES, each	10.00
	(See also Automatic Vending Machines)	
452990	MUSICAL INSTRUMENTS (See General Business)	
812113	NAIL SALON, (State License Required for each employee providing service) 1-5 Operators	50.00
	Each additional operator	5.00
511110	NEWSPAPER PUBLISHERS.....	100.00
511120	NEWSPAPER AGENTS AND DISTRIBUTORS	50.00
452990	NOVELTIES (See General Business)	
444220	NURSERIES, flowers, shrubs or other plants (See General Business)	

623110	NURSING HOMES.....	100.00
621320	OPTICIANS, OPTOMETRISTS, OCULISTS AND REFRACTIONISTS	
	1. Local (See Professions and Vocations)	
	2. Itinerant (See Professions and Vocations)	
	3. Manufacturing and grinding lenses in addition to above	
333298	a. Local	50.00
333299	b. Itinerant.....	100.00
453210	OFFICE SUPPLIES. This license applies to firms doing business in the city without any established place of business in the city. (All sales taxes are to be collected on all sales and reported and paid to the city in accordance with the provisions of the sales tax ordinance of the city.) Local office supply firms are to be licensed under General Business license schedule	100.00
311611	PACKING HOUSE PRODUCTS, wholesale where principal business located within the city	50.00
	(See also ABATTOIRS)	
	PAINT CONTRACTORS, each.....	50.00
238320	Local	50.00
238321	Itinerant.....	100.00
	PARTY PLANNING SERVICES	
812991	Local	50.00
812992	Itinerant.....	75.00
	PARTY SUPPLIES, RENTAL	
532299-	Local... ..	100.00
5322991	Itinerant.....	150.00
522298	PAWNSHOPS, PAWNBROKERS, each place of business	150.00
	PHOTOGRAPHERS, Services and Studios	
541921	Local, maintaining a regular place of business in city.....	75.00
541922	Itinerant.....	150.00
621111	PHYSICIANS (See Professions and Vocations)	
451140	PIANO TUNERS OR REPAIRERS (See Repair Jobs)	50.00
321919	PICTURES, FRAMING, where principal business, per annum	100.00
	(For engaging in the business of soliciting or taking orders for enlargements of pictures or the sale of pictures, paintings, charts and the like, or transient photographers, per annum.)	
	(See also Photographers)	
452990	PISTOLS, REVOLVERS AND/OR SHOTGUNS. (See General Business)	
321912	PLANING MILLS, each plant, capacity 150 feet per minute or over, includes operating a lumber yard.....	200.00
	PLUMBERS AND/OR ELECTRICIANS OR GAS PIPE FITTERS	
	(State Certification Required for Each Trade)	
238220	Local	75.00
238221	Itinerant.....	150.00
	PLUMBER, NO ELECTRICAL (State Certification Required)	
238220P	Local.....	75.00
238221P	Itinerant	150.00
115114	PEANUT SHELLERS OR PEANUT SHELLING PLANTS.....	100.00

713990	POOL ROOM OR BILLIARD HALLS	
	1. For one table	35.00
	2. Each additional table.....	25.00
	(Subject to regulation)	
812911	POODLE PARLORS, Animal Grooming Service each.....	50.00
621391	PODIATRISTS OFFICE, See Professions and Vocations (Individual Listing)	
	PROFESSIONS AND VOCATIONS, including, among others, accountants, aeronautical engineers, architects, auditors, chiropodists, chiropractors, engineers (civil, mechanical, electrical, and other), dentists, doctors, lawyers, neuropaths, osteopaths, physicians, surgeons, optometrists, veterinarians, real estate investor (house flipper – not real estate agent) , where annual gross receipts are:	
	1. Less than \$10,000.00	50.00
	2. \$10,000.00 and less than \$20,000.00.....	75.00
	3. \$20,000.00 and less than \$30,000.00.....	100.00
	4. \$30,000.00 and less than \$40,000.00.....	150.00
	5. \$40,000.00 and less than \$50,000.00.....	200.00
	6. \$50,000.00 and less than \$60,000.00.....	250.00
	7. \$60,000.00 and less than \$70,000.00.....	300.00
	8. \$70,000.00 and over	350.00
	Where business is carried on as a partnership or company this license shall apply to each member of the partnership or company and shall be based upon the pro rata share of each member of the partnership or company in gross receipts of partnership.	
	Amounts received as retainers, whether paid on an annual or any other basis, even though designated as salary shall be included as a part of the gross receipts.	
	Declaration of gross receipts not required for those who elect to pay the maximum fee under this category.	
561791	PRESSURE WASHING.....	50.00
541990	PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES, Appraisal Service (Non-Real Estate), Credit Counseling, etc (Utilizes Professions and Vocations Fee Schedule)	
	where annual gross receipts are:	
	1. Less than \$10,000.00	50.00
	2. \$10,000.00 and less than \$20,000.00.....	75.00
	3. \$20,000.00 and less than \$30,000.00.....	100.00
	4. \$30,000.00 and less than \$40,000.00.....	150.00
	5. \$40,000.00 and less than \$50,000.00.....	200.00
	6. \$50,000.00 and less than \$60,000.00.....	250.00
	7. \$60,000.00 and less than \$70,000.00.....	300.00
	8. \$70,000.00 and over	350.00
	Where business is carried on as a partnership or company this license shall apply to each member of the partnership or company and shall be based upon the pro rata share of each member of the partnership or company in gross receipts of partnership. Amounts received as retainers, whether paid on an annual or any other basis, even though designated as salary shall be included as a part of the gross receipts. Declaration of gross receipts not required for those who elect to pay the maximum fee under this category.	

811118	RADIATOR REPAIR SHOPS	50.00
515112	RADIO STATIONS	100.00
482111	RAILROADS, each railroad in the city in the business of transporting passengers and/or freight by rail to and from all points in the state	445.00
452990	RADIO AND TV DEALERS (See General Business) REAL ESTATE AGENTS, whether or not in connection with other business	
531210	Local	100.00
531211	Itinerant.....	200.00
	REAL ESTATE APPRAISAL SERVICES	
531320	Local	75.00
531321	Itinerant.....	150.00
531110	RENTAL, APARTMENTS/TOWNHOMES for residential use	50.00 plus 2.00 per unit
531111	RENTAL, SINGLE FAMILY HOMES Owning 3-5 Individual Homes	50.00
	Owning more than 5 Individual Homes.....	100.00
	REPAIR JOBS (See also Agents)	
811490	1. Firearms	50.00
811490	2. Clocks and watches.....	50.00
811430	3. Shoes.....	50.00
811420	4. Furniture	50.00
811211	5. Typewriters, where no dealer's license is paid.....	50.00
811311	6. Electric motors.....	50.00
811311	7. Electric motors and dynamos, and transformers.....	100.00
811211	8. Radio, television and electronics	50.00
811412	9. Sewing machines.....	50.00
811211	10. Electric appliances, including radio, television, stoves, washing machines, Refrigerators, microwaves, small air conditioners, dryers and small motors one horsepower and less	50.00
451140	11. Piano tuners and repairers.....	50.00
811412	12. Not otherwise specified	50.00
561491	REPOSSESSION SERVICES.....	100.00
	RESIDENTIAL HOME BUILDERS (Over \$10,000) State Certification Required	
236115	1. Local, Individual, corporation or partnership building for self	100.00
236116	2. Itinerant	200.00
	RESTAURANTS, serving meals to order where gross income is	
422110N	Full Service, Non-Smoking	
422110S	Full Service, Smoking	
722211N	Limited Service, Non-Smoking	
722211S	Limited Service, Smoking	
	1. Less than \$50,000.00	50.00
	2. \$50,000.00 to \$100,000.00	100.00
	3. \$100,000.00 to \$200,000.00	150.00
	4. \$200,000.00 to \$300,000.00	200.00

	5. \$300,000.00 to \$400,000.00	250.00
	6. \$400,000.00 to \$500,000.00	300.00
	7. \$500,000.00 and above	300.00
	Plus \$10.00 per \$100,000 of all gross receipts above \$500,000.00	
237310	ROAD BUILDING CONTRACTORS	100.00
	ROOFING CONTRACTORS	
	This covers nonresident roofing companies doing business in the city	
238160	Local	100.00
238161	Itinerant.....	200.00
611621	RIDING ACADEMIES	50.00
721211	RV PARKS AND CAMPGROUNDS, Non-Residential	75.00
525920	SALES, estate, fire and bankrupt	100.00
525920	SALVAGE, each person dealing in or handling on commission or otherwise, goods or articles damaged by fire, or water or bankrupt stock. (Merchandise previously licensed damaged by fire and water exempted when special permit secured from the governing body.), each.....	100.00
238290	SANDBLASTING.....	50.00
423321	SAND OR GRAVEL DEALERS.....	50.00
722212	SANDWICHES, DONUTS AND PIES (See Restaurant)	
321113	SAWMILLS	100.00
488491	SCALES, charging for weighing commodities	50.00
452990	SECONDHAND MERCHANDISE (See General Business)	
561421	SECRETARIAL SERVICES (See Answering Services	50.00
561612	SECURITY PATROL OR GUARD SERVICES	
561612A	1. 1 to 3 workers	50.00
561612B	2. 4 to 7 workers	75.00
561612C	3. 7 to 11 workers	100.00
561612D	4. 12 or more workers	125.00
	(Clearance by police required)	
454391	SELLING AND DELIVERING FROM VEHICLES. This includes dealers, salesmen, etc., having no fixed place of business in the city who bring goods, wares, merchandise or other commodities into the city in vehicles of any kind for the purpose of offering for sale and delivering or selling the same from vehicle only to merchants in the city dealing in that particular line. (This does not include farmers selling products raised by them).....	
		50.00
	SEPTIC TANKS, cleaning and repair, where principal business only	
238912	Local	50.00
238913	Itinerant.....	100.00
	(Permit required from health department.)	
452990	SERVICE STATIONS (See General Business which applies on all sales other than gas and oil.)	
	SHEET METAL SHOPS (See Tin Shops)	
713992	SHOOTING GALLERIES	50.00
	SIGNS, MANUFACTURING/INSTALLATION	
339950	Local.....	50.00

339951	Itinerant	100.00
	SITE PREP CONTRACTORS	
238914	Local	100.00
238915	Itinerant.....	200.00
713941	SKATING RINKS.....	50.00
488999	STOCKYARDS.....	100.00
	SUBCONTRACTORS, per year, where not otherwise licensed in city. Single trade, non-structural residential work only. Home Builders Limited License Required.	
238993	Local	50.00
238994	Itinerant	100.00
541370	SURVEYOR (See Professions and Vocations) (This includes all persons doing surveying whether residents or otherwise.)	
	SWIMMING POOL CLEANING/MAINTENANCE	
561792	Local.....	50.00
561793	Itinerant.....	100.00
	SWIMMING POOL CONSTRUCTION, OUTDOOR, State Certification Required	
283993	Local	75.00
238994	Itinerant.....	150.00
812190-	TANNING SALON, each bed (See Vending Machine)	
8121991	TATTOO PARLORS, Health Certificate required	500.00
517110	TELEPHONE COMPANIES, license as fixed in state code	638.00
517111	TELEPHONE, LONG DISTANCE.....	210.00
517112	TELEPHONE COMPANIES	3% GROSS RECEIPTS
515120	TELEVISION	
	Stations	300.00
517510	TELEVISION, CABLE company	5% of GROSS RECEIPTS
811219	TESTING LABORATORIES AND INSTRUMENT REPAIR.....	100.00
313112	TEXTILE MANUFACTURERS, where ready-to-wear garments are made and manufactured	300.00
512131	THEATERS OR MOVIE HOUSES, each	100.00
621340	THERAPISTS – PHYSICAL, OCCUPATIONAL, SPEECH & AUDIOLOGISTS See Professionals and Vocations	
238340	TILE SETTERS.....	50.00
	TIN SHOPS	
332322	Local	50.00
332323	Itinerant.....	100.00
423131	TIRES AND TUBES, wholesale only.....	75.00
531190	TRAILERS, CAMPS, COURTS AND/OR MOBILE HOMES, each (Excluding RV Parks and Campgrounds	75.00
441110	TRAILERS, SELLING OR DEALING IN (See Automobile Sales)	
484110	TRANSFER AND STORAGE COMPANIES.....	100.00
561510	TRAVEL OR TOURIST AGENCIES	50.00
	TREE SURGEONS, each person engaged in trimming trees. Performance bond and proof of liability insurance required for license to be issued.	

561735	Local	50.00
561736	Itinerant.....	100.00
532120	TRUCK AND TRAILER RENTAL AGENCIES (See Automobiles for Hire)	
721310	TOURIST HOMES, ROOMING HOUSES	
	1. 4 to 10 rooms	50.00
	2. 11 to 15 rooms	75.00
	3. 16 to 20 rooms	100.00
	4. Over 20 rooms	125.00
	TIRE RECAPPING AND RETREADING	
326212	Local	75.00
326213	Itinerant.....	150.00
512132	THEATERS, DRIVE-IN, per screen.....	100.00
711414	TYPEWRITERS (See also Agents).....	100.00
812211	UNDERTAKERS, each.....	100.00
337121	UPHOLSTERY	50.00
541940	VETERINARIANS, (See Professions and Vocations)	
214999	WEATHER STRIPPING.....	50.00
811310	WELDING, each	50.00
	WELL DRILLING AND PUMP INSTALLATION	
213111	Local	100.00
213112	Itinerant.....	200.00
445310	WHISKEY, WINE AND LIQUOR, retail	300.00
	(Subject also to other provisions of chapter 3.)	
424810	BEER	
	1. Wholesale, local.....	150.00
	2. Wholesale, itinerant	150.00
445311	3. Retail, off-premises consumption.....	50.00
722411	4. Retail, on-premises consumption.....	100.00
	TABLE WINE	
424820	1. Wholesale	150.00
445312	2. Retail, off-premises consumption.....	50.00
445313	3. Retail, on premises	75.00
424990	WHOLESALE AND RETAILERS IN GROCERIES AND/OR OTHER MERCHANDISE, every person engaged in the wholesale business of any kind whose place of business is outside the city or police jurisdiction thereof, who delivers such groceries or other merchandise within the city or the police jurisdiction thereof	100.00
423992	WOOD DEALERS, with or without yard	50.00
488410	WRECKER SERVICES not in connection with another business	50.00
	(1 vehicle) plus \$15 each additional	

Sec. 11-5. State tax where city tax illegal; license for unscheduled pursuit.

- (a) In the event any part of this chapter, or any of the licenses set out in this chapter, shall be held or construed to be illegal or void, the license to be charged in such event shall be based upon and is hereby fixed at the rate fixed and prescribed by laws of the

state, and the amount of license so prescribed by the state with the penalties therein provided for nonpayment of such license shall be collected.

- (b) Provided that where the laws of the state do not fix and prescribe a privilege license, the mayor is hereby clothed with the power and authority and is hereby directed to fix the amount of such privilege based on the licenses prescribed for similar business of the nature, volume, character and amount invested in the business upon which the mayor is authorized to fix the amount of the license to be paid.
- (c) Provided, further, in the event the foregoing schedule fails to provide a license for the business, trade, exhibition, vocation or profession in which any person is engaged, then the mayor of the city is hereby vested with the authority to fix the amount of such privilege license such person should be required to pay, and such action in the premises is binding.

Sec. 11-11. Unlawful to engage in business without license.

Unlawful to engage in any business, trade or profession, or keeping any establishment or in any business or act for which a license is required by the ordinance of such city now in force or hereafter to be passed, or by any section of this article without first having obtained such license shall upon conviction for each day such business, trade or profession or such establishment is kept or carried on and for each act so done, without such license, to be fined not less than fifty dollars (\$50.00) nor more than five hundred dollars (\$500.00) for each offense and be imprisoned not exceeding six (6) months, either or both, at the discretion of the court trying the same, and each day shall constitute a separate offense.

Sec. 11-13. Food establishments; inspection required prior to issuance of license.

No license shall be issued by the city clerk for the operation of a cafe, lunch stand or eating establishment until and unless the application therefore is accompanied by a certificate from the county health officer that such establishment has been inspected and that the same meets all the requirements of the public health laws.

Sec. 11-14. Poolrooms, etc.; state requirements to be met, council to approve.

It shall be unlawful for any person to establish, open up or operate any public pool hall, poolroom, billiard hall or billiard parlor, and no license will be issued for the privilege of operating such a business, until all laws of the state pertaining thereto have been complied with, and the proposed location is first approved by the city council, such approval being made at a regular meeting thereof and evidence of such approval shown in the minutes of the city council.

Sec. 11-16. Utility companies privilege tax--Levied; amount.

The privilege or license tax on all persons operating electric light and power plants, and waterworks plants is hereby levied at three (3) percent of the gross income of such plants or companies. The privilege or license tax for the current year shall be based on the gross receipts for the preceding year, but shall in no event be less than one hundred dollars (\$100.00).

Sec. 11-20. Junk dealers to keep junk stored under shelters.

- (a) It shall be unlawful for any person operating as a junk dealer to store, keep, place, leave or permit to be stored, kept, placed or left any junk purchased or used in such business inside the corporate limits of the city or the police jurisdiction, in or on any vacant lot where the same is exposed to rain, seepage water or other liquid.
- (b) All of such junk shall be stored or kept under a roof or shelter so that it will not be exposed to the weather and become a breeding place for mosquitoes.

SECTION 24. 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 Alabama section 40-23-25, 40-23-82, or 40-12-224.

SECTION 25. 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.

SECTION 26. Effective date.

This ordinance shall become effective on and after January 1, 2008.

SECTION 27. Severability.

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

SECTION 28. Repealer.

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

APPROVED AND ADOPTED BY THE City Council of the City of Ozark, Alabama, this the 21st day of August, 2007.

MARILYN M. TAMPLIN, COUNCIL PRESIDENT
MAYOR BOB BUNTING
WILLIAM E. BLACKWELL, CITY CLERK