

ORDINANCE NO. 12-07-1

BUSINESS LICENSE CODE
OF THE
CITY OF ABBEVILLE , ALABAMA
FOR THE YEAR 2008 AND EACH SUBSEQUENT YEAR

SCHEDULE OF LICENSES AND FEES

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

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SECTION 4.	License shall be location specific.
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SECTION 1. Levy of Tax.

Pursuant to the *Code of Alabama*, the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the City of Abbeville, Alabama 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 city's police jurisdiction, where the business license tax is levied in the police jurisdiction. The term municipality shall apply specifically to the City of Abbeville, Alabama.

[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 \$ 50.00.
- (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 of ten dollars (\$10.00) collected 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 15th day of February 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 less than fifty dollars (\$50.00), and 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 the assessment. The

license officer shall issue findings of fact and law within 60 days following the conference, which shall promptly upon issuance be mailed or delivered to the taxpayer, consistent with the procedures set forth in subsection (d) above.

- (2) If the taxpayer disagrees with the license officer's findings of fact and law, the taxpayer may appeal to the municipal governing body, by filing a notice of appeal with the municipal clerk within 30 days after the findings have been issued. The appeal shall be in writing and shall set forth in reasonable detail the grounds on which the taxpayer disagrees with the license officer's findings of fact and law.
- (3) If a petition for review: a. is not timely filed, or b. is timely filed, and upon further review the license officer, or the administrative hearings officer or governing body of the municipality, as the case may be, determines that the preliminary assessment is due to be upheld in whole or in part, the taxing jurisdiction shall make the assessment final in the amount of business license tax due as computed by the taxing jurisdiction, with applicable penalty and interest.
- (4) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars (\$500.00) or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred (\$500.00). In either case, at the option of the taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal delivery.

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 judgment of the municipality, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the municipality to be correct. If upon such hearing the 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 22/23. License classification codes and License fee schedule.

LICENSE FEE SCHEDULE

311611	ABATTOIRS.....	100.00
541191	ABSTRACT AND TITLE COMPANIES (see Professions and Vocations)	
541211	ACCOUNTANTS OR AUDITORS (see Professions and Vocations)	
711414	ADDING MACHINES (see Agents)	
524291	ADJUSTMENT OF INSURANCE CLAIMS (see Insurance)	
541811	ADVERTISING	
541811	1. Advertising in theaters.....	100.00
541812	2. Vehicles on street with banners, float or cartoons where no other license is paid.....	100.00
541813	3. Advertising solicited for radio or television (See also Radio Stations, Television Stations)	200.00
541814	4. Persons advertising or demonstrating on street or public places any article of merchandise which is sold by persons who pay license	100.00

541850	5. Outdoor advertising	125.00
541840	6. Persons soliciting advertising for radio broadcasting, television stations or newspapers located outside of the city or police jurisdiction.....	200.00
541851	7. Persons owning, maintaining, painting, selling or leasing to others outdoor painting signs or bulletin boards, painting walls or signboards other than at the business advertised.....	125.00
541852	8. Owning or operating any advertising device, electrical or otherwise	100.00
71141	AGENTS	
711411	1. Books (Bibles excepted)	100.00
812331	3. For leasing of linen	100.00
711412	4. For machinery, where merchandise license not paid	100.00
711413	5. For musical instruments, traveling salesman	100.00
711414	6. For adding machines, typewriters, cash registers, etc., each person soliciting not in connection with another business	100.00
711415	7. Machinery, construction, industrial and industrial supplies, where general business is not paid by each company	100.00
711416	8. Negotiating loans on real estate	100.00
425120	9. Buyers for goods not otherwise specified	100.00
711417	10. Agents soliciting, manufacturing or repair business within the city limits	100.00
711418	11. For oil mills, each person who buys cotton seed, peanuts, or other products for shipment out of the city	100.00
711410	12. General agents, all persons acting as agent for or taking orders for, whether delivery at the time of sale or otherwise, and whether selling on the installment plan or otherwise, any article of merchandise than that mentioned otherwise in this article.....	100.00
	(This is not to affect merchants who may have taken out Merchant license.)	
	AIR CONDITIONING AND HEATING CONTRACTING	
	(Units up to and including two-ton capacity may be sold under general merchandise license.)	
283224	1. Local(in Henry County)	150.00
283225	2. Itinerant(outside Henry County)	225.00
148119	AIRPORT OPERATIONS	
148119A	1. Flight operations, student instructions, local passengers charter, or dusting	100.00
148119B	2. Aircraft repair, parts and components, sale of gas and oil, grease and aircraft maintenance	100.00
612910	AMBULANCE SERVICES	
	1. First ambulance	100.00
	2. Each additional ambulance	50.00
	AMMUNITION	
452990	1. Retail dealer (see General Business)	
452990	2. Wholesale dealer (see General Business)	
812911	ANIMAL GROOMING SERVICE.....	100.00

453310	ANTIQUES, ORIENTAL GOODS, WARES, OR MERCHANDISE. Where principal business (including Turkish or Persian rugs) (see General Business)	
713110	AMUSEMENT PARKS OR PERMANENT RECREATION AREAS. (see General Business)	
561421	ANSWERING SERVICES AND/OR SECRETARIAL SERVICES	100.00
541310	ARCHITECTS (see Professions and Vocations) (This applies to all architects, whether located in the city or not, provided they do business in the city.)	
324121	ASPHALT DEALERS	100.00
713940	ATHLETIC CLUBS and other such establishments, including figure salon, reducing salon, steam bath, weight training centers as well as martial arts	100.00
541110	ATTORNEYS AT LAW (see Professions and Vocations) (This applies to all attorneys, whether located in the city or not, provided they do business in the city.)	
	AUCTIONEERS(Not Required by State)	
453998	AUCTION SALES OF MERCHANDISE. Each	125.00
	(This shall not apply to stocks of goods sold as an entirety, nor to sales under order of court, nor to other judicial process.)	
454210	AUTOMATIC VENDING MACHINES. Music, entertainment, food, cigarettes, video games, etc., each.....	25.00
454112	AUCTION, INTERNET – RETAIL (see General Sales)	
441110	AUTOMOBILE SALES, DEALERS IN, NEW OR USED. Each person dealing in or soliciting orders for the sale or purchase of automobiles, motor cars, or other self-propelled vehicles, except tractors and farm equipment, including sales of parts, accessories, tires and tubes.	1/16 of 1% of gross sales + 150.00
611692	AUTOMOBILE DRIVING SCHOOLS	100.00
	AUTOMOBILES FOR HIRE	
485310	1. Taxi, five passengers or less, each	50.00
532120	2. Rental agency: Auto, truck or trailer	100.00
811192	AUTOMOBILE LAUNDRIES	100.00
811121	AUTOMOBILE PAINT SHOPS, when not in connection with general automobile sales or repair business	100.00
811111	AUTOMOBILE REPAIR SHOPS, when not in connection with automobile dealer..	100.00
423120	AUTOMOBILE PARTS WHOLESALE DEALERS, dealers in new or used automobile parts where there is no automobile dealer license paid (Also see schedule for business license for retail sales)	100.00
485113	AUTOMOBILE BUS LINES. Each person operating motor vehicles or buses carrying passengers as common carriers into or out of the city	100.00
484200	AUTOMOBILE OR MOTOR FREIGHT CARRIERS. (This applies to all motor carriers receiving freight in the city or police jurisdiction thereof for transportation to points out of the city)	100.00
423130	AUTOMOBILE TIRES AND TUBES (see General Business)	
811122	AUTOMOBILE SEAT COVERS AND UPHOLSTERING	100.00
812930	AUTOMOBILE STORAGE OR PARKING LOTS	100.00
	AWNINGS, unless sold in connection with other businesses on which license is paid	
238190	Local(see General Business)	
238191	Itinerant	100.00

311812	BAKERIES (see General Business)	
311812A	1. Dealers or representatives of bakery products, having no bakery or warehouse in the city.....	100.00
311812B	2. Cakes, donuts, pie and sandwiches only, wholesale, subject to health regulations	100.00
522110	BANKS, where capital, surplus and undivided profits are	
522110A	1. \$50,000.00	10.00
522110B	2. More than \$50,000.00 and not over \$100,000.00	20.00
522110C	3. More than \$100,000.00 and not over \$150,000.00	30.00
522110D	4. More than \$150,000.00 and not over \$250,000.00	50.00
522110E	5. More than \$250,000.00 and not over \$300,000.00	60.00
522110F	6. More than \$300,000.00 and not over \$350,000.00	70.00
522110G	7. More than \$350,000.00 and not over \$400,000.00	80.00
522110H	8. More than \$400,000.00 and not over \$450,000.00	90.00
522110I	9. More than \$450,000.00 and not over \$500,000.00	100.00
522110J	10. More than \$500,000.00 and not over \$600,000.00	110.00
522110K	11. More than \$600,000.00	125.00
	The term "undivided profits" as herein used 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 January first of the current year.	
525920	BANKRUPT OR FIRE SALES (see Salvage).....	100.00
812111	BARBERS	100.00
812115	BARBER/SALE OF MERCHANDISE Whether in connection with business or not (see General Business)	
423850	BARBER SUPPLIES, dealers in.....	100.00
812112	BEAUTY SHOPS.....	100.00
812115	BEAUTY SHOPS/SALE OF MERCHANDISE Whether in connection with business or not (see General Business)	
811490	BICYCLE REPAIR SHOPS, where principal business only.....	100.00
713990	BILLIARD AND POOL TABLES, each table	50.00
561439	BLUEPRINT SERVICES, PRINTING HOUSE PLANS, ETC.....	100.00
441222	BOATS, BOAT TRAILERS, OUTBOARD MOTORS 1. Principal business. (see General Business) 2. In connection with other business (see General Business)	
812990	BONDS, making appeal or appearance bonds for which a charge is made.....	250.00
541219	BOOKKEEPING (see Professions and Vocations)	
711411	BOOKS (see Agents)	100.00

312111 BOTTLING WORKS

This also includes each person soliciting the sale of bottled drinks, and delivering the same to merchants in the city, and the police jurisdiction thereof, when such drinks are not made in the city, but made elsewhere and brought in on trucks or otherwise, and sold at wholesale. Where drinks are sold at retail also the general business license schedule applies and a license is due based upon the volume

	of retail business for the preceding year	100.00
312112	BOTTLED WATER MANUFACTURING.....	200.00
713950	BOWLING ALLEYS, each alley	100.00
711200	BOXING OR WRESTLING w/o facility	100.00
423840	BOX, BASKET OR CRATE MANUFACTURER.....	100.00
	BROKERS	
522310A	1. Commercial brokers having an office in the city	100.00
522310B	2. Commission brokers, where no stock is carried	100.00
522310C	3. Brokers selling from cars or merchants selling items shipped in	100.00
522310D	4. Securities, stocks and bonds	100.00
	BUILDERS OR CONTRACTORS, defined as a person who takes contracts to build houses, stores, etc., at a stipulated price or on a cost plus basis or furnishes the labor on a contract.	
236220	Local (in Henry County)	150.00
236221	Itinerant (outside Henry County)	225.00
328121	BRICK, only where no general business license paid by business to city.....	100.00
238140	BRICKMASON.....	100.00
444190	BUILDING MATERIALS. Itinerant dealer in building materials, concrete block, brick, ready mix concrete or other building materials.....	150.00
488490	BUS STATIONS, per year	100.00
	BURIAL VAULTS, SEPTIC TANK AND DRAIN TILE	
327390	1. Manufacture or sale.....	100.00
327391	2. Itinerant.....	150.00
611310	BUSINESS SCHOOLS OR COLLEGES	100.00
517510	CABLEVISION OR ANTENNA VISION, 5% of gross receipts	
	CABINETMAKERS OR WOODWORKING SHOPS	
337110	1. Each, not including the right to do anything for which special license is herein provided.....	100.00
454210	CANDY MACHINES, each, per year	25.00
711414	CASH REGISTERS (see Agents)	
311821	CANDY, CAKES, CRACKERS OR CONFECTIONS distributor	100.00
238351	CARPET CLEANERS	50.00
238330	CARPET INSTALLATION.....	100.00
711190	CARNIVAL COMPANIES, each person operating what is known as a carnival Company, or similar business by whatever name called, shall pay a license for each week of such operation.....	625.00
722320	CATERING, by mobile vendor (Health permit required)	100.00
452990	CATALOGUE SALES STORES (see General Business)	
424520	CATTLE DEALERS. Each person buying, selling or offering for sale cattle, sheep, goats, or hogs	100.00
112111	CATTLE DEALERS, who operate at a barn or other fixed place of Business	100.00
812220	CEMETERY COMPANIES. Each person engaged in the business of selling,	

	soliciting the sale of or of furnishing lots	100.00
485320	CHAUFFEURS	100.00
561790	CHIMNEY SWEEPS	100.00
621310	CHIROPRACTORS, CHIROPODISTS, OSTEOPATHS, NEUROPATHS, VAPOPATHS (see Professions and Vocations)	
541330	CIVIL ENGINEERS (see Professions and Vocations) CLEANING AND PRESSING	
812320	Local (in Henry County).....	100.00
812321	Itinerant (outside Henry County)	125.00
711191	CIRCUS or other shows, which parade the streets or exhibit within the city or police jurisdiction thereof each day	325.00
621498	CLINICS, OUTPATIENT CARE.....	100.00
454319	COAL YARDS. Dealers in coal, operating and delivering coal within the city or police jurisdiction thereof	100.00
493120	COLD STORAGE.....	100.00
561440	COLLECTION AGENCIES.....	100.00
	(This does not include attorneys who have attorney's license.)	
518210	COMPUTER DATA PROCESSING (see Data Processing).....	100.00
423320	CONCRETE BLOCK COMPANIES, making or selling concrete blocks, each per annum.....	100.00
238110	CONCRETE FINISHERS.....	100.00
327332	CONCRETE PIPE.....	100.00
327320	CONCRETE MANUFACTURERS.....	100.00
238320	CONTRACTORS FOR PAPER HANGING OR DECORATING OR PAINTING, not including sign painting.....	100.00
311211	CORN MEAL	100.00
115111	COTTON MILLS, manufacturing cotton goods or yarn (see Manufacturers Schedule)	
452990	COFFINS, CASKETS (see General Business)	
446120	COSMETICS, where general business license not purchased.....	100.00
311223	COTTONSEED OR PEANUT OIL MILLS (see Manufacturers Schedule)	
711130	CONCERT SHOWS, or performance of like kind. This includes all shows making one night stands at auditoriums, opera house, picture shows or like place	100.00
424430	CREAMERIES, including manufacture of butter, ice cream, milk, cheese, etc. each year (see Manufacturers Schedule)	
493120	COLD STORAGE AND QUICK FREEZE PLANTS. Each person operating a cold storage (see General Business)	
551114	CORPORATIONS, where no other license is provided for in this schedule	100.00
624190	COUNSELING SERVICES	100.00
711120	DANCING SCHOOLS, DANCING TEACHERS OR MASTERS, per year	100.00
	DAIRIES. Each person, selling or delivering milk in the city and using the streets of the city to deliver the same annually	
424431	1. Wholesale.....	100.00

424432	2. House delivery.....	100.00
518210	DATA PROCESSING (Computer).....	100.00
624410	DAY CARE/NURSERY	100.00
423820	DEALERS IN FARM MACHINERY OR OTHER AGRICULTURAL IMPLEMENTS, per year (see Farm Equipment)	
423820	DEALERS IN FARM TRACTORS (see Farm Equipment)	
722211	DELICATESSENS (see Restaurant)	
492210	DELIVERY SERVICES, engaged in the delivery of packages of valuables, each vehicle.....	100.00
621210	DENTISTS (see Professions and Vocations)	
339116	DENTAL LABORATORIES	100.00
561611	DETECTIVES. Private investigators, up to three (3) employees	250.00
	It shall be unlawful for any person to carry on or be engaged in or to advertise as engaging in the vocation, profession, or business as a private investigator or detective in the city or its police jurisdiction until a police clearance and a license have been issued.	
238910	DEVELOPMENT OF PROPERTY. Each person engaged in the business of; developing, subdividing, and selling lots to builders or others shall pay an annual license tax of	1/16 of 1% + 75.00
812332	DIAPER SUPPLIES, where principal business.....	100.00
812191	DIET AND WEIGHT REDUCING CENTERS (see Professions and Vocations)	
511400	DIRECTORIES. Making, compiling, selling or offering for sale any directory (telephone companies making own directory exempt).....	100.00
454390	DIRECT SALES via INTERNET/CATALOGS (In home, no on-premise inventory)	100.00
238911	DIRT MOVING AND GRADING	100.00
621111	DOCTORS (see Professions and Vocations)	
541340	DRAFTING (see Professions and Vocations)	
722211	DRIVE-IN RESTAURANTS, SANDWICH SHOPS, ICE CREAM PARLORS, OR SODA FOUNTAINS (see Restaurants)	
	DRY CLEANING	
812320	Local (in Henry County).....	100.00
812321	Itinerant (outside Henry County)	100.00
221122	ELECTRIC COMPANY	3% OF GROSS
	ELECTRICIANS (Under \$50,000 per contract)	
238212	Local (in Henry County).....	100.00
238213	Itinerant (outside Henry County)	100.00
	ELECTRICAL, CONTRACTORS (Over \$50,000 per contract, State Certification Required)	
238210	Local (in Henry County).....	150.00
238211	Itinerant(outside Henry County)	225.00
812199	ELECTROLYSIS.....	100.00
	EMPLOYMENT SERVICES OR AGENCIES	
561310	Local (in Henry County).....	100.00
561311	Itinerant (outside Henry County)	100.00

541330	ENGINEERS (see Professions and Vocations)	
812210	EMBALMERS, each, per annum.....	100.00
492211	EXPRESS COMPANIES. Each company doing business in carrying freight to and from the city and to and from other points	100.00
EXTERMINATORS		
561710	1. Each person engaged in the business of exterminating termites or insects of all kind	100.00
561711	2. Itinerant (outside Henry County)	100.00
EYEGLASSES		
452990	Sales and Service (see General Business)	
423460	1. Manufacturing and grinding lenses	100.00
423461	2. Itinerant (outside Henry County)	150.00
423820	FARM EQUIPMENT SALES.....	1/16 of 1% + 100.00
311119	FEED MILLS, each per year	100.00
424910	FERTILIZER manufacturers or mixers or wholesale	100.00
423990	FIREWORKS SALES (Not Permitted Within the City Limits)	
423991	FIRE EXTINGUISHER SALES AND SERVICE (See General Business)	
238331	FLOOR SANDING	100.00
453110	FLORIST SHOPS (See General Business)	
FRAMING CONTRACTOR, Under Homebuilder Supervision		
238130	Local (in Henry County).....	100.00
238131	Itinerant (outside Henry County)	100.00
445230	FRUIT DEALERS, transient, peddlers to merchants only	100.00
445231	FRUIT/VEGETABLE STANDS, Temporary	100.00
445232	FRUIT/VEGETABLE STANDS, Permanent.....	100.00
493120	FUR STORAGE.....	100.00
811420	FURNITURE UPHOLSTERING	100.00
221310	GAS, on all butane or propane gas, liquefied petroleum, or like similar gas sold or delivered within the city, such persons selling merchandise shall pay, in addition to the general business license	150.00
GAS FITTERS AND WARM AIR HEATING AND COOLING CONTRACTORS		
238222	1. Local (in Henry County).....	100.00
238223	2. Gas and other fittings, installing gas systems and other systems or appliances. Itinerants or persons who do not operate an established place of business in the city offering to do such installation and repair work for the general public	150.00
424720	GAS, NATURAL OR ARTIFICIAL, wholesale or retail.....	150.00
424723	GASOLINE, retail (see General Business)	
424722	GASOLINE AND OILS, transient wholesale dealers. This license shall apply to persons soliciting or causing to be accepted orders for such motor fuels and delivering the same from any point from within or without the state.	300.00
452990	GENERAL BUSINESS AND CATALOG SALES	1/16 of 1% + 100.00
532310	GENERAL RENTAL, personal property and equipment not to include motor vehicles	1/16 of 1% + 100.00

713910	GOLF CLUBS	
	1. Per year	200.00
	2. Plus General Business schedule for pro-shop	
238911	GRADING AND EXCAVATING.....	100.00
445110	GROCERIES, wholesale, which maintain and operate a place of business in the city	500.00
611620	GYMNASTICS.....	100.00
112340	HATCHERIES, chicken, whether principal business or not.....	100.00
	RESIDENTIAL HOME BUILDERS (Over \$10,000) State Certification Required	
236115	Local, Individual, corporation or partnership building for self (in Henry County)	150.00
236116	Itinerant (outside Henry County)	225.00
316110	HIDES, FURS AND TALLOW, dealers in, per year	100.00
238992	HOUSE MOVERS, each	100.00
622110	HOSPITALS	300.00
721110	HOTELS OR MOTELS	100.00
	(This license is in addition to the room tax.)	
452990	HARDWARE AND/OR BUILDING MATERIAL, wholesale or retail (see General Business)	
312113	ICE MANUFACTURERS, with right to distribute at retail or Wholesale.....	100.00
454210	ICE SALES THROUGH VENDING MACHINES.....	100.00
722330	ICE CREAM TRUCKS/VENDORS , Health Certificate Required	100.00
311520	ICE CREAM MANUFACTURERS	100.00
	INSULATION	
238310	1. Installation and/or sales in the city	100.00
238311	2. Itinerant.....	100.00
524291	INSURANCE CLAIMS ADJUSTER	
	Local (in Henry County).....	100.00
	Itinerant (outside Henry County)	150.00
524128	INSURANCE AGENTS, Other (see schedule below)	
524126	INSURANCE AGENTS, Fire and Marine (see schedule below)	
	1. Any fire insurance company or marine insurance company doing business in the city shall pay four dollars (\$4.00) on each one hundred dollars (\$100.00) and major fractions thereof of the gross premiums on policies issued during the preceding calendar year on property located within the city, less return premiums; provided that each fire or marine insurance company, which has done business in the city during the preceding calendar year shall pay a flat sum of one hundred dollars (\$100.00), and at the end of the first calendar year in which such new business is commenced the license for such calendar year shall be calculated as above and the one hundred dollars (\$100.00) herein required to be paid shall be applied as a credit against first year license. Any overpayment shall be refunded by the city.	
	2. Other insurance, each person or corporation doing any other kind of insurance other than those specified in subdivision 1. shall pay twenty dollars (\$20.00) and one dollar (\$1.00) on each one hundred dollars (\$100.00) and major fractions thereof of gross premiums, less the premium returned by cancellation, on policies issued in	

the previous year to citizens of the city provided that this shall not apply to Knights of Pythias, Odd Fellows, and other such incorporated fraternal orders. Each person who has not done business during the preceding year in the city shall be adjusted at expiration of the year according to the amount due for other insurance required in this section.

3. Mutual aid associations. Same as fire and marine.

Each person doing an insurance business shall furnish the city clerk in writing a duly certified statement showing the full and true amount of gross premiums received during the preceding calendar year.

1. Nonprofit hospital plans exempt, Code of Ala. 1975, § 10-4-107.

523930	INVESTMENT FIRMS OR CORPORATIONS, each location.....	100.00
	INTERIOR DECORATORS	
541410	1. Local (in Henry County).....	100.00
541411	2 Itinerant (outside Henry County)	150.00
454393	ITINERANT DEALERS	
	Retail: All persons, including local residents, bringing merchandise and equipment into the city, selling or offering to sell same directly from trucks or automobiles or otherwise to consumers, except produce sold by farmers raising same. Location shall be subject to traffic and zoning regulations.	
454393A	Per item of merchandise or equipment sold.....	100.00
	Example:	
	Clothing	100.00
	1. Each dealer must have a city sales tax number as issued by the state department of revenue.	
	2. License will not be prorated.	
	3. Health permit required as per state law.	
	Itinerant dealers: Wholesale	
	Dealers selling and delivering supplies and equipment to licensed businesses, not for resale, such supplies and equipment being reasonably necessary for conduction of business or rendering a service for which a license has been paid.	
454393	Per item of merchandise or equipment sold.....	100.00
	1. License will not be prorated	
	2. Health permit required at per state law.	
	JANITORIAL, home care	
561720	Local (in Henry County).....	100.00
561721	Itinerant (outside Henry County)	150.00
452990	JEWELRY	
	1. Same as merchants, General Business license schedule.	
	2. Watch repairs.....	100.00
323119	JOB PRINTING	100.00
454210	JUKE BOXES, each.....	25.00
	(See also Automatic Vending Machines)	
562111	JUNK DEALERS. This applies to junk dealers who buy junk automobiles for salvage of parts, whether principal business or not	100.00
112930	KENNELS, BREEDING FOR SALE	100.00
812910	KENNELS, PET BOARDING (except Veterinary)	100.00

611110	KINDERGARTEN.....	100.00
	LANDSCAPE GARDENERS	
561730	Local (in Henry County).....	100.00
561731	Itinerant (outside Henry County)	150.00
812310	LAUNDERETTES, WASHERS OR DRYERS	100.00
	LAWN CARE, all types, care and maintenance	
561732	1. Local (in Henry County).....	100.00
761733	2. Itinerant (outside Henry County)	150.00
332919	LAWN SPRINKLER INSTALLATION	100.00
611699	LEARNING CENTERS, counseling, consulting and advising, etc.....	100.00
812331	LINEN SUPPLY COMPANIES.....	100.00
522291	LOAN COMPANIES, Small (Secured)	200.00
522391	LOAN, CHECK CASHING/CASH ADVANCE SERVICE.....	500.00
561622	LOCKSMITHS	100.00
113310	LOGGING AND PULPWOODING	100.00
444191	LUMBER DEALERS, when not in connection with planer mill.....	125.00
444192	LUMBERYARDS.....	125.00
722331	LUNCH COUNTERS AND/OR HOT DOG STANDS with No permanent Location..... (Health Department permit required.....	100.00
238351	MACHINE SHOPS.....	100.00
454113	MAIL ORDER HOUSES, STORES AND/OR AGENTS TAKING MAIL ORDERS.....	100.00
339999	MANUFACTURERS (see Manufacturers Schedule)	
452990	MEAT MARKETS (see General Business)	
238220	MECHANICAL CONTRACTORS (see Builders or Contractors)	
621112	MENTAL HEALTH SPECIALISTS, Psychiatry/Psychoanalysis (see Professions and Vocations)	
452990	MERCHANTS, WHOLESALE, RETAIL AND/OR SECONDHAND (see General Business)	
454395	MERCHANTS, TRANSIENT Transient merchant defined: Any person, firm or corporation who engages in a temporary business of selling and delivering at wholesale and/or retail, goods, wares and merchandise or services, whether from truck, automobile or otherwise, and not having a permanent residence or place of business in the city or county. Transient merchants, per week	300.00
	1. License will not be prorated	
	2. Health permit required as per state law	
621111	MEDICAL DOCTORS (see Professions and Vocations)	
452990	MILK, WHOLESALE AND/OR RETAIL (see General Business)	
531130	MINI-WAREHOUSE/STORAGE, Rental or Leasing.....	100.00
522311	MONEYLENDERS AND/OR SHORT LOAN COMPANIES (This does not permit the operation of pawnshop business where articles of value are taken as security).....	200.00
	MONUMENTS, MARBLE OR STONE DEALERS (Permit to erect in cemeteries.)	
327991	Local (in Henry County).....	100.00

327992	Itinerant (outside Henry County)	150.00
812211	MORTICIANS (see Undertakers)	
484121	MOTOR TRUCKS	100.00
	This section includes all motor vehicles other than common and contract carriers, delivering merchandise from points outside the city to points inside the city regardless of whether the truck is privately owned or independent carriers.	
484122	MOTOR PROPELLED COMMON CARRIERS OR CONTRACT CARRIERS	100.00
	This section is intended to cover common or contract carriers of freight doing business in the city or the police jurisdiction thereof, by maintaining depots, stations or terminal facilities therein, or by receiving passengers or freight for transportation for hire from the city or police jurisdiction thereof, or from other points to the city or the police jurisdiction thereof.	
441221	MOTOR SCOOTERS, ALL-TERRAIN VEHICLES, ETC. (see Automobile Sales)	
811411	MOTOR REWINDING	100.00
484210	MOVING VANS OR TRANSFER TRUCKS, each.....	100.00
454210	MUSIC MACHINES, each.....	25.00
	(see Automatic Vending Machines)	
452990	MUSICAL INSTRUMENTS (see General Business)	
812113	NAIL SALON, (State License Required for each employee providing service).....	100.00
511110	NEWSPAPER PUBLISHERS	100.00
511120	NEWSPAPER AGENTS AND DISTRIBUTORS	100.00
452990	NOVELTIES (see General Business)	
444220	NURSERIES, flowers, shrubs or other plants (see General Business)	
623110	NURSING HOMES AND ASSISTED LIVING FACILITIES	150.00
621320	OPTICIANS, OPTOMETRISTS, OCULISTS AND REFRACTIONISTS	
	1. Local (see Professions and Vocations)	
	2. Itinerant (see Professions and Vocations)	
	3. Manufacturing and grinding lenses in addition to above	
333298	a. Local (in Henry County)	100.00
333299	b. Itinerant (outside Henry County)	150.00
453210	OFFICE SUPPLIES. This license applies to firms doing business in the city without any established place of business in the city. (All sales taxes are to be collected on all sales and reported and paid to the city in accordance with the provisions of the sales tax ordinance of the city.) (Local office supply firms are to be licensed under General Business license schedule).....	150.00
311611	PACKING HOUSE PRODUCTS, wholesale where principal business located within the city	100.00
	(see ABATTOIRS)	
238321	PAINT CONTRACTOR, Itinerant	100.00
	PARTY PLANNING SERVICES	
812991	Local (in Henry County).....	100.00
812992	Itinerant (outside Henry County)	150.00
	PARTY SUPPLIES, RENTAL	
532299A	Local (in Henry County).....	100.00

532299B	Itinerant (outside Henry County)	150.00
522298	PAWNSHOPS, PAWNBROKERS, each place of business	200.00
	PHOTOGRAPHERS, Services and Studios	
541921	1. Local, maintaining a regular place of business in city.....	100.00
541922	2. Itinerant	150.00
621111	PHYSICIANS (see Professions and Vocations)	
451140	PIANO TUNERS OR REPAIRERS (see Repair Jobs)	
321919	PICTURES, FRAMING, where principal business (For engaging in the business of soliciting or taking orders for enlargements of pictures or the sale of pictures, paintings, charts and the like, or transient photographers.) (see Photographers)	
452990	PISTOLS, REVOLVERS AND/OR SHOTGUNS. (see General Business)	
321912	PLANING MILLS (see Manufacturers Schedule)	
	PLUMBERS AND/OR ELECTRICIANS OR GAS PIPE FITTERS	
238220	1. Local (in Henry County)	150.00
238221	2. Itinerant (outside Henry County).....	225.00
115114	PEANUT SHELLERS OR PEANUT SHELLING PLANTS	100.00
713990	POOL ROOM OR BILLIARD HALLS, each table	50.00
812911	POODLE PARLORS, Animal Grooming Service each.....	100.00
621391	PODIATRISTS OFFICE (see Professions and Vocations)	
	PROFESSIONS AND VOCATIONS, including, among others, accountants, aeronautical engineers, architects, auditors, chiropodists, chiropractors, engineers (civil, mechanical, electrical, and other), dentists, doctors, lawyers, neuropaths, osteopaths, physicians, surgeons, optometrists, veterinarians, where annual gross receipts are	
	1. Less than \$20,000.00	100.00
	2. \$20,000.00 and less than \$30,000.00.....	125.00
	3. \$30,000.00 and less than \$40,000.00.....	175.00
	4. \$40,000.00 and less than \$50,000.00.....	225.00
	5. \$50,000.00 and less than \$60,000.00.....	275.00
	6. \$60,000.00 and less than \$70,000.00.....	325.00
	7. \$70,000.00 and over	375.00
	Where business is carried on as a partnership or company this license shall apply to each member of the partnership or company and shall be based upon the pro rata share of each member of the partnership or company in gross receipts of partnership. Amounts received as retainers, whether paid on an annual or any other basis, even though designated as salary shall be included as a part of the gross receipts. Declaration of gross receipts not required for those who elect to pay the maximum fee under this category.	
561791	PRESSURE WASHING.....	100.00
541990	PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES, Appraisal Service (Non-Real Estate), Credit Counseling, etc (see Professions and Vocations)	
811118	RADIATOR REPAIR SHOPS	100.00
515112	RADIO STATIONS	200.00
482111	RAILROADS, each railroad in the city in the business of transporting passengers	

	and/or freight by rail to and from all points in the state	250.00
452990	RADIO AND TV DEALERS (see General Business)	
	REAL ESTATE AGENTS, whether or not in connection with other business	
531210	1. Local (in Henry County)	100.00
531211	2. Itinerant (outside Henry County)	200.00
	REAL ESTATE APPRAISAL SERVICES	
531320	Local (in Henry County).....	100.00
531321	Itinerant (outside Henry County)	200.00
531110	RENTAL, APARTMENTS/TOWNHOMES for residential use.....	15.00 per unit
	REPAIR JOBS (see Agents)	
811490	1. Firearms	100.00
811490	2. Clocks and watches	100.00
811430	3. Shoes.....	100.00
811420	4. Furniture.....	100.00
811211	5 Typewriters, where no dealer's license is paid	100.00
811310	6. Electric motors	100.00
811311	7. Electric motors and dynamos, and transformers	100.00
811211	8. Radio, television and electronics	100.00
811412	9 Sewing machines.....	100.00
811412	10. Electric appliances, including radio, television, stoves, washing machines, Refrigerators, microwaves, small air conditioners, dryers and small motors one horsepower and less.....	100.00
451140	11. Piano tuners and repairers.....	100.00
811412	12. Not otherwise specified	100.00
722110	RESTAURANTS (see General Business)	
237310	ROAD BUILDING CONTRACTORS (see Contractors Schedule)	
	ROOFING CONTRACTORS. This covers nonresident roofing companies doing business in the city	
238160	Local (in Henry County).....	150.00
238161	Itinerant (outside Henry County)	225.00
611621	RIDING ACADEMIES	100.00
721211	RV PARKS AND CAMPGROUNDS, Non-Residential	100.00
525920	SALES, estate, fire and bankrupt.....	100.00
525920	SALVAGE, each person dealing in or handling on commission or otherwise, goods or articles damaged by fire, or water or bankrupt stock. (Merchandise previously licensed damaged by fire and water exempted when special permit secured from the governing body.).....	100.00
238290	SANDBLASTING	100.00
423321	SAND OR GRAVEL DEALERS	100.00
722212	SANDWICHES, DONUTS AND PIES (see General Business)	
321113	SAWMILLS (see Manufacturers Schedule)	
488491	SCALES, charging for weighing commodities.....	100.00
452990	SECONDHAND MERCHANDISE (see General Business)	
561421	SECRETARIAL SERVICES.....	100.00

561612	SECURITY PATROL OR GUARD SERVICES	125.00
	(Clearance by police required)	
454391	SELLING AND DELIVERING FROM VEHICLES. This includes dealers, salesmen, etc., having no fixed place of business in the city who bring goods, wares, merchandise or other commodities into the city in vehicles of any kind for the purpose of offering for sale and delivering or selling the same from vehicle only to merchants in the city dealing in that particular line. (This does not include farmers selling products raised by them)	100.00
	SEPTIC TANKS, cleaning and repair, where principal business only	
238912	1. Local (in Henry County)	100.00
238913	2. Itinerant (outside Henry County)	125.00
	(Permit required from health department.)	
452990	SERVICE STATIONS (see General Business which applies on all sales other than gas and oil.) SHEET METAL SHOPS (See Tin Shops)	
713992	SHOOTING GALLERIES	100.00
	SIGNS, MANUFACTURING/INSTALLATION	
339950	Local	50.00
339951	Itinerant	100.00
	SITE PREP CONTRACTORS	
238914	Local (in Henry County)	150.00
238915	Itinerant (outside Henry County)	225.00
713941	SKATING RINKS	100.00
488999	STOCKYARDS	100.00
493110	STORAGE WAREHOUSES, for furniture, etc., for hire	100.00
541370	SURVEYOR (see Professions and Vocations) (This includes all persons doing surveying whether residents or otherwise.) SWIMMING POOL CONSTRUCTION, OUTDOOR, State Certification Required	
283993	Local (in Henry County)	150.00
238994	Itinerant (outside Henry County)	225.00
812190-	TANNING SALON, each bed (see Automatic Vending Machines)	
8121991	TATTOO PARLORS, Health Certificate required	500.00
711510	TAXIDERMISTS, Independent	100.00
517110	TELEPHONE COMPANIES (License as fixed in State code)	
517111	TELEPHONE, LONG DISTANCE	210.00
515120	TELEVISION	
	1. Stations	300.00
	2. Cable television company, five (5) percent of gross revenue	
811219	TESTING LABORATORIES AND INSTRUMENT REPAIR	100.00
313112	TEXTILE MANUFACTURERS (see Manufacturers Schedule)	
512131	THEATERS OR MOVIE HOUSES, each	200.00
621340	THERAPISTS – PHYSICAL, OCCUPATIONAL, SPEECH & AUDIOLOGISTS (see Professionals and Vocations)	
238340	TILE SETTERS	100.00

	TIN SHOPS	
332322	1. Local (in Henry County).....	100.00
332323	2 Itinerant (outside Henry County).....	150.00
423130	TIRES AND TUBES, wholesale only.....	100.00
531190	TRAILERS, CAMPS, COURTS AND/OR MOBILE HOMES, each (Excluding RV Parks and Campgrounds, each space.....	15.00
441110	TRAILERS, SELLING OR DEALING IN (see Automobile Sales)	
484110	TRANSFER AND STORAGE COMPANIES.....	100.00
561510	TRAVEL OR TOURIST AGENCIES.....	100.00
	TREE SURGEONS, each person engaged in trimming trees	
561735	1. Local (in Henry County).....	100.00
561736	2. Itinerant (outside Henry County).....	150.00
532120	TRUCK AND TRAILER RENTAL AGENCIES (See Automobiles for Hire)	
721310	TOURIST HOMES, ROOMING HOUSES, per room.....	15.00
	TIRE RECAPPING AND RETREADING	
326212	1. Local (in Henry County).....	100.00
326213	2. Itinerant (outside Henry County).....	150.00
512132	THEATERS, DRIVE-IN.....	200.00
711414	TYPEWRITERS (see Agents)	
812211	UNDERTAKERS.....	1/16 of 1% + 150.00
337121	UPHOLSTERER.....	100.00
541940	VETERINARIANS, (see Professions and Vocations)	
214999	WEATHER STRIPPING.....	100.00
811310	WELDING.....	100.00
	WELL DRILLING AND PUMP INSTALLATION	
213111	1. Local (in Henry County).....	150.00
213112	2. Itinerant (outside Henry County).....	225.00
445310	LIQUOR, retail.....	200.00
424810	BEER	
	1. Wholesale, local (in Henry County).....	100.00
	2. Wholesale, itinerant (outside Henry County).....	125.00
445311	3. Retail, off-premises consumption.....	100.00
722411	4. Retail, on-premises consumption.....	125.00
424820	TABLE WINE	
	1. Wholesale, local (in Henry County).....	100.00
	2. Wholesale, Itinerant (outside Henry County).....	125.00
445312	3. Retail, off-premises consumption.....	100.00
445313	4. Retail, on premises.....	125.00
424990	WHOLESALERS AND RETAILERS IN GROCERIES AND/OR OTHER MERCHANDISE, every person engaged in the wholesale business of any kind whose place of business is outside the city or police jurisdiction thereof, who delivers such groceries or other merchandise within the city or the police jurisdiction thereof.....	100.00
423992	WOOD DEALERS, with or without yard.....	100.00
488410	WRECKER SERVICES.....	100.00

MANUFACTURERS SCHEDULE

Sales: \$0.00 to less than \$100,000.00.....	150.00
\$100,000.00 to less than \$200,000.00.....	200.00
\$200,000.00 to less than \$300,000.00.....	250.00
\$300,000.00 to less than \$400,000.00.....	300.00
\$400,000.00 and above.....	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.

APPROVED AND ADOPTED BY THE City Council of the City of Abbeville, Alabama, this the 17th day of December 2007.

Rhett Taylor
Mayor

ATTEST:

J. M. Giganti, Jr., CMC
City Clerk-Treasurer