

**ORDINANCE 08-21-07**

**AN ORDINANCE IMPLEMENTING A NEW BUSINESS LICENSE CODE FOR  
THE CITY OF ENTERPRISE, ALABAMA**

**WHEREAS**, the State of Alabama did enact the *Municipal Business License Reform Act of 2006* (Act No. 2006-586)

**BE IT ORDAINED** by the City Council of the City of Enterprise that all licenses sold during fiscal year 2007 and in fiscal year 2008 between October 1, 2007 through December 31, 2007 will expire December 31, 2007 and shall be renewed beginning January 1, 2008. All other local Ordinances or parts of Ordinances in conflict or inconsistent with this Ordinance, and all amendments thereto, are hereby repealed to the extent necessary to give this Ordinance full force and effect.

**BE IT FURTHER ORDAINED** by the City Council of the City of Enterprise, Alabama, as follows:

**Section 1 - Levy of License Tax**

Pursuant to the *Code of Alabama* and in accordance with the *Municipal Business License Reform Act of 2006* (Act No. 2006-586) , the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the City of Enterprise 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. The license tax required of business activity outside the corporate limits but within the police jurisdiction shall be computed at one-half (1/2) of the license tax applicable within the corporate limits.

**Section 2 - Definitions.**

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

**BUSINESS.** Any commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, including the lease or rental of 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.

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

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

**CITY.** The City of Enterprise, Alabama. The term shall also include the city's police jurisdiction, where the business license tax is levied in the police jurisdiction.

**DEPARTMENT or DEPARTMENT OF REVENUE.** The Alabama Department of Revenue, as created under Section 40-2-1 et seq.

**DESIGNEE.** An agent or employee of the municipality authorized to administer or collect, or both the municipality's business license taxes, which may include another taxing jurisdiction, the Department of Revenue, or a "private auditing or collecting firm" as defined in Section 40-2A-3 of the *Code of Alabama*.

**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, and 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.

HOME OCCUPATION. A business conducted entirely within the business owner's home and approved for operation by the city planning department.

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

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

LICENSE YEAR. The calendar year.

MUNICIPALITY. For purposes of this ordinance, the terms "City" and "Municipality" shall be synonymous. The term shall also include the city's police jurisdiction, where the business license tax is levied in the police jurisdiction.

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

TAXING JURISDICTION. The City of Enterprise, Alabama or the Department of Revenue acting as agent on behalf of the City or such other designee appointed by the City pursuant to Section 11-51-180 et seq., or other applicable law as the context requires.

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

TRANSIENT DEALER. All persons, both principals and agents, who have no fixed place of

business within the City of Enterprise or who have a fixed place of business in the City of Enterprise for less than ninety days and who engage or conduct within the corporate limits of the City either in one locality or in traveling from place to place, a temporary or transient business of selling or soliciting orders for the sale of goods, wares or merchandise with the intention of continuing in said business in said City for a period of not more than thirty (30) days, and have written permission from the owner of real property or the owner's authorized agent to rent, lease, use or occupy, either in whole or in part, for the purpose of carrying on such business use, any room, building, area within any municipal building or other public or privately-owned building, any lot or parcel of land, any motor vehicle including trucks and semi-trailers for the exhibition and sale of such goods, wares and merchandise other than the sale of unprocessed agricultural produce grown by the seller. Posting of a bond equal to 10% of the inventory offered to be sold or \$5,000 bond, whichever is smaller, for a period of six months after the gross sales report is filed with the City Revenue Officer is required. Conduct of business is subject to zoning regulations. Exempt from this ordinance are bona fide and commonly recognized charitable or religious organizations, shopping mall associations or corporations, located within the City of Enterprise and City approved Civic Center functions. Applicant must have a valid State of Alabama license with tax identification number.

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

OTHER TERMS. Other capitalized or specialized terms used in this ordinance, and not defined above, shall have the same meanings ascribed to them in Sections 40-2A-3 and 11-51-90 et.seq. 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:

- (i) *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.
- (ii) *Half Year.* Every person who commences business on or after July 1<sup>st</sup>, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.
- (iii) *Annual Renewal.* Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 15th day of February each year.
- (iv) 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.
- (v) 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.
- (vi) On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1<sup>st</sup> in order for them to receive their notice.
- (vii) 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 or 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 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 the State 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 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 penalties.
- (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.
- (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.
  - (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.
  - (5) A taxpayer may appeal from any final assessment entered hereunder by the taxing jurisdiction by filing a notice of appeal, within 30 days from the date of entry of the final assessment, with the license officer, who shall promptly forward a copy of the notice of appeal and related documents to the administrative hearing officer appointed by the taxing jurisdiction to hear appeals of final assessments of the municipality's sales, use, rental, and

lodging taxes, as applicable, and business license taxes. The administrative hearing officer shall function in a manner similar to the Administrative Law Judge of the Department of Revenue and must be impartial and reasonably knowledgeable of the business license laws and the taxing jurisdiction's business license code or ordinances. The administrative hearing officer may be an employee of the taxing jurisdiction or otherwise, but in no event shall he or she charge or otherwise be compensated for his or her services in whole or in part based on the portion or amount of the final assessment that he or she determines should be upheld, or any similar contingency. No filing fee or supersedeas bond shall be required by the taxing jurisdiction for such appeals.

In lieu of the appeal under subdivision to the administrative hearing officer, and at the option of the taxpayer, the taxpayer may appeal from any final assessment hereunder to the circuit court of the county having jurisdiction over the municipality which issued or on whose behalf the final assessment was issued, by filing a notice of appeal within 30 days from the date of entry of the final assessment with both the municipal clerk of the municipality and the clerk of the circuit court. If the appeal is to the circuit court, and if the taxpayer is the appealing party, the taxpayer shall also, within the 30-day period allowed for appeal, either a. pay the business license tax and any penalty shown as due on the final assessment, or b. file a supersedeas bond with the clerk of the court in double the amount of the business license tax and any penalty shown as due on the final assessment, or in such amount as may be required by Section 40-2A-7, as amended from time to time. The supersedeas bond shall be executed by a surety company licensed and authorized to do business in Alabama and shall be conditioned to pay the final assessment and any court costs relating to the appeal. If the taxpayer is the appealing party and is able to show to the satisfaction of the clerk of the court that he or she has a net worth, on the basis of fair market value, of twenty thousand dollars (\$20,000) or less, including his or her homestead, and that the final assessment is equal to or less than the taxpayer's net worth, the taxpayer may file and prosecute the appeal without either paying the final assessment in full or posting a supersedeas bond. A taxpayer may appeal a final assessment to the circuit court, as provided herein, even though the taxpayer has paid the amount shown as due on the assessment prior to filing the appeal.

(6) The filing of the notice of appeal with both the municipal clerk of the municipality and the clerk of the circuit court in which the appeal is filed, as well as the payment of the final assessment in full or the filing of a supersedeas bond when required above, are jurisdictional. If such prerequisites are not satisfied within the time provided for appeal, the appeal shall be dismissed for lack of jurisdiction. On appeal to the circuit court, the final assessment shall be prima facie correct, and the burden of proof shall be on the taxpayer to prove the assessment is incorrect.

(7) If a final assessment is reduced on appeal, any overpayment shall promptly be refunded to the taxpayer by the taxing jurisdiction to the extent allowed by Section 11-51-192.

(8) As provided by 11-51-191, no court shall have the power to enjoin the collection of any business license tax due on an assessment so appealed or to suspend the payment thereof.

- (f) Either the taxpayer or the taxing jurisdiction may appeal to the circuit court from a final order issued by the administrative hearing officer by filing a notice of appeal with the administrative hearing officer and with the circuit court of the county having jurisdiction over the municipality which issued, or on whose behalf the final assessment was issued, within 30 days from the date of entry of the final order. The procedures, presumptions, and related matters and rules shall conform in all material respects to those applicable to appeals from final orders of the Department of Revenue's Administrative Law Division under Section 40-2A-9.

### **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, city manager, 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 municipal council upon their written request through the City Manager or 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 appeal not less than twenty (20) days from the date of notice and to show cause why such assessment shall not be made final.
- (c) If no appeal is made on or before the date fixed in such notice, or if such appeal 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 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**

- (a) All licenses not paid within forty-five (45) days from the date they fall due shall be increased by fifteen (15) percent for the first forty-five (45) days they shall be delinquent, or fraction thereof, and shall be measured by an additional fifteen (15) percent for a delinquency of seventy-five (75) or more days, but this provision shall not be deemed to authorize the delay of forty-five(45) 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.

**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 City 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. If the municipality determines that a refund is due, the amount of overpayment 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 – Classifications**

The following license classifications will apply:

111998	Farming and Crop Production		\$ 50.00
112990	Chicken and Egg Products		\$100.00
113110	Forestry		Schedule C
114119	Fishing & Hunting		Schedule B
115114	Agriculture Support		\$ 65.00
212319	Marble or Granite Yards		\$ 40.00
221122	Utilities – Electric Power		Franchise Fee
221210	Utilities – Natural Gas		Franchise Fee
236119	Contractors – Paving Contractor		Schedule F
236220	Contractors – General Contractor		Schedule F
236221	Contractors – Residential Homebuilder		Schedule F
236222	Contractors - Residential Homebuilder under \$10,000		Schedule F
236223	Contractors – Pool Installation		Schedule F
236224	Contractors – Specialty Trade – Pool Service		\$ 50.00
237110	Contractors – Specialty Trade – Water Well Drilling –	Local	\$100.00
		Itinerant	\$200.00

237111	Contractors – Sprinkler Installation		\$ 50.00
237990	Contractors – Heavy Construction – Highway, Bridge, Street, Water, Sewer		Schedule F
238110	Contractors – Specialty Trade – Concrete Finishers –	Local	\$ 25.00
		Itinerant	\$ 50.00
238111	Contractors – Specialty Trade – Concrete Ready Mix –	Local	\$ 75.00
		Itinerant	\$150.00
138112	Contractors – Concrete, Pipe, Block Dealer		\$ 50.00
238120	Contractors – Specialty Trade Structural Steel Erection		Schedule F
238131	Contractors – Framing Under Homebuilder Supervision		\$ 50.00
238132	Contractors – Specialty Trade – Awnings –	Local	\$ 25.00
		Itinerant	\$ 50.00
238133	Contractors – Specialty Trade – Gutters		\$ 50.00
238140	Contractors – Specialty Trade – Masonry		\$ 25.00
238150	Contractors – Specialty Trade – Glass Contractors		Schedule B
238160	Contractors – Specialty Trade – Roofing		Schedule F
238161	Contractors – Specialty Trade – Vinyl Siding, Sheet Metal		\$ 50.00
238162	Contractors – Specialty Trade – Windows & Screens		\$ 50.00
238210	Contractors – Specialty Trade – Electrical Contractors		Schedule F
238211	Contractors – Electronics Manufacturing		Schedule F
238220	Contractors – Specialty Trade – Plumbing		Schedule F
238221	Contractors – Specialty Trade – HVAC Contractor – Heating & Cooling		Schedule F
238290	Contractors – Dirt Moving		\$ 25.00
238310	Contractors – Specialty Trade – Drywall / Sheetrock		\$ 50.00
238311	Contractors – Specialty Trade – Insulation –	Local	\$ 25.00
		Itinerant	\$ 50.00
238316	Contractors – Specialty Trade – Acoustical Contractor		Schedule F
238319	Contractors – Specialty Trade – Gas Fitters –	Local	\$ 35.00
		Itinerant	\$ 70.00
238320	Contractors – Specialty Trade – Painting, Wall Covering		\$ 25.00
238330	Contractors – Specialty Trade – Floor Covering/All Types		\$ 50.00
238350	Contractors – Specialty Trade – Non-Structural Contractor		\$ 50.00
238910	Contractors – Specialty Trade – Excavation, Wrecking & Demolition		Schedule F
238911	Contractors – Development of Property		\$100.00
238990	Contractors – Specialty Trade – House Mover		\$ 50.00
238991	Contractors – Street Sweeping, Striping, Phone Wiring, Chimney Sweep, Air Filters		\$ 50.00
311225	Peanut Oil Plants		\$125.00
311812	Bakery – Wholesale Bakery		\$100.00
311813	Bakery – Retail Bakery		\$ 50.00
311911	Peanut Butter Plants		\$150.00
311991	Food Mfg. – Meat, Seafood, Grain, Fruit, Dairy, Animal, Poultry Processing		Schedule B
312121	Beer – Off Premise – State regulated through ABC Board		\$ 50.00
312122	Beer – On & Off Premise – State regulated through ABC Board		\$ 75.00
312130	Wine - Off Premise – State regulated through ABC Board		\$ 75.00
312131	Wine – On & Off Premise - State regulated through ABC Board		\$75.00
312132	Beer & Wine – Wholesale Distributor		\$375.00
312133	Wholesale Beer Distributors		\$250.00
312134	Wholesale Wine Distributors		\$275.00
313112	Textile Mfg. – Fabric, Yarn, Carpet, Fabric Mills		Schedule K
312212	Beverage Mfg. – Soft Drinks, Bottled Water, Ice		\$100.00
314129	Other Mfg. – Mill Operations not covered in 313, rugs, linen, curtains		\$300.00
315212	Altering – Apparel Altering		\$ 25.00
315999	Apparel Mfg. – Women, Men, Children Hosiery, Lingerie, Outerwear, Accessories		Schedule B
3169931	Leather and Allied Products Mfg. – Shoes, Luggage, Handbags, related products, all footwear		Schedule B
321999	Wood Mfg. – Sawmills, Wood Preservation, Veneer, Trusses, Millwork		\$300.00
322229	Paper Mfg. – Pulp, Paper and Converted Products		\$300.00
323110	Printing – Screen, Quick, Books, Lithographic, Handbills		\$ 50.00
323111	Directories – Making Directories, Selling Ads		\$300.00
325998	Chemical Mfg. – of Fertilizer		Schedule B
326291	Plastic & Rubber Mfg. – Tires, Pipe, Hoses, Belts, Bottles, Sheets, Wrap, Film		\$300.00
327331	Non-Metallic Mfg. – Clay, Glass, Cement, Lime, Pottery, Ceramic, Brick, Tile		\$300.00

331521	Primary Metal Mfg. – Iron, Steel, Aluminum, Wire, copper, Foundries		\$300.00
332111	Tin Shops – Sheet Metal –	Local	\$ 50.00
		Itinerant	\$100.00
332710	Machine Shop		\$ 65.00
332999	Metal Fabrication – Sheet Metal Fabrication		\$100.00
337129	Furniture mfg – Cabinet Makers, Office, Household, Beds, Kitchen		\$100.00
337129	Furniture Mfg – Cabinet Makers, Office, Household, Beds, Kitchen -	Local	\$ 50.00
		Itinerant	\$100.00
339116	Dental Laboratories		\$75.00
339995	Vault Manufactures		\$ 65.00
339999	Miscellaneous Mfg – Misc. Manufacturing, Medical, Dental, Jewelry, Sporting Goods, Toys, Signs, All Other		\$100.00
421990	Wholesale Trade - Durable, Vehicle, Machinery, Equipment, Furniture		Schedule B
422499	Wholesale Trades –Non-Durable Paper, Apparel, Grocery, Beverages, Dairy		Schedule B
422720	Wholesale Trades – Non-Durable Wholesale Gasoline Distributor	Local	\$150.00
		Itinerant	\$300.00
423990	Monuments –	Local	\$ 40.00
		Itinerant	\$ 60.00
424690	Wholesale Trade – Gas, Propane Delivery		\$150.00
441110	Motor Vehicles – New &/or used Automobiles, Motorcycles, Boats, etc, Dealerships and Lots		Schedule A
441310	Motor Vehicle Parts & Accessories – Auto, Motorcycles, Boats		Schedule B
442110	Furniture – Furniture, Home Furnishings Stores, Floor Coverings, Windows		Schedule B
443112	Electronic & Appliance Store – Household, Radio, Television, computers		Schedule B
444130	Building Materials & Gardening Equipment Dealers – Hardware, Paint, Home Center, Wallpaper		Schedule B
444220	Nurseries		\$ 25.00
445120	Food & Beverage Stores – Grocery, Convenience Store, Markets		Schedule B
445220	Fish & Oysters - Dealer		\$ 35.00
445310	Package Stores – Selling Beer, Wine & Liquor plus General Merchandise		\$600.00
445311	Alcohol – Special Event - Less Than 30 Days		\$100.00
445312	Alcohol – Special Event - More Than 30 Days		\$250.00
446110	Health & Personal Care Stores – Drug, Pharmacy, Cosmetics, Optical, Health Food		Schedule B
446111	Independent Beauty Consultant – Individual Cosmetic Sales, no place of business		\$10.00
448130	Clothing & Accessories - Men, Women, Children, Infant, Shoes, Jewelry		Schedule B
451110	Sporting Goods & Hobbies – Toys, Fish, Books, Games		Schedule B
451111	Sporting Goods & Hobbies – Pistols, Guns & Revolvers		\$150.00
452990	General Merchandise Stores – Department, Warehouse Clubs, Superstores		Schedule B
453212	Used Merchandise Stores – Books, Miscellaneous, Consignment, Flea Market		Schedule B
453220	Miscellaneous Retailers – Florist, Gift, Novelty, Pet, Art & Tobacco		Schedule B
453998	Auction Houses – General merchandise, Ordinary Merchandise, Livestock		\$100.00
453999	Auctioneers		\$ 50.00
454210	Non-Store Retailers -Direct Selling, Mail Order		Schedule B
454211	Non-Store Agent – Agent		\$ 50.00
454211	Tire Recycling		\$ 50.00
454391	Non-Store Retailer – Peddler’s License	Local Peddler	\$ 50.00
		Itinerant Peddler/Merchant	\$100.00
484110	Truck Transportation - Local, Long-Distance, Freight		\$100.00
484111	Truck Transportation – Moving & Storage -	Local	\$ 75.00
		Itinerant	\$125.00
484112	Truck And Trailer Rental –	Trailer	\$ 50.00
		Truck	\$ 75.00
484230	Truck Transportation – Terminal State Regulated 37-3-33		\$100.00
485114	Passenger Transportation - Bus Terminals State Regulated 37-3-33		\$100.00
485321	Passenger Transportation - Taxis, Cabs, Limousines or Buggies–Each		\$ 35.00
488110	Airport Operations – Airport Operations		\$100.00
488410	Wrecking & Salvage Companies - Wrecker Services, Salvage Companies		\$50.00
492110	Couriers – Couriers & Local Messengers, Services, Local Delivery		\$35.00

	Services – PER VEHICLE	
492210	Motor Transportation– Special Delivery License	\$ 50.00
493110	Warehousing & Storage - Distribution, Household, Refrigerated, Special	\$ 50.00
511110	Publishing Industries Except Internet - Newspaper, Book, Periodical, Databases, Software	\$100.00
512131	Motion Pictures – Theatres, Drive In -	Each Seat \$ 0.60 Each Parking Space \$ 0.60
515112	Broadcasting – Radio & Television Stations	\$100.00
517212	Telecommunications – Cellular, Other Wireless, Paging	\$630.00
517310	Telecommunications – Telephone - Local per 11-51-128	Schedule B
517315	Telecommunications – Resellers Of Service	Schedule B
517320	Telecommunications – Telephone Long Distance - Per 11-51-128	\$158.00
517510	Cable Broadcasting Company	Franchise Fee
519190	Information Services & Data Processing - Providing, Storing, Processing, Access To Information	\$100.00
522110	Bank Main Office – Not Branch Location Or ATM	Schedule D
522111	Bank Branch Or ATM – Not Main Office Of Bank	\$ 10.00
522120	Savings & Loans – Not Branch Location Or ATM	Schedule D
522121	S&L Branch Or ATM – Not Main Office Of S&L	\$10.00
522292	Mortgage/Loan Companies	\$150.00
522298	Pawn Shop – Whether Title Pawn or Merchandise	\$150.00
522390	Credit Services - Companies & Activities Related To Credit And Mediation	\$ 50.00
522391	Check Cashing Company	\$ 50.00
523999	Securities, Commodity - Brokerage, Portfolio, Investment, Other Financial Services	Schedule G
424126	Insurance Company And/Or Its Agents – Casualty, Fire, &/or Marine Premiums 11-51-120/123	Schedule H
524128	Insurance Company &/or Its Agents – Health, Allied & All Other Premiums 11-51-120/123	Schedule H
524210	Office – Administration Of Third Parties, Pension Funds, Annuities, Etc – Per Agent	\$ 50.00
531210	Real Estate – Offices, Agents, Brokers, Management	\$100.00
531211	Rental Agency – Apartments, Houses And/Or Trailers - Five Rentals	\$25.00
531212	Real Estate – Appraiser	Schedule C
532310	Rental & Leasing – Auto, Truck, Trailer, RV, All Tangible Property	1 <sup>st</sup> Vehicle \$ 25.00 Each Additional \$ 15.00
532230	Rental & Leasing – Movie And Video Rental	Schedule B
511110	Attorney	Schedule C
541111	Physician	Schedule C
541112	Therapist	Schedule C
541113	Psychologist	Schedule C
541114	Podiatrist	Schedule C
541115	Massage Therapy	Schedule C
541210	Dentist Or Orthodontist	Schedule C
541211	Accountant/CPA	Schedule C
541219	Bookkeeper	Schedule C
541310	Architect	Schedule C
541311	Chiropractor	Schedule C
541320	Optometrist Or Ophthalmologist	Schedule C
541330	Engineer	Schedule C
541340	Audiologist	Schedule C
541350	Home Inspectors	Schedule C
541360	Surveyor	Schedule C
541410	Interior Design Service	Local \$ 35.00 Itinerant \$ 50.00
541430	Graphic Design Services	Schedule C
541511	Computer Programmer - Internet	Schedule C
541921	Photographer – Studios, Portrait, Commercial, Services -	Local \$ 75.00 Itinerant \$150.00
541940	Veterinarian	Schedule C
541990	Professional Services Not Elsewhere Classified	Schedule C
551990	Management Companies	Schedule C
561410	Document Preparation Service	Schedule C
561422	Telemarketing Companies	Schedule C
561440	Collection Service – Collection Agency, Debt Collector	\$ 50.00

561499	Administrative Services - Answering, Employment, Office, Sec., Travel		\$ 50.00
561611	Investigation Services – Detective, Private Investigator Up To 3 Employees		\$ 50.00
561621	Security Alarm Company - Security Alarm Sales, Installation, Repair, Monitoring (See Ordinance 4-15-97 - Sets Out Installer Fees)		\$ 50.00
561622	Locksmiths		\$ 50.00
561710	Exterminating Services – Pest Control –	Local	\$ 25.00
		Itinerant	\$ 50.00
561711	Exterminating Services – Termite -	Local	\$ 50.00
		Itinerant	\$100.00
561720	Janitorial Firms – Janitorial Cleaning Services		\$ 25.00
561730	Landscaping		\$ 25.00
561731	Lawn Care		\$ 25.00
561732	Tree Service Without Stump Grinding		\$ 50.00
561733	Tree Service With Stump Grinding		\$ 65.00
561734	Stump Grinding Only		\$ 35.00
561740	Carpet Cleaning		\$ 25.00
561790	Sand Blasting – Steam Cleaning, Sand Blasting		\$ 35.00
562111	Waste Management - Commercial Waste Collection Companies		\$300.00
562998	Waste Management – Septic Tanks		\$ 75.00
562999	Waste Management – Septic Tank Cleaning –	Local	\$ 35.00
		Itinerant	\$ 50.00
611699	Educational Services - Technical, Computer, Sports, Services, Business		Schedule C
621491	HMO – Medical Centers & Services		\$150.00
621498	Outpatient Care Centers – All Other Types Of Services		\$150.00
621610	Home Health Care Services – Hospice, Home Health		Schedule C
621910	Ambulance – Ambulance Company &/or Services		Franchise Fee
622110	Hospitals – Surgical, Substance Abuse, Psychiatric, General Care		\$150.00
623110	Nursing Care – Residential Care Facility, Day Care, Assisted Living		\$ 35.00
623312	Nursing Home - Care For Elderly And Continuing Care Facilities		\$150.00
624410	Child Daycare Services – Home Daycare, Daycare Centers		\$ 35.00
711310	Arts And Sports, Dance, Musical, Teams, Tracks, Promoters, Agents		\$ 50.00
711311	Special Events – Promoter Or Activity		\$ 25.00
713110	Amusement - Bowling Centers, Batting Cages	One Alley Each Additional	\$ 20.00 \$ 7.50
713111	Amusement – Golf Courses		\$100.00
713112	Amusement – Skating Rink		\$ 35.00
713120	Amusement – Juke Boxes	First Machine Each Additional	\$150.00 \$ 5.00
713940	Fitness And Recreational Sports Centers – Fitness Center		\$ 50.00
721110	Accommodations – hotels, motels and similar facilities	First 10 rooms Each additional	\$ 50.00 \$ 5.00
721191	Accommodations – Bed And Breakfast Inns And Services	First 10 Rooms Each Additional	\$50.00 \$ 5.00
721214	Accommodations – Trailer Parks RV Parks, And Travel Parks	10 Trailers Or Less Each Additional	\$50.00 \$ 1.00
721310	Accommodations – Rooming Houses And Boarding Houses	First 10 Rooms Each Additional	\$ 50.00 \$ 5.00
722110	Restaurant – Full Service Restaurant Facility		Schedule E
722211	Restaurant – Limited Facility or Service		Schedule E
722320	Caterers – And/Or Mobile Food Services		\$100.00
722330	Ice Cream Peddler		\$ 25.00
722410	Drinking Establishment –	Lounge, Bar Or Other Restaurant Retail Liquor	\$600.0 \$600.00
722411	Drinking Establishment – Private Club	Class I Class II	\$1,000.00 \$1,250.00
811116	Paint & Body Shop		\$ 75.00
811117	Radiator Repair		\$ 40.00
811118	Repairs & Maintenance – Auto, Other Vehicular	1 <sup>st</sup> Mechanic Each Additional	\$ 50.00 \$ 25.00
811119	Car Wash		\$ 50.00
811219	Repairs & Maintenance – Electric Motors		\$ 50.00
811220	Repairs & Maintenance – Stoves		\$ 10.00

811221	Repairs & Maintenance – Typewriters	\$ 15.00
811222	Repairs & Maintenance – Radios & Televisions	\$ 25.00
811223	Repairs & Maintenance – Refrigerators & A/C	\$ 25.00
811412	Repairs & Maintenance – All Appliances, Home & Garden Equip.	\$ 35.00
811420	Upholstery Business or Furniture Repair	\$ 25.00
811430	Shoe Repair Shop	\$ 25.00
812196	Personal Services – Tanning Beds	Schedule B
812197	Personal Services – Nail Salon – Each Technician	\$ 15.00
812198	Personal Services – Beauty Shop – Each Technician	\$ 15.00
812199	Personal Services – Barber Shop – 1 <sup>st</sup> Technician	\$ 25.00
	Each Additional Tech	\$ 15.00
812200	Personal Services – Cemeteries	\$100.00
812210	Personal Services – Undertakers	\$100.00
812310	Laundry – Coin Operated Laundry	Schedule I
812320	Dry Cleaning & Pressing	\$100.00
812330	Laundry -	Local \$ 60.00 Itinerant \$120.00
812332	Laundry – Uniform Rentals	\$240.00
812910	Pest Grooming & Pet Care (Except Veterinary Services	\$ 25.00
812990	Bail Bonding Agencies – Appearance Bonds, Bail Bonds	\$150.00
910001	Category for Number of Vending Machines for All types Vending	Schedule J
910002	Category for Number of Pool Tables – Each	\$ 35.00
910002	Category for Number of Amusement Devices &/or Games First 15 Machines - Each	\$ 35.00
	Each Additional Machine	\$ 5.00
920005	Category For Number of - Employees As A Basis For Calculating License	~~~~~
930006	Category for Number of – Square Feet Used for Calculating License Amount	~~~~~
999111	Unclassified Miscellaneous Business Services Not Elsewhere Classified	Schedule B
999222	Unclassified Miscellaneous Personal Services Not Elsewhere Classified	\$ 50.00
923010	Administration of Human Resource Programs	Schedule C
924010	Administration of Environmental quality Programs	Schedule C
925010	Administration of Housing, Urban, Community Development	Schedule C
926010	Administration of Economic Programs	Schedule C
927010	Space, Research & Technology	Schedule C
928010	National Security & International Affairs	Schedule C
999000	Unclassified	\$ 50.00

**Section 22 - License Schedules.**

A significant line of business shall include any activity generating 10% or more of the total gross receipts of a business at a single location. Each business with a line of business generating less than 10% of total gross receipts shall include those receipts in the computation for the line of business with the largest amount of gross receipts for the location. Exceptions are made for Alcoholic Beverage Control Board regulated activities. The license schedules are as follows:

**Schedule A**

If gross receipts are:

Less than \$100,000.00	\$ 200.00
\$100,001.00 to \$200,000.00	\$ 300.00
\$200,001.00 to \$300,000.00	\$ 400.00
\$300,001.00 to \$400,000.00	\$ 500.00
\$400,001.00 to \$500,000.00	\$ 600.00
\$500,001.00 to \$600,000.00	\$ 700.00
\$600,001.00 to \$700,000.00	\$ 800.00
\$700,001.00 to \$800,000.00	\$ 900.00
All sales above \$800,000.00	\$1,000.00

**Schedule B**

If gross receipts are:

Minimum License	\$ 50.00	
	\$20,000.00 to \$35,000.00	\$ 100.00

\$35,001.00 to \$50,000.00	\$ 150.00
\$50,001.00 to \$100,000.00	\$ 250.00
\$100,001.00 to \$200,000.00	\$ 350.00
\$200,001.00 to \$300,000.00	\$ 450.00
\$300,001.00 to \$400,000.00	\$ 550.00
\$400,001.00 to \$500,000.00	\$ 650.00
\$500,001.00 to \$600,000.00	\$ 750.00
\$600,001.00 to \$700,000.00	\$ 850.00
\$700,001.00 to \$800,000.00	\$ 950.00
All sales above \$800,000.00	\$1,000.00

**Schedule C**

If gross receipts are:

Less than \$3,000.00	\$ 50.00
\$3,001.00 to \$5,000.00	\$ 75.00
\$5,001.00 to \$10,000.00	\$ 100.00
\$10,001.00 to \$15,000.00	\$ 125.00
\$15,001.00 to \$20,000.00	\$ 150.00
\$20,001.00 to \$25,000.00	\$ 175.00
\$25,001.00 to \$30,000.00	\$ 200.00
\$30,001.00 and over	\$ 250.00

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 on 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 part of the gross receipts.

**Schedule D**

Capital, surplus and undivided profits:

Less than \$50,000.00	\$ 10.00
\$50,000.00 to \$99,999.99	\$ 20.00
\$100,000.00 to \$149,999.99	\$ 30.00
\$150,000.00 to \$199,999.99	\$ 40.00
\$200,000.00 to \$249,999.99	\$ 50.00
\$250,000.00 to \$299,999.99	\$ 60.00
\$300,000.00 to \$349,999.99	\$ 70.00
\$350,000.00 to \$399,999.99	\$ 80.00
\$400,000.00 to \$449,999.99	\$ 90.00
\$450,000.00 to \$499,999.99	\$ 100.00
\$500,000.00 to \$600,000.00	\$ 110.00
Over \$600,000.00	\$ 125.00

Plus any branch bank or automated teller machine \$10.00

**Schedule E**

Number of tables:

5 tables or less	\$ 25.00
6 to 10 tables	\$ 50.00
11 to 15 tables	\$ 75.00
16 to 25 tables	\$ 100.00
over 25 tables	\$ 125.00

All applications for restaurants must be accompanied by a certificate from the County Health Department. They must also have an inspection completed by the Engineering Department and Fire Department and receive a Certificate of Occupancy.

**Schedule F**

Local

Less than \$15,000	\$ 50.00
\$15,000 to \$50,000	\$ 100.00
Gross contracts over \$50,000	\$ 150.00

Itinerant

Less than \$15,000	\$ 100.00
\$15,001 to \$50,000	\$ 200.00
Gross contracts over \$50,000	\$ 300.00

**Schedule G**

Gross receipts in the amount of:

Less than \$25,000	\$ 150.00
Plus 1/20 of 1% in excess of	\$25,000

**Schedule H**

Any fire or marine insurance company doing business in the City shall pay **FOUR DOLLARS ON EACH ONE HUNDRED DOLLARS AND MAJOR FRACTION 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 not done business in the city during the preceding calendar year shall pay a flat sum of one hundred dollars, and at the end of the first calendar year in which said new business is commenced the license for said calendar year shall be calculated as above and the one hundred dollars herein required to be paid shall be applied as a credit against said first year license. Any overpayment will be refunded by the City. Other insurance, each person or corporation doing any other kinds of insurance that those specified in above subdivision shall pay \$20.00 and one dollar on each one hundred dollars and major fraction thereof gross premiums less the premiums 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. Mutual aid associated – same as fire and marine. Persons, firms, or corporations writing own insurance shall pay same license as other agent or agencies, provided new companies shall pay thirty-five dollars to be adjusted at the end of the year. Each person, firm or corporation doing any insurance business shall within sixty days furnish the City Clerk in writing a duly sworn statement showing the full and true amount of gross premiums received during the preceding calendar year.

**Schedule I**

Number of machines;

1 to 5 machines	\$ 45.00
6 to 10 machines	\$ 60.00
Over 10 machines – each	\$ 5.00

**Schedule J**

Number of machines

Where machines are operated by pennies	\$ 5.00 ea.
Food or drinks	\$ 15.00 ea.
Cigarettes	\$ 7.50 ea.
Each machine operated by depositing	coins of
five cents or multiple	coins not exceeding 50 cents
\$ 50.00 ea.	

**Schedule K**

Number of Machines

100 machines or less	\$100.00
Over 100 machines	\$150.00

In the event a person who is required to purchase a license is engaged in an activity that does not meet the particular criteria of any classification, then the revenue department shall assign such person to the classification that is most similar to the activity in which the person is engaged. The procedure and criteria for such assignment shall be as follows:

1. The proper classification for the activity in which the person is engaged shall be identified.

2. The first three (3) digits of the NAICS Classification that best describes the activity shall be used to identify a classification that has the first three NAICS digits, and the person shall be assigned to that classification.
  - i. In the event this procedure results in more than one applicable classification, and if the payment schedules for the applicable classifications are the same, then the revenue department may use its discretion in making the assignment.
  - ii. In the event this procedure results in more than one applicable classification, and if the payment schedules for the applicable classifications are different, then the revenue department shall assign the person to the classification with the highest applicable payment schedule.
3. In the event the person cannot be classified using this procedure, then the person shall be assigned the license classification 999000, unclassified.

**Section 23 - Exchange of information.**

- (a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, among the municipality or 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.
  - (4) Other legitimate governmental purpose.
- (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 24 - 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 licensed imposed for like business within the municipality.

**Section 25 - Effective date.**

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

**Section 26 - 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 27 - Repealer.**

This ordinance supersedes and repeals ordinance 9-17-85-D and ordinance 12-2-97 and any previously adopted ordinance that may conflict with this ordinance. Other ordinances or parts of ordinances which are not specifically repealed, superseded or amended by this ordinance shall remain in full force and effect.

Passed and adopted this the \_\_\_\_\_ of \_\_\_\_\_, 2007

COUNCIL:

\_\_\_\_\_  
Council President Wallace "Al" Miller, Jr.  
District #4

\_\_\_\_\_  
Council Member William E. Cooper  
District #1

\_\_\_\_\_  
Council Member Tommy Johnson, Jr.  
District #2

\_\_\_\_\_  
Council Member Kirk Donaldson  
District #3

ATTEST:

\_\_\_\_\_  
Council Member Paul Russell  
District #5

\_\_\_\_\_  
Steve W. Hicks  
City Clerk/Treasurer

Transmitted to the Mayor this \_\_\_\_\_ day of \_\_\_\_\_ 2007.

\_\_\_\_\_  
Steve W. Hicks, City Clerk/Treasurer

ACTION OF THE MAYOR:

Approved this \_\_\_\_\_ day of \_\_\_\_\_, 2007.

\_\_\_\_\_  
Kenneth W. Boswell, Mayor

ATTEST:

\_\_\_\_\_  
Steve W. Hicks  
City Clerk/Treasurer