

Schedule K- Telephone and Telecommunications

Ordinance No. 102G

Each person operating a telephone exchange in the city and/or a long distance telephone service in the city shall pay a license tax on a per capita basis as set forth in section 11-51-128, Code of Alabama 1975.

Each person engaged in the business of transmitting television, telecommunications or informational service signals by wires or cable in the city, or installing wires or other facilities for such purposes where the wires or facilities do not use, cross or otherwise occupy any portion of the public rights-of-way shall be defined as a service provider, and shall pay an amount equal to five (5) percent of the gross revenue of the business transacted by such person in the city or its police jurisdiction for the preceding year.

Each person engaged in the business of transmitting television, telecommunications or informational service signals by wires or cable in the city, or installing wires or other facilities for such purpose where the wires or facilities use, cross or otherwise occupy any portion of the public rights-of-way shall be defined as a system owner, and shall pay one hundred dollars (\$100.00) per year in addition to any franchise fees separately owed and paid as rent for the use of the public rights-of-way by such person in the city or its police jurisdiction for the preceding year.

Each person who owns a wire line system that uses, crosses or otherwise occupies any portion of the public rights-of-way, but derives no revenue from the system within the city, shall be defined as a transporter of services and shall pay a fee of three dollars (\$3.00) per foot per year for each foot of facilities that occupies, uses or crosses any portion of the public rights-of way.

Schedule L- Special Events Licenses

Ordinance No. 102G

- (1) Any person holding a valid city public assembly permit may upon proper application and payment of a fee of one hundred dollars (\$100.00) per day, be issued a festival business license under which persons not currently holding a valid city business license may be registered to sell products or services on a for-profit basis for the duration of the public assembly at the permitted public assembly site or sites without the issuance of a separate business license or the payment of a separate fee.
- (2) Non-profit Mt. Vernon organizations must obtain a permit, however the fee may be waived upon Council approval.
- (3) In considering any application for a festival business license, the city council shall consider all relevant factors, including any difficulties experienced by the city in connection with previous public assemblies under the same or related sponsorship or with previous public assemblies of a similar type.

Schedule M-Fortune Tellers

Annual license rate is \$1000.00 and rate is reduced by \$25.00 each year until such time as the annual reaches \$500.00 and that becomes the minimum rate thereafter.

Schedule N –Vending Machines

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

1 to 5 Machines Vending Any Type Merchandise	\$20.00 per decal
5 to 10 Machines Vending Any Type Merchandise	\$10.00 per decal
All Over 10 Machines Vending Any Type of Merchandise	\$ 5.00 per decal

Schedule O –Billiard and/or Pool Tables

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

For 1 to 2 Billiard or Pool Tables	\$50.00 per decal
All Billiard or Pool Tables over 2	\$25.00 per decal

Schedule P –Amusement Devices

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

For the first 10 Machines	\$25.00 per decal
All Machines over 10	\$10.00 per decal

Schedule Q –Buses, Trucks and Other Equipment

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

From 1 to 2 buses, trucks or other equipment	\$50.00 per decal
From 2 to 5 buses, trucks or other equipment	\$25.00 per decal
Over 5 buses, trucks or other equipment	\$10.00 per decal

Schedule "R" - Number of Employees

R-1 Where personnel are from 1 to 2 people.....	100.00
R-2 Where personnel are from 3 to 5 people.....	250.00
R-3 Where personnel are from 6 to 10 people.....	400.00
R-4 Where personnel are from 11 to 20 people.....	550.00
R-5 Where personnel are from 21 to 50 people.....	700.00
R-6 Where personnel are from 51 to 75 people.....	850.00
R-7 Where personnel is from 76 to 100 people.....	1,000.00
R-8 Personnel over 100 to be 1,000.00 + 50.00 per person over 100.	

Schedule "S" - Square Feet

S-1 From zero	to	5,000 Square Feet.....	100.00
S-2 From 5,000	to	10,000 Square Feet.....	200.00
S-3 From 10,000	to	20,000 Square Feet.....	300.00
S-4 From 20,000	to	30,000 Square Feet.....	400.00
S-5 From 30,000	to	40,000 Square Feet.....	500.00
S-6 From 40,000	to	50,000 Square Feet.....	600.00
S-7 From 50,000	to	60,000 Square Feet.....	700.00
S-8 From 60,000	to	70,000 Square Feet.....	800.00
S-9 From 70,000	to	80,000 Square Feet.....	900.00
S-10 From 80,000	to	90,000 Square Feet.....	1,000.00
S-11 From 90,000	to	100,000 Square Feet.....	1,200.00
S-16 From 100,000 up -		1,200.00 plus \$.01 per square foot over 100,000	

Schedule T-Itinerants

Itinerant business operating within the jurisdiction but located outside the jurisdiction, shall pay the itinerant rate for a business license and that rate shall be \$500.00

Schedule U –Banks/Savings and Loans

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

Schedule "V" - Delivery License-See Qualifications in Section 21 Below

The rate for the delivery license is established in Section 21 and is: \$ 100.00

Section 21. Delivery License per §11-51-194 Modified by 2017-415 (SB316) and SB 321.

(a) (1) Each municipality may require the purchase of a delivery license by any business that has no other physical presence within the municipality or its police jurisdiction for the privilege of delivering its merchandise, whether for rental or final sale, therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing in this subsection shall prohibit a municipality from requiring by ordinance the purchase of a decal by the taxpayer for each delivery vehicle making deliveries within the municipality or its police jurisdiction. The charge for the decal shall not exceed the municipality's actual cost of the decal.

(2) Notwithstanding any other provision of law, a municipality may charge a taxpayer an issuance fee for a business delivery license not to exceed ten dollars (\$10).

(b) As used in this section, a delivery license means a fixed rate business license issued by a municipality for the limited privilege of delivering and requisite set-up and installation, by the taxpayer's employees or agents, of the taxpayer's own merchandise in that municipality, by means of delivery vehicles owned, leased, or contracted by the taxpayer; provided that the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered into the municipality shall not exceed seventy-five thousand dollars (\$75,000) during the license year, and any set-up or installation shall relate only to

(1) That required by the contract between the taxpayer and the customer or as may be required by state or local law; and

(2) the merchandise so delivered.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax or a delivery license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand dollar (\$75,000) limitation described in the preceding sentence 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. Provided that the dollar limitation prescribed above shall be increased, but not decreased, every five years under the standards prescribed by Section 11-51-90 with respect to the uniform license issuance fee and may be increased by a municipality at any time, up to one hundred fifty thousand dollars (\$150,000), by adoption of an ordinance. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.

(c) A taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to subsections (a) and (b) is not required to purchase a delivery license or a regular business license if the following criteria apply:

1) The taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars (\$10,000) during the year; and

(2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year.

Any other taxpayer that meets the criteria for the purchase of a delivery license, as provided in subsections (a) and (b), and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.

(d) Notwithstanding Section 11-51-90.2, 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 or the exemption from the purchase of a delivery license pursuant to subsection (c) 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 or other provisions of this title, nor does the purchase of a delivery license, in and of itself, establish that nexus does not exist between the taxpayer and the municipality.

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).