

ORDINANCE NUMBER 2007-10
BUSINESS LICENSE CODE OF THE
TOWN OF FALKVILLE , ALABAMA
FOR THE YEAR 2008 AND EACH SUBSEQUENT YEAR
SCHEDULE OF LICENSES AND FEES

**BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF
FALKVILLE, ALABAMA. as follows:**

SECTION 1.	Levy of tax.	Page 2
SECTION 2.	Definition of terms.	Page 2
SECTION 3.	License term; minimum license.	Page 6
SECTION 4.	License shall be location specific.	Page 7
SECTION 5.	License transfer restrictions.	Page 9
SECTION 6.	Unlawful to do business without a license.	Page 10
SECTION 7.	License must be posted.	Page 10
SECTION 8.	Duty to file report.	Page 10
SECTION 9.	Duty to permit records inspection.	Page 13
SECTION 10.	Unlawful to obstruct municipal designee.	Page 14
SECTION 11.	Privacy of information.	Page 14
SECTION 12.	Failure to file assessment.	Page 15
SECTION 13.	Lien for non-payment of license tax.	Page 16
SECTION 14.	Criminal penalties.	Page 16
SECTION 15.	Civil penalties.	Page 16
SECTION 16.	Penalties and interest.	Page 17
SECTION 17.	Prosecutions unaffected.	Page 17
SECTION 18.	Procedure for denial of new applications.	Page 18
SECTION 19.	Procedure for revocation/suspension of license.	Page 19
SECTION 20.	Refunds on overpayments.	Page 20
SECTION 21.	Delivery License.	Page 22
SECTION 22.	License classification codes.	Page 25
SECTION 23.	License Fee Schedules.	Page 46
SECTION 24.	Exchange of information.	Page 57
SECTION 25.	License fees in Police Jurisdiction.	Page 58
SECTION 26.	Effective date.	Page 58
SECTION 27.	Severability.	Page 59
SECTION 28.	Repealer.	Page 59

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:

- (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 \$ 100.00.
- (b) *Half Year.* Every person who commences business on or after July 1st, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.
- (c) *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.
- (d) *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 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1st 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.

(a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license

to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

(b) Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

(c) A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

(i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.

(ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility 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.

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

SECTION 5. Restriction on transfer of license.

No license shall be transferred except with the consent of the council or other governing body of the municipality or 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.

- (a) It shall be the duty of every person subject to such license tax to render to the municipality on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.

- (b) If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest.
- (c) The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.
- (d) If the amount of business license tax remitted by the taxpayer is undisputed by the Municipality, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the municipality shall enter a final assessment for the amount of the tax due, plus any applicable penalty and interest.
- (e) (1) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary

assessment. If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to 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 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:

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

SECTION 10. Unlawful to obstruct.

It shall be unlawful for any person, or for any agent, servant or employee of such person, to fail or refuse to perform any duty imposed by this ordinance; nor shall any person, agent, servant or employee of such person obstruct or interfere with the designee of the municipality in carrying out the purposes of this ordinance.

SECTION 11. Privacy.

- (a) It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the mayor, the municipal attorney or others authorized by law to receive such information described herein.
- (b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the license form of any taxpayer or any part of the license form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this ordinance.
- (c) Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license. Statistical information pertaining to taxes may be disclosed to the municipality council upon their written request through the

Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

SECTION 12. Failure to file assessment.

- (a) In any case where a person subject to paying a license tax as provided herein fails to do so, the municipal designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.
- (b) The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to 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.
- (c) 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.

- (d) A notice by the United States mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the designee of the municipality shall be prima facie correct upon any appeal.

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

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

SECTION 14. Criminal penalties.

Any person found guilty of violating any of the provisions of this ordinance shall be fined in an amount not less than fifty dollars (\$50.00) and not more than five hundred dollars (\$500.00), and may also be sentenced to imprisonment for a period 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.

- (a) All licenses not paid within thirty (30) days from the date they fall due shall be increased by fifteen (15) percent for the first thirty (30) days they shall be delinquent, or fraction thereof, and shall be measured by an additional fifteen (15) percent for a delinquency of sixty (60) or more days, but this provision shall not be deemed to authorize the delay of thirty (30) days in the payment of the license due, which may be enforced at once.
- (b) In the case of persons who began business on or after the first day of the calendar year, the license for such “new business” shall be increased by fifteen (15) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15) percent for a delinquency of forty-five (45) days or more.
- (c) All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one (1) percent 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.

- (a) 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.
- (b) If the municipal governing body denies the issuance of any license referred to it, the municipal clerk shall promptly notify the applicant of the municipal governing body's decision.
- (c) If said applicant desires to appear before the municipal governing body to show cause why said license should be issued, he shall file a written notice with the municipal clerk, said notice to be filed within two (2) weeks from the date of mailing by the municipal clerk of the notice of the denial of such license by the municipal governing body.
- (d) Upon receipt of said notice the municipal clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the municipal governing body and shall

give the notice of the date, time and place of said hearing to the applicant.

- (e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the municipal governing body shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- (f) If the municipal governing body determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the municipality said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

SECTION 19. Procedure for revocation or suspension of license.

- (a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the municipal governing body for the violation by the licensee, his agent, servant, or employee of any provision of this ordinance or of any ordinance of the municipality, or any statute of the State of Alabama relating to the business for which such license is issued; and shall also be subject to revocation by the municipal governing body if the licensee, his agent, servant, or employee under color of such license violates or aids or abets in violating or knowingly permits or suffers to be violated any penal

ordinance of the municipality or any criminal law of the State of Alabama; and shall also be subject to revocation by the municipal governing body if, in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.

- (b) The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.
- (c) The municipal governing body shall set a time for hearing on the matter of revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for said hearing. At the hearing the municipal governing body shall hear all evidence offered by any party and all evidence that may be presented bearing upon the question of revocation or the refusal of renewal, as the case may be.

SECTION 20. Refunds On Overpayments

- (a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.

- (b) A petition for refund shall be filed with the municipality within two years from the date of payment of the business license tax, which is the subject of the petition.
- (c) The municipality shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.
- (d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, 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.

- (e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of the county in which the municipality denying the petition for refund is located. Said notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

SECTION 21. Delivery License.

- (a) 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.
- (b) 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.
- (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 delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (e) The purchase of a delivery license 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

<u>CODE</u>	<u>2002 NAICS TITLES/BUSINESS LICENSE CODES</u>	<u>SCHEDULE</u>
<u>A</u>		
721191	ACCOMMODATIONS <i>Bed and Breakfast Inns & Services</i>	E
721110	ACCOMMODATIONS <i>Hotels, motels and similar facilities</i>	D
721214	ACCOMMODATIONS <i>RV Parks, Travel Parks, Campgrounds</i>	E
721310	ACCOMMODATIONS <i>Rooming Houses, Boarding Houses</i>	E
541211	ACCOUNTANTS/CPAs <i>Individual and/or firm</i>	D
561499	ADMINISTRATIVE SERVICES <i>Answering, employment, office, travel</i>	E
541810	ADVERTISING	B
115199	AGRICULTURE SUPPORT <i>Cotton Gins, Farm Management, post-harvest activities</i>	E
481111	AIR TRANSPORTATION <i>Airline tickets, shipping, freight, charter service</i>	E

561499	ALARM AND SECURITY SYSTEMS	E
	<i>Must provide Alabama Election Security Board of Licensure Permit</i>	
621910	AMBULANCE	A
	<i>No license shall be issued for the operation of this service until consent to use streets, avenues, and alleys of the Town has been granted by the governing body.</i>	
713110	AMUSEMENT AND THEME PARK	B
713990	AMUSEMENT – MISCELLANEOUS	E
112999	ANIMAL PRODUCTION	B
115210	ANIMAL PRODUCTION	
	SUPPORT ACTIVITIES	E
453310	ANTIQUÉ SHOPS AND DEALERS	F
541310	ARCHITECT	D
	<i>Individual and/or firm</i>	
711130	ARTS – MUSICAL GROUPS & ARTISTS	D
	<i>Dance, musical, tracks, teams, promoters, agents</i>	
711310	ARTS- PROMOTERS OF EVENTS	E
711399	ART AND SPORTS	X
	<i>Special Events (requires council approval)</i>	
453998	AUCTIONS – GENERAL MERCHANDISE	F
425120	AUCTIONS – AUTO	T

541110 ATTORNEY/LAWYERS D

Individual and/or firm

B

812990 BAIL BONDING E

722110 BAKED GOODS AND DOUGHNUT SHOP F

522119 BANK – BRANCH OR ATM I

522110 BANK- MAIN OFFICE I

812111 BARBER SHOP C

812112 BEAUTY SHOP- SALON C

713950 BOWLING CENTER E

C

515210 CABLE AND SUBSCRIPTION PROGRAMMING D

561740 CARPET AND UPHOLSTERY CLEANING E

811192 CARWASH & DETAILING SERVICES D

517212 CELLULAR AND WIRELESS COMMUNICATIONS D

722320 CATERERS E

Mobile food services

624410	CHILD AND DAY CARE CENTERS	G
	<i>Must provide state and health department permits and licenses prior to issuance.</i>	
621310	CHIROPRACTOR	G
	<i>Individual and/or firm</i>	
541511	COMPUTER PROGRAMMERS	E
	<i>Individual and/or firm</i>	
522291	CONSUMER LENDING	D
238110	CONTRACTORS	E
	<i>Concrete Foundation and Structure</i>	
238310	CONTRACTORS	E
	<i>Drywall and Insulation</i>	
238210	CONTRACTORS	E
	<i>Electrical</i>	
238910	CONTRACTORS	D
	<i>Excavation and site development</i>	
238330	CONTRACTORS	E
	<i>Flooring</i>	
238130	CONTRACTORS	E
	<i>Framing</i>	
236220	CONTRACTORS	E
	<i>General Contractors</i>	
238150	CONTRACTORS	E
	<i>Glass and Glazing</i>	

237990	CONTRACTORS	D
	<i>Heavy Construction, Highway, bridge, street</i>	
237110	CONTRACTORS	E
	<i>Irrigation</i>	
238140	CONTRACTORS	E
	<i>Masonry</i>	
236116	CONTRACTORS	E
	<i>New MultiFamily Housing Construction</i>	
236115	CONTRACTORS	E
	<i>New Single Family Housing Construction</i>	
237120	CONTRACTORS	D
	<i>Oil and Gas Pipeline Construction</i>	
238999	CONTRACTORS	E
	<i>Other Special Trades</i>	
238320	CONTRACTORS	E
	<i>Painting and Wall Covering Contractors</i>	
237390	CONTRACTORS	E
	<i>Paving and Sealing</i>	
238220	CONTRACTORS	E
	<i>Plumbing, Heating & Air, HVAC, Gas Fitter</i>	
	<i>Must provide State Certification Card with picture identification.</i>	
237130	CONTRACTORS	D
	<i>Power and Communication Line Construction</i>	

238160	CONTRACTORS	E
	<i>Roofing</i>	
236220	CONTRACTORS	E
	<i>Sandblasting</i>	
238170	CONTRACTORS	E
	<i>Siding</i>	
238120	CONTRACTORS	E
	<i>Steel and precast concrete</i>	
237110	CONTRACTORS	D
	<i>Water and sewer line construction</i>	
492110	COURIERS	E
	<i>Local Delivery services, local messengers</i>	
522390	CREDIT SERVICES	E
	<i>Companies and activities related to credit and mediation</i>	

D

999111	DELIVERY	N
339116	DENTAL LABORATORY	D
621210	DENTIST	G
	<i>Individual and/or firm</i>	
812191	DIET AND WEIGHT REDUCTION	E

999444 DISMANTLERS CC

812320 DRYCLEANING AND LAUNDRY SERVICE E

E

611699 EDUCATIONAL SERVICES E

Technical, computer, sports, services, business

541330 ENGINEER G

Individual and/or firm

561710 EXTERMINATING AND PEST CONTROL E

F

441239 FARM EQUIPMENT DEALER F

111998 FARMING AND CROP PRODUCTION E

Agriculture, crop production, nursery, fruit, growers

713940 FITNESS AND SPORTS CENTER E

453310 FLEA MARKET O

113110 FORESTRY E

Logging, forestry, timber management

812210

FUNERAL HOMES

D

G

999999

GENERAL CATEGORY – UNCLASSIFIED

P

713910

GOLF COURSE/COUNTRY CLUB

B

541430

GRAPHIC DESIGN SERVICES

E

111411

GREENHOUSE, NURSERY, FLORICULTURE

PRODUCTION

E

H

621491

HMO

S

Medical centers and services

621610

HOME HEALTH CARE SERVICES

E

622110

HOSPITALS

S

Surgical, substance abuse, psychiatric, general care, special

I

519190	INFORMATION SERVICES	E
	<i>Providing, storing, processing, access to information</i>	
524126	INSURANCE COMPANY	Q
	<i>Casualty, fire and or marine premiums, 11-51-120/123</i>	
524128	INSURANCE COMPANY	Q
	<i>Health, allied, and all other premiums, 11-51-120/123</i>	
524210	INSURANCE AGENCY AND BROKERAGES	G
516110	INTERNET PUBLISHING & BROADCASTING	E
523999	INVESTMENT ACTIVITIES – FINANCIAL	D

J

561720	JANITORIAL SERVICE	E
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K

L

561730	LANDSCAPING/LAWN SERVICE	E
812310	LAUNDRYMAT- (COIN OPERATED)	R
485320	LIMOUSINE SERVICE	E
561622	LOCKSMITH	E

M

332710	MACHINE SHOPS AND WELDING	E
551990	MANAGEMENT COMPANIES	E
	<i>Offices, enterprises, regional, corporate</i>	
315999	MANUFACTURING - APPAREL	M

	<i>Women, men, children, hosiery, lingerie outerwear, accessories</i>	
335211	MANUFACTURING – APPLIANCE	M
	<i>Small appliance, lighting, electrical, battery, freezer</i>	
335228	MANUFACTURING – APPLIANCE	M
	<i>Major appliances</i>	
312199	MANUFACTURING – BEVERAGE	M
	<i>All types of soft drinks, bottled water, ice</i>	
337110	MANUFACTURING – CABINET AND COUNTERTOP	M
327310	MANUFACTURING – CEMENT	M
325998	MANUFACTURING – CHEMICAL	M
	<i>Of fertilizer, wood, pesticide, paint, soap and resin</i>	
334419	MANUFACTURING - COMPUTER, ELECTRONIC	M
311991	MANUFACTURING – FOOD	M
	<i>Meat, seafood, grain, fruit, dairy, animal, poultry processing</i>	
337129	MANUFACTURING – FURNITURE	M
316999	MANUFACTURING -LEATHER AND ALLIED	M
	PRODUCTS	
	<i>Shoes, luggage, handbag, related products, footwear</i>	
333999	MANUFACTURING – MACHINERY	M
	<i>Office machinery, industrial, engines, farm, HVAC</i>	
332999	MANUFACTURING -METAL FABRICATION	M
	<i>Cutlery, structural, ornamental,</i>	

327999	MANUFACTURING – NONMETALLIC	M
	<i>Clay, glass, cement, lime, pottery, ceramic, brick, tile</i>	
335999	MANUFACTURING – OTHER	M
	<i>All other manufacturing</i>	
322299	MANUFACTURING – PAPER	M
	<i>Pulp, paper, and converted products, stationary, tubes, cores</i>	
324199	MANUFACTURING – PETROLEUM & COAL	M
	<i>Asphalt, grease, roofing and paving products</i>	
326299	MANUFACTURING – PLASTIC & RUBBER	M
	<i>Tires, pipe, hoses, belts, bottles, sheet, wrap, film</i>	
313112	MANUFACTURING – TEXTILE	M
	<i>Fabric, yarn, carpet, canvas, rope, twine, fabric mills</i>	
336112	MANUFACTURING – TRANSPORTATION	M
	<i>Mfg. auto, truck, trailer, motor home, boat, ship, motorcycles</i>	
321999	MANUFACTURING - WOOD	M
	<i>Sawmills, wood, .preservation, veneer, trusses, millwork</i>	
531130	MINI WAREHOUSE AND SELF STORAGE	E
212299	MINING	M
	<i>All related mining activities</i>	
484230	MOBILE HOME TOWING SERVICE	E
512131	MOTION PICTURES	B
	<i>Theatres, videos, recording, drive-ins, sound studios</i>	
484210	MOVING COMPANY	E

712110 MUSEUMS D
Museums and historical sites, zoos, parks, botanical gardens

N

812113 NAIL SALON E

511110 NEWSPAPER PUBLISHER D

454399 NEWSPAPER STANDS H

623110 NURSING CARE Y

Residential care facility, assisted living

623312 NURSING HOME Y

Care for elderly and continuing care facilities

O

621320 OPTOMETRIST G

Individual and/or firm

621498 OUTPATIENT CARE CENTERS S

P

485999	PASSENGER TRANSPORTATION	D
	<i>All other</i>	
485113	PASSENGER TRANSPORTATION	D
	<i>Charter and other vehicle transit services</i>	
522298	PAWN SHOP	G
	<i>Title pawn or merchandise</i>	
454999	PEDDLER OR ROLLING STORE	V
812910	PET CARE SERVICES	E
541921	PHOTOGRAPHER	E
	<i>Studios, portraits, commercial, services</i>	
621111	PHYSICIAN	G
	<i>Individual and/or firm</i>	
621340	PHYSICAL, OCCUPATIONAL SPEECH THERAPISTS	E
561431	POSTAL/MAILING SERVICE	F
323119	PRINTING	F
	<i>Screen, quick, digital, books, lithographic</i>	

541990

PROFESSIONAL SERVICES (OTHER)

G

Q

R

515112	RADIO AND TELEVISION STATIONS	D
482110	RAIL TRANSPORTATION	K
531210	REAL ESTATE	E
	<i>Offices, agents, brokers, management, appraisers</i>	
532299	RENTAL AND LEASING	G
	<i>All Other</i>	
532120	RENTAL AND LEASING	D
	<i>Auto, truck, trailer, RV, all tangible property</i>	
532220	RENTAL AND LEASING	E
	<i>Formal Wear and Costumes</i>	
532291	RENTAL AND LEASING	E

	<i>Home health equipment</i>	
532230	RENTAL AND LEASING	E
	<i>Movie and video rental</i>	
531110	RENTAL AND LEASING	Z
	<i>Residential Buildings and Dwellings, Apartments, Mobile Home Parks</i>	
531199	RENTAL AND LEASING	AA
	<i>Spaces and Booths at Flea Markets</i>	
811412	REPAIRS AND MAINTENANCE	E
	<i>All appliances, home and garden equipment</i>	
811229	REPAIRS AND MAINTENANCE	E
	<i>All electronic equipment</i>	
811499	REPAIRS AND MAINTENANCE	F
	<i>All Other</i>	
811119	REPAIRS AND MAINTENANCE	E
	<i>General auto repair, body shop</i>	
811191	REPAIRS AND MAINTENANCE	E
	<i>Oil Change and Lube</i>	
811420	REPAIRS AND MAINTENANCE	E
	<i>Upholstery and Furniture Repair</i>	
722499	RESTAURANT	F
453998	RETAIL – ALL OTHER	F
448130	RETAIL -CLOTHING AND ACCESSORIES	F

445120	RETAIL -CONVENIENCE STORES	F
443112	RETAIL - ELECTRONIC & APPLIANCE <i>Household, radio, television, and computers</i>	F
445110	RETAIL - FOOD AND BEVERAGE STORES	F
446191	RETAIL -FOOD AND HEALTH SUPPLEMENTS	F
445230	RETAIL -FRUIT AND VEGETABLE MARKET	F
442110	RETAIL –FURNITURE <i>Furniture, home furnishings, stores, floor coverings, window</i>	F
447110	RETAIL - GASOLINE RETAIL <i>Selling Gasoline</i>	BB
445299	RETAIL - GENERAL MERCHANDISE STORE <i>Department, warehouse clubs, superstores,</i>	F
453220	RETAIL – GIFT, NOVELTY, SOUVENIR	F
444130	RETAIL - HARDWARE STORES	F
444110	RETAIL - HOME IMPROVEMENT CENTER	F
448310	RETAIL - JEWELRY STORE	F
441199	RETAIL – MOTOR VEHICLES <i>New or used automobiles, motorcycles, atv's,</i>	D
441310	RETAIL - MOTOR VEHICLES <i>Parts and accessories, new or used</i>	F
454210	RETAIL - NON-STORE	F

Vending machine operators, direct selling, mail order

453210	RETAIL – OFFICE SUPPLIES, STATIONARY	F
446110	RETAIL - PHARMACIES AND DRUG STORES	F
451110	RETAIL- SPORTING GOODS AND HOBBIES	F
453991	RETAIL- TOBACCO STORE	F
453998	RETAIL – ALL OTHER	F

S

522129	SAVINGS AND LOAN BRANCH/ATM	I
522120	SAVINGS AND LOAN MAIN	I
522399	SECURITIES, COMMODITY	D
	<i>Brokerage, portfolios, investment, and other finance</i>	
517410	SATELLITE DEALER	E
562991	SEPTIC TANKS AND RELATED SERVICES	E
451130	SEWING, NEEDLEWORK, PIECE GOODS	F
999333	SMALL VENDOR	U
624110	SOCIAL ASSISTANCE	E
	<i>Shelters, vocational, child care, abuse, emergency</i>	
562111	SOLID WASTE COLLECTION	G

611620 SPORTS AND RECREATION INSTRUCTION- **E**
Camps or Schools

541360 SURVEYOR **G**
Individual and/or firm

T

812199 TANNING SALONS & OTHER PERSONAL SERVICES **E**

485310 TAXI CABS **E**

541213 TAX PREPARATION **E**

517310 TELECOMMUNICATIONS **J**

Telephone local per 11-51-128

517319 TELECOMMUNICATIONS **J**

Telephone long distance 11-51-128

517329 TELECOMMUNICATIONS **E**

Cellular and other wireless, paging

517339 TELECOMMUNICATIONS **E**

Resellers of service

422999 TOBACCO PRODUCTS WHOLESALER **D**

611519 TRUCK DRIVING SCHOOLS **G**

811111 TRUCK REPAIR SHOPS **P**

484110 TRUCK TRANSPORTATION **D**

Local, long-distance, freight, moving and storage

484230 TRUCK TRANSPORTATION W
Terminal- state regulated 37-3-33

U

453310 USED MERCHANDISE STORES F
Books, miscellaneous, consignment

221122 UTILITIES L
Electric Power or light company

221210 UTILITIES L
Natural Gas Company

221199 UTILITIES L
Water, Sewage and Other Systems

V

454210 VENDING – NUMBER OF MACHINES H

541940 VETERINARIAN G
Individual and/or firm

W

493110	WAREHOUSE AND STORAGE	S
	<i>Household, refrigerated, special</i>	
562998	WASTE MANAGEMENT	D
	<i>Sewer, storm basin, tank cleaning services</i>	
422299	WHOLESALE TRADE	D
	<i>Brick, Stone, and Related Construction materials</i>	
421099	WHOLESALE TRADE	D
	<i>Durable, vehicle, machinery, equipment, furniture</i>	
422099	WHOLESALE TRADE	D
	<i>Non-durable, wholesale gasoline distributor</i>	
422199	WHOLESALE TRADE	D
	<i>Non-durable, paper, apparel, grocery, beverages, dairy</i>	
999222	WRECKER COMPANY/SERVICE	E

SECTION 23. License Fee Schedules

Schedule “A”

First Ambulance -----\$150.00
Each additional ----- \$ 15.00 each

Schedule “B”

0.00	74,999	\$250.00
75,000.....	149,999	\$300.00
150,000.....	249,999	\$300.00 + 1.92 per M in excess of \$150,000
250,000	499,999	\$492.00+ 1.78 per M in excess of \$250,000
500,000 and up		1000.00

Schedule “C”

One Chair \$35.00
Each additional Chair\$12.50 each

Schedule "D" – If gross receipts are:

More Than	but	Less than		
0		99,999	100	
100,000		199,999	211	+1.72 per M in excess of 100,000
200,000		299,999	383	+1.47 per M in excess of 200,000
300,000		399,999	530	+1.38 per M in excess of 300,000
400,000		499,999	668	+1.35 per M in excess of 400,000
500,000		599,999	803	+1.32 per M in excess of 500,000
600,000		699,999	935	+1.28 per M in excess of 600,000
700,000		799,999	1,063	+1.25 per M in excess of 700,000
800,000		899,999	1,188	+1.22 per M in excess of 800,000
900,000		999,999	1,310	+1.18 per M in excess of 900,000
1,000,000	and up		1,500	

Schedule "E" – If gross receipts are:

More Than	but Than	Less Than		
.00		19,999	55.00	
20,000		149,999	100.00	
150,000		249,999	100.00	+ 0.82 per M in excess of 150,000
250,000		499,999	182.00	+ 0.76 per M in excess of 250,000
500,000		749,999	372.00	+ 0.72 per M in excess of 500,000
750,000		999,999	552.00	+ 0.68 per M in excess of 750,000
1,000,000		1,499,999	722.00	+ 0.64 per M in excess of 1,000,000
1,500,000	and up		1500.00	

Schedule “F” – If gross receipts are:

More but Than	Less Than	
.00.....	24,999	40.00
25,000.....	39,999	80.00
40,000.....	59,999	135.00
60,000.....	89,999	215.00
90,000.....	99,999	240.00
100,000 and More		240.00 + .50 per M in excess of 100,000

Schedule “G”

More Than but	Less Than	
0	24,999	175.00
25,000.....	99,999	175.00 + 2.00 per M in excess of 25,000
100,000.....	199,999	325.00 + 1.50 per M in excess of 100,000
200,000.....	499,999	475.00 + 1.00 per M in excess of 200,000
500,000 and up		775.00

Schedule “H” Vending Machines

In addition to the license thereto, there shall be a decal affixed to each machine. Vending machine shall mean any type of machine that dispenses any merchandise or product.

If gross receipts are More than	but	Less than	License Fee
\$.00		\$250.00	\$10.00 per location + \$15.00 per decal per machine
\$251.00		\$500.00	\$15.00 per location + \$15.00 per decal per machine
\$501.00		\$1000.00	\$25.00 per location + \$15.00 per decal per machine

Over \$10000.00

\$35.00 per location + \$15.00 per decal per machine

A list of machine locations must be submitted with license fee.

Schedule "I"

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

Section 11-51-130

Banks.

(a) Municipalities may levy a license in proportion to the capital, surplus and undivided profits of the bank, but not more than the following amounts, to wit:

- (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 \$100,000.00, \$20.00;
- (3) Where the capital, surplus and undivided profits are more than \$100,000.00 and not over \$150,000.00, \$30.00;
- (4) Where the capital, surplus and undivided profits are more than \$150,000.00 and not over \$200,000.00, \$40.00;
- (5) Where the capital, surplus and undivided profits are more than \$200,000.00 and not over \$250,000.00, \$50.00;
- (6) Where the capital, surplus and undivided profits are more than \$250,000.00 and not over \$300,000.00, \$60.00;
- (7) Where the capital, surplus and undivided profits are more than \$300,000.00 and not over \$350,000.00, \$70.00;
- (8) Where the capital, surplus and undivided profits are more than \$350,000.00 and not over \$400,000.00, \$80.00;
- (9) Where the capital, surplus and undivided profits are more than \$400,000.00 and not over \$450,000.00, \$90.00;
- (10) Where the capital, surplus and undivided profits are more than \$450,000.00 and not over \$500,000.00, \$100.00;
- (11) Where the capital, surplus and undivided profits are more than \$500,000.00 and not over \$600,000.00, \$110.00;

(12) Where the capital, surplus and undivided profits are in excess of \$600,000.00, \$125.00; and

(13) On each branch bank, not more than \$10.00.

(b) The term "undivided profits" as used in subsection (a) of this section shall be construed to mean the undivided profits as shown by the books of the bank, and all payments shall be based on the report made by the banks to the Superintendent of Banks next preceding January 1.

(Acts 1911, No. 84, p. 50; Acts 1921, Ex. Sess., No. 18, p. 17; Code 1923, §6287; Code 1940, T. 37, §747.)

Section 11-51-131

Savings and loan associations.

Municipalities may levy a license on savings and loan associations in proportion to the amount paid in on nonwithdrawable shares, reserves and undivided profits of the association upon the same schedule as is provided for banks and none other.

(Acts 1931, No. 159, p. 218; Code 1940, T. 37, §748.)

Schedule "J" – Telephones and Telecommunications

Code of Alabama § 11-51-128

Local Exchange-	\$60.00
Long Distance -	\$15.00

Section 11-51-128

Telephone companies.

(a) The maximum amount of privilege or license tax which the several municipalities within this state may annually assess and collect of persons operating telephone exchanges and long distance telephone lines in this state for the privilege of doing intrastate business within the limits of such municipalities, whether such persons are incorporated under the laws of this state or any other state, is fixed as follows:

(1) In municipalities having not exceeding 500 inhabitants, exchange license, \$15.00, long distance license, \$8.00;

(2) In municipalities having a population of more than 500 and not exceeding 1,000, exchange license, \$30.00, long distance license, \$8.00;

(3) In municipalities having a population of more than 1,000 and not exceeding 2,000, exchange license, \$60.00, long distance license, \$15.00;

(4) In municipalities having a population of more than 2,000 and not exceeding 3,000, exchange license, \$105.00, long distance license, \$27.00;

(5) In municipalities having a population of more than 3,000 and not exceeding 4,000, exchange license, \$150.00, long distance license, \$38.00;

- (6) In municipalities having a population of more than 4,000 and not exceeding 5,000, exchange license, \$210.00, long distance license, \$53.00;
- (7) In municipalities having a population of more than 5,000 and not exceeding 6,000, exchange license, \$270.00, long distance license, \$68.00;
- (8) In municipalities having a population of more than 6,000 and not exceeding 7,000, exchange license, \$330.00, long distance license, \$83.00;
- (9) In municipalities having a population of more than 7,000 and not exceeding 8,000, exchange license, \$390.00, long distance license, \$98.00;
- (10) In municipalities having a population of more than 8,000 and not exceeding 9,000, exchange license, \$450.00, long distance license, \$113.00;
- (11) In municipalities having a population of more than 9,000 and not exceeding 10,000, exchange license, \$510.00, long distance license, \$128.00;
- (12) In municipalities having a population of more than 10,000 and not exceeding 11,000, exchange license, \$570.00, long distance license, \$143.00;
- (13) In municipalities having a population of more than 11,000 and not exceeding 12,000, exchange license, \$630.00, long distance license, \$158.00;
- (14) In municipalities having a population of more than 12,000 and not exceeding 13,000, exchange license, \$690.00, long distance license, \$173.00;
- (15) In municipalities having a population of more than 13,000 and not exceeding 14,000, exchange license, \$750.00, long distance license, \$188.00;
- (16) In municipalities having a population of more than 14,000 and not exceeding 15,000, exchange license, \$800.00, long distance license, \$203.00;
- (17) In municipalities having a population of more than 15,000 and not exceeding 16,000, exchange license, \$870.00, long distance license, \$210.00;
- (18) In municipalities having a population of more than 16,000 and not exceeding 17,000, exchange license, \$920.00, long distance license, \$233.00;
- (19) In municipalities having a population of more than 17,000 and not exceeding 18,000, exchange license, \$990.00, long distance license, \$248.00;
- (20) In municipalities having a population of more than 18,000 and not exceeding 19,000, exchange license, \$1,050.00, long distance license, \$263.00;
- (21) In municipalities having a population of more than 19,000 and not exceeding 20,000, exchange license, \$1,110.00, long distance license, \$278.00;
- (22) In municipalities having a population of more than 20,000 and less than 175,000, exchange license, \$1,110.00 for the first 20,000 inhabitants and \$60.00 for each additional 1,000 inhabitants or majority fraction thereof, up to 175,000 population; long distance license, \$278.00 for the first 20,000, and \$15.00 for each additional 1,000, or majority fraction thereof, up to 175,000 population; and
- (23) In municipalities having a population of more than 175,000, exchange license, \$12,000, long distance license, \$3,000.00.

(b) In arriving at the assessment of privilege or license tax which may be assessed and collected under subsection (a) of this section, the population of the several cities and towns shall be computed and based on the federal census next preceding the year for which such license tax is assessed from year to year; provided, that if a municipality should be incorporated subsequent to any federal census the population shown in the charter of incorporation shall determine the amount of license due until the next federal census shall find and declare such population.

(Code 1923, §2161; Acts 1935, No. 194, p. 256; Code 1940, T. 37, §744; Acts 1947, No. 355, p. 238, §2.)

Schedule “ K ” Railroads

Code of Alabama §11-51-124
\$25.00

Section 11-51-124

Railroads.

(a) The maximum amount of privilege or license tax which the several municipalities within this state may annually assess and collect of persons operating railroads in this state as common carriers for the privilege of doing intrastate business within the limits of such municipalities, whether such companies are incorporated under the laws of this state or any other state or whether incorporated at all or not, is hereby prescribed and fixed as follows:

- (1) In municipalities of not more than 250 inhabitants, \$10.00;
- (2) In municipalities having a population of more than 250 and not exceeding 500, \$15.00;
- (3) In municipalities having a population of more than 500 and not exceeding 750, \$20.00;
- (4) In municipalities having a population of more than 750 and not exceeding 1,000, \$25.00;
- (5) In municipalities having a population of more than 1,000 and not exceeding 5,000, \$25.00 for the first 1,000 inhabitants and \$25.00 for each additional 1,000 inhabitants or a majority fraction thereof;
- (6) In municipalities having a population of more than 5,000 and not exceeding 10,000, \$25.00 for the first 1,000 inhabitants and \$30.00 for each additional 1,000 or majority fraction thereof; and
- (7) In municipalities having a population of more than 10,000, \$25.00 for the first 1,000 inhabitants and \$35.00 for each additional 1,000 inhabitants or majority fraction thereof; provided, however, that in no case shall any municipality assess or collect such a privilege or license tax exceeding \$2,000.00.

(b) In arriving at the amount of privilege or license tax which may be assessed and collected under the provisions of subsection (a) of this section, the population of the several cities and towns shall be computed and based upon the federal census next preceding the year for which such license tax is assessed from year to year; provided, that if a municipality should be incorporated subsequent to any federal census, the population shown in the charter of incorporation shall determine the amount of the license due until the next federal census shall find and declare such population.

(Acts 1935, No. 194, p. 256; Code 1940, T. 37, §740.)

Schedule “L” Utilities

3 % of Gross Receipts in accordance with Code of Alabama § 11-51-129

Schedule “M”

More Than	but	Less Than	
.00	99,999	230.00
100,000	199,999	\$345.00
200,000	499,999	\$460.00
500,000	999,999	\$575.00
1,000,000	1,999,999	\$865.00
2,000,000	2,999,999	\$1,000.00
3,000,000	4,999,999	\$1,250.00
5,000,000	6,999,999	\$1,500.00
7,000,000	9,999,999	\$2,000.00
10,000,000	and up		\$3,000.00

Schedule “N” – Delivery License

The rate for the delivery license is established in Section 21 of this Ordinance and is \$100.00.

Schedule “O”

\$575.00

Schedule “P”

\$100.00

Schedule “ Q” - Insurance

Section 11-51-120

Insurance companies - Fire and marine insurance companies.

No license or privilege tax or other charge for the privilege of doing business shall be imposed by any municipal corporation upon any fire or marine insurance company doing business in such municipality except upon a percentage of each \$100.00 of gross premiums, less return premiums, on policies issued during the preceding year on property located in such municipality. Such percentage shall not exceed four percent on each \$100.00 or major fraction thereof of such gross premiums, and no credit or deduction of any kind shall be allowed or made on account of the cost of reinsurance by such company in a company not authorized to do business in this state.

Any municipality may charge a flat minimum license at the beginning of each year for new companies doing business therein on which there shall be an adjustment at the expiration of such year upon such percentage as may be fixed by said municipality, but such percentage shall not exceed four percent of the gross premiums, less return premiums, collected by such companies on policies issued during the preceding year in such municipality.

(Acts 1935, No. 194, p. 256; Code 1940, T. 37, §739.)

Section 11-51-121

Insurance companies - Insurance companies other than fire and marine insurance companies.

(a) No license or privilege tax or other charge for the privilege of doing business shall be imposed by any municipal corporation upon any insurance company, other than fire and marine insurance companies, doing business therein or its agents which shall exceed for the company and its agents the following amounts:

- (1) Each insurance company in cities and towns having a population of 5,000 or less, \$10.00 and \$1.00 on each \$100.00 and major fraction thereof of the gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said cities and towns.
- (2) Each such insurance company in cities and towns having a population of over 5,000 and not over 10,000, \$15.00 and \$1.00 on each \$100.00 and major fraction thereof on gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said towns and cities.
- (3) Each such insurance company, in cities and towns having a population of over 10,000 and not exceeding 50,000, \$20.00 and \$1.00 on each \$100.00 and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said cities and towns.
- (4) Each such insurance company, in cities and towns having a population of more than 50,000, \$50.00 and \$1.00 on each \$100.00 and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said cities and towns.

The amount specifically named in the schedule contained in this section shall be payable at the time and in the manner that other privilege or license taxes are required to be paid by the laws, ordinances or charters of the several cities and towns, and the amount of said tax based on gross premiums shall be paid as provided in this article.

(b) Upon the payment or tender of the amount specifically named in the schedule in subsection (a) of this section to any city or town, any insurance company, other than fire and marine insurance companies, authorized to do business in this state, shall be permitted to do business in said city or town through its agents, resident or soliciting, duly appointed in writing, which agents shall not be subject to or required to pay any privilege or occupation tax to said city or town for representing said company or soliciting business for it. On January 1, or within sixty days thereafter, of each year, each insurance company, other than fire and marine insurance companies, which did any business in, or wrote any insurance for any citizen or resident of, any city or town in this state during any part of the next preceding year shall, if a license or privilege tax is imposed by said city or town on any insurance company, other than fire and marine insurance companies, furnish the mayor or other executive head of said city or town a statement in writing, verified by the affidavit of the president, vice-president or secretary of the company, which statement shall set out and show the full and true amount of gross premiums, less return premiums, received during the preceding year, on all policies of such insurance issued in such city or town during the said preceding year, and shall accompany said statement with the amount of license due from said company. Failure to furnish said statement or to pay such amount to any city or town, as herein required, shall, if so provided by the ordinances of the city or town, cause a forfeiture of the right of the company so failing or its agents, to continue to do business in said city or town until said statement shall have been furnished and said sum shall have been paid, and shall subject the company and its agents to such penalties as the ordinances of said city or town may prescribe, not exceeding the penalties imposed upon other corporations or persons for failure to pay license or privilege taxes.

(Code 1923, §2155; Acts 1935, No. 194, p. 256; Code 1940, T. 37, §736.)

Schedule “R”

Up to 10 machines	\$60.00
Each additional machine.....	\$17.50

Schedule “S”

From zero	to	5,000 square feet	\$100.00
From 5,001	to	10,000 square feet	\$200.00
From 10,001	to	20,000 square feet	\$300.00
From 20,001	to	30,000 square feet	\$400.00
From 30,001	to	40,000 square feet	\$500.00
From 40,001	to	50,000 square feet	\$600.00
From 50,001	to	60,000 square feet	\$700.00
From 60,001	to	70,000 square feet	\$800.00
From 70,001	to	80,000 square feet	\$900.00
From 80,001	to	90,000 square feet	\$1,000.00
From 90,001	up		\$1,000.00 plus \$0.01 per square foot over 90,000

Schedule “T”

\$125.00 per day

Schedule “U” – Small Vendor License

\$35.00

Schedule “V” – Peddlers

Daily Rate	issued for single day sales activity	\$10.00
Weekly Rate	issued for week long sales activity	\$25.00
Monthly Rate	issued for month long sales activity	\$50.00
Yearly Rate	issued for annual sales activity	\$150.00

Schedule “W” – Truck Terminal Transportation

Code of Alabama §37-3-33 - \$25.00

Schedule “X”

Event and rate schedule must be approved in advance by Town Council.

Schedule “Y”

First 10 beds	\$125.00
Each additional bed	\$ 5.50

Schedule “Z”

First 5 units	\$100.00
Each additional unit	\$ 15.00

Schedule “AA”

Each space or booth \$15.00 each
Must be purchased by owner or lessor of property for total number of available spaces or booths.

Schedule “BB”

First Pump	\$17.00
Each additional pump	\$ 6.00

Schedule “CC”

\$350.00

SECTION 24. Exchange of information.

- (a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.

- (b) Any such exchange shall be for one or more of the following purposes:
- (1) Collecting taxes due.
 - (2) Ascertaining the amount of taxes due from any person.
 - (3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.
- (c) Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter administered by the license officer. The license officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to the Code of Alabama section 40-23-25, 40-23-82, or 40-12-224.

SECTION 25. License fees in Police jurisdiction.

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

SECTION 26. Effective date.

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

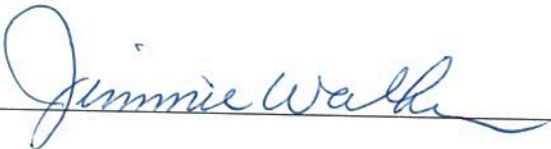
SECTION 27. Severability.

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.

Adopted this 21 day of September, 2007.



Mayor, Jimmie Walker

Attest:



Town Clerk, Belinda Ealey

I, Belinda G. Ealey, Town Clerk of the Town of Falkville do hereby certify the following ordinance was published in four places in the Town of Falkville.

Posted on the 12 day of September, 2007 at the Falkville Municipal Building, Falkville Public Library, Falkville Volunteer Fire Department and Mr. Quick's.

This the 12 day of September, 2007.

Belinda G. Ealey
Belinda G. Ealey, Town Clerk