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Sec. 18-31. Levy of tax.

Pursuant to the Code of Alabama, the following article is hereby declared to be and is adopted as the business license code and schedule of licenses for the City of Elba 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 City of Elba, or its police jurisdiction, by whatever name called.

(Ord. No. 10082007, 10-8-07)

Sec. 18-32. Definitions.

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

Business. Any commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, including the lease or rental of residential or nonresidential real estate, whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within the city or its police jurisdiction.

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

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

City. The City of Elba, Alabama, and its police jurisdiction.

Department or department of revenue. The Alabama Department of Revenue, as created under Code of Ala. 1975, § 40-2-1 et seq.

Designee. An agent or employee of the city authorized to administer or collect, or both, the city's business license taxes, which may include another taxing jurisdiction, the department of revenue, or a "private auditing or collecting firm" as defined in Code of Ala. 1975, § 40-2A-3.

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 Code of Ala. 1975, art. 3, ch. 21, tit. 40; license taxes levied pursuant to Code of Ala. 1975, art. 2, ch. 21, tit. 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 city with respect to certain categories of taxpayers as prescribed in Code of Ala. 1975, § 11-51-90B.
- (c) 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 city during the preceding year that are taxed under Code of Ala. 1975, art. 3 of ch. 21 of tit. 40,

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except that nothing herein shall affect any existing contract or agreement between the city 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 city.

- (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.

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

License officer or municipal license officer. The municipal employee charged by the city with the primary responsibility of administering the city's business license tax ordinance and related matters thereto.

License year. The calendar year.

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.

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

Taxing jurisdiction. 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 Code of Ala. 1975, § 11-51-180 et seq., as the context requires.

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

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

Other capitalized or specialized terms used in this article, 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.

(Ord. No. 10082007, 10-8-07)

Sec. 18-33. License term; minimums.

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

- (a) *Full year.* Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$75.00.
- (b) *Half year.* Every person who commences business on or after July 1, shall be subject to and shall pay one-half the annual license for such business for that calendar year.

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- (c) *Annual renewal.* Except as provided in subsections (c)(1) or (c)(2) of this section, the business license shall be renewed annually on or before the 31st day of January each year.
- (1) If the due date for payment of any business license falls on a weekend or a holiday recognized by the city from time to time, the due date shall automatically be extended until the next business day.
 - (2) Insurance company annual license renewals shall be renewed in accordance with Code of Ala. 1975, § 11-52-122, which states that each year, each insurance company shall furnish the city 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 city business 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 city. Licensees are required to furnish the city any address changes for their business prior to December 1 in order for them to receive their notice.
 - (4) Business license renewal payments received by the city shall be applied to the current renewal only when any and other debts the licensee owes to the city 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 city business license code.

(Ord. No. 10082007, 10-8-07)

Sec. 18-34. License shall be location specific.

- (a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- (b) Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- (c) A taxpayer subject to the license authorized by this article 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 article. 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 normal 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 of facilities.
 - (3) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

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- (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.

(Ord. No. 10082007, 10-8-07)

Sec. 18-35. Restriction on transfer of license.

No license shall be transferred except with the consent of the city clerk/treasurer, and no license shall be transferred to reflect a physical change of address of the taxpayer within the city 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:

- (a) The change requires the taxpayer to obtain a new federal employer identification number or department of revenue taxpayer identification number; or
- (b) In the discretion of the city, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit the city from requiring a new business license application and approval for an alcoholic beverage license.

(Ord. No. 10082007, 10-8-07)

Sec. 18-36. 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 city 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 \$500.00 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.

(Ord. No. 10082007, 10-8-07)

Sec. 18-37. 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 city upon being requested so to do.

(Ord. No. 10082007, 10-8-07)

Sec. 18-38. Duty to file report.

- (a) It shall be the duty of every person subject to such license tax to render to the city 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

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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 city 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 city 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) If the amount of business license tax remitted by the taxpayer is undisputed by the city, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the city shall enter a final assessment for the amount of the tax due, plus any applicable penalty and interest.
- (d) The city 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 city, deliver the preliminary assessment to the taxpayer by personal delivery.
- (e)
 - (1) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the city 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 city shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the city to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to the assessment. The license officer shall issue findings of fact and law within 60 days following the conference, which shall promptly upon issuance be mailed or delivered to the taxpayer, consistent with the procedures set forth in subsection (d) of this section.
 - (2) If the taxpayer disagrees with the license officer's findings of fact and law, the taxpayer may appeal to the city council by filing a notice of appeal with the city clerk within 30 days after the findings have been issued. The appeal shall be in writing and shall set forth in reasonable detail the grounds on which the taxpayer disagrees with the license officer's findings of fact and law.
 - (3) If a petition for review:
 - a. Is not timely filed; or
 - b. Is timely filed, and upon further review the license officer, or the administrative hearings officer or city council, as the case may be, determines that the preliminary assessment is due to be upheld in whole or in part, the taxing jurisdiction shall make the assessment final in the amount of business license tax due as computed by the taxing jurisdiction, with applicable penalty and interest.
 - (4) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address by:
 - a. First class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of \$500.00 or less; or
 - b. Certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than \$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.

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(Ord. No. 10082007, 10-8-07)

Sec. 18-39. Duty to permit inspection and produce records.

Upon demand by the designee of the city, it shall be the duty of all licenses to:

- (a) Permit the designee of the city to enter the business and to inspect all portions of his places of business for the purposes of enabling said municipal designee to gain such information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;
- (b) To furnish information during reasonable business hours, at the licensee's place of business, in the city 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.

(Ord. No. 10082007, 10-8-07)

Sec. 18-40. 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 section; nor shall any person, agent, servant or employee of such person obstruct or interfere with the designee of the city in carrying out the purposes of this section.

(Ord. No. 10082007, 10-8-07)

Sec. 18-41. Privacy.

- (a) It shall be unlawful for any person connected with the administration of this article 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 section, 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 section.
- (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 city council upon their written request through the mayor's office. It shall be unlawful for any person to violate the provisions of this section.

(Ord. No. 10082007, 10-8-07)

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Sec. 18-42. 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 city designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.
- (b) The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to appear before the city council on a day named not less than 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 city, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the city to be correct. If upon such hearing the city designee finds a different amount due than that originally assessed, he/she shall make the assessment final in the correct amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.
- (d) A notice by the United States mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the designee of the city shall be prima facie correct upon any appeal.

(Ord. No. 10082007, 10-8-07)

Sec. 18-43. Lien for non-payment of license tax.

On all property, both real and personal, used in the business, the city 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.

(Ord. No. 10082007, 10-8-07)

Sec. 18-44. Criminal penalties.

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

(Ord. No. 10082007, 10-8-07)

Sec. 18-45. 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 of the city or within its police jurisdiction for which a license may be revoked or suspended under this article is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The city, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

(Ord. No. 10082007, 10-8-07)

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Sec. 18-46. Penalties and interest.

- (a) All licenses not paid within 30 days from the date they fall due shall be increased by 15 percent for the first 30 days they shall be delinquent, or fraction thereof, and shall be measured by an additional 15 percent for a delinquency of 60 or more days, but this provision shall not be deemed to authorize the delay of 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 15 percent for the first 15 days they shall be delinquent, and shall be measured by an additional 15 percent for a delinquency of 45 days or more.
- (c) All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one percent per month.

(Ord. No. 10082007, 10-8-07)

Sec. 18-47. Prosecutions unaffected.

The adoption of this article 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 article; nor shall any civil action or cause of action existing prior to or at the time of the adoption of this article be affected in any manner by its adoption.

(Ord. No. 10082007, 10-8-07)

Sec. 18-48. License confirmation actions.

- (a) The department of revenue shall periodically, at least annually, compose a list of all state boards and agencies that regulate the licensing of businesses or occupations under their jurisdiction, and that so notify the department in writing, herein collectively called "state licensing boards." The list shall be distributed to all municipal license officers at least once each year until January 1, 2009, at which time the list shall continue to be updated periodically thereafter but shall be required to be available only in the department's Internet website or other computer-accessible database available to the general public by remote access. Prior to issuing a business license to a taxpayer who is subject to the jurisdiction of a particular state licensing board, the taxing jurisdiction shall attempt to confirm from the board that the taxpayer is duly licensed by and in good standing with that board. Provided that the failure of the taxing jurisdiction to receive such confirmation due to a good faith error or other reasonable cause shall absolve the taxing jurisdiction and its employees or agents from any civil liability or criminal penalty that would otherwise arise or accrue if it is determined that the taxpayer was not in good standing at the time of filing the license form. The receipt by the taxing jurisdiction of what appears to be a true and accurate copy of the taxpayer's card or certificate, issued by the particular state licensing board within 14 months of the date on which the taxpayer applies for a business license, shall constitute reasonable cause.
- (b) All state licensing boards shall issue to each of their respective licensees a card or certificate categorizing each licensee, when required by regulation. Each such board shall promulgate, pursuant to the Alabama Administrative Procedure Act, a regulation establishing a uniform system of categories of persons subject to their jurisdiction, including a category for which no card or certificate is required. The proposed regulation shall be issued by each board on or before December 31, 2007, and the categories contained therein shall govern until such time as the regulation is issued in final

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form. Notwithstanding Code of Ala. 1975, § 11-51-90B, the business license of each applicable taxing jurisdiction shall be issued to the licensee based upon the established contractor category.

(Ord. No. 10082007, 10-8-07)

Sec. 18-49. Procedure for denial of new applications.

- (a) The city designee 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.
- (b) If the city council denies the issuance of any license referred to it, the city clerk shall promptly notify the applicant of the city council's decision.
- (c) If said applicant desired to appear before the city council to show cause why said license should be issued, he shall file a written notice with the city clerk, said notice to be filed within two weeks from the date of mailing by the city clerk of the notice of the denial of such license by the city council.
- (d) Upon receipt of said notice, the city clerk shall promptly schedule a hearing, to be held within 15 days from the date of receipt of such notice, before the city council and shall give the notice of the date, time and place of said hearing to the applicant.
- (e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the city council shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- (f) If the city council 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 city or its police jurisdiction 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.

(Ord. No. 10082007, 10-8-07)

Sec. 18-50. Procedure for revocation or suspension of license.

- (a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the city council for the violation by the licensee, his agent, servant, or employee of any provision of this article or of any ordinance of the city, 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 city council 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 city or any criminal law of the State of Alabama; and shall also be subject to revocation by the city council if, in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.
- (b) The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.
- (c) The city council 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 days before the day set for said hearing. At the hearing the city council 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.

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(Ord. No. 10082007, 10-8-07)

Sec. 18-51. Refunds on overpayments.

- (a) Any taxpayer may file a petition for refund with the city for any overpayment of business license tax erroneously paid to the city. If a final assessment for the tax has been entered by the city, 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 city within two years from the date of payment of the business license tax, which is the subject of the petition.
- (c) The city shall either grant or deny a petition for refund within six months from the date of petition is filed, unless the period is extended by written agreement of the taxpayer and the city. The taxpayer shall be notified of the city's decision concerning the petition for refund by first class U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the city fails to grant a full refund with the time provided herein, the refund petition shall be deemed to be denied.
- (d) If the petition is granted or the city or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the city, together with interest to the extent provided for in Code of Ala. 1975, § 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 city against any outstanding tax liabilities due and owing by the taxpayer to the city, 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 city, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.
- (e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of Coffee County, Alabama. 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.

(Ord. No. 10082007, 10-8-07)

Sec. 18-52. Delivery license.

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$75.00 a delivery license for the privilege of delivering its merchandise in the city if the taxpayer meets all of the taxpayer meets all of the following criteria:
 - (1) Other than deliveries, the taxpayer has no other physical presence within the city or its police jurisdiction;
 - (2) The taxpayer conducts no other business in the city other 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 the city, 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 \$75,000.00 during the license year;

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- (5) Any setup or installation shall relate only to:
 - a. That required by the contract between the taxpayer and the customer or as may be required by state or local law; and
 - b. 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 ten days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the city for the entire license year and without regard to this section.
- (b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the city 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 \$75,000.00 limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
- (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (d) The deliver license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the city for purposes of the taxes levied by or under the authority of Code of Ala. 1975, tit. 40, 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 city.

(Ord. No. 10082007, 10-8-07)

Sec. 18-53. Exchange of information.

- (a) The license officer may exchange tax returns, information, records, and other documents secured by the city, 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 city 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 state 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 state department of revenue, or successor may be liable pursuant to Code of Ala. 1975, § 40-23-25, § 40-23-82, or § 40-12-224.

(Ord. No. 10082007, 10-8-07)

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Sec. 18-54. License fees in police jurisdiction.

Any person, firm, association, or corporation engaged in any business outside the corporate limits of the city but within the police jurisdiction hereof shall pay one-half of the amount of the license imposed for like business within the city.

(Ord. No. 10082007, 10-8-07)

Sec. 18-55. Issuance fee.

The fee for privilege licenses in the city will be the greatest amount (\$) that the State of Alabama allows.

(Ord. No. 10082007, 10-8-07; Ord. No. 11122012, 11-12-12)

Sec. 18-56. Farmer's exemption.

No license shall be required of any farmer or other individual engaged in the production of farm products for sale or other disposition exclusive of articles produced by them. However, it shall be unlawful for any farmer or other individual engaged in the production of farm products to sell within the corporation limits of the city any article produced by him without first have procured, without cost, a permit from the city clerk.

(Ord. No. 10082007, 10-8-07)

Sec. 18-57. Reserved.

Sec. 18-58. License classifications.

Code	2002 NAICS Titles/Business License Codes Schedule	Rate
111998	Farming - agriculture, crop production, nursery, fruit, growers	\$100.00
112990	Animals - dairy, cattle, ranching, sheep, raising chickens, poultry	\$100.00
113110	Forestry - logging, forestry, timber track operations, timber management	\$200.00
114119	Fishing and hunting - hunting and trapping, finfish, shellfish, supplies	\$75.00
236220	Contractors - general contractors-commercial building, residential, subdivisions	\$125.00 + See Sch V
237110	Contractors - specialty trade - water well drilling and irrigation	\$100.00 + See Sch V

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237990	Contractors - heavy construction - highway, bridge, street, water, sewer	\$100.00 + See Sch V
237990	Contractors - specialty trade - building equipment and mechanical install	\$100.00 + See Sch V
238110	Contractors - specialty trade - concrete contractors	\$100.00 + See Sch V
238120	Contractors - specialty trade - structural steel erection	\$100.00 + See Sch V
238130	Contractors - specialty trade - carpentry contractors	\$100.00 + See Sch V
238130	Contractors - specialty trade - non-general and non-heavy	\$100.00 + See Sch V
238140	Contractors - specialty trade - masonry and stone contractors	\$100.00 + See Sch V
238150	Contractors - specialty trade - glass and glazing contractors	\$100.00 + See Sch V
238160	Contractors - specialty trade - roofing, siding and sheet metal	\$100.00 + See Sch V
238210	Contractors - specialty trade - electrical contractors	\$100.00 + See Sch V
238220	Contractors - specialty trade - plumbing, heating and air conditioning	\$100.00 + See Sch V
238310	Contractors - specialty trade - drywall, acoustical and insulation	\$100.00 + See Sch V
238320	Contractors - specialty trade - painting and wall covering	\$100.00 + See Sch V
238330	Contractors - specialty trade - floor coverings/all types	\$100.00 + See Sch V
238340	Contractors - specialty trade - tile, marble, terrazzo and mosaic	\$100.00 + See Sch V
238910	Contractors - specialty trade - excavation and site development	\$100.00 + See Sch V
238910	Contractors - specialty trade - wrecking and demolition	\$100.00 + See Sch V
238990	Contractors - specialty trade - house movers	\$100.00 + See Sch V
238990	Contractors - specialty trade - sandblasting	\$100.00 + See Sch V

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238990	Contractors - specialty trade - sign contractor (plus contractor's permit)	\$100.00 + See Sch V
311991	Food manufacturing - meat, seafood, grain, fruit, dairy, animal, poultry processing	See Sch D
312121	Beer - off-premises - state regulated through ABC	See Sch H
312122	Beer - on-premises - state regulated through ABC	See Sch H
312131	Wine - state regulated through ABC	See Sch H
312132	Beer and wine - wholesale distributor	See Sch H
312141	Alcohol - state regulated through ABC	See Sch H
312212	Beverage manufacturing - all types of soft drinks, bottled water, coffee, ice, breweries	See Sch D
313112	Textile manufacturing - fabric, yarn, carpet, canvas, rope, twine, fabric mills	See Sch D
315999	Apparel manufacturing - women, men, children, hosiery, outerwear, accessories	See Sch D
316993	Leather manufacturing - shoes, luggage, handbag, related products, all footwear	See Sch D
321999	Wood manufacturing - sawmills, wood preservation, veneer, trusses, millwork	See Sch D
323110	Printing - screen, quick, digital, books, lithographic, handbills, comm.	See Sch D
327320	Ready-mix concrete manufacturing	\$100.00
332999	Metal fabrication - cutlery, structural, ornamental, machine shops	\$100.00
333990	Machinery manufacturing - office machinery, industrial, engines, farm,	See Sch D

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	HVAC	
336112	Transportation manufacturing - manufacturing auto, truck, trailer, motor home, boat	See Sch D
337129	Furniture manufacturing - cabinets, office, household, beds, medical, kitchen	See Sch D
339999	Miscellaneous manufacturing - specialty manuf. not defined in separate categories	See Sch D
423310	Lumber, plywood, millwork, and wood panel merchant wholesalers	\$200.00
423440	Other commercial equipment merchant wholesalers - sign sales and service	\$100.00
423930	Scrap materials merchant and wholesalers and/or recyclable	\$150.00
423990	Wholesale trade - durable, vehicle, machinery, equipment, furniture	See Sch D
424440	Poultry and poultry product merchant wholesale	\$75.00
424490	Bottled soft drinks (unless carried in connection with bottling plant upon which license is paid) - vending machine license required if so dispensed.	\$75.00
424690	Other chemical and allied products merchant wholesaler - butane, propane, etc.	\$125.00
424720	Wholesale trade - wholesale gasoline distributor	\$250.00
424930	Flower, nursery stock, and florists' supplies merchant wholesalers	\$150.00
424990	Wholesale trade - non-durable, paper, apparel, grocery, beverages, dairy	See Sch D
441110	Motor vehicles new and/or used - dealerships and lots	See Sch C
441310	Motor vehicle and parts - auto, motorcycles, boats, parts, accessories	See Sch C

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442110	Furniture - furniture, home furnishings, stores, floor coverings, window	See Sch C
443112	Electronic and appliance store - household, radio, television, computers	See Sch C
444130	Building materials - hardware, paint, home center, wallpaper, nursery	See Sch C
444190	Pulpwood and crosstie dealer	\$100.00
444190	Wood yard	\$100.00
445120	Food and beverage stores - grocery, convenience store, markets	See Sch C
445310	Package stores - selling beer, wine and liquor plus general merchandise	See Sch C, H
446110	Health care stores - drug, pharmacy, cosmetic, optical, health food	See Sch C
447110	Gasoline retail - where wholesale license has not been paid by the dealer or distributor	\$125.00
447111	Gasoline retail or other motor fuel (one or more pumps)	\$125.00
448130	Clothing and accessories - men, women, children, infant, shoe, jewelry	See Sch C
451110	Sporting goods and hobbies - toy, fish, gun, books (sale of firearms by council approval only)	See Sch C
451212	Used merchandise stores - books, miscellaneous, consignment, flea market	See Sch C
452990	General merchandise stores - department, warehouse clubs, superstores	See Sch C
453220	Miscellaneous retailers - florist, gift, novelty, pet, art, tobacco, used merchandise	See Sch C
453998	Other miscellaneous store retailers (except tobacco stores) - auction houses, sales barn	\$100.00

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453998	Other miscellaneous store retailers (except tobacco stores) - monuments selling and/or erecting	\$100.00
454210	Non-store retailers - vending machine operators, direct selling, mail order	See Sch C, N
454391	Non-store retailers - agent/peddlers license	See Sch P
454393	Non-store retailers - auction sale	\$150.00
484110	Truck transportation - local, long-distance, freight, moving, and storage	\$100.00
485321	Passenger transportation - number of taxis, cabs, limousines, or buggies	See Sch J
492110	Couriers - couriers and local messengers, services, local delivery services	\$100.00
493110	Warehousing and storage - distribution, household, refrigerated, special (per location)	\$100.00
493120	Refrigerated warehousing and storage	\$75.00
511110	Publishing industries - newspaper, book, periodical, databases, software	\$125.00
512112	Broadcasting radio and television stations	\$100.00
513310	Telecommunications - telephone local per 11-51-128	\$750.00
513320	Telecommunications - telephone long distance per 11-51-128	\$188.00
513322	Telecommunications - cellular and other wireless, paging	See Sch C
514190	Information services - all types of information services	\$75.00
517310	Telecommunications - resellers of service	See Sch C
517510	Cable and other program distribution (television cable service)	3% of gross receipts
521110	Bank main office - not branch location or ATM	See Sch U

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521111	Bank branch or ATM - not main office of bank	See Sch U
522298	Pawn shop - whether title pawn or merchandise	See Sch F
524126	Insurance company - casualty, fire, and/or marine premiums 11-51-120/123	See Sch I
524128	Insurance company - health, allied and all other premiums 11-51-120/123	See Sch I
524298	All other insurance related activities	\$75.00
531210	Real estate - offices, agents, brokers, management, appraisers	\$100.00
532230	Rental and leasing - movie and video rental	\$75.00
532310	Rental and leasing - all other tangible property	\$75.00
532310	Rental and leasing - auto, truck, trailer, RV	\$75.00
541110	Attorney/lawyers - each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	\$250.00
541191	Abstractor - each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	\$250.00
541211	Accountant/CPAs - each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	\$250.00
541310	Architect - each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	\$250.00
541330	Engineer - each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a	\$250.00

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	license.	
541360	Surveyor - each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	\$250.00
541410	Interior design services	\$75.00
541511	Computer programmer - each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	\$150.00
541611	Consultant - each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	\$150.00
541810	Advertising agencies	\$100.00
541921	Photographer - studios, portrait, commercial, services, art gallery - local	See Sch C
41940	Veterinarian - each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	\$250.00
541990	Management companies - offices, enterprises, regional, corporate	\$75.00
541990	Professional services not elsewhere classified - each person and each member of a firm. partnership or corporation engaged in any practice, vocation or profession shall pay a license.	\$150.00
561450	Credit bureau	\$100.00
561499	Administrative services - answering, employment, office, secretary, travel	\$100.00
561611	Detective - private	\$75.00
561613	Investigation - guard - armored car service	\$75.00

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561615	Security - any firm that provides security	\$75.00
561710	Exterminating services - exterminating company and its services	See Sch K
561720	Janitorial firm - janitorial cleaning services - individual or firm	\$75.00
561730	Landscaping services	\$150.00
561730	Tree surgery services	\$100.00
561800	Lawn care - general	\$75.00
561990	Other support services - auctioneer, independent	\$75.00
562111	Recyclable material collection services - materials other than paper products	\$150.00
562111	Recyclable material collection services - paper products	\$75.00
562991	Septic tank cleaning services	\$100.00
562998	Waste management - companies, trucks, septic tanks, landfill, services	\$550.00
611610	Fine arts school - music teacher	\$75.00
611699	Educational services - technical, computer, sports, services, business	\$75.00
621111	Physician - each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	\$250.00
621210	Dentist - each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	\$250.00
621310	Chiropractor - each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a	\$250.00

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	license.	
621320	Optometrist, optician - each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	\$250.00
621330	Pharmacist - one per location	\$250.00
621498	Outpatient care centers - all other types of services	\$150.00
621910	Ambulance - ambulance company and/or services	\$150.00
622110	Hospitals - surgical, substance abuse, psychiatric, general care, special	\$150.00
623110	Nursing care - residential care facility, day care, assisted living	\$150.00
623312	Nursing home - care for elderly and continuing care facilities	See Sch E
624110	Social assistance - shelters, vocational, child care, abuse, emergency, therapy	\$100.00
624110	Child daycare services - must furnish certificate from state and county health dept.	\$75.00
711310	Arts and sports - dance, musical, teams, tracks, promoters, agents	\$100.00
711310	Special events/show - promoter or activity - see schedule for rates	See Sch L
712110	Museums - museums and historical sites, zoos, botanical gardens, parks	\$75.00
713110	Amusement - arcades, golf clubs, marinas, fitness, bowling centers	\$100.00
713990	All other amusement and recreation industries	See Sch A
713990	Dance hall - public (no license to be granted except upon written petition and investigation by city council)	\$125.00

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721110	Accommodations - hotels, motels and similar facilities	\$75.00 plus \$2.00 per room
721191	Accommodations - bed and breakfast inns and services	\$75.00 plus \$2.00 per room
721214	Accommodations - trailer parks, RV parks, and travel parks	\$100.00 plus \$1.50 for each space over <u>10</u>
721310	Accommodations - rooming houses and boarding houses	\$75.00
722212	Restaurant - all applications must be accompanied by a certificate from the county health department	See Sch C
722330	Mobile food services - with certificate from county health department	\$75.00
722410	Caterers - and/or mobile food services	See Sch C
722410	Drinking establishment - club, lounge, bar or other	(Refer to Ordinance # 120902A & B)
811118	Repairs and maintenance - auto, paint/body, carwash, welding, other vehicular	\$100.00
811219	Repairs and maintenance - all electronic equipment	See Sch R
811412	Repairs and maintenance - all appliances, home and garden equipment	See Sch R
811420	Repairs and maintenance - reupholstery, furniture repair, rug and fabric cleaner	\$75.00
811450	Repairs and maintenance - airplanes	\$100.00
811490	Other personal and household goods repair and maintenance	\$75.00
812199	Personal services - hair, skin, barber, beautician, diet, nail, tanning	See Sch B

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812210	Funeral home and funeral services - undertaker and embalmer (plus retail license)	\$150.00
812320	Dry cleaning and laundry services (except coin-operated)	\$125.00
812331	Linen supply, diaper service	\$100.00
812332	Industrial launderers and uniform supply services	\$100.00
812910	Pet care (except vet) services	\$75.00
812990	Bondsman - each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	\$100.00
813310	Coin operated laundries and dry cleaners	\$100.00
	plus \$1.00 for each unit over <u>10</u>	
910001	Category for number of - vending machines for all types vending	See Sch N + A

(Ord. No. 10082007, 10-8-07)

Sec. 18-59. License fee schedules.

Schedule "A"

All Other Amusement and Recreation Industries

Pool rooms, domino and checker parlors, miniature golf courses, shooting gallery, skating rinks, etc.

- (a) License fee\$125.00
- (b) License fee included first pool table, each additional pool table45.00
- (c) Video electric games:
 - (1) Ten units or less75.00
 - (2) Each additional unit over ten, per unit2.00

Plus retail merchants license. All applications for this license must be approved by the city council.

Schedule "B"

Barber/Barber Shop

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- (a) Barber:
 - (1) For each person not operating a shop, but doing barber work\$75.00
 - (2) Sales of supplies. See: Miscellaneous retailers, item (453220)
- (b) Barber shop, beauty parlor or salon:
 - (1) One chair75.00
 - (2) Each additional chair over one, per chair7.50
 - (3) Sales of supplies. See: Merchant, item (124) (Schedule "C")

Those licenses set forth in this schedule herein shall apply where a person is operating in a home, and the same inspections shall be required for home operators as for regular shops. All applications for home operations or shops must be approved by the city council.

Tanning beds, per bed15.00

Schedule "C"
Merchant

Must maintain a permanent place of business inside the corporate limits. Each person engaged in selling goods, wares, products or merchandise, not specifically provided for in this license schedule, to others for consumption or use. Excludes retail gasoline sales.

- (a) Inventory of less than \$500.00 and gross annual receipts of less than \$5,000.00\$75.00
- (b) Inventory of \$500.00 or more and gross annual receipts of:
 - (1) \$5,000.00 but less than \$20,000.00100.00
 - (2) Over \$20,000.00 but less than \$35,000.00125.00
 - (3) Over \$35,000.00 but less than \$50,000.00150.00
 - (4) Over \$50,000.00 but less than \$100,000.00250.00

Plus an amount equal to one-tenth (1/10, .001) of one percent on the next \$400,000.00 of annual gross receipts and one-twentieth (1/20, .0005) of one percent on the excess over \$500,000.00 and not to exceed a maximum of \$1,000.00.

Schedule "D"
Manufacturer, Assembler, or Processor for Production and Wholesale Merchant

Gross sales based on preceding calendar year (not required on newly established business until after 12 months of operation).

- (a) Minimum\$100.00
- (b) \$100,000.00 but less than \$250,000.00175.00
- (c) \$250,000.00 but less than \$750,000.00275.00
- (d) \$750,000.00 but less than \$1,500,000.00425.00

Plus an amount equal to 1/50 (.0002) of one percent on the next \$1,000,000.00. Maximum license not to exceed \$1,000.00.

Schedule "E"
Nursing Home

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- (a) Not over 50 beds\$100.00
- (b) Over 50 beds150.00

Schedule "F"

Pawnbrokers, Flea Markets, Secondhand Dealers, and the Like License

The rate for a pawnbroker, flea market, secondhand dealer, and the like is \$100.00 in addition to a miscellaneous retail merchant license (NAICS Code 453220).

Schedule "G"

Reserved

Schedule "H"

Beer, Wine and Liquor Schedule

Refer to City of Elba Ordinance #120902A and 120902B.

Schedule "I"

Insurance

- (a) Each person doing a fire or marine insurance business in the city or its police jurisdiction shall pay an annual license tax of \$4.00 on each \$100.00 or major fraction thereof of the gross premium on policies issued or renewed for the preceding calendar year on risks located in the city or its police jurisdiction or from such year, less premiums returned by cancellation provided that each person doing a fire or marine insurance business which has not done business during the preceding year in the city or its police jurisdiction shall pay a license of \$50.00 in advance and there shall be an adjustment at the expiration of a year on such license according to the schedule hereinabove specified.
- (b) Each person doing any other kind of insurance business than those specified in subsection (1) of this section, and mutual aid associations and burial insurance companies, shall pay an annual tax of \$20.00 and \$1.00 on each \$100.00 or major fraction thereof of the gross premiums on either new policies issued or renewed less premiums returned for cancellation or by cancellation on policies issued during the preceding year, to citizens of the city and its police jurisdiction.
- (c) Each person doing what is known as a mutual insurance business or paying sick, accident or death benefits within the city or its police jurisdiction shall pay an annual license tax of \$20.00 plus one percent on each \$100.00 on total of gross premium on policies issued or renewed less premiums returned for cancellation or by cancellation on policies issued during the preceding year to citizens of the city or its police jurisdiction.
- (d) Each person doing any insurance business within the city or its police jurisdiction shall within 60 days from January first of each year furnish to the city council or the city clerk in writing a duly certified statement showing the full and true amount of gross premiums received during the preceding calendar year on policies issued or renewed to citizens or persons of the city and its police jurisdiction; provided this license shall not apply to Knights of Pythias, Odd Fellows, Woodmen of the World or such other fraternal orders.

Schedule "J"

Taxicabs and Limousines

Person operating motor vehicles, commonly known as taxicabs, shall pay the following license for each vehicle:

- (a) One taxicab/limousine\$75.00
- (b) Each additional taxicab/limousine50.00

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NOTE: Each cab must have a permit; each permit2.00

Schedule "K"

Extermination/Termite and/or Pest Control

Extermination/termite and/or pest control\$100.00+

See Schedule C for sale of chemicals, etc.

For spraying, dusting, fumigating or any other method used for the control or eradication of any insect pests or rodent.

Schedule "L"

Special Events Licenses

- (a) Carnival or street fair. For each place where said street fair is conducted and for a duration not exceeding one week. No more than ten exhibitions. License to be approved by city council. Where more than ten exhibitions, license to be approved by city council.
- (b) Circus. Each person operating circus, for each exhibition where seating capacity is:
 - (1) Less than 2,000 per day\$100.00
 - (2) Two thousand or more per day200.00
- (c) Concert. Musical entertainments and/or public lecturer, when charges are made for admission, not given wholly for charity, school or religious purpose, when not sponsored by an approved organization, per day75.00
- (d) Dog and pony shows. Where admission is charged, per day75.00
Shall not apply to athletic or other exhibitions.
- (e) Menagerie, museum. For each menagerie or museum where not in connection with a circus75.00
- (f) Merry-go-round, flying jenny, roller coaster, or other device of like character in each place where operated whether incorporated or not:
 - (1) Per month100.00
 - (2) Per week75.00
- (g) Wildlife exhibit:
 - (1) Per day20.00
 - (2) Per week75.00
 - (3) Per month125.00
- (h) Motion picture show, per screen150.00
- (i) Motion picture show, drive-in, plus retail merchant150.00
- (j) Theatrical show. Vaudeville, variety show, or exhibition or performance to which admission is charged, per week100.00

Schedule "N"

Vending Machines

- (a) When machine gross revenue is not reported by retail or wholesale dealers; for each vending machine on which music is played\$15.00

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- (b) For each machine vending gum, candy, milk, soft drinks, or other articles or on which a person is weighed, where the machine is operated by pennies4.00
- (c) Same, where machine is operated by nickels or coins of larger denomination15.00
- (d) Coin-operated newspaper rack75.00

These rates as to vending machines shall not apply in machines installed by any person as coin-operated gas meters, coin-operated telephones, machines vending postage stamps in places of business, or machines vending necessary articles on a nonprofit basis for emergency use only by the employees of such person.

Schedule "O"

Reserved

Schedule "P"

Peddlers/Agents

Persons/dealers who have no regular place of business in the city on which license is paid, soliciting orders and/or selling any type of merchandise\$75.00

Provided further, it shall be unlawful to park a wagon or truck on the street and use the same as a place of business.

Schedule "Q"

Reserved

Schedule "R"

Repair shops

- (a) Clocks and watches, shoes, electric motors and dynamos, transformers, radios and televisions, refrigerators, sewing machines:
 - (1) Principal business\$75.00
 - (2) In connection with other business50.00

Note: Above in addition to merchant, retail

- (b) Electric appliances including radios, televisions, stoves, washing machines, dryers, and small motors of one horsepower and less. See: Electrical contractor (238210)

Schedule "S"

Reserved

Schedule "T"

Reserved

Schedule "U"

Banks/Savings and Loans

- (a) The rate of the license is in proportion to the capital, surplus and undivided profits of the bank, shall be according to the following:
 - (1) Where the capital, surplus and undivided profits are \$50,000.00 or less\$10.00
 - (2) Where the capital, surplus and undivided profits are more than \$50,000.00 and not over \$100,000.0020.00
 - (3) Where the capital, surplus and undivided profits are \$100,000.00 and not over \$150,000.0030.00

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- (4) Where the capital, surplus and undivided profits are more than \$150,000.00 and not over \$200,000.0040.00
 - (5) Where the capital, surplus and undivided profits are more than \$200,000.00 and not over \$250,000.0050.00
 - (6) Where the capital, surplus and undivided profits are more than \$250,000.00 and not over \$300,000.0060.00
 - (7) Where the capital, surplus and undivided profits are more than \$300,000.00 and not over \$350,000.0070.00
 - (8) Where the capital, surplus and undivided profits are more than \$350,000.00 and not over \$400,000.0080.00
 - (9) Where the capital, surplus and undivided profits are more than \$400,000.00 and not over \$450,000.0090.00
 - (10) Where the capital, surplus and undivided profits are more than \$450,000.00 and not over \$500,000.00100.00
 - (11) Where the capital, surplus and undivided profits are more than \$500,000.00 and not over \$600,000.00110.00
 - (12) Where the capital, surplus and undivided profits are in excess of \$600,000.00125.00
 - (13) On each branch bank; bank ATM location; savings and loan ATM, branch, or mail office location10.00
- (b) The term "undivided profits" as used in subsection (1) of this section shall be construed to mean the undivided profits as shown by the books of the bank, and all payment shall be based on the report made by the banks to the superintendent of banks next preceding January 1.

Schedule "V"

Contractors, Repairs and Maintenance

In addition to the privilege license, a building permit is required. It is based on the cost of the job. Example: \$2.00 per thousand on the first \$25,000.00 and then \$1.00 per thousand after that. Inspection fees of \$7.50 each (we do not charge for more than three inspection fees, but you may have as many as you wish).

(Ord. No. 10082007, 10-8-07)