

ORDINANCE NO. 723-2025

**AN ORDINANCE AMENDING ORDINANCE NO. 667-2024, AS AMENDED,
KNOWN AS THE BUSINESS LICENSE CODE
OF THE CITY OF SPANISH FORT**

WHEREAS, pursuant to Title 11, Chapter 51, Article 2 of the Code of Alabama, 1975, municipalities are granted the authority to license and tax businesses operating within their jurisdiction; and

WHEREAS, the City of Spanish Fort desires to amend the Business License Code of the City of Spanish Fort to establish a gross-receipts-based business license requirement for wholesalers and retailers of consumable vapor products in accordance with state law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SPANISH FORT, ALABAMA, AS FOLLOWS:

SECTION 1. Section 24 of Ordinance No. 667-2024, as amended, the Business License Code of the City of Spanish Fort, Alabama, is hereby further amended by adding the following NAICS codes with fee schedule and license rates to Section 24 as follows:

CODE NO.	TITLE	License Rate
459991	Tobacco, Electronic Cigarette, and other Smoking Supplies Retailer	0.002087
424940	Tobacco Product and Electronic Cigarette Merchant Wholesaler	0.000707

SECTION 2. All other provisions of Section 24 of Ordinance No. 667-2024, as amended herein, the Business License Code of the City of Spanish Fort, Alabama, shall remain in full force and effect. Except as expressly amended herein, all other terms and provisions of Ordinance No. 667-2024, as amended, shall remain in full force and effect.

SECTION 3. 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 municipal council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 4. This Ordinance shall become effective on October 1, 2025, upon its adoption and publication as required by law.

ADOPTED and APPROVED this ____ day of September, 2025.

Michael M. McMillan
Mayor

ATTEST:_____
Rebecca A. Gaines, CMC
City Clerk