

ORDINANCE 2022-004

CITY OF MOULTON, ALABAMA
BUSINESS LICENSE ORDINANCE

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Pursuant to the Code of Alabama, the following is hereby declared to be and is adopted as the business license ordinance and schedule of fees and licenses for the municipality for the year beginning January 1, 2023, and for each subsequent year thereafter.

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

SECTION 1. Levy of Tax.

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.

SECTION 2. Definitions.

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

- (a) AMUSEMENT DEVICE. A fixed or portable mechanical device similar to, but not limited to, Ferris wheels, carousels, rock walls, bungees, inflatables, go karts or similar devices.
- (b) BUSINESS. Any commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, including the lease or rental of residential, nonresidential and/or commercial property and/or real estate whether 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.
- (c) 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.
- (d) 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.

- (e) DEPARTMENT or DEPARTMENT OF REVENUE. The Alabama Department of Revenue, as created under Code of Ala. 1975, §40-2-1 et seq.
- (f) DESIGNEE. An agent or employee of the municipality authorized to administer and/or collect the municipality's business license taxes.
- (g) 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, without regard to the location in which the activity giving rise to the receipts was transacted, solicited, executed, consummated or delivered, to be used in calculating the amount due for a business license. Provided, however, that:
 - (1) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government:
 - a) 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 taxes levied pursuant to Code of Ala. 1975, §40-21-80 et seq.; or
 - b) Reimbursements to profession employer organizations of federal, state or local payroll taxes or unemployment insurance contributions.
 - c) No other deductions or exclusions from gross receipts shall be allowed, except as provided in this article.
 - (2) A different basis for calculating the business license may be used by a municipality with respect to certain categories of taxpayers as prescribed in Code of Ala. 1975, §11-51-90.2.
 - (3) For a utility or other entity described in Code of Ala. 1975, §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 Code of Ala. 1975, §40-21-80 et seq., except that nothing herein shall affect any existing contract or

agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.

- (4) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.
- (5) Gross receipts for businesses domiciled outside of the city, with no office or substation located within the city, shall include the gross receipts derived from business activity within the corporate limits of the city.
- (6) The gross receipts threshold for licensing in the city shall be ten percent (10%) as permitted by Code of Ala. 1975, §11-51-95(b).
- (h) HOME OCCUPATION. A business conducted within the business owner's home residence. A home occupation shall not receive a business license from the city until the premises are approved by the license officer.
- (i) LICENSE FORM. Any business license application form, renewal reminder notice, business license remittance form, or business license return by whatever name called.
- (j) 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 matters related thereto.
- (k) LICENSE YEAR. The calendar year.
- (l) MOBILE VENDOR. Any seller or provider of products out of a trailer, vehicle, van, cart, tent, awning or other nonpermanent apparatus capable of being transported from one location to another, which is owned and operated by one owner and is intended to operate continuously throughout the year on the streets and rights of way of the city and/or from parking lots of

commercial properties with the permission of the owners thereof. The term does not include mobile units that are licensed otherwise.

- (m) MUNICIPALITY. Any town or city in this state that levies a business license tax from time to time. The term shall also include the city's police jurisdiction, where the business license tax is levied in the police jurisdiction.
- (n) 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.
- (o) TAXING JURISDICTION. Any municipality that levies a business license tax, whether 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 Code of Ala. 1975, §11-51-180 et seq., as the context requires.
- (p) 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.
- (q) TEMPORARY VENDOR. Any seller or provider of goods or services operating out of a nonpermanent apparatus capable of being transported from one location to another and intended to operate as allowed per license fee schedule 31.
- (r) U.S.C. The applicable title and section of the United States Code, as amended from time to time.

- (s) OTHER TERMS. Other specialized terms used in this ordinance, and not defined above, shall have the same meanings ascribed to them in Code of Ala. 1975, §40-2A-3, unless the context therein otherwise specifies.

SECTION 3. Application Process

- (a) Each taxpayer who is required to purchase a business license shall make application to the City's license officer utilizing forms provided for that purpose.
- (b) The license officer shall have the authority to investigate all applications and may refer any application to the city council for a determination of whether such license should or should not be issued.
- (c) A license application may be approved, denied or approved subject to conditions.
- (d) If an application is approved with conditions, the applicant shall accept the conditions in writing and, thereafter, the license shall be issued subject to such conditions, which shall become part of the business license and a violation of such conditions shall constitute a violation of this Ordinance.
- (e) If the applicant does not accept the conditions, the application shall be denied.
- (f) A taxpayer who is already licensed, but subsequently adds a new line of business which requires licensing, shall be required to make application for a license for the new line of business.
- (g) All taxpayers making application for a business license shall provide sufficient contact information to the City for the purpose of receiving any notice or other documentation sent by the City.
- (h) The applicant must produce a valid driver's license or other picture identification; state license and/or board certification, when applicable; corporate verification from the Alabama Secretary of State, or any other documentation as may be required by the City.

- (i) All applications will be processed through the municipal license officer and no license will be issued unless the municipal license officer certifies that the building or buildings to be occupied are in compliance with the zoning, building and fire safety codes of the City.
- (j) No business license shall be issued or renewed to an applicant or licensee who is delinquent in filing a license or tax return or report to the city.

SECTION 4. License Term, Renewal and Fees.

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

- (a) *Full Year.* Every person who commences business before July 1st shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$100.00.
- (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 for such business except for those subject to daily, weekly, monthly or semiannual licenses as provided by law.
- (c) *Temporary.* Every temporary vendor who commences business during the year shall obtain a temporary license as per license fee schedule 31.
- (d) *Issuance Fee.* For each business license issued or renewed by the city, there shall be an issuance fee in the amount established, as adjusted, by the department of revenue in accordance with Code of Ala. 1975, §11-51-90(2). The issuance fee shall be collected in the same manner as a license tax.
- (e) *Annual Renewal.* Except as provided below, the business license shall be renewed annually on or before January 31 each year.
 - (1) 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.

- (2) Insurance companies shall be renewed in accordance with Code of Ala. 1975, §11-51-122, which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.
 - (3) 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 for them to receive their notice. Failure to receive the business license renewal form, for whatever reason, will not excuse a business for failure to renew its business license by the stated deadline.
 - (4) Business license renewal payments received by the municipality shall be applied to the current renewal only when any 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.
- (f) *Interest.* Interest shall be assessed on delinquent business license taxes at the rate specified by the Code of Alabama.
- (g) *Measure of business license.*
- (1) The measure of a business license based on gross receipts shall be based on the taxpayer's gross receipts for the license year preceding the current license year.

- (2) If the taxpayer first began doing business in the city during the current license year, the gross receipts shall be projected by the taxpayer for the remaining portion of the current license year. If the taxpayer's actual gross receipts for the short license year are either more or less than projected, the taxpayer's annualized gross receipts used in calculating its business license tax liability for the following license year shall be increased or decreased, respectively, by the amount of the difference. When annualizing the gross receipts for the short license year, the amount of the gross receipts projected by the taxpayer shall be divided by the number of full months the taxpayer was in business in the city and multiplied by 12; provided that each taxpayer shall be deemed to have been in business in the city for a minimum of one month for purposes of this calculation.
- (3) If the taxpayer employs a fiscal year for federal and state income tax purposes, the taxpayer's gross receipts may be determined, at the option of the taxpayer, from the federal income tax return of the taxpayer for the fiscal year next preceding the current license year, provided that the gross receipts reported thereon reasonably reflect the financial condition of the taxpayer as of the December 31 next preceding the current license year, and the taxpayer so notifies the municipality either prior to or simultaneously with filing the first business license remittance form using fiscal year data. The taxpayer's use of fiscal year data, as provided above, shall constitute an irrevocable election to use fiscal year data with respect to the current and subsequent business license years unless the city council or revenue director or his or her designee consents otherwise.
- (h) *Refunds.* No license or portion thereof paid to the city and properly due the city, when paid, shall be refunded to a licensee.

SECTION 5. License shall be location specific.

- (a) Each person desiring to engage in business within the city shall do so only from a physical location in the city properly zoned and constructed for the type of business conducted.
- (b) 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.
- (c) Any taxpayer engaged at one location in more than one line of business falling within separate license schedules shall take out and pay for a license for each separate business from which the taxpayer derived more than ten percent (10%) of its gross receipts during the preceding license year.
- (d) A business conducted at more than one location in the city shall be considered a separate business for each such location, and a separate license shall be paid for each location, except as otherwise provided.
- (e) Nothing herein shall be construed to exempt the gross receipts derived from one or more additional lines of business of the taxpayer if those gross receipts do not exceed the required threshold for the purchase of a second or multiple business license. Instead, those gross receipts shall be included in the business license for the taxpayer's primary line of business.
- (f) 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:
 - (1) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular working hours.

- (2) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility or facilities.
 - (3) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
 - (4) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee, or other representative, of the taxpayer who has such responsibility for the branch office.
 - (5) All business claimed by a branch office or offices must be conducted by and through said office or offices.
 - (6) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- (g) Nothing herein shall be construed as exempting businesses from payment of a license based on a lack of physical location.
- (h) Alcohol sales and flat fee schedules are exceptions to the ten percent (10%) threshold and shall be licensed separately for each business activity.

SECTION 6. Restriction on transfer of license.

- (a) No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee.
- (b) 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.
- (c) A 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 the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number.

SECTION 7. Acts Declared Unlawful.

- (a) 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.
- (b) It shall be unlawful for any person to make a false statement, affidavit or certificate as to the amount of stock on hand or volume of gross receipts, revenues or business, or amount of capital invested in business, or number of employees or vehicles used for business whether made by the declarant or his or her principal.
- (c) 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 license officer carrying out the purposes of this Ordinance.
- (d) The license officer is hereby authorized to issue a citation for any violation of this Ordinance and compel the appearance of the violating person before the municipal judge to show cause, if any, why a license has not been paid prior to the person commencing business operations.
- (e) 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 8. License must be posted.

- (a) 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 license officer upon being requested so to do.
- (b) Any transient or non-resident person, firm or corporation doing business within the city shall carry such license either upon his or her person or in any vehicle or other conveyance which is used in such business and shall exhibit the same to the license officer upon being requested to do so.

SECTION 9. Duty to File Report, Preliminary and Final Assessments

- (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 tax due, plus any applicable penalty and interest.
- (e) If a taxpayer disagrees with a preliminary assessment as entered by the city, the taxpayer may file a petition for review with the city within thirty (30) days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment.
 - (1) 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 representative and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to their respective positions.
 - (2) The license officer shall, whenever practicable, complete his or her review of the taxpayer's petition for review and applicable law within ninety (90) days following the later of the date of filing of the petition or the date of the conference, if any.
 - (3) If a petition for review: is not timely filed, or is timely filed, but the license officer determines that the preliminary assessment is due to be upheld, the city shall make the assessment final in the amount of business license tax due as computed by the license officer, with applicable penalty and interest.
 - (4) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address 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 certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred dollars (\$500.00). In either case and at the

option of the city a copy of the final assessment may be delivered to the taxpayer by personal delivery.

- (5) If the taxpayer disagrees with the license officer's final assessment, the taxpayer may appeal to the city council, by filing a notice of appeal with the municipal clerk within thirty (30) days after the final assessment has been entered. 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 final assessment.

SECTION 10. Duty to permit inspection and produce records.

Upon demand by the license officer, it shall be the duty of all licensees to:

- (a) Permit the license officer to enter the business and to inspect all portions of his place or places of business for the purposes of enabling the license officer 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) 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, copies of state income tax returns and federal income tax returns.

SECTION 11. Required Permits and Certifications.

- (a) Any establishment selling articles of food or drinks must have a permit from the County Health Department before the City shall issue a license.

- (b) Any person engaged in any business which requires certification or licensure from the State of Alabama, such as plumbing contractor, heating and air conditioning contractor, general contractor etc., shall be required to procure, pay for and take out a separate license in accordance with this Ordinance and regardless of the amount of gross receipts derived from such business activity and will be required to provide a copy of said certification before the City shall issue a license.
- (c) No business shall be carried on at a location or place of business and no privilege license shall be issued thereof until such time as the zoning ordinances and building codes and other codes and ordinances of the city are fully complied with where applicable, proof thereof to be evidenced by an appropriate certificate of occupancy issued by the building department or other responsible office or department of the city.
- (d) This section shall not apply to businesses licensed at an existing location prior to January 1, 2023, unless there is a change of location.

SECTION 12. Privacy.

- (a) It shall be unlawful for any person connected with the administration of this Ordinance to divulge any information obtained by him or 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.

SECTION 13. 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 license officer 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 city council 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 license officer finds a different amount due than that originally assessed, he or 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 license officer shall be prima facie correct upon any appeal.

SECTION 14. 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 Ala. 1975, §11-51-44.

SECTION 15. 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 16. Civil penalties.

In addition to the remedies provided by Code of Ala. 1975, §11-51-150 et seq., the continued or recurrent performance of any act or acts within the corporate limits or within its police jurisdiction for which a license may be revoked or suspended under this 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 17. Penalties and Interest.

- (a) All licenses not paid within thirty (30) days from the date they are due shall be increased by fifteen percent (15%) for the first thirty (30) days they are delinquent, or fraction thereof, of delinquency; and shall be increased by an additional fifteen percent (15%) 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 percent (15%) for the first fifteen (15) days of delinquency and shall be increased by an additional fifteen percent (15%) for a delinquency of forty-five (45) days or more.
- (c) All delinquent accounts (both license taxes and penalties) shall also be charged at the interest rate specified by the Code of Alabama.

SECTION 18. Prosecutions unaffected.

The adoption of this Ordinance shall not in any manner affect the following:

- (a) 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 Ordinance shall be governed by the law under which the offense was committed.
- (b) Any prosecution, or the right to prosecute, for the recovery of any penalty or the enforcement of any forfeiture.
- (c) Any civil action or cause of action existing prior to or at the time of the adoption of this Ordinance.

SECTION 19. Procedure for Denial of New Applications.

- (a) If a license application is denied, the municipal clerk shall promptly notify the applicant of the City's decision.
- (b) If said applicant desires to appear before the city council to show cause why said license should be issued, he or she shall file a written notice with the municipal clerk within two (2) weeks from the date of mailing by the municipal clerk of the notice of the denial of such license.
- (c) Upon receipt of said notice, the municipal clerk shall promptly schedule a hearing. Said hearing is to be held before the city council within fifteen (15) days from the date notice is received. The applicant shall be notified of the date, time and place of the hearing.
- (d) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the city council shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- (e) If the applicant fails to appear at the hearing before the city council, the applicant shall have waived his or her right to contest the denial of the application.
- (f) If the city council determines from the evidence presented that to provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the citizens of the City said license should be denied, it shall enter an order to that effect.
- (g) If the city council determines to approve with conditions, the applicant shall accept the conditions in writing and, thereafter, the business license shall be issued subject to such conditions, which shall become part of the business license.
- (h) All decisions of the city council shall be final, subject to any applicable rights of judicial review provided by state law.

SECTION 20. Revocation, Suspension or Nonrenewal of License.

- (a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the city council after notice and hearing for the following reasons:
- (1) A violation by the taxpayer, his or her agent, servant or employee of any provision of this Ordinance or of any ordinance of the municipality, or any federal or state law, rule or regulation relating to the license, business, business premises or business activity, to which the license pertains, including, but not limited to, those violations occurring under color of such license or those violations occurring, in whole or in part, at any place where the licensed business is carried.
 - (2) If the taxpayer, his or her agent, servant or employee violates or aids or abets in violating or knowingly permits or suffers to be violated any criminal ordinance of the municipality or any federal or state criminal law on licensed premises, or under color of license.
 - (3) If any application, affidavit, return, statement or other document filed by or on behalf of the taxpayer under this ordinance contains false, deceptive or misleading information or an omission of a material fact.
 - (4) If the taxpayer, his or her agent, servant or employee operates the business for which such license is issued in such a manner as to be detrimental to the public health, safety or welfare or so as to constitute a nuisance.
 - (5) The taxpayer fails or has failed to pay within the time prescribed by law any business license of tax liability for which a final assessment has been entered.
 - (6) The taxpayer fails to meet any qualification, criteria or credentialing standard under federal, state or municipal law required in order to engage in the kind of business to which the license relates.
- (b) The conditions set forth hereinabove as grounds for suspension or revocation of a license shall also constitute grounds for refusing to renew a license.

- (c) A taxpayer may appeal the revocation, suspension or nonrenewal of a license by filing a written notice of appeal with the city clerk's office within fifteen (15) days after receipt of the notice of revocation, suspension or nonrenewal.
- (d) Upon receipt of the notice of appeal, the city clerk shall set a time for hearing before the city council on the matter of revoking, suspending or refusing to renew a license and a notice of such hearing shall be given to the taxpayer at least ten (10) days prior to the hearing.
- (e) At the hearing, the taxpayer shall have the right to present evidence, introduce witnesses and be represented by an attorney.
- (f) If not decided on the day of the hearing, the city council shall decide on the issue of revocation, suspension or nonrenewal within thirty (30) days of the hearing and notice of the decision shall be given to the taxpayer.
- (g) The city council's decision shall be final, subject to any applicable rights of judicial review provided by state law.

SECTION 21. 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 (2) 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 (6) 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 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 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 (2) 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 (2) two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

(f) **SECTION 22. Delivery License.**

- (a) A delivery license shall have the same meaning and shall be administered in the same manner as that prescribed in Code of Ala. 1975, §11-51-194.
- (b) Any business that has no other physical presence within the City, shall purchase a delivery license for the privilege of delivering its merchandise therein.
- (c) The cost of the delivery license shall be set by the code enforcement officer and shall not exceed \$100.00. The issuance fee for said license shall be \$10.00.
- (d) When deliveries total more than prescribed in Code of Ala. 1975, §11-51-194, the taxpayer shall purchase a regular business license otherwise applicable to the taxpayer.

SECTION 23. LICENSE CLASSIFICATION CODES.

CODE	NAICS TITLES/BUSINESS LICENSE CODES	CLASS
A		
721110	ACCOMMODATIONS- HOTELS, MOTELS, ETC	14
721191	ACCOMMODATIONS- BED & BREAKFAST INNS AND SERVICES	14
721214	ACCOMMODATIONS- TRAILER PARKS AND RV PARKS	4
721310	ACCOMMODATIONS- ROOMING HOUSES /BOARDING HOUSES	14
541211	ACCOUNTANTS/CPAs- INDIVIDUAL AND/OR FIRM	1
561499	ADMINISTIVE SERVCIES-ANSWERING SERVICE, EMPLOYMENT OFFICE SEC., TRAVEL AGENT	4
541890	ADVERTISING-INCLUDING OUTDOOR BILLBOARDS	4
445310	ALCOHOL-RETAIL LIQUOR (PACKAGE STORE) FLAT RATE	34
445312	ALCOHOL-RETAIL BEER OFF PREMISES FLAT RATE	34
445314	ALCOHOL-RETAIL WINE OFF PREMISES FLAT RATE	34
722411	ALCOHOL-RETAIL LIQUOR (RESTAURANT) FLAT RATE	34
811490	ALTERATIONS-CLOTHING REPAIR OR TAILOR SHOPS ETC	4
621910	AMBULANCE-AMBULANCE COMPANY AND/OR SERVICES	1
713110	AMUSEMENT-ARCADES ETC.	4
453213	ANTIQUES	4
532231	APARTMENT BUILDINGS OR COMPLEX RENTAL	23
541310	ARCHITECT-INDIVIDUAL AND/OR FIRM	1
711320	ARTIST- PAINTERS, MUSICIANS, WRITERS, DANCERS, ETC.	1
713111	ATHLETIC FITNESS, HEALTH CLUBS, GYMS, KARATE STUDIO, ETC.	4
541110	ATTORNEYS/LAWYERS-INDIVIDUAL AND/OR FIRM	1
452991	AUCTION HOUSES	4
811192	AUTOMOBILE CAR WASH	4
441110	AUTOMOBILE, BOAT, MOTORCYLES ETC. DEALERS RETAIL, NEW	26
441112	AUTOMOBILE, BOAT, MOTORCYLES ETC. DEALERS RETAIL, USED	27
811118	AUTOMOBILE REPAIRS, OVERHAUL, PAINT & BODY	4
441320	AUTOMOBILE TIRES, RETAIL	4
421990	AUTOMOBILE TIRES, WHOLESALE	29
999222	AUTOMOBILE TOWING SERVICE	28
441310	AUTOMOBILE/MOTORCYCLE PARTS AND ASSESSORIES	4

B		
812200	BAIL BONDS	9
445121	BAKERY AND BAKERY SALES	3
522111	BANK BRANCH OR ATM (NOT MAIN OFFICE)	8
522110	BANKS (MAIN OFFICE)	8
453220	BEAUTY/BARBER SUPPLIES	4
451110	BICYCLE DEALERS & SUPPLIES	4
713112	BILLIARDS OR POOL ROOM	10
413311	BOAT SUPPLIES AND ACCESSORIES	4
441111	BOAT DEALERS	26
451112	BOOK STORE	4
312212	BOTTLERS OF SOFT DRINKS	5
713950	BOWLING ALLEY	4
515112	BROADCASTING, RADIO AND TV STATIONS	20
444130	BUILDING MATERIALS RETAIL/GARDEN EQUIPMENT	4
421999	BUILDING MATERIALS WHOLESALE	29
515113	CABLE TELEVISION COMPANIES	20
561721	CARPET AND RUG CLEANING	28
722410	CATERERS /FOOD TRUCKS (HEALTH DEPT PERMIT)	3
424690	CHEMICAL, ALLIED PRODUCTS	4
541311	CHIROPRACTOR	1
624410	CHILD/DAY CARE PROVIDER (STATE LAWS TO BE FOLLOWED)	28
448130	CLOTHING, ACCESSORIES, SHOES	4
448131	CLOTHING, ACCESSORIES, SHOES (SECOND HAND)	4
448132	CLOTHING, WHOLESALE	29
541511	COMPUTER PROGRAMMER - INDIVIDUAL AND/OR FIRM	1
453225	COIN SHOPS, RETAIL	4
541519	COMPUTER SERVICES - SOFTWARE INSTALLATION, ETC.	1
444132	CONCRETE PRODUCTS WHOLESALE	29
453214	CONSIGNMENT SHOP	4
999115	CONSULTANT BUSINESS	1
999112	CONSULTANT, FINANCE, INVESTMENTS	1

C			
236220	CONTRACTORS	GENERAL -COMMERCIAL-INDUSTRIAL	2
238290	CONTRACTORS	BUILDING AND EQUIPMENT	2
238110	CONTRACTORS	CONCRETE	2
238310	CONTRACTORS	DRYWALL, ACCOUSITCAL & INSULATION	2
238210	CONTRACTORS	ELECTRICAL	2
238910	CONTRACTORS	EXCAVATION & SITE DEVELOPMENT	2
238330	CONTRACTORS	FLOORING	2
238130	CONTRACTORS	FRAMING	2
238150	CONTRACTORS	GLASS & GLAZING	2
237990	CONTRACTORS	HEAVY, HIGHWAY, BRIDGES, ETC	2
236210	CONTRACTORS	INDUSTRIAL BUILDING	2
238115	CONTRACTORS	IRRIGATION	2
238140	CONTRACTORS	MASONRY	2
236116	CONTRACTORS	MULTIFAMILY DWELLING	2
237120	CONTRACTORS	OIL, GAS, & RELATED STRUCTURES	2
238321	CONTRACTORS	PAINTING & WALL COVERINGS	2
238320	CONTRACTORS	PLUMBING, HEATING AND AIR COND.	2
237130	CONTRACTORS	CELLULAR PHONE TOWER CONST.	2
236118	CONTRACTORS	RESID REMODEL UNDER 10K, HANDYMAN	2
238160	CONTRACTORS	ROOFING (HOME BUILDERS LIC REQUIRED)	2
332322	CONTRACTORS	SHEET METAL, GUTTERS	2
238170	CONTRACTORS	SIDING, TRIM	2
236115	CONTRACTORS	SINGLE FAMILY DWELLING	2
238120	CONTRACTORS	STRUCTURAL STEEL ERECTION	2
238131	CONTRACTORS	SWIMMING POOL INSTALLATION	2
237110	CONTRACTORS	WATER, SEWER & STRUCTURES	2
238911	CONTRACTORS	WRECKING, DEMOLITION, MOVING	2
238340	CONTRACTORS	TILE, MARBLE, TERRAZZO & MOSAIC	2
238210	CONTRACTORS	ALARM & SECURITY SYSTEMS	2
446110	COSMETIC RETAIL DEALERS		4
492110	COURIERS AND LOCAL MESSENGER, DELIVERY SERVICES		28
522390	CREDIT SERVICES, FINANCE COMPANY, CHECK CASHING		13
445122	CURB OR MUNICIPAL MARKET		4

CODE	NAICS TITLES/BUSINESS LICENSE CODES	CLASS
D		
711121	DANCE HALLS	1
711120	DANCING SCHOOLS	1
519190	DATA PROCESSING SYSTEM, SERVICES, STORING INFORMATION	28
541410	DECORATORS, INTERIOR	28
999111	DELIVERY LICENSE NO LIC REQUIRED FOR COMMOM CARRIERS NOT REQUIRED IF GR <10K, 10.00 ISSUE FEE, PER STATE CODE	6
453222	DENTAL EQUIPMENT AND SUPPLIES	28
541991	DENTAL LABORATORIES	1
541210	DENTIST-INDIVIDUAL AND/OR FIRM	1
541999	DETECTIVE/PRIVATE INVESTIGATOR AGENCIES	1
812910	DOG KENNELS AND/OR GROOMING	28
812202	DRY CLEANERS	15
E		
611699	EDUCATIONAL SERVICES, DRIVER TRAINING, TECHNICAL	28
443114	ELECTRICAL AND PLUMBING SUPPLIES	4
443113	ELECTRICAL MACHINERY EQUIPMENT AND SUPPLIES	4
443112	ELECTRONICS AND APPLIANCES	4
561501	EMPLOYMENT AGENCIES	4
541330	ENGINEERING SERVICES-INDIVIDUAL AND/OR FIRM	1
561710	EXTERMINATORS	28
F		
453235	FABRICS, RETAIL	4
711410	FAIR, CARNIVAL OR CIRCUS	12
441239	FARM EQUIPMENT SALES - NEW - RETAIL	26
441249	FARM EQUIPMENT SALES -USED - RETAIL	27
453220	FLORIST, RETAIL	4
453110	FLORIST, WHOLESALE	29
445120	FOOD, BEVERAGE, GROCERY, CONVENIENCE STORE	4
812198	FORTUNE TELLERS	33
812203	FUNERAL HOME/UNDERTAKERS	4
442110	FURNITURE, HOME FURNISHINGS/OFFICE-RETAIL	4

CODE	NAICS TITLES/BUSINESS LICENSE CODES	CLASS
G		
454312	GAS, BUTANE, PROPANE DEALERS	4
447115	GASOLINE RETAIL-MULTI FUEL DISPENSERS	30-A
422720	GASOLINE-WHOLESALE DEALER	30
453234	GLASS DEALERS, INSTALLATION	4
453224	GRANITE OR STONE YARD	4
713111	GYM-HEALTH CLUB FACILITIES, KARATE STUDIOS	4
H		
112990	HATCHERY	4
446111	HEALTH & PERSONAL CARE STORES, PHARMACY, OPTICAL	4
622110	HOSPITALS, SURGICAL, SUBSTANCE ABUSE, GENERAL CARE	18
621491	HMO-MEDICAL CENTERS AND SERVICES	18
I		
453226	ICE DEALERS, RETAIL	4
611699	INSTRUCTION/SPORTS AND RECREATION	28
524126	INSURANCE COMPANY, AGENTS-CASUALTY, FIRE, MARINE	32
524128	INSURANCE COMPANY, AGENTS-HEALTH, ALLIED AND OTHERS	32
PER CODE OF ALABAMA 1975 11-51-120/123		
J		
561720	JANITORIAL/CLEANING SERVICE/PRESSURE WASHING	28
448133	JEWELRY, RETAIL	4
L		
561730	LANDSCAPING SERVICE, LAWN CARE	28
444220	LANDSCAPING, GARDEN & FARM SUPPLY	4
812204	LAUNDRIES, COIN OPERATED/LAUNDROMAT/LINEN SERVICE	15
444133	LOCKS RETAIL	4
561502	LOCKSMITH	28
488990	LUMBER-DELIVERY (OVER 75K IN GROSS RECEIPTS)	7
444190	LUMBER YARDS-RETAIL SALES	7
423310	LUMBER YARDS-WHOLESALE SALES	7
M		
332999	MACHINE SHOPS, JOBBING	5

453227	MAIL ORDER BUSINESS	4
315999	MANUFACTURING APPAREL	5

CODE	NAICS TITLES/BUSINESS LICENSE CODES		CLASS
M			
335211	MANUFACTURING	APPLIANCE-SMALL, LIGHTING, ELECTRICAL	5
312212	MANUFACTURING	BEVERAGE-ALL TYPES OF SOFT DRINKS	5
325998	MANUFACTURING	CHEMICAL-FERTILIZER, PESTICIDE, ETC.	5
334419	MANUFACTURING	COMPUTER AND ELECTRONIC	5
311991	MANUFACTURING	FOOD-MEAT, ANIMAL, POULTRY	5
337129	MANUFACTURING	FURNITURE-CABINETS, HOUSEHOLD	5
316993	MANUFACTURING	LEATHER-SHOES, HANDBAGS, ETC.	5
333990	MANUFACTURING	MACHINERY-ENGINES, FARM, HVAC, ETC.	5
339990	MANUFACTURING	MEDICINE	5
332999	MANUFACTURING	METAL FABRICATION, STRUCTURAL, PIPE	5
331521	MANUFACTURING	METAL -IRON, STEEL, ALUMINUM, ETC.	5
339999	MANUFACTURING	MISCELLANEOUS	5
327331	MANUFACTURING	NONMETALLIC-CLAY, GLASS, BRICK, ETC.	5
314129	MANUFACTURING	OTHER MILL OPERATIONS NOT IN 313	5
322229	MANUFACTURING	PAPER-PULP AND CONVERTED PRODUCTS	5
324199	MANUFACTURING	PETROLEUM-ASPHALT, ROOFING ETC.	5
326291	MANUFACTURING	PLASTIC & RUBBER-TIRES PIPE, BELTS ETC.	5
313112	MANUFACTURING	TEXTILES-FABRIC, YARN, CARPET ETC.	5
336112	MANUFACTURING	TRANSPORTATION -AUTO, TRUCK ETC.	5
321999	MANUFACTURING	WOOD-SAWMILLS, TRUSSES, MILLWORK	5
551990	MANAGEMENT CO.-OFFICE ENTERPRISES, REGIONAL CORP		28
453229	MATTRESS RETAIL		4
621491	MEDICAL AND OTHER HEALTH SERVICES		1
423450	MEDICAL SUPPLIES		4

621498	MEDICAL OUTPATIENT SERVICES	1
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CODE	NAICS TITLES/BUSINESS LICENSE CODES	CLASS
561497	MISCELLANEOUS BUSINESS SERVICES	4
722330	MOBILE FOOD UNITS-AS PER CODE (CURRENT ORDINANCE)	3
453230	MOBILE HOME SALES-RETAIL	4
512131	MOTION PICTURE -THEATRES, VIDEOS, RECORDING, SOUND	4
712110	MUSEUMS-HISTORICAL SITES, PARKS, GARDENS, ETC	14
453231	MUSIC OR MUSIC INSTRUMENTS RETAIL	4
N		
623110	NURSING CARE-RESIDENTIAL CARE, ASSISTED LIVING	18
623312	NURSING HOME-CARE FOR ELDERLY AND CON'T CARE	18
111998	NURSERY-SEEDS, FARM & CROP PRODUCTION	4
O		
453232	OFFICE SUPPLIES RETAIL	4
541320	OPTOMETRIST	1
621498	OUTPATIENT CARE CENTERS- ALL OTHER TYPES OF SERVICES	14
P		
492111	PARCEL DELIVERY COMPANIES	28
522298	PAWN SHOP	19
812199	PERSONAL SERVICE -HAIR, SKIN, TANNING, NAIL, MASSAGE	28
453233	PET SHOPS	4
541921	PHOTOGRAPHERS, STUDIOS, PORTRAIT SERVICES	1
541111	PHYSICIAN- INDIVIDUAL AND/OR FIRM PROFESSIONAL LIC	1
444134	PLUMBING EQUIPMENT-RETAIL	4
323114	PRINTING-SCREEN, BLUE PRINTS, BOOKS, HANDBILLS, ETC.	28
541990	PROFESSIONAL SERVICES NOT ELSEWHERE CLASSIFIED	1
511110	PUBLISHING EXCEPT INTERNET-NEWSPAPER, BOOK, SOFTWARE	4
R		
531210	REAL ESTATE - OFFICE, AGENTS, BROKERS, APPRAISERS	1
624110	REHABILITATION FACILITY, PHYSICAL, VOCATIONAL	1
532310	RENTAL & LEASING AUTO TRAILER, RV, TANGIBLE PROPERTY	23
532311	RENTAL SERVICE, OUTSIDE STORAGE, MISCELLANEOUS	16
532230	RENTAL & LEASING-MOVIE & VIDEO RENTAL	23
532312	RENTAL, UNIFORMS, MATS, MOPS, ETC.	23
811412	REPAIR & MAINTENANCE -APPLIANCES, HOME & GARDEN EQUIP	28

811219	REPAIR ALL ELECTRONIC EQUIPMENT	28
811118	REPAIRS & MAINTENANCE-AUTO PAINT/BODY, CARWASH, ETC	28
CODE	NAICS TITLES/BUSINESS LICENSE CODES	CLASS
R		
811415	REPAIR JEWELRY & WATCH	28
811119	REPAIR MOTORCYCLE, ATV, BICYCLE, ETC	28
811417	REPAIR SHOES	28
811414	REPAIR GUNS, GUNSMITH	28
722212	RESTAURANT/DELICATESSENS/CAFETERIAS	3
444130	RETAIL-BUILDING MATERIAL ETC	4
453221	RETAIL MISCELLANEOUS, ART NOVELTY, GIFTS	4
454391	RETAILER (NON-STORE) PEDDLER, PRODUCE	31
451110	RETAIL - SPORTING GOODS AND HOBBIES	4
S		
522320	SALES FINANCIAL TRANSACTIONS PROCESSING	4
522220	SALES FINANCE-AUTOMOBILE COMPANIES	13
522120	SAVINGS & LOANS -MAIN OFFICE-NOT BRANCH LOCATION	8
522121	SAVINGS & LOANS -BRANCH-NOT MAIN OFFICE LOCATION	8
238210	SECURITY SYSTEMS	2
523999	SECURITIES, COMMODITIES-BROKERAGE, FINANCIAL SERVICE	1
624110	SOCIAL ASSISTANCE-SHELTERS, VOCATIONAL, ABUSE, ETC.	28
323111	SIGN PAINTERS, DESIGNS, COMPANIES	4
561497	SOFTWARE PUBLISHERS	4
451110	SPORTING GOODS & HOBBIES, GUNS, TOYS, FISHING, ETC.	4
711310	SPECIAL EVENT -DAY-PROMOTER OR ACTIVITY, TEAMS, ETC.	11
711410	SPECIAL EVENT -WEEK	11
999113	STOCKYARDS	4
452990	SUPERCENTER, WAREHOUSE CLUBS	4
541360	SURVEYOR-INDIVIDUAL AND/OR FIRM	1
T		
517310	TELECOMMUNICATIONS-TELEPHONE LOCAL PER 11-51-128	22
517320	TELECOMMUNICATIONS-LONG DISTANCE PER 11-51-128	22
517212	TELECOMMUNICATIONS-CELLUAR & OTHER WIRELESS, PAGING	22
485114	TRANSPORTATION-PASSENGER-BUS TERMINAL 37-3-33	16
485320	TRANSPORTATION-PASSENGER-BUSES TAXIES LIMO, BUGGY	21
484110	TRANSPORTATION-TRUCK-LOCAL, LONG DISTANCE, FREIGHT	24
484230	TRANSPORTATION-TRUCK-TERMINAL-STATE REGULATED	25
424210	TEMPORARY VENDER, NON- STORE RETAILER	34

453228	TOBACCO STORE	4
441113	TRACTOR AND EQUIPMENT DEALERS	4
721214	TRAILER PARKS, RV PARKS, TRAVEL PARKS	4

561503	TRAVEL COMPANY	4
999114	TREE SURGERY, TREE REMOVAL	28

V		
452990	VARIETY STORE, GENERAL MERCHANDISE	4
910001	VENDING MACHINES, SALE OF PRODUCTS	4
541940	VETERINARY SERVICES	1

W		
493110	WAREHOUSING AND STORAGE	4
562998	WASTE MANAGEMENT COMPANIES, TRUCKS, SEPTIC TANKS	4
423991	WELDING SUPPLIES, WHOLESALE/RETAIL	4
424991	WHOLESALE TRADE, NON-DURABLE, GROCERY, DRUGS, DAIRY	29
423990	WHOLESALE TRADE, DURABLE, VEHICLE, MACHINERY, EQUIP	29
447110	WHOLESALE TRADE -NON-DURABLE-WHOLESALE GASOLINE	30
999222	WRECKER/TOWING SERVICE	28

SECTION 24. LICENSE FEE SCHEDULES

SCHEDULE 1 (PROFESSIONAL RATES)-IF GROSS ANNUAL RECEIPTS ARE:		
MORE THAN	LESS THAN	FEE
\$0.00	\$17,449.00	\$100.00
\$17,500.00	\$22,499.00	\$150.00
22,500.00	\$150.00 + 2.00 PER THOUSAND \$OVER \$22,500.00	
SCHEDULE 2 (CONTRACTOR RATES)-IF GROSS ANNUAL RECEIPTS ARE:		
MORE THAN	LESS THAN	FEE
\$0.00	\$19,999.00	\$100.00
\$20,000.00	\$49,999.00	\$150.00

\$50,000.00	\$99,000.00	\$250.00
\$100,000.00	\$299,999.00	\$350.00
\$300,000.00	\$499,999.00	\$450.00
\$500,000.00	\$500.00 + 1/20 (.0005) OF 1% OVER \$500,000.00	

SCHEDULE 3 (RESTAURANTS/FOOD SERVICE)- IF GROSS ANNUAL RECEIPTS ARE:

MORE THAN	LESS THAN	FEE
\$0.00	\$19,999.00	\$100.00
\$20,000.00	\$29,999.00	\$125.00
\$30,000.00	\$39,999.00	\$150.00
\$40,000.00	\$49,999.00	\$175.00
\$50,000.00	\$59,999.00	\$200.00
\$60,000.00	\$69,999.00	\$225.00
\$70,000.00	\$79,999.00	\$250.00
\$80,000.00	\$89,999.00	\$275.00
\$90,000.00	\$99,999.00	\$300.00
\$100,000.00	\$300.00 + 1/10 (.001) OF 1% OVER \$100,000.00	

SCHEDULE 4 (MERCHANT/SERVICE RATES)-IF GROSS ANNUAL RECEIPTS ARE:

MORE THAN	LESS THAN	FEE
\$0.00	\$19,999.00	\$100.00
\$20,000.00	\$29,999.00	\$125.00
\$30,000.00	\$39,999.00	\$150.00
\$40,000.00	\$49,999.00	\$175.00
\$50,000.00	\$59,999.00	\$200.00
\$60,000.00	\$69,999.00	\$225.00
\$70,000.00	\$79,999.00	\$250.00
\$80,000.00	\$89,999.00	\$275.00
\$90,000.00	\$99,999.00	\$300.00
\$100,000.00	\$300.00 + 1/10 (.001) OF 1% ON GROSS RECEIPTS OVER \$100,000.00	

SCHEDULE 5 (MANUFACTURING RATES)-IF GROSS ANNUAL RECEIPTS ARE:

MORE THAN	LESS THAN	FEE
\$0.00	\$99,999.00	\$250.00
\$100,000.00	\$499,999.00	\$300.00
\$500,000.00	\$999,999.00	\$400.00
\$1,000,000.00	\$2,999,999.00	\$500.00
\$3,000,000.00	\$6,499,000.00	\$750.00
\$6,500,000.00	\$9,999,999.00	\$1,000.00
\$10,000,000.00	\$14,499,000.00	\$1,500.00
\$14,500,000.00	\$18,499,000.00	\$2,000.00

\$18,500,000.00	\$22,499,000.00	\$2,500.00
\$22,500,000.00	\$26,499,000.00	\$3,000.00
\$26,500,000.00	\$30,499,000.00	\$3,500.00
\$30,500,000.00	\$34,499,000.00	\$4,000.00
\$34,500,000.00	\$38,499,000.00	\$4,500.00
\$38,500,000.00	\$42,499,000.00	\$5,000.00
\$42,500,000.00	\$46,499,000.00	\$5,500.00
\$46,500,000.00	\$50,499,000.00	\$6,000.00
\$50,500,000.00		\$6,500.00

SCHEDULE 6 (DELIVERY RATES)-IF GROSS ANNUAL RECEIPTS ARE:

MORE THAN	LESS THAN	FEE
\$10,000.00	\$74,999.00	\$100.00
\$75,000.00	RATE BASED ON APPLICABLE CATEGORY/SCHEDULE	

PER STATE OF ALABAMA ACT NO. 2017-415. ISSUE FEE FOR DELIVERY LICENSE LIMITED TO \$10.00. LICENSE TO BE PURCHASED WITHIN 45 DAYS AFTER 10k THRESHOLD IS REACHED.

SCHEDULE 7 (LUMBER RATES)-IF GROSS ANNUAL RECEIPTS ARE:

(A)	LUMBER YARD/DEALER-RETAIL	\$350.00
PLUS 1/20 (.0005) OF 1% OF ALL GROSS RECEIPTS IN EXCESS OF \$100,000.00.		
(B)	LUMBER YARD/DEALER-WHOLESALE	\$350.00
PLUS 1/20 (.0005) OF 1% OF ALL GROSS RECEIPTS IN EXCESS OF \$100,000.00.		
(C)	LUMBER /BUILDING MATERIALS DELIVERY	\$350.00
PLUS 1/10 (.001) OF 1% OF ALL GROSS RECEIPTS IN EXCESS OF \$75,000.00. (LESS THAN \$75,000.00 SHALL PAY \$100.00 DELIVERY FEE RATE ONLY).		

SCHEDULE 8 (BANKS/SAVINGS AND LOAN)

BANK/SAVINGS AND LOAN MAIN OFFICE FACILITY	\$125.00
BANK/SAVINGS AND LOAN BRANCH LOCATION	\$10.00
SAVINGS AND LOAN MAIL OFFICE FACILITY	\$125.00

STATE LAW REFERENCE - CODE OF ALA. 1975, 11-51-130, 11-51-131

SCHEDULE 9 (BONDS/BAIL BONDS)

ANY PERSON OR AGENT, MAKING APPEAL OR APPEARANCE BONDS FOR ANY COURT	\$200.00
PLUS 1/10 (.001) OF 1% OF GROSS ANNUAL RECEIPTS	

SCHEDULE 10 (BILLIARDS/POOL ROOM)

EACH PERSON, FIRM OR CORPORATION OPERATING BILLIARD OR POOL TABLES	\$100.00
PLUS 1/10 (.001) OF 1% OF GROSS ANNUAL RECEIPTS	

SCHEDULE 11 (SPECIAL EVENTS)

EACH PERSON, FIRM, ORGANIZATION OR CORPORATION ENGAGED IN ANY TYPE ENTERTAINMENT OR EVENT, NOT OTHERWISE PROVIDED FOR, INCLUDING, BUT NOT LIMITED

TO BOXING, WRESTLING, MIXED MARTIAL ARTS, RODEOS, SPORTS EVENTS, RACES, MUSEUMS, LECTURES, CONCERTS, OR OTHER SHOWS, EXHIBITIONS OR PERFORMANCES WHERE ADMISSION IS CHARGED. HOWEVER, NO LICENSE SHALL BE REQUIRED OF ANY QUALIFIED RELIGIOUS, CIVIC, CHARITABLE OR EDUCATIONAL ORGANIZATION, WHICH SUCH ORGANIZATION SHALL BE DEEMED SO QUALIFIED IF IT IS A BONA FIDE RELIGIOUS, CIVIC, CHARITABLE, EDUCATIONAL, SERVICE, SENIOR CITIZENS, FRATERNAL OR VETERAN'S ORGANIZATION, WHICH BY ITS CHARTER, CERTIFICATE OF INCORPORATION OR CONSTITUTION OPERATES WITHOUT PROFITS TO ITS MEMBERS AND WHICH IS AN EXEMPT ORGANIZATION UNDER SECTION 501 © OF THE INTERNAL REVENUE CODE. NOR SHALL ANY LICENSE BE REQUIRED OF ANY PERSON, FIRM, CORPORATION, TEAM OR ORGANIZATION OPERATING UNDER THE AUSPICES OF THE ALABAMA HIGH SCHOOL ATHLETIC ASSOCIATION, THE CITY OF MOULTON PARK AND RECREATION DEPARTMENT, ANY PUBLIC BOARD OF EDUCATION OR BOARD OF TRUSTEES OF ANY STATE COLLEGE, UNIVERSITY OR OTHER SECONDARY INSTITUTION.

ALL EVENTS, PER DAY	\$200.00	EACH EVENT REQUIRES A SEPARATE LICENSE. LIMITED TO FOUR (4) PER CALENDER YEAR.
ALL EVENTS, PER WEEK	\$500.00	

SCHEDULE 12 (FAIRS)

FAIR, CARNIVAL OR CIRCUS PER WEEK OR PARTIAL WEEK, NOT PRORATED	\$2,000.00
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THIS FEE INCLUDES ALL SIDE SHOWS, RIDES AND CONCESSIONS. PRIOR TO THE ISSUANCE OF A LICENSE ANY PERSON, FIRM OR CORPORATION APPLYING FOR A LICENSE UNDER THIS SUBDIVISION MUST PROVIDE THE CITY CLERK'S OFFICE WITH A CERTIFICATE OF INSURANCE INDICATING AT LEAST \$1,000,000.00 COVERAGE FOR PUBLIC LIABILITY. ADDITIONALLY, A TAX BOND IN THE AMOUNT OF \$5,000.00 MUST BE POSTED WITH THE CITY CLERK'S OFFICE PRIOR TO THE ISSUANCE OF ANY LICENSE UNDER THIS SCHEDULE FOR THE PURPOSE OF ENSURING THE PROMPT PAYMENT OF ANY AND ALL ADDITIONAL TAXES DUE THE CITY AS A RESULT OF THE LICENSED EVENT. LICENSES UNDER THIS SCHEDULE SHALL NOT EXCEED TWO WEEKS.

SCHEDULE 13 (FINANCE RATES)

EACH PERSON, FIRM OR CORPORATION ENGAGED IN DISCOUNTING OR BUYING CONDITIONAL SALES, CONTRACTS, DRAFTS, ACCEPTANCES, NOTES, OR MORTGAGES ON PERSONAL PROPERTY OR FINANCING PERSONAL PROPERTY, PURCHASE CONTRACTS OR MAKING CONSUMER LOANS	\$350.00 PLUS 1/40 (.00025) OF 1% ON ALL GROSS ANNUAL RECEIPTS
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SCHEDULE 14 (HOTELS/MUSEUMS/OUTPATIENT FACILITIES) IF GROSS ANNUAL RECEIPTS ARE:

MORE THAN	LESS THAN	FEE
\$0.00	\$99,999.00	\$100.00
\$100,000.00	\$199,999.00	\$259.00 + \$2.05 PER THOUSAND OVER \$100,000.00
\$200,000.00	\$299,999.00	\$464.00 + \$1.76 PER THOUSAND OVER \$200,000.00
\$300,000.00	\$399,999.00	\$640.00 + \$1.66 PER THOUSAND OVER

		\$300,000.00
\$400,000.00	\$499,999.00	\$806.00 + \$1.62 PER THOUSAND OVER \$400,000.00
\$500,000.00	\$599,999.00	\$968.00 + \$1.58 PER THOUSAND OVER \$500,000.00
\$600,000.00	\$699,999.00	\$1,126.00 + \$1.54 PER THOUSAND OVER \$600,000.00
\$700,000.00	\$799,999.00	\$1,280.00 + \$1.50 PER THOUSAND OVER \$700,000.00
\$800,000.00	\$899,999.00	\$1,430.00 + \$1.46 PER THOUSAND OVER \$800,000.00
\$900,000.00	\$999,999.00	\$1,576.00 + \$1.42 PER THOUSAND OVER \$900,000.00
\$1,000,000.00		\$1,718.00 + \$1.38 PER THOUSAND OVER \$1,000,000.00

SCHEDULE 15 (LAUNDRY/DRY CLEANERS)

EACH PERSON, FIRM OR CORPORATION ENGAGED IN THE BUSINESS OF OPERATING A LAUNDRY, DRY CLEANERS, LINEN SUPPLY SERVICE OR ANY SIMILAR SERVICE.

\$250.00

PLUS 1/10 (.001) OF 1% ON GROSS RECEIPTS IN EXCESS OF \$50,000.00

SCHEDULE 16 (STORAGE OUTSIDE TRAILERS, CAMPERS ETC.)

EACH PERSON OPERATING A LOT OR SPACE OTHER THAN A STORAGE GARAGE, WHERE A CHARGE IS MADE FOR STORAGE OR PARKING OF TRAILERS, VEHICLES, OR RECREATIONAL VEHICLES REGARDLESS OF THE DURATION OF TIME:

FOR THE FIRST TWO SPACES	\$75.00	THE LICENSE SHALL APPLY TO THE TOTAL NUMBER OF PREPARED SPACES AND WITHOUT REGARD TO CURRENT OCCUPANCY OF THE SPACE.
FOR EACH ADDITIONAL SPACE	\$5.00	

SCHEDULE 17 (BUS TERMINALS)

EACH	\$100.00	STATE LAW REFERENCE- CODE OF ALA. 1975 37-3-33
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SCHEDULE 18 (HOSPITALS/NURSING HOMES)

EACH PERSON OPERATING A HOSPITAL, CLINIC, NURSING HOME OR SANATORIUM	\$100.00
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PLUS 3/40 (.00075) OF 1% OF ALL GROSS ANNUAL RECEIPTS. THIS EXCLUDES THE OPERATION OF A RESTAURANT, GIFT SHOP, CLASSES, PHARMACY (OTHER THAN HOSPITAL SALES ONLY) ETC., WHICH SHALL BE LICENSED TO EACH SEPARATE SCHEDULE AS SPECIFIED.

SCHEDULE 19 (PAWN BROKERS)

EACH PERSON, FIRM OR CORPORATION ENGAGED IN BUSINESS AS A PAWNBROKER	\$250.00
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PLUS 1/20 (.0005) OF 1% ON ALL GROSS ANNUAL RECEIPTS. MUST HAVE A COPY OF STATE

PAWNBROKERS LICENSE AND A FEDERAL FIREARMS LICENSE IF GUNS ARE SOLD. IF GENERAL MERCHANDISE IS SOLD, A SEPARATE RETAIL LICENSE IS REQUIRED.

SCHEDULE 20 (RADIO/TV BROADCASTING)

RADIO/TV BROADCASTING STATIONS	\$150.00
PLUS 1/10 (.001) OF 1% ON ALL GROSS ANNUAL RECEIPTS IN EXCESS OF \$50,000.00	

SCHEDULE 21 (TAXICABS/LIMOUSINES)

IN ADDITION TO THE SERVICE LICENSE, EACH PERSON OPERATING TAXICABS AND/OR LIMOUSINES IN THE CITY SHALL PURCHASE AND AFIX A DECAL TO EACH TAXICAB AND/OR LIMOUSINE ACCORDING TO THE FOLLOWING:

1 TAXICAB/LIMOUSINE (PER DECAL)	\$50.00
MORE THAN ONE TAXICAB/LIMOUSINE (PER DECAL)	\$25.00

SECHUDLE 22 (TELEPHONE/TELECOMMUNICATIONS SERVICE)

PURSUANT TO SECTION 11-51-128 OF THE CODE OF ALABAMA, PERSONS OR CORPORATIONS OPERATING TELEPHONE SERVICE IN THE CITY OF MOULTON SHALL PAY AS FOLLOWS:

TELEPHONE EXCHANGE SERVICE	\$150.00
TELEPHONE LONG DISTANCE	\$38.00
TELECOMMUNICATION, CELLUAR, WIRELESS, RESELLERS OF SERVICE, ETC.	\$250.00

SCHEDULE 23 (RENTAL/LEASING) IF GROSS ANNUAL RECEIPTS ARE:

WITH THE EXCEPTION OF A PERSON ENGAGED IN RENTING OR LEASING ONLY ONE SINGLE-FAMILY DWELLING OR SINGLE-FAMILY DWELLING UNIT, EACH PERSON, FIRM OR CORPORATION ENGAGED IN THE BUSINESS OF RENTING OR LEASING REAL OR PERSONAL PROPERTY INCLUDING, BUT NOT LIMITED TO, AUTOMOBILES, TRUCKS, TRAILERS, APARTMENTS, OFFICE SPACE, BUILDINGS, HOUSES, DUPLEXES, QUADPLEXES, COMMERCIAL BUILDINGS, OFFICE FURNITURE OR EQUIPMENT SHALL PAY A LICENSE FEE BASED ON GROSS ANNUAL RECEIPTS

MORE THAN	LESS THAN	FEE
\$0.00	\$24,999.00	\$100.00
\$25,000.00	\$39,999.00	\$125.00
\$40,000.00	\$59,999.00	\$175.00
\$60,000.00	\$79,999.00	\$200.00
\$80,000.00	\$99,999.00	\$225.00
\$100,000.00	\$225.00 + .0005 (1/20) OF 1% OF GROSS ANNUAL RECEIPTS OVER \$100,000.00	

SCHEDULE 24 (TRUCK TERMINAL)

AS DEFINED BY THE CODE OF ALABAMA, EACH PERSON DOING BUSINESS IN THE CITY BY RECEIVING PASSENGERS OR FREIGHT FOR TRANSPORT OR HIRE FROM THIS CITY TO ANOTHER POINT	\$200.00
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IN ALABAMA OR FROM ANOTHER POINT IN ALABAMA TO THIS CITY.

THIS SCHEDULE SHALL ALSO INCLUDE MAINTAINING A TERMINAL FACILITY OR BROKERING ACTIVITIES APPROPRIATELY LICENSED BY THE INTERSTATE COMMERCE COMMISSION OR ANY APPROPRIATE FEDERAL AGENCY.

SCHEDULE 25 (TRUCKS/TRAILERS)

EACH PERSON, FIRM OR CORPORATION ENGAGED IN THE BUSINESS OF FURNISHING TRANSPORTATION TO PERSONS OR PROPERTY FOR HIRE FOR A PARTICULAR PERSON, UNDER SPECIAL CONTRACT AND DOING BUSINESS IN THE CITY BY RECEIVING PASSENGERS OR FREIGHT FOR TRANSPORTATION FOR HIRE FROM THIS CITY TO ANOTHER POINT IN ALABAMA, OR FROM ANOTHER POINT IN ALABAMA TO THIS CITY, AND WHO ARE NOT LICENSED AS COMMON OR CONTRACT CARRIERS AS DEFINED BY THE CODE OF ALABAMA:

ONE TRUCK \$100.00 EACH ADDITIONAL TRUCK \$50.00

SCHEDULE 26 (AUTOMOBILE/BOAT/MOTORCYLES ETC. DEALERS-NEW)

MORE THAN	LESS THAN	FEE
\$0.00	\$399,999.00	\$250.00
\$400,000.00	\$250.00 + 1/40 (.00025) OF 1% OF GROSS ANNUAL RECEIPTS OVER \$400,000.00	

SCHEDULE 27 (AUTOMOBILE/BOAT/MOTORCYLES ETC. DEALERS-USED)

MORE THAN	LESS THAN	FEE
\$0.00	\$99,999.00	\$100.00
\$100,000.00	\$100.00 + 1/20 (.0005) OF 1% OF GROSS ANNUAL RECEIPTS OVER \$100,000.00	

SCHEDULE 28 (SERVICE RATES) IF GROSS ANNUAL RECEIPTS ARE:

MORE THAN	LESS THAN	FEE
\$0.00	\$19,999.00	\$100.00
\$20,000.00	\$29,999.00	\$125.00
\$30,000.00	\$39,999.00	\$150.00
\$40,000.00	\$49,999.00	\$175.00
\$50,000.00	\$59,999.00	\$200.00
\$60,000.00	\$69,999.00	\$225.00
\$70,000.00	\$79,999.00	\$250.00
\$80,000.00	\$89,999.00	\$275.00
\$90,000.00	\$99,999.00	\$300.00
\$100,000.00	\$300.00 + 1/10 (.001) OF 1% ON ALL GROSS RECEIPTS OVER \$100,000.00	

SCHEDULE 29 (MERCHANT WHOLESALE) IF GROSS ANNUAL RECEIPTS ARE:

MORE THAN	LESS THAN	FEE
\$0.00	\$39,999.00	\$100.00

\$40,000.00	\$59,999.00	\$125.00
\$60,000.00	\$79,999.00	\$150.00
\$80,000.00	\$99,999.00	\$175.00
\$100,000.00	\$119,999.00	\$200.00
\$120,000.00	\$139,999.00	\$225.00
\$140,000.00	\$159,999.00	\$250.00
\$160,000.00	\$179,999.00	\$275.00
\$180,000.00	\$199,999.00	\$300.00
\$200,000.00	\$300.00 + 1/20 (.0005) OF 1% OF GROSS ANNUAL RECEIPTS OVER \$200,000.00	

SCHEDULE 30 (GASOLINE/WHOLESALE)		
EACH PERSON ENGAGED IN THE BUSINESS OF SELLING GASOLINE AND OTHER PETROLEUM PRODUCTS AT WHOLESALE OR DELIVERING GASOLINE WITHIN THE CITY		\$200.00
PLUS 1/20 (.0005) OF 1% OF GROSS ANNUAL RECEIPTS OVER \$100,000.00		
SCHEDULE 30-A (GASOLINE FILLING STATION)		
EACH PERSON ENGAGED IN THE BUSINESS OF SELLING GASOLINE OR OTHER PETROLEUM PRODUCTS RETAIL OR OPERATING A GASOLINE FILLING STATION SHALL PAY A LICENSE FEE AS FOLLOWS		
FIRST SINGLE HOSE PUMP		\$50.00
EACH ADDITIONAL SINGLE HOSE PUMP		\$30.00
FIRST MULTIPLE HOSE PUMP		\$80.00
EACH ADDITIONAL MULTIPLE HOSE PUMP		\$45.00
THIS LICENSE SHALL INCLUDE SALES OF KEROSENE, BUT NOT THE SALE OF OTHER MERCHANDISE SUCH AS TIRES, BATTERIES, ACCESSORIES, FOOD, SUNDRIES, ETC. FOR WHICH A MERCHANT-RETAIL LICENSE MUST BE PAID. SALES OF OTHER MERCHANDISE SHALL BE COMPUTED UNDER SCHEDULE 4 (MERCHANT/SERVICE RATES)		

SCHEDULE 31 (TEMPORARY (NON-STORE VENDORS))		
WEEKLY RATE	ISSUED FOR WEEK LONG SALES ACTIVITY	\$100.00
MONTHLY RATE	ISSUED FOR MONTH LONG SALES ACTIVITY	\$200.00
SEMI-ANNUAL	ISSUED FOR SEMI-ANNUAL SALES ACTIVITY	\$300.00
LICENSE WILL BE ISSUED FOR CONSECUTIVE DAYS ONLY (I.E. WEEKLY-7 DAYS, MONTHLY -30 DAYS, SEMI-ANNUAL 180 DAYS)		
SCHEDULE 32 (INSURANCE RATES)		
<p>EACH PERSON ENGAGED IN THE INSURANCE BUSINESS, EXCEPT FIRE, MARINE AND FRATERNAL BENEFIT ORGANIZATIONS, SHALL PAY AS A LICENSE TAX \$10.00 AND \$1.00 ON EACH \$100.00 AND MAJOR FRACTION THEREOF OF GROSS PREMIUMS, LESS RETURN PREMIUMS RECEIVED DURING THE PRECEDING YEAR ON POLICIES ISSUED DURING SAID YEAR TO CITIZENS OF THIS CITY. (NAICS CODE 524128)</p> <p>EACH PERSON ENGAGED IN THE BUSINESS OF FIRE OR MARINE INSURANCE SHALL PAY FOUR PERCENT OF THE GROSS PREMIUMS, LESS THE RETURN PREMIUMS RECEIVED ON POLICIES ISSUED DURING THE PRECEDING YEAR ON PROPERTY LOCATED IN THE CITY (NAICS CODE 524126)</p> <p>IT IS PROVIDED THAT BY DECEMBER 31 OF EACH YEAR OR WITHIN 60 DAYS THEREAFTER, EACH INSURANCE COMPANY OR PERSON ENGAGED IN SUCH BUSINESS SHALL FURNISH THE CLERK A WRITTEN STATEMENT, DULY AUTHORIZED AND CERTIFIED, SHOWING THE FULL AND TRUE AMOUNT OF SUCH PREMIUMS, LESS RETURN PREMIUMS, RECEIVED DURING THE YEAR, AND SHALL ACCOMPANY SUCH STATEMENT WITH THE AMOUNT OF THE LICENSE DUE ACCORDING TO THE SCHEDULE. FAILURE TO FURNISH SUCH STATEMENT SHALL CONSTITUTE JUST CAUSE TO DECLINE ISSUANCE OF A LICENSE TO SUCH PERSON</p> <p>STATE LAW REFERENCE CODE OF ALA, 1975 11-51-120, 11-51-121</p>		

SCHEDULE 33 (FORTUNE TELLERS)	
ANNUAL RATE IS \$1,000.00 AND RATE IS REDUCED BY \$25.00 EACH YEAR UNTIL SUCH TIME AS THE ANNUAL RATE REACHES \$500.00 AND THAT BECOMES THE MINIMUM RATE THEREAFTER.	
SCHEDULE 34 (ALCOHOLIC BEVERAGE)	
RETAIL LIQUOR LICENSE (PACKAGE)	\$2,000.00
RETAIL BEER- (OFF PREMISES)	\$50.00
RETAIL TABLE WINE- (OFF PREMISES)	\$75.00
RESTAURANT RETAIL LIQUOR	\$1,500.00

RETAIL BEER- (OFF PREMISES)	\$50.00
WHOLESALE BEER ONLY	\$275.00
WHOLESALE TABLE WINE ONLY (14.9% OR LESS)	\$275.00
WHOLESALE TABLE WINE & BEER COMBINED	375.00

SECTION 25. 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 26. 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 27. Effective date.

This Ordinance shall become effective on and after January 1, 2023.

SECTION 28. 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 29. Repealer.

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

Adopted: 11 / 07 / 2022

Attest:

Roger Weatherwax, Mayor

Deroma Pepper, City Clerk