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with administrative changes
as of 5/20/2010



ORDINANCE No. 2007-09

BUSINESS LICENSE CODE

OF THE

CITY OF FORT PAYNE, ALABAMA

FOR THE YEAR 2008 AND EACH SUBSEQUENT YEAR

SCHEDULE OF LICENSES AND FEES

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT PAYNE, ALABAMA, AS FOLLOWS:

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SECTION 1. Levy of Tax

Pursuant to the *Code of Alabama*, the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the municipality for the year beginning January 1, 2008, and for each subsequent year thereafter. There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession or other activity in the municipality, or the police jurisdiction, by whatever name called.

SECTION 2. Definitions

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

- [1] BUSINESS. Any commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, including the lease or rental of residential or nonresidential real estate, whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within a municipality.
- [2] BUSINESS LICENSE. An annual license issued by the municipality for the privilege of doing any kind of business, trade, profession, or any other activity in the municipality, by whatever name called, which document is required to be conspicuously posted or displayed except to the extent the taxpayer's business license tax or other financial information is listed thereon.
- [3] BUSINESS LICENSE REMITTANCE FORM. Any business license return, renewal reminder notice, or other writing on which the taxpayer calculates the business license tax liability for all or part of the license year and remits the amount so calculated with the form.
- [4] DEPARTMENT OR DEPARTMENT OF REVENUE. The Alabama Department of Revenue, as created under Section 40-2-1 et seq.
- [5] DESIGNEE. An agent or employee of the municipality authorized to administer or collect, or both the municipality's business license taxes, which may include another taxing jurisdiction, the Department of Revenue, or a "private auditing or collecting firm" as defined in Section 40-2A-3 of the *Code of Alabama*.
- [6] GROSS RECEIPTS. The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:
 - (a) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
 - (b) A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
 - (c) For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
 - (d) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds

from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

- [7] LICENSE FORM. Any business license application form, renewal reminder notice, business license remittance form, or business license return by whatever name called.
- [8] LICENSE OFFICER OR MUNICIPAL LICENSE OFFICER. The municipal employee charged by the municipality with the primary responsibility of administering the municipality's business license tax ordinance and related matters thereto.
- [9] LICENSE YEAR. The calendar year.
- [10] MUNICIPALITY. Any town or city in this state that levies a business license tax from time to time. The term shall also include the town's or city's police jurisdiction, where the business license tax is levied in the police jurisdiction.
- [11] PERSON. Any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation formed under the laws of Alabama which is operated to enable municipalities that become members of such nonprofit corporation to finance or refinance capital projects and related undertakings, on a cooperative basis, and whose board of directors or other governing body consists primarily of elected officials of the municipality.
- [12] TAXING JURISDICTION. Any municipality that levies a business license tax, whether or not a business license tax is levied within its police jurisdiction, or the Department of Revenue acting as agent on behalf of a municipality pursuant to Section 11-51-180 et seq., as the context requires.
- [13] TAXPAYER. Any person subject to or liable under this chapter for any business license tax; any person required to file a return with respect to, or pay or remit the business license tax levied under this chapter or to report any information or value to the taxing jurisdiction; or any person required to obtain, or who holds any interest in, any business license issued by the taxing jurisdiction; or any person that may be affected by any act or refusal to act by the taxing jurisdiction under this chapter, or to keep any required by this chapter
- [14] U.S.C. The applicable title and section of the *United States Code*, as amended from time to time.
- [15] OTHER TERMS. Other capitalized or specialized terms used in this ordinance, and not defined above, shall have the same meanings ascribed to them in Section 40-2A-3, of the *Code of Alabama*, unless the context therein otherwise specifies.

SECTION 3. License term; minimums.

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

1. *Full Year*. Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$ 100.00.
2. *Half Year*. Every person who commences business on or after July 1st, shall be subject to and shall pay one-half (½) the annual license for such business for that calendar year.
3. *Issue Fee*. For each license issued there shall be an issue fee collected of ten dollars (\$10.00) and said issue fee shall be collected in the same manner as the license tax.
4. *Annual Renewal*. Except as provided in subsections (I) or (ii), the business license shall be renewed annually on or before the 31st day of January each year.

- (I) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
- (ii) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama* which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.
- (iii) On or before December 31st of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1st in order for them to receive their notice.
- (iv) Business license renewal payments received by the municipality shall be applied to the current renewal only when any and other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the municipal code.

SECTION 4. License shall be location specific.

1. 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.
2. 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.
3. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:
 - (I) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
 - (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.
 - (iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
 - (iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
 - (v) All business claimed by a branch office or offices must be conducted by and through said office or offices.

- (vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

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

SECTION 5. Restriction on transfer of license.

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

SECTION 6. Unlawful to do business without a license.

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the municipality for which a license is required without first having procured a license. A violation of this division of the ordinance passed hereunder fixing a license shall be punishable by a fine not 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.

1. 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.
2. 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.
3. 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.
4. If the amount of business license tax remitted by the taxpayer is undisputed by the Municipality, or if the taxpayer consents to the amount of any deficiency or preliminary Assessment in writing, the municipality shall enter a final assessment for the amount of the Tax due, plus any applicable penalty and interest.

5. (1) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to their respective positions.
- (2) If a petition for review is not timely filed, or is timely filed, and upon further review the license officer determines that the preliminary assessment is due to be upheld in whole or in part, the municipality may make the assessment final in the amount of business license tax due as computed by the license officer, with applicable interest and penalty computed to the date of entry of the final assessment. The license officer shall, whenever practicable, complete his or her review of the taxpayer's petition for review and applicable law within 90 days following the later of the date of filing of the petition or the conference, if any.
- (3) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (I) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars (\$500.00) or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than 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. The final assessment shall include a statement informing the taxpayer of his or her right to appeal the final assessment to circuit court within 30 days from the date of the entry of the final assessment.

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:

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

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.

1. It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the mayor, the municipal attorney or others authorized by law to receive such information described herein.

2. 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.
3. Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license. Statistical information pertaining to taxes may be disclosed to the municipality council upon their written request through the Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

SECTION 12. Failure to file assessment.

1. 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.
2. The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to appear before the municipal governing body on a day named not less than twenty (20) days from the date of notice and to show cause why such assessment shall not be made final. Such appearance may be made by agent or attorney.
3. If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgement of the municipality, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the municipality to be correct. If upon such hearing the municipal designee finds a different amount due than that originally assessed, he/she shall make the assessment final in the correct amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.
4. A notice by the United States mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the designee of the municipality shall be prima facie correct upon any appeal.

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

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

SECTION 14. Criminal penalties.

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

SECTION 15. Civil penalties.

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

SECTION 16. Penalties and interest.

1. All licenses not paid within thirty (30) days from the date they fall due shall be increased by fifteen percent (15%) for the first thirty (30) days they shall be delinquent and shall be measured 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.

2. 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 they shall be delinquent, and shall be measured by an additional fifteen percent (15%) for a delinquency of forty-five (45) days or more.
3. All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one percent (1%) per month.

SECTION 17. Prosecutions unaffected.

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

SECTION 18. Procedure for denial of new applications.

1. The municipal designee shall have the authority to investigate all applications and may refer any application to the municipal governing body for a determination of whether such license should or should not be issued.
2. 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.
3. 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.
4. 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.
5. 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.
6. 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.

1. 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.

2. The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.
3. 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

1. 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.
2. 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.
3. 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.
4. If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, together with interest to the extent provided for in Section 11-51-92. If the municipality determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.
5. A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of the county in which the municipality denying the petition for refund is located. Said notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

SECTION 21. Delivery License.

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

- (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
 - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
 - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
 - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
 - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
2. Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
 3. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
 4. The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
 5. The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the *Code of Alabama* or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

SECTION 22. License classifications.

CODE	2002 NAICS TITLES / BUSINESS LICENSE CODES	SCHEDULE
	* Added administratively	
AGRICULTURE		
112340	Hatcheries.....	B
112920*	Horse/equine production.....	\$ 100.00
QUARRIE		
212312	Rock crushers, quarries.....	\$ 500.00
UTILITIES		
221122	Electric cooperatives.....	P
CONSTRUCTION OF BUILDINGS		
236115	Residential home builders, single family.....	\$ 150.00
236116	Residential home builders, multi-family.....	\$ 150.00
236220	Commercial/institutional building construction.....	\$ 250.00
HEAVY CONSTRUCTION		
237000	Contractors – heavy construction, highway, bridge, street, water, sewer.....	\$ 250.00
237130*	Power / communication line, etc.....	\$ 100.00
SPECIALTY TRADE CONTRACTORS		
238110	Concrete construction.....	\$ 100.00
238130	Carpentry (framing contractors).....	\$ 100.00
238140	Brick and block masons.....	\$ 100.00
238150	Glass installer, glazier.....	\$ 100.00
238160	Roofing contractors.....	\$ 100.00
238170	Siding/guttering contractors.....	\$ 100.00
238190*	On-site building exterior contractors.....	\$ 100.00
238211	Alarm system installers.....	\$ 100.00
238212	Electricians contractors.....	K
238213	Computer system installers.....	K
238214*	Telephone equipment installation contractors.....	\$ 100.00
238220*	Lawn sprinkler installer.....	\$ 100.00
238221	Fire protection installers.....	K
238222*	Heating and air.....	K
238223	Plumbers contractors.....	K
238224	Gas fitters contractors.....	K
238225	Refrigeration contractors.....	K
238226	Plumbing and gas.....	M
238227*	Mechanical contractors.....	K
238290	Other building equipment contractors (elevators, overhead doors, etc.....	\$ 100.00
238310	Drywall; insulation contractors.....	K
238327	Painters.....	K
238330	Flooring contractors (carpet, hard wood, tile, etc).....	K
238350*	Finish carpentry contractors.....	\$ 100.00
238351*	Cabinet installer.....	K
238911	Excavators.....	\$ 100.00
238913	Blasting.....	\$ 200.00
238990*	All other specialty trade contractors.....	\$ 100.00
238991	Pavers, sealers.....	\$ 100.00
238992	Sign installers.....	\$ 100.00
238993	House movers and wreckers.....	\$ 200.00
238994*	Swimming pool contractor.....	\$ 200.00

MANUFACTURING

315119	Hosiery knitting, seaming or finishing mills.....	R
321113	Lumber yards, sawmills.....	R
323100	Printing – All.....	R
324121	Asphalt plants (manufacturing).....	D
326212	Automobile tire retreading.....	\$ 200.00
327320	Concrete plant (manufacturing).....	D

FABRICATED METAL PRODUCTS MANUFACTURING

332000*	Fabricated metal products manufacturing.....	R
332312	Fabricated structural metal manufacturing (rebar, bar joists, etc.).....	R
332710	Machine shop.....	R

GARBAGE TRUCK BODIES

336211*	Garbage truck bodies manufacturing.....	R
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FURNITURE AND RELATED PRODUCTS MANUFACTURING

337110	Cabinetmaker.....	\$ 100.00
337124	Wrought iron furniture and household manufacturing.....	\$ 100.00

MISCELLANEOUS MANUFACTURING

339000	Miscellaneous mfg – medical, jewelry, sporting goods, toys, signs, all other.....	R
339116*	Dental labs.....	R

MERCHANT WHOLESALER, DURABLE GOODS

423000*	Other merchant wholesaler, durable goods (includes 423840).....	E
423110	Automobile, vehicle wholesalers.....	E
423120	Auto supplies and parts wholesalers.....	E
423130	Tire and tube wholesaler.....	E
423140	Junk yards, used auto parts wholesaler.....	\$ 250.00
423210	Furniture wholesaler.....	E
423710*	Hardware wholesaler.....	E
423720	Plumbing and heating equipment and supplies wholesaler.....	E
423730	HVAC wholesalers.....	E
423740	Refrigeration equipment wholesalers.....	E
423820	Machinery, farm implements.....	F
423850	Beauty and barber supply houses.....	E
423930	Scrapers, recycling materials, wholesale automobile scrapping.....	\$ 250.00
423990	Pulpwood dealers or buyers.....	\$ 150.00

MERCHANT WHOLESALER, NON-DURABLE GOODS

424110	Printing and writing paper wholesalers.....	E
424210	Druggist sundry wholesalers.....	E
424310	Drygoods wholesalers.....	E
424410*	Groceries, general line, wholesalers.....	E
424450*	Confectionery merchant wholesaler.....	E
424520*	Livestock merchant wholesaler.....	E
424690	Chemical wholesalers.....	E
424710	Petroleum wholesalers.....	E
424720	Gasoline distributors, oil companies.....	\$ 300.00
424940*	Tobacco and tobacco products wholesaler.....	E
424990	Other miscellaneous non-durable goods wholesalers (i.e., yarn), bottlers.....	E

MOTOR VEHICLE AND PARTS DEALERS

441110	New car dealers.....	F
441120	Used car dealers.....	F
441210	Recreational vehicle dealers.....	F

441221	Motorcycle dealers.....	F
441222	Boat dealers.	F
441229	Other motor vehicle dealers.	F
441310	Auto accessories or parts ,not tires.	D
441320	Auto tires, retail.	D

FURNITURE AND HOME FURNISHING STORES

442110	Furniture stores.	D
442210	Floor covering stores.	D
442219	Window treatment stores.....	D
442299	All other home furnishing stores.....	D

ELECTRONICS AND APPLIANCE STORES

443111	Household appliance stores.	D
443112	Radio, tv and other electronics.	D
443120	Computer and software stores and sales.	D
443130	Camera and photography shop.	D

BUILDING MATERIALS AND GARDEN SUPPLIES DEALERS

444110	Home centers (i.e. Lowes).	D
444120	Paint and wallpaper stores.	D
444130	Hardware stores.	D
444190	Other building materials dealers.	D
444210	Outdoor power equipment stores.	D
444220	Nursery, garden, farm supply.	D

FOOD AND BEVERAGE STORES

445110	Supermarket, not convenience.	D
445120	Convenience store.	D
445210	Meat markets.....	D
445220	Fish and seafood markets.	D
445230	Fruit and vegetable markets.	D
445291	Baked goods stores.	D
445292	Confectionery and nut stores.....	D
445299	All other specialty food stores.....	D
445310*	Package stores.	D

HEALTH AND PERSONAL CARE STORES

446110	Pharmacy and drug stores.....	D
446120	Cosmetics, beauty supply, perfume stores.....	D
446130	Optical goods stores.	D
446191	Food, health supplement stores.	D
446199	All other health and personal care stores.....	D

GASOLINE STATIONS

447110	Gasoline stations with convenience stores.	Z
447190	Other gas stations.	Z

CLOTHING, CLOTHING ACCESSORY STORES

448110	Men's clothing stores.....	D
448120	Women's clothing stores.....	D
448130	Children and infants clothing stores.....	D
448140	Family clothing stores.....	D
448150	Clothing accessory stores.....	D
448190	Other clothing stores.....	D
448210	Shoe stores.....	D
448310	Jewelry stores.....	D

448320 Luggage and leather goods stores. D

SPORTING GOODS, HOBBY AND BOOK STORES

451110 Sporting goods stores. D
451120 Hobby, toy and game stores. D
451130 Sewing, needlework and piece good stores. D
451140 Musical instrument and supply stores. D
451211 Book stores. D
451212 News dealers and newsstands. D
451220 Prerecorded tape, cd and record stores. D

GENERAL MERCHANDISE STORES

452111 Department stores, not discount. D
452112 Discount department stores. D
452910 Warehouse clubs and supercenters. D
452990 All other general merchandise stores. D

MISCELLANEOUS STORE RETAILERS

453110 Florists. D
453210 Office supplies and stationary stores. D
453220 Gift, novelty and souvenir stores. D
453310 Used merchandise stores. D
453910 Pet and per supplies stores. D
453920 Art dealers. D
453930 Manufactured mobile home dealers. F
453991 Tobacco stores. D
453998 All other miscellaneous. D

NON-STORE RETAILERS

454001 Fireworks stands. \$ 300.00
454111 Electronic shopping, no building. D
454112 Electronic auctions. D
454113 Mail order houses. D
454210 Vending machines. \$ 17.50 each
454311 Heating oil dealers. D
454312 Gasoline distributors, LP gas, propane, butane, natural gas. \$ 300.00
454390 Produce sellers, raised by others, other direct selling establishments. \$ 50.00
454391* Other non-store retailers. D
454400 Transient merchants. U

RAILROADS

482111 Railroads. \$ 410.00

TRUCK TRANSPORTATION

484000 Local, long distance, freight, moving and storage. \$ 200.00

TRANSIT AND GROUND PASSENGER TRANSPORTATION

485210 Bus lines, inner-city. \$ 175.00
485310 Taxi. \$ 100.00 for first car, \$25.00 for each additional car
485320* Limousine service. \$ 100.00 for first car, \$25.00 for each additional car

TRANSPORTATION SERVICES

488190* Air transportation, other support activities. \$ 100.00
488410 Wrecker and towing service. \$ 100.00

WAREHOUSING AND STORAGE

493110 Warehousing, general and storage. \$ 150.00

493120	Warehousing, refrigerated.....	\$ 150.00
493190	Warehousing, other (Ferguson,Children’s Place, etc.), not public.	R

PUBLISHING

511110	Newspapers, magazines.....	A
511190	Other publishing.	A

MOVIES, RECORDING, RADIO

512131	Movie theatres.....	\$ 175.00
512132	Drive-in movie theatres.	\$ 175.00
512240	Sound recording studio.	\$ 175.00
515112	Radio stations.	A

TELECOMMUNICATIONS

517111*	Telephone long distance carrier.	\$ 158.00
517112*	Telephone exchange.	\$ 630.00
517212	Telephone, cellular.	\$ 150.00
517217	Telecommunications tower.	\$ 500.00
517510	Cable television service (see franchise fee in franchise ordinance).	\$ 200.00
518111*	Internet service provider.	Q
519000	Information services and data processing – providing, storing, processing, access to information..	A

CREDIT INTERMEDIATION AND RELATED ACTIVITIES

522110	Branch bank each.....	\$ 10.00
522111	Banks, financial institutions, s&ls.	G
522291*	Finance companies, consumer lending.	\$ 312.50
522292*	Mortgage company.	\$ 312.50
522298	Pawn brokers.	\$ 125.00
522390*	Check cashing services.....	Q
523000	Securities, commodity – brokerage, portfolio, investment, other financial services.....	C

INSURANCE CARRIERS AND RELATED ACTIVITIES

524001	Fire and Marine.....	S
524002	Other than Fire and Marine.	T
524291*	Insurance claims investigation.....	Q

REAL ESTATE

531110	Residential building unit rentals.	W
531120	Commercial building unit rentals.	X
531130	Warehouse, mini-self storage.	\$ 150.00
531190	Trailer parks.....	
	Two trailer spaces.	\$75.00
	Each additional trailer	\$20.00 with a maximum fee of \$600.00
531320	Appraiser, real estate, agents, brokers.	C

RENTAL AND LEASING SERVICES

532112	Automobile or truck leasing.	\$ 100.00
532230	Video rental.	D
532291*	Home health equipment rental.	D
532310	Rental other than uniform.....	D
532412*	Construction equipment rental without operation.	D
532490*	Other commercial and industrial equipment rental.....	D

PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES

541110*	Attorney.	C
541191	Abstract and title company.....	\$ 100.00
541211	Certified public accountants.	C

541213	Tax preparers without certification.	\$ 100.00
541219	Auditors, accountants, bookkeepers.....	C
541310	Architects.....	C
541330	Engineers, geologists.....	C
541340	Blueprint makers, draftsmen.	C
541350	Home inspectors.	\$ 75.00
541370*	Land surveying.....	C
541380	Soil classifier.....	\$ 100.00
541410	Interior decorators.	\$ 125.00
541410	Interior designer.....	C
541511	Computer programmers.....	\$ 100.00
541512	System installers.....	\$ 100.00
541690*	Other consulting service.	Q
541850	Display outdoor advertising.	A
541860	Direct mail advertising.	A
541921	Photographer, portrait or studio.	\$ 150.00
541922	Photographers, commercial or other.....	\$ 150.00
541930*	Translation services.	Q
541940	Veterinarian.	C
541990	Appraiser, except real estate.	C

ADMINISTRATIVE AND SUPPORT SERVICES

561310*	Employment placement agency.....	Q
561440*	Collection agencies.	Q
561450	Credit bureau.	\$ 100.00
561492	Court reporting.....	\$ 100.00
561510*	Travel agencies.....	Q
561611	Detective agency.....	\$ 125.00
561612*	Security guard and patrol services.	\$ 125.00
561622	Locksmiths.....	\$ 100.00
561710	Exterminators, pest control.	\$ 150.00
561720	Janitorial services, maids, carpet cleaning, window cleaning.....	\$ 100.00
561731*	Tree pruning, surgery.	\$ 100.00
561732*	Lawn maintenance, gross receipts exceeding \$ 10,000 annually.....	\$ 100.00
561733*	Landscaping, requires Department of Agriculture certification.	C
561790	Parking lot sweepers.....	\$ 100.00

SOLID WASTE MANAGEMENT

562212*	Solid waste disposal.	Q
562920	Sorting/wholesaling of various recycled materials.....	R
562991	Septic tank and related services: Each person, firm or corporation engaged in the manufacture, installation, cleaning, servicing or repair of conventional or alternative on-site wastewater systems and equipment.....	\$100.00
	All persons engaged in the manufacture, installation, cleaning, servicing or repair of conventional or alternative on-site wastewater systems and equipment must be licensed with the <i>Alabama Onsite Wastewater Board</i> prior to obtaining a city license.	

EDUCATIONAL SERVICES

611420*	Computer operator training.	\$ 100.00
611519*	Truck driving school.....	Q
611610	Music teachers, instructors, fine arts schools.....	\$ 75.00

AMBULATORY HEALTH CARE SERVICES

621111	Physicians.	\$ 350.00
621210	Dentists/orthodontists.....	C
621310	Chiropractors.....	C
621320*	Optometrists.....	C

621340	Offices of physical, occupational and speech therapists, and audiologists.....	C
621399	Massage therapists.....	C
621420	Outpatient mental health and substance abuse centers.	C
621511*	Medical lab.....	Q
621512	Diagnostic imaging centers.	C
621610*	Home health care services.....	Q
622110	Hospitals.....	\$ 425.00
623110	Nursing homes, infirmaries.....	\$ 425.00
624190*	Marriage counseling services.	C
624410	Child care facilities.....	O

ARTS, ENTERTAINMENT AND RECREATION

711130*	Musical groups or artists.	Q
711190	Amusements, circuses, carnivals, street fairs.	\$ 300.00
711320*	Promoters of performing arts, beauty pageants, etc.....	Q
713120	Arcades, game rooms, video game arcades.....	\$ 300.00
713290*	Video gaming device operators.....	\$ 35.00 each video game
713910	Private clubs, golf courses and country clubs.....	\$ 200.00
713940	Health spas, fitness centers.....	\$ 125.00
713941*	Skating rinks.	\$ 125.00
713950	Bowling alleys.....	\$ 150.00
713991*	Carpet golf/miniature.....	\$ 125.00
713992*	Archery/shooting range.....	\$ 125.00
713993*	Dance hall operated as business.	\$ 200.00
713994*	Billiard or pool tables.....	\$ 150.00 per table

ACCOMMODATIONS

721110	Hotels, motels.....	\$ 250.00
721191	Bed and breakfast inns.	\$ 100.00
721199*	Other traveler accommodations.	\$ 100.00
721211	RV parks and campgrounds.	\$ 100.00

FOOD SERVICE AND DRINKING PLACES

722110	Restaurants, full service.	Y
722211	Restaurants, fast food and carryout.....	Y
722213*	Ice cream parlors.	Y
722330	Mobile food vendors, ice cream, snowballs, etc..	\$ 100.00

REPAIRS AND MAINTENANCE

811000*	Other repair shops.	\$ 100.00
811111	Automobile repair.....	\$ 100.00
811112	Auto muffler repair.	\$ 100.00
811113	Auto transmission repair.....	\$ 100.00
811118	Auto radiator repair.	\$ 100.00
811118	Auto electrical repair.	\$ 100.00
811118	Auto front end and alignment.	\$ 100.00
811121	Auto body shops, paint and upholstery.....	\$ 100.00
811122*	Automotive glass replacement shops.	\$ 100.00
811192	Auto car washes, detail shops.....	\$ 125.00
811211	Radio and television repair.....	\$ 100.00
811212*	Computer and office machine repair and maintenance, no retail sales.	\$ 100.00
811310*	Commercial/industrial equipment repair/maintenance.	\$ 100.00
811412*	Appliance repair and installation.	\$ 100.00
811430	Shoe repair.....	\$ 100.00
811491*	Motorcycle and bicycle repair.....	\$ 100.00

811492*	Repair of musical instruments.	\$ 100.00
811493*	Repair of jewelry.	\$ 100.00

PERSONAL AND LAUNDRY SERVICES

812111	Barber shops.	H
812112	Beauty salons.	H
812113	Nail salons.	H
812191*	Weight loss centers.	Q
812192*	Electrolysis.	\$ 100.00
812193*	Tattoo parlors.	\$ 150.00
812194*	Tanning beds.	\$ 25.00 per bed
812210	Funeral homes.	\$ 225.00
812310	Laundries and dry cleaners.	\$ 150.00
812320	Laundries, coin operated.	\$ 150.00
812331	Linen supply companies.	\$ 225.00
812910*	Kennels and other pet services.	\$ 100.00
812991*	Bail bondsman.	\$ 200.00
812992*	Fortune telling, palm reading.	\$ 500.00
812993*	Wedding planning service.	Q

UNCATEGORIZED MISCELLANEOUS

999000	Miscellaneous: Each person, firm or corporation, or any other business, who shall in any capacity engage in or transact any trade, business, commerce, occupation, vocation, or profession for which no other license is specifically required by this ordinance, shall pay an annual license of.....	\$ 100.00
	+Plus an amount equal to one-tenth of one percent (.1%)of annual gross business over \$200,000.00	
999001*	Miscellaneous home office.	\$ 100.00
999999	Delivery license.	\$ 100.00

SECTION 23. License Fee Schedules.

A

SCHEDULE "A" – IF GROSS RECEIPTS ARE:

<u>From:</u>	<u>To:</u>	
0.00	\$ 200,000.00.....	\$ 100.00
\$ 200,000.00	\$ 500,000.00.....	150.00
	Above \$ 500,000.00.....	225.00

B

SCHEDULE "B" – IF NUMBER OF EMPLOYEES ARE:

1 to 25.	\$ 200.00
26 to 50.	300.00
51 to 100.	400.00
101 to 150.	500.00
151 to 500.	600.00
Over 500.	725.00

C

SCHEDULE "C" – IF GROSS RECEIPTS ARE:

<u>From:</u>	<u>To:</u>	
0.00	\$ 50,000.00.....	\$ 175.00
\$ 50,001.00	\$ 200,000.00.....	350.00
	Above \$ 200,000.00.....	500.00

D

SCHEDULE "D" – IF GROSS RECEIPTS ARE:

<u>From:</u>	<u>To:</u>	
0.00	\$ 200,000.00.....	\$ 100.00
	Above \$ 200,000.00.....	An additional \$ 1.75 per \$ 1,000

E

SCHEDULE "E" – IF GROSS RECEIPTS ARE:

<u>From:</u>	<u>To:</u>	
0.00	\$ 200,000.00.....	\$ 100.00
\$ 200,000.00	\$ 500,000.00.....	An additional \$ 1.25 per \$ 1,000
	Above \$ 500,000.00.....	An additional \$ 0.50 per \$ 1,000

F

SCHEDULE "F" - IF GROSS RECEIPTS ARE:

<u>From:</u>	<u>To:</u>	
0.00	\$ 1,000,000.00.....	\$ 300.00
\$ 1,000,001.00	\$ 10,000,000.00.....	750.00
	Above \$ 10,000,001.00.....	1,800.00



SCHEDULE "G" - IF NET WORTH IS:

<u>From:</u>	<u>To:</u>	
0.00	\$ 50,000.00.....	\$ 10.00
\$ 50,000.00	\$ 100,000.00.....	20.00
\$ 100,000.00	\$ 150,000.00.....	30.00
\$ 150,000.00	\$ 200,000.00.....	40.00
\$ 200,000.00	\$ 250,000.00.....	50.00
\$ 250,000.00	\$ 300,000.00.....	60.00
\$ 300,000.00	\$ 350,000.00.....	70.00
\$ 350,000.00	\$ 400,000.00.....	80.00
\$ 400,000.00	\$ 450,000.00.....	90.00
\$ 450,000.00	\$ 500,000.00.....	100.00
\$ 500,000.00	\$ 600,000.00.....	110.00
	Above \$ 600,000.00.....	125.00

H

SCHEDULE "H" - NUMBER OF CHAIRS

\$ 75.00 for first chair and \$ 25.00 for each additional chair



SCHEDULE "J" - IF GROSS RECEIPTS ARE:

<u>From:</u>	<u>To:</u>	
0.00	\$ 200,000.00.....	\$ 150.00
	Above \$ 200,000.00.....	An additional \$ 1.00 per \$ 1,000



SCHEDULE "K" - IF NUMBER OF EMPLOYEES ARE:

1.....	\$ 40.00
2 to 10.	80.00
11 to 15.	95.00
Over 15.	125.00

M

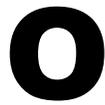
SCHEDULE "M" - IF NUMBER OF EMPLOYEES ARE:

1.....	\$ 75.00
2 to 10.	115.00
11 to 15.	137.50
Over 15.	175.00

N

SCHEDULE "N" - IF NUMBER OF EMPLOYEES ARE:

1.....	\$ 100.00
2 to 10.	155.00
11 to 15.	175.00
Over 15.	225.00



SCHEDULE "O" - IF NUMBER OF CHILDREN ARE:

1 to 6.	\$ 50.00
7 to 12.	125.00
13 to 18.	175.00
19 to 24.	225.00
Over 25.	275.00

P

SCHEDULE "P" - ELECTRIC COOPERATIVES

\$ 30.00 per \$1,000.00 (3%) in gross receipts



SCHEDULE "Q" - IF GROSS RECEIPTS ARE:

<u>From:</u>	<u>To:</u>	
0.00	\$ 200,000.00.....	\$ 100.00
	Above \$ 200,000.00.....	An additional \$ 1.00 per \$ 1,000

R

SCHEDULE "R" - IF NUMBER OF EMPLOYEES ARE:

1 to 25.	\$ 150.00
26 to 50.	275.00
51 to 100.	400.00
101 to 150.	500.00
151 to 500.	650.00
Over 500.	850.00

SCHEDULE "S" - FIRE AND MARINE

Fire and Marine: For the privilege of engaging in Fire or Marine insurance business, each company doing business in the City shall pay a license to the City equal to four percent (4%) of each \$100, or major fraction thereof, of the gross premiums, less return premiums on policies issued during the preceding year on property located in the City. Provided, that if the company has done no Fire or Marine insurance business in the preceding year, there is hereby levied and assessed a license fee of \$25 payable at the time and in the manner prescribed for other licenses under this ordinance, and at the expiration of the calendar year for which such license is issued, or within 60 days thereafter, the company shall furnish the Business License Clerk of the City a written statement, verified by the affidavit of the president, vice-president or secretary of the company, setting out the full and true amount of the gross premiums, less return premiums on Fire and Marine policies issued during the year for which the license was issued on property located in the City, which statement shall be accompanied by the additional amount of license due the City, which additional amount is to be computed by taking four percent (4%) of each \$100 or major fraction thereof of such gross premiums, less return premiums, and deducting therefrom the amount of the license previously paid, so that the total amount of license paid to the City shall equal 4% of each \$100, or major fraction thereof, of the gross premiums, less return premiums on policies issued during the year for which the license was issued on property located in the City. In the event the \$25 license previously paid by the company exceeds the amount owed the City, computed as set forth hereinabove, the City shall refund to the licensee the amount due it when such verified statement is filed.

On the first day of January of each year, or within 60 days thereafter, each insurance company mentioned above, which did any business in the City during any part of the preceding year, shall furnish the Business License Clerk of the City a statement in writing, verified by the affidavit of the president, vice-president, or secretary of the company, showing the full and true amount of gross premiums, less return premiums received during the preceding year, which policies are described above, and each statement with the amount of license tax due according to the provisions herein set forth.



SCHEDULE "T" - OTHER THAN FIRE AND MARINE INSURANCE

Other than Fire and Marine: For the privilege of engaging in life insurance business, its agents shall pay a license to the City of \$20, and in addition thereto, an amount equal to \$1 on each \$100, or major fraction thereof, of the gross premiums, less return premiums received during the preceding year on policies issued during said year to the citizens of the City. Upon payment or tender of said sum of \$20 to the City, at the time and in the manner prescribed for other licenses under this ordinance, such insurance company shall be permitted to do business in the City through its agents.

On the first day of January of each year, or within 60 days thereafter, each insurance company mentioned above, which did any business in the City during any part of the preceding year, shall furnish the Business License Clerk of the City a statement in writing, verified by the affidavit of the president, vice-president, or secretary of the company, showing the full and true amount of gross premiums, less return premiums received during the preceding year, which policies are described above, and each statement with the amount of license tax due according to the provisions herein set forth.



SCHEDULE "U" - TRANSIENT MERCHANT

MERCHANT, Transient: A municipal corporation has power under *Section 11-51-97, Code of Alabama, 1975*, to regulate license or prohibit the selling of goods, wares and merchandise in the streets or public places of the city; to regulate and license the use of the streets of the city by persons who use vehicles or solicit or transact business on the streets; and, to provide for the safety, preserve the health, promote the prosperity and improve the order, comfort and convenience of the inhabitants of the city.

- A. Transient merchants. The words "transient merchants" mean all persons, both principals and agents, who engage or conduct in this city, either in one location 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 the city for a period of not more than 180 calendar days, and who rent, lease, use or occupy, either in whole or in part, for the purpose of carrying on such business use, any room, building or area within a 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. This definition does not include: (1) sales of food or agricultural produce or peddlers otherwise licensed under this code, (2) bona fide sales of goods, wares or merchandise for future delivery in interstate commerce, where either measurement or design specifications are made or prepared in the city, or where no payment or deposit is collected in the city as a condition for the placement of orders, or where no license may be collected under the law.
- B. At least twenty (20) calendar days prior to the holding of a sale or solicitation, every transient merchant shall furnish the City Clerk or his designee with a verified license application setting out the following:
1. The name and address of the person having management or supervision of applicant's business during the time that it proposes to do business in the city.
 2. The name and address of the person for whose account the business will be carried on.
 3. The location and time of the proposed sale or solicitation.
 4. A statement of the nature, character and quality of the goods, wares or merchandise to be offered for sale, invoice or wholesale value, the price at which each item is proposed to be sold, the total wholesale and retail value of the inventory, and a copy of the catalogue or other sales materials.
 5. The place or places other than the permanent place of business of the applicant where a transient business was conducted by applicant within six (6) months preceding the date of application.
 6. A statement of the amount of gross receipts realized from each sale conducted by applicant in the city and the date thereof, during the preceding five (5) years.
 7. Address of any permanent place of business.
 8. If there is no permanent place of business in Alabama, a certificate from the Secretary of State that the applicant and the name and address of its agent for service of process.
 9. Credentials from the person for which the applicant proposes to do business authorizing the applicant to act as such representative.
 10. Such other information as the City Clerk may prescribe to fulfill the purpose of this ordinance for protection of the public good.
- C. Every applicant for a transient merchant's license shall execute and file with the City Clerk a good and sufficient bond in the sum of \$5,000.00 or ten percent (10%) of anticipated sales, whichever is greater, with a surety thereon a surety company authorized to do business in the state. The bond shall be payable to the City of Fort Payne to the extent that any taxes or fines as determined by the City Clerk to be due are not paid, and upon judicial determination to those authorized to file suit thereunder, and shall be conditioned upon the faithful observance of all the conditions of this section, and the payment of city, county and state license, sales, use, income or occupational license taxes due or to be withheld and paid, and shall also indemnify any

purchaser at such sale who suffers any loss by reason of defective merchandise or any misrepresentation in said sale. The bond shall also provide that the city, county and state may sue the licensee and/or the surety for any taxes, fees or fines due from the licensee which are not paid within thirty (30) calendar days after the termination of the sale, and that any purchaser may sue the licensee and/or the surety for claims arising from such sale. The bond shall continue in effect for one year after the termination of the sale for which it is made and until all actions are concluded, any judgements paid and satisfied, or the amount of the bond exhausted by such payments. The bond must be approved by the City Clerk.

- D. All transient merchants shall make a verified report to the City Clerk of sales within seven (7) calendar days of the close of business solicitation activity within the city.
- E. No sales shall be made between the hours of sundown and 7:00 a.m. on any day, nor on a Sunday, by a transient merchant unless otherwise permitted by law.
- F. A transient merchant shall not promote or represent a sale as being an insurance, bankrupt, insolvent, trustee, estate, executor, administrator, receiver, manufacturer's wholesale, cancelled order, misfit or closing-out sale, or a sale of any goods damaged by smoke, fire, water or otherwise unless he states under oath at the time of application of the (1) reason and character of the sale, (2) from whom the goods, wares and merchandise were purchased, (3) the date of delivery to the person applying for license, (4) the place where the goods, wares and merchandise are located, and (5) such other details as are necessary to exactly locate and fully identify all goods, wares and merchandise to be sold.
- G. It shall be unlawful for any transient merchant to sell or exhibit for sale goods, wares or merchandise without complying with the provisions of this ordinance, or to make any false statement on matter required by this ordinance, or to fail or refuse to comply with the provisions of this ordinance.
- H. Nothing in this section should be construed as abridging or denying the right and power of the governing body of the city to refuse, withhold or revoke the granting of any license to a transient merchant upon a hearing thereof when in its discretion such action may be deemed necessary to effectuate the purposes of this ordinance.
- I. All transient merchants shall carry the license on their person or in their vehicle at all times.. \$150.00
+ Plus one-tenth (1/10) of one percent (1%) of anticipated sales over \$5,000.00.



SCHEDULE "W" - RESIDENTIAL BUILDING RENTAL UNITS

RESIDENTIAL: Except where otherwise licensed under this schedule, every person who engages in the business of renting dwelling houses, apartments, rooms or portions thereof for residential purposes and who rents a combined total of three or more of such units shall pay a license fee to the City. This section shall not apply to hotels or motels which are otherwise licensed by this ordinance. The license fee shall be in the amount of \$10 per rental unit for each unit in excess of two units. There is no license required for the first two rental units; however, the owner is required to register these units and provide such information as required by the City Clerk. All rental units must be in compliance with the minimum standards established under the Standard Housing Code published by the Southern Building Code Congress previously adopted by the City of Fort Payne.

1 to 2 units..... Register such units with the City Clerk, no license or issuance fee required
3 or more units..... \$10.00 per unit exceeding 2, as defined



SCHEDULE "X" - COMMERCIAL AND INDUSTRIAL BUILDING RENTAL UNITS

COMMERCIAL AND INDUSTRIAL: That any person, firm, corporation, partnership or other legal entity that is engaged in the business of renting or leasing real property for the use of commercial, business, professional, manufacturing or industrial properties within the corporate limits of the City of Fort Payne shall pay a license fee to the City. Said license fee shall be at the rate \$7.50 per thousand square feet or fraction thereof. All sites having less than 2,000 square feet shall pay the minimum rate of \$15.00 per unit. The square footage of each building shall be determined from the records of the DeKalb County Tax Assessor. A rental unit is defined as a place, section, building or other property rented or leased to another person, firm, corporation, partnership or other legal entity for use as a retail or wholesale establishment, a professional office, for use as a governmental office, or for use as a manufacturing or industrial facility. This section shall not apply to any real property owned by the Industrial Development Board of the City of Fort Payne or the Industrial Development Board of DeKalb County which is leased to a third party in accordance with the provisions of the Code of Alabama. Nothing within this section shall apply to a building which is owned by an individual and leased by that individual to a corporation or other organization where the individual landowner is also the sole owner or a majority stockholder, professional corporation, professional association, limited partnership or corporation, or the owner's spouse is a principal stockholder in said corporation and the individual is purchasing a business license under this business license code of the City of Fort Payne.

2,000 square feet or under..... \$15.00 per unit
Over 2,000 square feet..... \$7.50 per 1,000 square feet or part thereof



SCHEDULE "Y" - IF GROSS RECEIPTS ARE:

<u>From:</u>	<u>To:</u>	
0.00	\$ 100,000.00.....	\$ 200.00
\$ 100,001.00	\$ 500,000.00.....	\$ 400.00
	Above \$ 500,000.00.....	\$ 500.00

Z

SCHEDULE "Z" - FUELING STATIONS:

First gas pump	\$35.00
Each additional pump	\$15.00

SECTION 24. Exchange of information.

1. 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.
2. Any such exchange shall be for one or more of the following purposes:
 - (a) Collecting taxes due.
 - (b) 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. Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter administered by the license officer. The license officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to the *Code of Alabama* section 40-23-25, 40-23-82, or 40-12-224.

SECTION 25. Effective date.

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

SECTION 27. Severability.

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

SECTION 28. Repealer.

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

DONE this 4th day of December, 2007

CITY OF FORT PAYNE BY:

/s/ Johnny Eberhart

Johnny Eberhart
Council President

ATTEST:

/s/ James C. McGee
James C. McGee, CMC
City Clerk

[Seal]

TRANSMITTED TO THE MAYOR of the City of Fort Payne on the 5th day of December, 2007.

/s/ James C. McGee
James C. McGee, CMC
City Clerk

APPROVED:
/s/ William H. Jordan
William H. Jordan
Mayor

ATTEST:
/c/ James C. McGee
James C. McGee, CMC
City Clerk

Date of Mayor's approval: December 10, 2007
