

ORDINANCE NO 2023-07

BUSINESS LICENSE CODE OF THE
CITY OF SPRINGVILLE, ALABAMA
FOR THE YEAR 2023 AND EACH SUBSEQUENT YEAR

SCHEDULE OF LICENSES AND FEES

BE IT ORDAINED BY THE CITY OF COUNCIL OF SPRINGVILLE

ALABAMA, as follows:

SECTION 1.	Levy of tax.	Page 2
SECTION 2.	Definition of terms.	Page 2
SECTION 3.	License term; minimum license.	Page 4
SECTION 4.	License shall be location specific.	Page 5
SECTION 5.	License transfer restrictions.	Page 6
SECTION 6.	Unlawful to do business without a license.	Page 6
SECTION 7.	License must be posted.	Page 6
SECTION 8.	Duty to file report.	Page 7
SECTION 9.	Duty to permit records inspection.	Page 8
SECTION 10.	Unlawful to obstruct municipal designee.	Page 8
SECTION 11.	Privacy of information.	Page 8
SECTION 12.	Failure to file assessment.	Page 9
SECTION 13.	Lien for non-payment of license tax.	Page 9
SECTION 14.	Criminal penalties.	Page 10
SECTION 15.	Civil penalties.	Page 10
SECTION 16.	Penalties and interest.	Page 10
SECTION 17.	Prosecutions unaffected.	Page 10
SECTION 18.	Procedure for denial of new applications.	Page 11
SECTION 19.	Procedure for revocation/suspension of license.	Page 11
SECTION 20.	Refunds on overpayments.	Page 12
SECTION 21.	Delivery License.	Page 13
SECTION 22.	License classification codes.	Page 15
SECTION 23.	License Fee Schedules.	Page 21
SECTION 24.	Exchange of information.	Page 32
SECTION 25.	Effective date.	Page 32
SECTION 26.	Severability.	Page 32
SECTION 27.	Repealer.	Page 32

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 license year beginning January 1, 2024, 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 city in this state that levies a business license tax from time to time. The term shall also include the city's police jurisdiction, where the business license tax is levied in the police jurisdiction.

[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; minimum license.

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) *Seasonal.* Notwithstanding the above, any person who desires to conduct business for no more than thirty (30) consecutive days in a calendar year may apply for a Seasonal License. Unless otherwise provided herein, the minimum fee for a Seasonal License shall be Thirty-Five and No/100 Dollars (\$35.00) or one-third (1/3) the amount of a permanent retail license fee, which is based on gross receipts, Plus standard issuance fee.
- (d) *1-3 Day.* Notwithstanding anything to the contrary herein, any person who desires to conduct business for one to three consecutive days) may apply for a 1-3 Day License. However, no person may apply for and receive any aggregate 1-3 Day Licenses such that he/she is licensed to conduct business more than thirty (30) days in a calendar year. Unless otherwise provided herein, the minimum 1-3 Day License shall be Twenty and No/100 Dollars (\$20.00) or one-fifth (1/5) the amount of a permanent retail license fee, which is based on gross receipts.
- (e) *Issuance Fee:* For each license issued there shall be an issue fee collected equal to the license fee permitted by the Code of Alabama, 1975, Section 11-51-90(a)(2), as the same may be amended from time to time, and said issue fee shall be collected in the same manner as the license tax.
- (f) *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 files, 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, 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 computers 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 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 mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars (\$500.00) or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred (\$500.00). In either case, at the option of the taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal delivery. The final assessment shall include a statement informing the taxpayer of his or her right to appeal the final assessment to circuit court within 30 days from the date of the entry of the final assessment.

SECTION 9. Duty to permit inspection and produce records.

Upon demand by the designee of the municipality, it shall be the duty of all licensees to:

- (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 of information

- (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 11-51-96 (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 interest determined pursuant to code of Alabama (1975), § 40-1-44.
- (d)

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 not to exceed \$10.00, 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;
 - (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 taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to subsections (a) and (b) is not required to purchase a delivery license or a regular business license if the following criteria apply:
- (1) The taxpayer's gross receipts that are derived from within the municipality do not exceed ten thousand dollars (\$10,000) during the preceding license year; and
 - (2) The taxpayer has no other physical presence within the municipality during the year.
 - (3) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (c), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other

appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).

- (d) Any other taxpayer that meets the criteria for the purchase of a delivery license, as provided in subsections (a) and (b), and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.
- (e) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (f) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (g) The purchase of a delivery license or the exemption from the purchase of a delivery license pursuant to subsection (c) 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

NAICS Code	NAICS Titles / Business License Codes	Schedule
111998	Farming and Crop Production - agriculture, nursery, fruit	6
112990	Animal Production - dairy, cattle, chickens, sheep	6
113310	Forestry - logging, timber operations, timber mgt.	5
114119	Fishing & Hunting - hunting, trapping, shellfish, supplies	6
115114	Agriculture Support - Cotton Gin, Farm mgt., Post-harvest act.	6
211111	Oil and Gas Extraction - natural gas liquid ext., crude extraction	6
212299	Mining - (except for oil and gas) all related mining activities	6
213112	Mining support services - for oil and gas mining, oil/gas wells,	6
221122	Utilities - electric power or light company	7
221210	Utilities - natural gas company	7
221310	Utilities – water distribution	7
221320	Utilities – sewage treatment plants & facilities	7
236115	Contractor - general contractor – residential	5
236118	Contractor - general contractor – remodeling	5
236220	Contractor - general contractor -commercial, institutional	5
237130	Contractor - power and communication lines & related structures	5
237310	Contractor - general construction-asphalt paving	5
237990	Contractor - heavy construction, bridge, highway, street, water...	5
238000	Contractor - specialty trade - building equipment & mechanical install	5
238110	Contractor - specialty trade - concrete contractors	5
238115	Contractor - specialty trade - water well drilling	19
238120	Contractor - specialty trade - structural steel erection	5
238130	Contractor - specialty trade – framing	5
238140	Contractor - specialty trade - masonry and stone	5
238150	Contractor - specialty trade - glass and glazing	5
238160	Contractor - specialty trade - roofing, metal roofing siding, sheet metal	5
238170	Contractor - specialty trade - siding, downspouts, gutters,	5
238190	Contractor - specialty trade – foundation, structure and building exterior	5
238210	Contractor - specialty trade - electrical contractor	5
238220	Contractor - specialty trade - plumbing	5
238221	Contractor - specialty trade – itinerant not local	5
238222	Contractor – specialty trade – irrigation	5
238225	Contractor – specialty trade – HVAC	5
238228	Contractor - specialty trade – Refrigeration	5
238290	Contractor - specialty trade – other building equipment contractors, system controls	5
238310	Contractor - specialty trade - drywall, acoustical & insulation	5
238320	Contractor - specialty trade - painting and wall covering	5
238330	Contractor - specialty trade - floor covering/all types	5
238340	Contractor - specialty trade - carpentry contractors	5
238350	Contractor - specialty trade - window installation, screens, doors, finish, cabinets	5
238390	Contractor – specialty trade building finishing contractor	5
238430	Contractor - specialty trade - tile, marble, terrazzo & mosaic,	5
238910	Contractor - specialty trade - excavation and site development	5
238911	Contractor – specialty trade – septic system installation	5
238912	Contractor - specialty trade - wrecking and demolition	5
238914	Contractor – specialty trade – blasting – site construction, demolition - See note Sch 19	5
238915	Contractor - specialty trade –well blasting, drilling for water, oil, boring – approval required	19

238990	Contractor- specialty trade - all other specialty trades, alarm, pools, signs, fence, irrigation	5
311812	MFG. Bakery – breads, cakes, pies, etc.	4
311991	MFG. Food - meat, seafood, grain, fruit, dairy, animal, poultry processing,	4
311999	MFG. All other miscellaneous food manufacturing	4
312112	MFG. Bottled Water Manufacturing	4
312120	Alcohol – MFG. – Brewery	4
312130	Alcohol – MFG. – Winery	4
312140	Alcohol – MFG. – Distillery	4
312212	MFG. Beverage mfg- all other non-alcoholic drinks, ice	4
313112	MFG. Textile - fabric, yarn, carpet, rope, twine, fabric mills	4
314129	MFG. Other - mill operations not covered - rugs, linen, curtains...	4
315999	MFG. Apparel- womens, mens, children, hosiery, lingerie, outerwear, accessories.	4
316998	MFG. Leather and allied products -shoes, luggage, handbags, related products,	4
321999	MFG. Wood - sawmills, wood preservation, veneer, trusses, millwork,	4
322229	MFG. Paper - pulp, paper, converted products, stationary, tubes, cores,	4
323110	MFG. Printing - screen, quick, digital, books, lithographic, handbills, commercial,	4
324122	MFG. Petroleum - Asphalt paving materials, mixture, grease, roofing, other paving prod.	4
325998	MFG. Chemical - fertilizer, wood, pesticides, paint, soap, resin,	4
326291	MFG. plastic and Rubber - tires, pipe, hoses, belts, bottles, sheet, wrap, film,	4
327215	MFG. glass product manufacturing made of purchased glass	4
327320	MFG. ready mix concrete	4
327331	MFG. Nonmetallic -clay, glass, cement, lime, pottery, ceramic, brick, tile,	4
331521	MFG. Primary metal - iron steel, aluminum, wire, copper, foundries	4
332999	MFG. Metal -cutlery, structural, ornamental, machine shops,	4
333990	MFG. Machinery - office machinery, industrial, engines, farm, HVAC,	4
334419	MFG. Computer & Electronic - audio, video, circuit boards, peripherals,	4
335211	MFG. Appliance - small appliance, lighting, electrical, battery, freezer,	4
336110	MFG. Transportation – Assembly plant auto, truck, motor home, boat, ship, motorcycle,	4
336212	MFG. Trailer – truck or boat, auto transport, cargo, flatbed, fifth-wheel	4
337129	MFG. Furniture - cabinets, office, household, beds, kitchen,	4
339999	MFG. Miscellaneous - miscellaneous manufacturing medical, dental, jewelry, sproting, toy	4
423110	Wholesale trade – Automotive, vehicles, trucks	4
423120	Wholesale trade – Automotive parts	4
423130	Wholesale trade – Machinery, equipment	4
423210	Wholesale trade – Furniture merchant wholesaler	4
423310	Wholesale trade – Building materials	4
423450	Wholesale trade – Medical, Dental, Hospital - equipment, furnishings &supplies	4
423460	Wholesale trade – Ophthalmic goods	4
423910	Wholesale trade – sporting goods – sports equipment, playground equipment	4
423990	Wholesale trade – signs, signboards, neon, electrical, letters, display, scoreboards	4
423999	Wholesale trade – other miscellaneous durable goods	4
424210	Wholesale trade – pharmaceuticals, non-prescription, cosmetics, toiletries	4
424430	Wholesale trade - non durable, milk and dairy	4
424490	Wholesale trade - non durable, paper, grocery, beverage	4
424690	Wholesale trade – chemicals – janitorial, household, industrial, automotive	4
424710	Wholesale trade – non durable propane	4
424720	Wholesale trade - non-durable, wholesale gasoline distributor	4
424810	Alcohol - Wholesale trade – non durable Beer	8
424820	Alcohol - Wholesale trade - non durable, Wine	8
424940	Wholesale trade – Tobacco products distributor	4
424990	Wholesale trade – non durable goods– other	4

441121	Retail – Motor vehicle Sales – new or used cars, trucks, motorcycles, boats	3
441310	Retail - Motor Vehicle Parts and accessories, tires - for cars, motorcycles, boats,	3
442110	Retail - Furniture - furniture, home furnishings, stores, floor coverings, window covering	3
442210	Retail – Floor coverings , carpet, wood, vinyl, rugs	3
443141	Retail – Household Appliance Store	3
443142	Retail – Consumer Electronics – cell phones, computers, audio equipment, television	3
444130	Retail - Building Materials and Gardening - equipment and dealers, hardware, paint,	3
444190	Retail – Other Building Materials – specialty shower, cabinets, fixtures, etc	3
444220	Retail – Plant Nursery, Farm Supply - Garden Centers, farming supplies	3
445010	Alcohol - BEER- off premise - state regulated	8
445015	Alcohol - BEER- on premise - state regulated	8
445020	Alcohol - Wine- off premise - state regulated	8
445025	Alcohol – Wine – on premise – state regulated	8
445030	Alcohol – Retail -Liquor – off premise – state regulated	8
445035	Alcohol – Liquor – on premise – state regulated	8
445110	Retal – Supermarkets and Other Grocery Stores	3
445120	Retail – Convenience stores	3
445230	Retail - Produce and Fruit Sales	18
445295	Retail – Bakery, confectionery, ice crème	3
445299	Retail – Gourmet and specialty foods, nationality markets	3
445310	Alcohol - Retail - Beer, Wine and Liquor, Package Stores - state regulated	8
446110	Retail - Health and personal care - drug, pharmacy, cosmetic, optical, health foods,	3
447190	Retail – Gasoline service station	3
448130	Retail - Clothing & Accessories - men, women, children, infant, shoe, jewelry,	3
451110	Retail - Sporting Goods & Hobbies –Athletic equipment, fishing hunting, archery, camping	3
451111	Retail – Gun Shop – guns, ammunition, and accessories	3
452990	Retail - General Merchandise Stores - department, warehouse clubs, superstores,	3
453110	Retail – Florist	3
453212	Retail - Used Merchandise - books, miscellaneous, consignment, flea market, antiques,	3
453220	Retail - Miscellaneous - cards, gift, books, specialty, toys, games, art	3
453910	Retail – Pet Store – Pet sales and pet supplies	3
453991	Retail – Tobacco store	3
453999	Retail – Fireworks sales – temporary location	17
454110	Retail – Business to Customer Sales – direct sales	3
454111	Retail – Internet retail site	3
454210	Retail - Non-store retailers - vending machines operators, direct selling, mail order,	3
454310	Retail – Bottled gas, propane, heating oil, LPG	3
454390	Retail – Frozen food, freezer meals, meal plans, direct sellers	3
454391	Peddler - Vendor - 1-3 Day (does not include temporary fireworks sales)	25
454392	Peddler– Vendor - Seasonal (does not include temporary fireworks sales)	24
454395	Retail – Other Non-store –direct selling ,mail order,vending machines,newspaper delivery	3
481111	Transportation - Air - tickets, shipping, freight, charter services,	2
482110	Transportation - Rail - tickets, freight, passenger, state regulated 11-51-124	
483212	Transportation - Water - costal freight, inland, passenger	2
484110	Transportation - Truck - local, long-distance, freight, moving, storage	2
484220	Transportation - Truck - Mobile Home Movers	2
484230	Transportation - Terminal - State regulated 37-3-33	
485113	Transportation - Passenger - charter and other vehicle transit services	2
485114	Transportation - Passenger - bus terminals state regulated 37-3-33	2
485320	Transportation - Passenger - buses, taxi, limousine service, buggy, charters,	2

487990	Transportation - Passenger - sightseeing, scenic, land, air, water, special trans.,	2
488410	Wrecker or Towing Service – Motor vehicle	2
492000	Delivery – Less than \$10,000	16
492010	Delivery - \$10,000 to \$74,999	16
492110	Couriers,Express Delivery Service -packages messengers local delivery	9
492210	Grocery or Meal delivery services – independent delivery service	2
493110	Warehouse and Storage – Distribution, refrigerated (Mini warehouse-531130)	14
511110	Publishing - industries except internet - newspaper, book, periodical, database, software,	4
512131	Motion Picture - theatres, videos, recording, drive-in, sound studio,	3
515112	Broadcasting - radio and television stations	2
515210	Broadcasting -Satellite, Dish, Pay-per-view	3
517110	Telecommunications – VOIP service providers	10
517310	Telecommunications – telephone company local per 11-51-128	10
517315	Information Services - data processing, providing, storing, processing, access to info	2
517911	Telecommunications - resellers of service, includes pre-paid calling	10
518210	Data Processing , hosting and related services, computer time rental	2
522110	Financial - Bank Main Office not a branch location or ATM	15
522111	Financial - Bank Branch or ATM - not main office bank	15
522120	Financial - Savings and Loans - not branch location or ATM	15
522121	Financial - Savings and Loan Branch or ATM - not main office of Savings and Loan	15
522130	Financial - Credit Union	15
522220	Financial – Sales/Lease Financing – auto, equipment, machinery	2
522292	Financial – Mortgage Company	2
522298	Financial - Pawn Shop - whether title pawn or merchandise	2
522390	Financial - Credit Companies - activities related to credit, check cashing, payday loans	2
523920	Financial – Investment management -brokerage,portfolio,investment,other financial serv	2
523930	Financial – Planning services- investment advice, estate planning-Do not do trading	2
524126	Insurance Company and/or agents -casualty fire,marine-auto,home,bond 11-51-120/123	21
524128	Insurance Company and/or agent - health,allied-burial,warranty,pet,other 11-51-120/123	21
525210	Financial - Agent - Administration of 3rd parties, pension funds, annuities, etc.	2
525990	Financial - Funds, trusts, other financial agencies - funds, plans, programs, other	1
531110	Real Estate - Residential rental or leasing	26
531120	Real Estate - Non-residential rental or leasing	2
531130	Real Estate - Warehouse and Storage -mini warehouse,self-storage,RV & trailer storage	5
531210	Real Estate - offices, agents, brokers, management, appraisers,	2
531311	Real Estate – Property Management – residential property	1
531312	Real Estate – Property Management – non-residential property	1
531320	Real Estate – Appraisers	1
531999	Real Estate – Land or Project Developer or Subdivision (Commercial or Residential)	1
532111	Rental and leasing - auto, truck, trailer, RV, camper	3
532210	Rental and leasing – Consumer electronics, telecommunications	3
532230	Rental and leasing – movie, video, computer games	3
532290	Rental and Leasing –Other consumer goods-linens,part &banquet equipment,tents	3
532281	Rental and Leasing – apparel, costume, formal wear	3
532283	Rental and Leasing – Home health furniture, equipment, oxygen equipment	3
532290	Rental and Leasing – Other consumer goods-linens, party&banquet equipment, tents	3
532299	Rental and leasing – portable toilets	5
532310	Rental and leasing –General rental,home furnishings,garden equipment,Rent-all Centers	3
532412	Rental and leasing – Construction & Industrial machinery & Equipment Rental	3
532420	Rental and leasing – Office equipment	3

541110	Professional - Attorney/Lawyer - individual and/or firm professional license	1
541191	Professional – Title Company	1
541210	Professional – Accounting, Tax preparation service, Bookkeeping, Payroll service	1
541310	Professional – Architect, individual and/or firm professional license	1
541320	Professional – Landscape architect, design, planning	1
541330	Professional - Engineer - individual and/or firm professional license	1
541340	Professional - Drafting - individual and/or firm professional license	1
541370	Professional - Surveyor - may only show County license or other municipality license	1
541410	Professional – Interior Design	1
541511	Professional – Computer, telecommunications programmer	1
541512	Professional - Computer consulting, web design, network, CAD, LAN	1
541519	Professional – Cyber security	1
541710	Professional – Research and development	1
541810	Professional – Marketing , Advertising, Public Relations	1
541921	Professional – Photographer	1
541930	Professional – Translation, Interpretation Service	1
541940	Professional - Veterinarian - individual and/or firm professional license	1
541990	Professional – Professional, Scientific, Technological service not elsewhere classified	1
551990	Professional - Management Companies - offices enterprises, regional, corporate	1
561311	Business Service – Temporary Employment Service	5
561499	Business Service - Administrative Services - answering, office, secretarial, travel	5
561613	Business Service – Armored car service	5
561621	Business Service - Alarm Services - monitoring, sales, installation	5
561710	Business Service - Exterminator - must provide state license	5
561720	Business Service - Janitorial cleaning service, individual or firm	5
561730	Business Service - Landscaping Services-maintenance,herbicides,pesticides-St.Lic.Req.	5
561731	Business Service – Lawn mowing	5
561732	Business Service – Tree service – pruning, trimming, surgery, removal – St. Lic Req	5
561740	Business Service – Carpet, rug, upholstery cleaning	5
561790	Business Service – Pressure wash/steam cleaning,pools,ducts,gutters,chimney cleaning	5
561990	Business Service - Fire all other support services and systems	5
562111	Business Service - Garbage Dumpsters, disposal collection	5
562991	Business Service - Portable Toilets – delivery, removal, pumping	5
562998	Business Service - Waste Management companies, truck, septic tanks, sewer, landfill	5
611110	Business Service – Private schools (elementary & secondary), academies, kindergarten	5
611519	Business Service – Vocational training, technical school	5
611610	Business Service - Dance Studio, martial arts, yoga, gymnastics, exercise classes	5
611699	Business Service - Educational services, technical, computer, sports, services, business	5
621111	Professional - Physician - individual and or firm professional license	1
621210	Professional - Dentist - individual and/or firm professional license	1
621310	Professional - Chiropractor - individual and/or firm professional license	1
621320	Professional - Ophthalmologist/Optomestrist - individual and/or firm professional license	1
621330	Professional – Mental Health Practitioners (except Physicians)	1
621340	Professional - Physical Therapy	1
621410	Professional - Pregnancy Counseling/Testing - NON-PROFIT	23
621491	Professional - HMO Medical centers and services	1
621498	Professional - Outpatient Care Centers, Urgent care, all other types of services	1
621610	Professional – Home Health Care, Hospice	1
621910	Business Service –Health -Ambulance Services	5
622110	Business Service –Health -Hospital-surgical,substance abuse,psychiatric special care	5
623110	Business Service – Health -residential care facility, nursing home	5

623312	Business Service – Health -assisted living care for elderly and continuing care facility	5
624410	Business Service – Day care, childcare, pre-school, nursery school	5
711190	Business Service - Amusement- Carnival, Traveling Show, Circus	22
711310	Business Service - Amusement- Promoters & Agents- Arts and sports, musical, teams	11
711320	Business Service – Amusement Outdoor exhibits/shows-festival,fair,sports,arts,concert	11
712110	Business Service - Amusement- Museum,historical sites zoo,botanical gardens,parks	5
713930	Business Service – Amusement - golf club, marina, canoe rental, etc.	5
713940	Business Service – Amusement – Fitness, recreational sports center, bowling, archery	5
713990	Business Service– Fireworks / pyrotechnics exhibitions, programming & planning	17
713999	Business Service –Amusement – Arcade, game rooms, billiards	13
721110	Business Service - Accommodations, hotel, motel, similar facility	2
721214	Business Service - Accommodations, trailer park, RV park, and travel park	2
721291	Business Service - Accommodations, bed and breakfast, inn, and services at same	2
721310	Business Service - Accommodations, rooming house and boarding house	2
722110	Business Service - Restaurant - Full-service facility	3
722211	Business Service - Restaurant - limited facility or service (Fast Food)	3
722212	Business Service - Restaurant - Buffet, cafeteria	3
722320	Business Service - Caterers – Multi-serving food prepared for consumption off-site	2
722330	Business Service – Mobile food service–food prepared and/or served, ice crème,etc	2
722410	Alcohol - Business Service - Drinking Establishment - club lounge, bar or other	8
722515	Business Service – Coffee Shop, non-alcoholic beverages, snacks	3
811118	Business Service – General Automotive Repair	5
811121	Business Service - Auto - Body repair, paint, other vehicular services	5
811191	Business Service – Automotive Oil Change & Lubrication	5
811192	Business Service - Car Wash, Auto detailing	5
811211	Business Service –Consumer Electronics, radio repair and maintenance services	5
811212	Business Service – Office, Electronic and computer equipment service & repair	5
811219	Business Service – Medical equipment service and repair	5
811310	Business Service -Industrial & Commercial equipment & machinery maintenance& repair	5
811411	Business Service – Home & Gaarden Equipment repair & Maintenance	5
811412	Business Service - Appliance service &repair	5
812112	Business Service - hair, skin, barber, beauty cosmetology	5
812113	Business Service – nails, tanning, massage	5
812119	Business Service – Day Spa- may include hair, skin care, nails, massage & similar	5
812199	Business Service - fortune teller, clairvoyant	12
812210	Business Service – Funeral home, director services	5
812320	Business Service – Laundry, dry cleaning	5
812990	Business Service - Bail Bond any other services	5
812999	NON-PROFIT Business - As identified in Code of Alabama, Title 40, Section 9	23
999110	Home Occupation – (Type of business to be noted on license file) No pedestrian traffic	20
999111	Unclassified miscellaneous business service not elsewhere classified	5
999222	Unclassified miscellaneous personal service not elsewhere classified	2
999333	Unclassified miscellaneous professional service not elsewhere classified	1
999444	Unclassified miscellaneous manufacturing service not elsewhere classified	4
999555	Unclassified miscellaneous retail business not elsewhere classified	3
999666	Unclassified miscellaneous wholesale business not elsewhere classified	4

Any business having a NAICS Classification Code not listed in this Section 22 above, shall be properly classified according to the North American Industry Classification System (NAICS) as adopted by Act 2006-586 of the Alabama Legislature, known as the 2006 Business License Reform Act, and have the proper fee schedule for that classification series assigned.

SECTION 23. License Fee Schedules.

Unless stated to the contrary herein, all Licenses are required to pay an issuance fee along with the total amount due for the license, as follows:

Schedule "1" – If gross receipt are: (Professional)

Base license 100.00 minimum, plus the following:

If your gross receipts are from:

	<i>Base</i>	<i>Multiplier</i>
20,000 to 50,000	1% of gross receipts in excess of \$20,000	(.01 x excess amt)
50,000 to 299,999	1/10 of 1% of gross receipts in excess of \$50,000	(.001 x excess amt)
300,000 to 1,000,000	1/20 of 1% of gross receipts in excess of \$300,000	(.0005 x excess amt)
1,000,000 and over	1/50 of 1% of gross receipts in excess of \$1,000,000	(.0002 x excess amt)

License amount Plus standard issuance fee

Schedule "2" – If gross receipt are: (Personal Services)

Base license 100.00 minimum, plus the following:

If your gross receipts are from:

	<i>Base</i>	<i>Multiplier</i>
20,000 to 99,999	31.25/100 of 1% of gross receipts in excess of \$20,000	(.003125 X excess amt)
100,000 to 500,000	1/7 of 1% of gross receipts in excess of \$100,000	(.001429 x excess amt)
500,000 and over	1/8 of 1% of gross receipts in excess of \$500,000	(.00125 x excess amt)

License amount Plus standard issuance fee.

Schedule "3" – If gross receipt are: (Retail)
(Retail Sales Automotive)

Base license 100.00 minimum, plus the following:

If your gross receipts are from:

	<i>Base</i>	<i>Multiplier</i>
100,000 to 1,000,000	1/10 of 1% of gross receipts in excess of \$100,000	(.001 x excess amt)
1,000,000 to \$3,000,000	1/20 of 1% of gross receipts in excess of \$1,000,000	(.0005 x excess amt)
3,000,000 to \$4,000,000	1/30 of 1% of gross receipts in excess of \$3,000,000	(.000333 x excess amt)
5,000,000 and over	1/50 of 1% of gross receipts in excess of \$5,000,000	(.0002 X excess amt)

License amount Plus standard issuance fee.

Schedule "4" – If gross receipt are: (Manufacturing)

Base license 100.00 minimum, plus the following:

If your gross receipts are from:

	<i>Base</i>	<i>Multiplier</i>
40,000 to 100,000	17.5/100 of 1% gross receipts in excess of \$40,000	(.00175 x excess amt)
100,000 to 200,000	15/100 of 1% gross receipts in excess of \$100,000	(.0015 x excess amount)
200,000 to 500,000	1/10 of 1% of gross receipts in excess of \$200,000	(.001 x excess amount)
500,000 to 1,000,000	1/15 of 1% of gross in excess of \$500,000	(.000667 x excess amt)
1,000,000 and over	1/20 of 1% of gross in excess of \$1,000,000	(.0005 x excess amount)

License amount Plus standard issuance fee.

Schedule "8" – Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	445015	75.00	
050 (Beer Off Premise Only)	445010	75.00	
060 (Table Wine On/Off Premise)	445025	75.00	
070 (Table Wine Off Premise Only)	445020	75.00	
010 (Lounge Retail Liquor Class I)	445015	75.00	All three codes are part of the package plus the business license code.
	445035	500.00	
	445025	75.00	
011 (Package Store Liquor Class II)	445010	75.00	All three codes are part of the package plus the business license code.
	445035	450.00	
	445025	75.00	
020 (Restaurant Retail Liquor)	445015	75.00	All three codes are part of the package plus the business license code.
	445035	450.00	
	445025	75.00	
032 (Club Liquor Class I)	445015	75.00	All three codes are part of the package plus the business license code.
	445035	450.00	
	445025	75.00	
032 (Club Liquor Class II)	445015	75.00	All three codes are part of the package plus the business license code.
	445035	1000.00	
	445025	75.00	
110 (Wholesale Beer)	424810	375.00	Distributors License
110 (Wholesale Table Wine)	424820	375.00	Distributors License

Plus standard issuance fee

Schedule "11" - Special Events Licenses

Promoters and Agents –

Indoor presentations/competitions arts, sports, concerts, tournaments \$150.00

Outdoor Exhibits/Shows – festivals, fairs, sports, arts, concerts \$150.00

Plus standard issuance fee

Schedule "12" - Fortune Tellers

Annual license rate is \$ 1,000.00 and rate is reduced by \$ 25.00 each year until such time as the annual rate reaches \$ 500.00 and that becomes the minimum rate thereafter.

Plus standard issuance fee

Schedule "13" - Billiard and/or Pool Tables

See City Ordinance 2001-13

Plus standard issuance fee

Schedule "14" - Square Feet

From zero	to	5,000 Square Feet.....	100.00
From 5,000	to	10,000 Square Feet.....	200.00
From 10,000	to	20,000 Square Feet.....	300.00
From 20,000	to	30,000 Square Feet.....	400.00
From 30,000	to	40,000 Square Feet.....	500.00
From 40,000	to	50,000 Square Feet.....	600.00
From 50,000	to	60,000 Square Feet.....	700.00
From 60,000	to	70,000 Square Feet.....	800.00
From 70,000	to	80,000 Square Feet.....	900.00
From 80,000	to	90,000 Square Feet.....	1,000.00
From 90,000	to	100,000 Square Feet.....	1,200.00
From 100,000 up - 1,200.00 plus \$.01 per square foot over 100,000			

Plus standard issuance fee

Schedule "15" - Banks / Savings & Loans

Code of Alabama 11-51-130

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 Mail Office Facility	\$ 125.00

Plus standard issuance fee

Schedule "16" - Delivery License

The rate for the delivery license is established in Section 21 of this ordinance and is:

Less than \$10,000 in gross sales	\$.00
\$10,000 to \$75,000.00 in gross sales	\$ 100.00
Over \$75,000.00 in gross sales shall purchase all appropriate licenses. (Pursuant to Section 21. Delivery License., (a) (6) of this ordinance.)	

Issuance Fee: \$10.00 unless amended by State Code to a higher amount at which point this ordinance shall automatically be amended to said higher amount.

Schedule "17" - Fireworks

Pyrotechnics exhibitions \$500.00

Must have State approval. Must apply 30 to 45 days in advance prior to issuing license.
Location must be approved by Building Inspector and Fire Inspector for safety and proper zoning.
Proof of insurance required.

Temporary Fireworks Stands- Not to exceed thirty (30) days per season \$250.00

Only after State approval. Must apply at least 5 days in advance.
Site must be approved by zoning official and by Fire Inspector.
Proof of insurance required.

Plus standard issuance fee

Schedule "18" - Fruit and Produce Sales

Selling from stand or pickup truck (Off right-of-way) Must have written permission from property owner.

Selling fruit and produce not home grown.	\$ 100.00
Selling fruit and produce home grown.	\$ -0-

Plus standard issuance fee

Schedule “19” – Wells/Drilling operations & Blasting

Drilling operations for wells (oil, water, boring, digging and blasting) \$2500.00
Must obtain approval from Public Works Director before issuing license.
Need proof of Insurance.

Construction Blasting

Note: Construction blasting in category 238914 requires proof of insurance and a sign off by Public Works to ensure the safety of any public utility lines in the area, or a statement there are no public utility lines in the area. A pre-blast survey and blasting seismograph may be required in areas near homes or buildings.

Plus standard issuance fee

Schedule “20” Home Occupation

Home occupation with no pedestrian traffic	
Art, Crafts, Framing	\$100.00
Avon, Mary Kay, Tupperware	\$100.00
Music/ Voice Lessons	\$100.00
Bookkeeping/Home Office Activities	\$100.00
Home Day Care (Six or fewer children) Requires DHR licensing	\$100.00
Other approved business with no employees outside of the household	\$100.00

Plus standard issuance fee

Schedule “21” Insurance Companies

	<i>Multiplier</i>
Fire or marine insurance companies	
Flat \$10.00 plus:	
4% Automobile	(.04)
4% Fire Marine Storm and Theft	(.04)

of gross premiums collected within the preceding year. Due January 1 and delinquent March 1.

Insurance Companies other than fire and marine insurance companies
 Cities having a population of 5,000 or less

Flat \$10.00 plus:	
1% for Surety bonds	(.01)
1% Life	(.01)
1% Health, Accident, Etc.	(.01)

of gross premiums collected within the preceding year. Due January 1 and delinquent March 1.

Plus standard issuance fee

Schedule “22” - Circus/Carnival

Must be approved by Mayor and Council. Must be applied for 30 days prior to actual date of event.

\$150.00

Plus standard issuance fee

Schedule “23” – Non Profit Organizations

No charge

Schedule “24” –Seasonal

Business conducted no more than thirty (30) consecutive days in a calendar year. A seasonal license is only valid for a period of thirty consecutive calendar days from when it is issued. Must provide written permission from property owner/lessee to operate.

\$35.00

Plus standard issuance fee

Schedule “25” – 1 to 3 Day

Business conducted for any period of no more than three consecutive days. No person may apply for and receive any aggregate number of Weekend Licenses such that he/she is licensed to conduct business more than thirty 30 days in a calendar year. Must provide written permission from property owner/lessee to operate. Operation may not begin before 7:00 a.m. and shall cease not later than 8:00 p.m.

\$20.00

Plus standard issuance fee

Schedule “26” –Real Estate- Residential Landlord

Base license 100.00 minimum, plus the following:

If your gross receipts are from:

	<i>Base</i>	<i>Multiplier</i>
50,000 to 100,000	¾ of 1% of gross receipts in excess of \$50,000	(.00075 of excess amt)
100,000 to 499,999	5/10 of 1% of gross receipts in excess of \$100,000	(.005 x excess amount)
500,000 and over	1/10 of 1% of gross receipts in excess of \$500,000	(.001 x excess amount)

License amount Plus standard issuance fee.

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. Effective date.

This ordinance shall become effective upon adoption and publication as required by law.

SECTION 26. Severability.

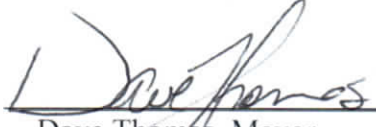
The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs and sections,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

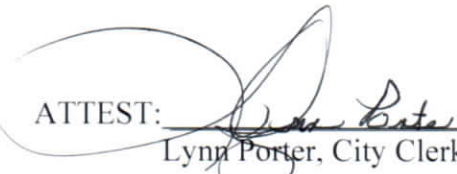
SECTION 27. Repealer.

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

ADOPTED and APPROVED this the 6th day of November, 2023.

CITY OF SPRINGVILLE, ALABAMA


By: 
Dave Thomas, Mayor

ATTEST: 
Lynn Porter, City Clerk

CERTIFICATION

I, the undersigned, City Clerk of the City of Springville, Alabama, do hereby, certify that the above is a true and correct copy of an Ordinance duly adopted by the City Council at its meeting held on November 6, 2023 and as same appears of record in Minute Book of said City, and approved by the City Council on the 6 th day of November, 2023.

GIVEN UNDER MY HAND AND CORPORATE SEAL of the City of Springville, Alabama, this 6th day of November, 2023.


City Clerk