

ORDINANCE NO. 667-2024

BUSINESS LICENSE CODE AND SCHEDULING OF LICENSES OF THE CITY OF SPANISH FORT, ALABAMA, FOR THE YEAR 2025 AND EACH SUBSEQUENT YEAR

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

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 Spanish Fort (sometimes referred to herein as the "City") for the year beginning January 1, 2025, and for each subsequent year thereafter. There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession or other activity in the City, by whatever name called. Any entertainer, band, singer or other form of musical act or entertainment that, as its sole performance within the City, performs at a City-owned facility and is hired by the City of Spanish Fort, or one of its departments, is hereby exempted from the requirement to obtain a business license, but only to the extent that said band, singer or other form of musical act or entertainer performs at no other location located within the City.

SECTION 2. Definitions.

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

- A. **BUSINESS.** Any commercial or industrial activity or any enterprise, trade, profession, occupation or livelihood, including the lease or rental of residential or nonresidential real estate, whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within the City.
- B. **BUSINESS LICENSE.** An annual license issued by the City for the privilege of doing any kind of business, trade, profession, or any other activity in the City, 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.
- C. **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.
- D. **CITY.** City Of Spanish Fort, Alabama.
- E. **CORPORATE LIMITS.** Corporate limits mean the corporate limits of the City of Spanish Fort, Alabama.
- F. **DEPARTMENT or DEPARTMENT OF REVENUE.** The Alabama Department of Revenue, as created under Section 40-2-1, et seq., of the *Code of Alabama*.
- G. **DESIGNEE.** An agent or employee of the City authorized to administer or collect, or both the City's business license taxes, which may include another taxing jurisdiction, the Department of Revenue, or a "private auditing or collecting firm" as defined in Section 40-2A-3 of the *Code of Alabama*.
- H. **GROSS RECEIPTS.** The gross amount received on the use, sale or exchange of property or capital or for the performance of services, from any transaction involving a business, 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:

(1) Gross receipts shall not include:

(a) Any of the taxes collected by the business on behalf of any taxing jurisdiction or the federal government: sales or seller's use tax; utility gross receipts taxes levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant

to Article 2, Chapter 21, Title 40; State. county or municipal excise or sales taxes on the sale of gasoline or other motor fuels; or municipal sales or excise taxes on the sale of tobacco or tobacco products or liquor or alcoholic beverages.

(b) Revenue that this state is prohibited from taxing pursuant to the Constitution or laws of the United States or State of Alabama Constitutions.

(c) Revenue received by a nonprofit organization that qualifies as a tax-exempt organization pursuant to 26 U.S.C. §501 (c). as membership fees or dues or as a result of its fund-raising activities.

(2) A different basis for calculating the business license may be used with respect to certain categories of taxpayers as prescribed herein.

(3) Gross receipts of those entities subject to levy and assessment of municipal license taxes under Section 11-51-129 shall be limited to the gross receipts derived from the furnishing of utility services within the municipality during the preceding year. The term "gross receipts" for purposes of this clause (c) shall be defined, and construed, in accordance with Section 40-21-90(3).

(4) Gross receipts as it applies to professionals shall include, but is not limited to, insurance agencies, real estate brokers, attorneys, Doctors, accountants and/or any other profession which provides a service for a fee and/or a commission and shall be calculated on the gross sales, professional fees, and/or charges. including only: fees, commissions and other payments for services rendered.

(5) Gross receipts as it applies to automobile dealerships and/or any other professions that hold stock, goods, merchandise, or any property on a floor plan design. shall be calculated on gross receipts only as defined hereinabove and shall not include any amounts for any property being held on the floor plan.

(6) Gross receipts are calculated only on that portion of business or services performed or sold within the corporate limits of the City of Spanish Fort. Alabama.

I. FEE. The terms "fee" and "tax" are used interchangeably and shall mean the same for purposes of all sections herein.

J. LICENSE FEES. The measure of any and all monies due from a business as payment for a business license. License fees for each category of business regulated by the City of Spanish Fort, are set out in Section 23 of this Ordinance.

K. LICENSEE. Any taxpayer or other persons issued a business license under this ordinance and/or the person responsible for the payment of the license tax.

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

M. LICENSE OFFICER or MUNICIPAL LICENSE OFFICER. The City employee charged by the City with the primary responsibility of administering the City's business license tax ordinance and matters related thereto.

N. LICENSE YEAR. The calendar year.

O. 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 City.

P. SCHEDULE OF LICENSES. Schedule of licenses or schedule refers to the classifications included herewith, which describes the various business activities subject to this business license ordinance and specifies the applicable license tax rate for each activity.

Q. TAXING JURISDICTION. Any City 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 City pursuant to Section 11-51-180, et seq., of the *Code of Alabama*, as the context requires.

R. 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.

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

T. WILLFULLY. An act is done willfully when it is done voluntarily, with a conscious motion of the will. Willfulness does not require knowledge that the conduct was unlawful.

U. 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 July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$100.00.

B. HALF YEAR. Every person who commences business on or after July 1st shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.

C. ISSUE FEE. For each license issued there shall be an issue fee collected of fourteen dollars (\$14.00) and said issue fee shall be collected in the same manner as the license tax.

D. ANNUAL RENEWAL. Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 15th day of February each year.

(1) If the due date for payment of any business license falls on a weekend or a holiday recognized by the City from time to time, the due date shall automatically be extended until the next business day.

(2) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama*, which states that each year, each insurance company shall furnish the City a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.

(3) On or before December 31 of each year, a renewal reminder shall be mailed or electronically delivered to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail or electronic mail to the licensee's last known address of record with the City. Licensees are required to furnish the City any address changes for their business prior to December 1st in order for them to receive their notice.

(4) Business license renewal payments received by the City shall be applied to the current renewal only when any and all other debts the licensee owes to the City are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license.

(5) The issuance fee shall be adjusted every five (5) years by an amount equal to the percentage increase in the U.S. Department of Labor's Producer Price Index, with the base year being 2006.

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. 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. A taxpayer subject to the license authorized by this Ordinance that is engaged in business in other municipalities shall pay a license fee if the taxpayer engages in business within the jurisdiction of the City of Spanish Fort.

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:

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

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

(3) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

(4) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative of the taxpayer who has such responsibility for the branch office.

(5) All business claimed by a branch office or offices must be conducted by and through said office or offices.

(6) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

(7) The facility or facilities claiming to be classified as a branch office or offices must have been operating continuously on a monthly basis for the 12 months prior to the date on which business licenses are due and payable

D. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location in the City.

SECTION 5. Restriction on transfer of license.

No license shall be transferred except with the consent of the City Council or their designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the City more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability

company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (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 City, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a City 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 City for which a license is required without first having procured a license. A violation of this division of the Ordinance passed hereunder fixing a license shall be punishable by a fine not to exceed the sum of 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 City 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. 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.

D. 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.

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 revenue 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 revenue 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 revenue 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 revenue officer's findings of fact and law, the taxpayer may appeal to the municipal governing body, by filing a notice of appeal with the revenue officer 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 revenue 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 revenue officer, or the finance director or city council, as the case may be, determines that the preliminary assessment is due to be upheld in whole or in part, the taxing jurisdiction shall make the assessment final in the amount of business license tax due as computed by the taxing jurisdiction, with applicable penalty and interest.

(4) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (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 City, it shall be the duty of all licensees to:

(1) Permit the designee of the City to enter the business and to inspect all portions of his, her or its place or places of business for the purposes of enabling said 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; and

(2) To furnish information during reasonable business hours, at the licensee's place of business in the City, 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 City 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 City 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 so be disclosed to the City Council upon their written request through the Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

SECTION 12. Failure to file assessment.

A. In any case where a person subject to paying a license tax as provide 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 an 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 City shall have a lien for such license, which lien shall attach as of the date when the license is due as allowed by *Code of 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 remedies.

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 City, 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 City's designee shall have the authority to investigate all applications and approve or deny the application. The City's designee may refer any application to the City Council for a determination of whether such license should or should not be issued.

B. If the City Council denies the issuance of any license referred to it, the City Clerk shall promptly notify the applicant of the City Council's decision.

C. If said applicant desires to appear before the City Council to show cause as to why said license should be issued, he shall file a written notice with the City Clerk, the notice to be filed within two (2) weeks from the date of mailing by the City Clerk of the notice of the denial of such license.

D. Upon receipt of said notice the City Clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the City Council and shall give the notice of the date, time and place of said hearing to the applicant.

E. The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the City Council shall proceed to hear any evidence which may be presented both for and against the issuance of said license.

F. If the City Council determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the City 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 City Council for the violation by the licensee, his agent, servant, or employee of any provision of this Ordinance or of any Ordinance of the City, or any statute of the State of Alabama relating to the business for which such license is issued; and shall also be subject to revocation by the City Council if the licensee, his agent, servant, or employee under color of such license violates or aids or abets in violating or knowingly permits or suffers to be violated, any penal ordinance of the City or any criminal law of the State of Alabama; and shall also be subject to revocation by the City Council if, in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement, certificate, book or any other data containing any false, deceptive or other misleading information or omission of material fact.

B. The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.

C. The City Council shall set a time for hearing on the matter of revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for said hearing. At the hearing the City Council shall hear all evidence offered by any party and all evidence that may be presented bearing upon the question of revocation or the refusal of renewal, as the case may be.

SECTION 20. Refunds on overpayments

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

B. A petition for refund shall be filed with the City within two years from the date of payment of the business license tax, which is the subject of the petition.

C. The City shall either grant or deny a petition for a refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the City. The taxpayer shall be notified of the City's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the City 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 City or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the City, together with interest to the extent provided for in the Code of Alabama, Section 11-51-92. If the City determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by City against any outstanding tax liabilities due and owing by the taxpayer to the City, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the City, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes and the resulting amount of the refund.

E. A taxpayer may appeal from the denial, in whole or in part, of a petition for refund by filing a notice of appeal with the Clerk of the Circuit Court of Baldwin County, Alabama. Said notice of appeal must be filed within two years from the date the petition was denied. The Circuit Court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the 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 City, if the taxpayer meets all of the following criteria:

(1) Other than deliveries, the taxpayer has no other physical presence within the City;

(2) The taxpayer conducts no other business in the City 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 City, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;

(4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed 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 City for the entire license year and without regard to this section.

B. Mere delivery of the taxpayer's merchandise by common carrier shall not allow the City to assess a business license tax against the taxpayer.

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 a flat rate of \$100.00.

E. The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the City for purposes of the taxes levied by or under the authority of 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 City.

SECTION 22. Licenses governed by the Code of Alabama, 1975.

A. *Cable television and telecommunication services.* Each person, firm, or corporation engaged in the business of transmitting television signals by wire or cable in the city or installing wires or cables for such purpose shall pay an amount equal to three (3) percent of the gross receipts of the business transacted by such person in the City of Spanish Fort for the preceding year.

B. *Farmers and farm production.* Farmers or others engaged in the production of farm products are not required to obtain a business license or pay a business license fee as provided by Code of Ala. 1975, § 11-51-105. Upon request such business shall disclose a certificate signed by a county agricultural agent certifying that said business is a bona fide grower or producer.

C. *Insurance companies.*

(1) *Fire and marine insurance companies.* Each fire and marine insurance company doing business in the City shall pay a license fee of four dollars (\$4.00) on each one hundred dollars (\$100.00), or major fraction thereof, of gross premiums, less return premiums, received on policies issued during the preceding year on property located in the City of Spanish Fort; provided that new companies shall pay a flat minimum license of thirty-five dollars (\$35.00) on which there shall be an adjustment on the above basis at the expiration of the year.

(2) *Insurance companies other than fire and marine insurance companies.* Each insurance company, other than fire and marine insurance companies, doing business in the City of Spanish Fort shall pay a business privilege license tax of fifteen dollars (\$15.00) plus one dollar (\$1.00) on each one hundred dollars (\$100.00) or major fraction thereof, of gross premiums, less return premiums, received during the preceding year on policies issued during that year to citizens and residents of the City as provided by Code of Ala. 1975, § 11-51-121.

(3) All insurance licenses shall become delinquent if not paid within (60) sixty days from the date the license is due and a penalty of fifteen (15) percent shall be assessed at that time.

D. *Express companies.* Express companies conducting business within the City shall pay a business license fee of one hundred twenty-five dollars (\$125.00) per year as provided in the Code of Ala. 1975, § 11-51-126.

E. *Telephone companies with exchange license.* Telephone companies with an exchange license operating in the City shall pay an annual business license fee of three hundred ninety dollars (\$390.00) per year as provided by the Code of Ala. 1975, § 11-51-128.

F. *Telephone companies with long distance service.* Telephone companies providing long distance service and conducting business in the City shall pay an annual business license fee of ninety-eight dollars (\$98.00) per year as provided by the Code of Ala. 1975, § 11-51-128.

G. *Electric, gas, waterworks, and related businesses.* Utility companies which are not otherwise classified shall pay a business license fee equal to three (3) percent of gross receipts of the business done by the utility company in the City during the preceding year as provided by the Code of Ala. 1975, 11-51-129. This section shall not affect any existing contract between the City and any public utility operating therein, except those provisions of contracts which relate to the amount or basis of the business license fee imposed by the City on such utility.

H. *Banks.* The city shall levy a business license fee for banks and financial institutions according to the following schedule as provided by the Code of Ala. 1975, § 11-51-130.

I. *Savings and loans.* The license fees for savings and loan associations will be according to the schedule for banks and financial institutions contained in [section 5-27](#) of this article.

SECTION 23. License classifications.

The following classification codes are referenced to the 2002 NAICS North American Industry Classification System:

Code	2002 NAICS Titles/Business License Codes
111—	Farming and crop production - agriculture, crop production, nursery, fruit, growers
112—	Animal production - dairy, cattle, ranching, sheep, chickens, poultry
113—	Forestry - logging, forestry, timber track operations, timber management
114—	Fishing and hunting - hunting and trapping, finfish, shellfish, supplies
115—	Agriculture support - cotton gins, farm management, post-harvest activities
211—	Oil and gas extraction - natural gas liquid extraction, crude extraction
212—	Mining - (except for oil and gas) all related mining activities
213—	Mining support services - for oil and gas mining activities, oil/gas wells
221—	Utilities - electric power or light company
221—	Utilities - natural gas company
221—	Utilities - water, sewage treatment, steam, and other
236—	Contractors - general contractors, commercial building, residential, subdivisions
237—	Contractors - heavy construction, highway, bridge, street, water, sewer
237—	Contractors - specialty trade - building equipment and mechanical install
238—	Contractors - specialty trade plumbing, heating and air conditioning
238—	Contractors - specialty trade - painting and wall covering
238—	Contractors - specialty trade - electrical contractors
238—	Contractors - specialty trade - masonry and stone contractors
238—	Contractors - specialty trade - drywall, acoustical and insulation
238—	Contractors - specialty trade - tile, marble, terrazzo and mosaic
238—	Contractors - specialty trade - carpentry contractors
238—	Contractors - specialty trade - floor coverings/all types
238—	Contractors - specialty trade - roofing, siding and sheet metal
238—	Contractors - specialty trade - concrete contractors
238—	Contractors - specialty trade - water well drilling and irrigation
238—	Contractors - specialty trade - structural steel erection
238—	Contractors - specialty trade - glass and glazing contractors
238—	Contractors - specialty trade - excavation and site development
238—	Contractors - specialty trade - wrecking and demolition
238—	Contractors - specialty trades contractors- non-general and non-heavy
311—	Food mfg. - meat, seafood, grain, fruit, dairy, animal, poultry processing
312—	Beverage mfg. - all types of soft drinks, bottled water, breweries, ice
312—	Beer - off-premises - state regulated through ABC
312—	Beer - on-premises - state regulated through ABC
312—	Wine - state regulated through ABC
312—	Beer and wine - wholesale distributor
312—	Alcohol - state regulated through ABC
313—	Textile mfg. - fabric, yarn, carpet, canvas, rope, twine, fabric mills
314—	Other Mfg. - mill operations not covered in 313, rugs, linen, curtains
315—	Apparel mfg. - women, men, children, hosiery, lingerie outwear, accessories
316—	Leather and allied products mfg. - shoes, luggage, handbag, related products, all footwear
321—	Wood mfg. - sawmills, wood preservation, veneer, trusses, millwork
322—	Paper mfg. - pulp, paper, and converted products, stationary, tubes, cores
323—	Printing - screen, quick, digital, books, lithographic, handbills, commercial
324—	Petroleum and coal mfg. - asphalt, grease, roofing, paving products
325—	Chemical mfg. - of fertilizer, wood, pesticide, paint, soap and resin
326—	Plastic and rubber mfg. - tires, pipe, hoses, belts, bottles, sheet, wrap, film
327—	Nonmetallic mfg. - clay, glass, cement, lime, pottery, ceramic, brick, tile
331—	Primary metal mfg. - iron, steel, aluminum, wire, copper, foundries
332—	Metal fabrication - cutlery, structural, ornamental, machine shops
333—	Machinery mfg. - office machinery, industrial, engines, farm, HVAC
334—	Computer and electronic mfg. - audio, video, circuit boards, peripherals
335—	Appliance mfg. - small appliance, lighting, electrical, battery, freezer
336—	Transportation mfg. - auto, truck, trailer, motor home, boat, ship, and

	motorcycle
337—	Furniture mfg. - cabinets, office, household, beds, kitchen
339—	Miscellaneous mfg. - miscellaneous manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other
421—	Wholesale trade, durable - vehicle, machinery, equipment, furniture
422—	Wholesale trade, nondurable - wholesale gasoline distributor
422—	Wholesale trade, nondurable - paper, apparel, grocery, beverages, dairy
441—	Motor vehicle parts and accessories - auto, motorcycles, boats, parts, and accessories
441—	Motor vehicles - new or used automobiles, motorcycles, boats, etc., dealerships and lots
442—	Furniture - furniture, home furnishings, stores, floor coverings, window
443—	Electronic and appliance store - household, radio, television, computers
444—	Building materials and gardening equipment dealers - hardware, paint, home center, wallpaper, nursery
445—	Food and beverage stores - grocery, convenience store, markets
445—	Package stores - selling beer, wine, and liquor plus general merchandise
446—	Health and personal care stores - drug, pharmacy, cosmetic, optical, and health food
447—	Gasoline retail - selling gasoline with or without convenience stores
448—	Clothing and accessories - men, women, children, infant, shoe, jewelry
451—	Sporting goods and hobbies - toy, fish, gun, books, games
452—	General merchandise stores - department, warehouse clubs, superstores
453—	Used merchandise stores - books, miscellaneous, consignment, flea market
453—	Miscellaneous retailers - florist, gift, novelty, pet, art, and tobacco
454—	Non-store Retailer - vending machine operator, direct selling, mail order
454—	Non-store Retailer - peddler's license/local peddler
481—	Air transportation - airline tickets, shipping, freight, charters service
482—	Rail transportation - transportation, ticket offices, state regulated, Code of Ala. 1975, § 11-51-124
483—	Water transportation - coastal, freight forwarders, inland, passenger
484—	Truck transportation - local, long-distance, freight, moving, and storage
484—	Truck transportation terminal - state regulated, Code of Ala. 1975, § 37-3-33
485—	Passenger transportation - charter and other vehicle transit services
485—	Passenger transportation - bus terminals state regulated, Code of Ala. 1975, § 37-3-33
485—	Passenger transportation - buses, taxicabs, limousine service, buggy, charters
485—	Passenger transportation - number of buses, taxicabs, limousines, or buggies
487—	Sightseeing Transportation - scenic and sightseeing, land, air, water, special transportation
492—	Couriers - couriers and local messengers, services, local delivery services
493—	Warehousing and storage - distribution, household, refrigerated, special
511—	Publishing Industries (except internet) - newspaper, book, periodical, databases, software
512—	Motion pictures - theatres, videos, recording, drive-ins, sound studios
515—	Broadcasting - radio and television stations
517—	Telecommunications - telephone local per Code of Ala. 1975, § 11-51-128
517—	Telecommunications - telephone long distance per Code of Ala. 1975, § 11-51-128
517—	Telecommunications - cellular and other wireless, paging
517—	Telecommunications - reseller of service
519—	Information services and data processing - providing, storing, processing, access to information
522—	Bank main office - not branch location or ATM
522—	Bank branch or ATM - not main office of branch
522—	Savings and loans - not branch location or ATM
522—	Savings and loans branch or ATM - not main office of savings and loans
522—	Pawnshop - whether title pawn or merchandise
522—	Credit services - companies and activities related to credit and mediation
523—	Securities, commodity - brokerage, portfolio, investment, other financial services

524—	Insurance company or its agents - casualty, fire, or marine premiums
524—	Insurance company or its agents - health, allied and all other premiums
524—	Agent office - administration of third parties, pension, funds, annuities, etc.
525—	Funds, trusts, other financial agencies - funds, plans, or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corporation
531—	Real estate - offices, agents, brokers, management, appraisers
532—	Rental and leasing - auto, truck, trailer, RV, all tangible property
532—	Rental and leasing - movie and video rental
541—	Attorney/Lawyers - individual or firm professional license
541—	Accountant/CPAs - individual or firm professional license
541—	Architect - individual or firm professional license
541—	Physician - individual or firm professional license
541—	Dentist - individual or firm professional license
541—	Chiropractor - individual or firm professional license
541—	Optometrist - individual or firm professional license
541—	Engineer - individual or firm professional license
541—	Surveyor - individual or firm professional license
541—	Computer programmer - individual or professional license
541—	Photographer - studios, portrait, commercial, services
541—	Veterinarian - individual or firm professional license
541—	Professional services not elsewhere classified - scientific, technical
551—	Management companies - offices, enterprises, regional, corporate
561—	Administrative services - answering, employment, office, secretarial, travel
561—	Exterminating services - exterminating company and its services
561—	Janitorial firm - janitorial cleaning services - individual or firm
561—	Landscaping services
562—	Waste management - companies, trucks, septic tanks, landfill, services
611—	Educational services - technical, computer, sports, services, business
621—	HMO - medical centers and services
621—	Outpatient care centers - all other types of services
621—	Ambulance - ambulance company or services
622—	Hospitals - surgical, substance abuse, psychiatric, general care, special
623—	Nursing care - residential care facility, day care, assisted living
623—	Nursing home - care for elderly and continuing care facilities
624—	Social assistance - shelters, vocational, childcare, abuse emergency
711—	Arts and sports - dance, musical, teams, tracks, promoters, agents
711—	Special events - promoter or activity - see schedule for rates
712—	Museums - museums and historical sites, zoos, botanical gardens, parks
713—	Amusement - arcades, golf clubs, marinas, fitness, bowling centers
721—	Accommodations - hotels, motels, and similar facilities
721—	Accommodations - bed and breakfast inns and services
721—	Accommodations - trailer parks, RV parks, and travel parks
721—	Accommodations - rooming houses and boardinghouses
722—	Restaurant - full-service restaurant facility
722—	Restaurant - limited facility or service
722—	Caterers - or mobile food service
722—	Drinking establishment - club, lounge, bar, or other
811—	Repairs and maintenance - auto, paint/body, carwash, other vehicular
811—	Repairs and maintenance - all electronic equipment
811—	Repair and maintenance - all appliances, home and garden equipment
811—	Exterminating services - exterminating company and its services
811—	Janitorial firm- janitorial cleaning services - individual firm
812—	Personal services - hair, skin, barber, beautician, diet, nail, tanning, funerals
812—	Fortune teller or clairvoyant - individual reader license
910—	Category of number of - vending machines for all types vending
910—	Category of number of - pool tables
910—	Category of number of - amusement devices or games

920—	Category of number of employees - as a basis for calculating license
923—	Administration of human resource program
924—	Administration of environmental quality programs
925—	Administration of housing, urban, commercial
926—	Administration of economic programs
930—	Category of number of square feet - used for calculating license amount
999—	Unclassified miscellaneous business services not elsewhere classified
999—	Unclassified miscellaneous personal services not elsewhere classified

Section 24. License fee schedules.

License fee rates for the license classifications provided in Section 22 are as follows:

Code No.	Title	License Rate
541100	Abstract of title companies (title abstract offices)	0.005710
541200	Abstract of title (title insurance)	0.002861
524250	Accident investigators (Insurance adjusters)	0.002464
541300	Accountants, per individual accountant	0.002896
811400	Acetylene welding (welding repair)	0.003054
541600	Advertising (advertising agencies)	0.001798
541610	Advertising—For repairing, removing for repairs of any kind, painting or repairing, assembling, erecting, maintaining, selling, offering to sell, leasing or subleasing, to others, neon or electrical signs	0.001798
541700	Advertising with airplane	0.002814
541800	Advertising in or on buses	0.002368
541900	Advertising—commercial, soliciting for, contracting for, preparing, accepting compensation for advertising matter by persons, firms or corporations	0.001798
541910	Advertising—circulars, booklets or other printed matter for the primary purpose of advertising	0.002676
541920	Advertising by electronic media (radio and T.V. ad reps)	0.002676
541930	Advertising by direct mail (direct mail advertising)	0.002305
541110	Advertising on streets (advertising services, outdoor) (not otherwise specified)	0.002814
541120	Advertising in or on taxicabs	0.002368
541130	Advertising not otherwise specified	0.002368
524130	Agency, having an office in the city and representing persons, firms or corporations, and doing business outside the city	0.003288
524135	Agency, conducting or contracting or maintaining an office in the city or advertising for the purpose of conducting special sales, excluding salvage, fire and bankrupt stock sales	0.003288
524140	Agency, (credit rating bureaus) (consumer credit reporting agencies, mercantile reporting agencies and adjustment and collection agencies. (same as Code 132)	0.002807
524150	Agents, persons, firms, associations or corporations, doing a class of business known as a short loan business	0.002402
524160	Agents (of railroad and steamship companies not entering city)	0.001406
524170	Agents (for laundries—plant outside the city)	0.003739
524180	Agents (taking measurements for wearing apparel for principal whose place of business is situated outside The city and police jurisdiction)	0.002464
524185	Agents, money orders or utility bills, etc.: A license shall be required for each location where an agent, person, firm, association or corporation engaged in the issuance of money orders or accepting payments on account for utility companies, or performing related services; provided, however, where gross receipts of the agent, person, firm, association or corporation so engaged are \$2,500.00 or less, (1) If the agent, person, firm, association or corporation has a retail merchant's license from the city, a separate license will not be	0.003911

	required and the gross receipts shall be considered as gross receipts from the retail business of the retail merchants, and (2) if the agent, person, firm, association or corporation does not have a retail merchant's license from the city, a separate license will be required and will be issued upon payment of \$50.00	
524190	Agents and solicitors (not otherwise specified); provided, however, employees of persons licensed by 19.5 are not required to purchase a separate license	0.002456
524195	Agents, dealers or other businesses (without an office in the city). Each person engaged in business as principal, agent or in any other capacity, and for whom no other license is required by this chapter	0.003288
524196	Agents, dealers or other businesses. Any person, firm, or corporation, who shall maintain, keep in repair or otherwise man any office, store, warehouse, place of business, telephone wires, right-of-way, easement, land or other facility or facilities situated in the city in connection with any business, vocation, occupation or profession which is not subject to a license under any other schedule of this Code shall pay based upon the average daily number of employees:	
	Less than two persons	\$120.00
	Two but less than four	\$180.00
	Four but less than six	\$240.00
	Six but less than ten	\$300.00
	Ten but less than 15	\$360.00
	15 persons	\$420.00
	Plus, for each person in excess of 15	\$25.00
444200	Air-conditioning equipment and supplies	0.002052
238200	Air-conditioning and heating (sales, service and installation) requires state heating and A/C certificate before license can be issued	0.002436
444210	Air-conditioning and heating sales or service (no installation) must be registered, if not certified, under Alabama Code section 34-31-18 (1975)	0.002710
238210	Air-conditioning and heating unit installation only requires state heating and A/C certificate and bond verification	0.002251
333210	Air products—Manufacturer	0.001928
444220	Air products—Retail	0.002519
422210	Air products—Wholesale	0.002045
561220	Airlines—Ticket sales office	\$200.00
331230	Aluminum plants	0.001722
621240	Ambulance service. Must file proof of liability insurance (see City Code Chapter 4) and must obtain permit from the chief of police	0.003370
713250	Amusement devices—Nickel or more in slot (does not apply to pool tables, see Code 65.0A and 65.0B). Each machine shall also have affixed a city decal as follows:	0.003383
	For first 10 machines	\$15.00 each
	For first 10 machines (in police jurisdiction)	\$7.50 each
	All over 10 machines	\$10.00 each
	All over 10 machines (in police jurisdiction)	\$5.00 each
713260	Amusement and recreation services not elsewhere classified	0.003658
541270	Analyst—Business, statistical or industrial	0.003946
541275	Analyst—Management, consulting or public relations services	0.002896
453280	Antique, oriental goods, wares or merchandise	0.002881
531281	Appraisers, real estate, damage, et al.	0.002546
541290	Architects, per individual architect	0.002896
561295	Armored car services	0.002464
339300	Artificial limbs. Each person, firm, or corporation manufacturing, making or selling artificial limbs, trusses, braces or similar appliances	0.003060
711300	Artists or art studios	0.002998

324310	Asphalt material manufacturers (paving mixtures and blocks)	0.000809
324320	Asphalt material manufacturers (asphalt products, felts and coatings)	0.002388
541320	Attorneys, per individual attorney	0.002772
561330	Auctioneers, selling real or personal property. Each individual crying the auction must be licensed:	
	Auction less than 5 days	\$120.00
	Auction 5 days or more	\$250.00
339370	Automatic sprinklers—Manufacturer	0.002154
441380	Automobile accessories, batteries, parts, supplies or tires—Retail	0.002126
423380	Automobile accessories, batteries parts, supplies or tires—Wholesale	0.002017
441390	Automobile, dealer (new and used) whether owned by the dealer or not, except dealers in motorcycles	0.000790
441391	Automobile dealers, used only	0.001427
423390	Automobile dealers, wholesale	0.001194
441392	Automotive dealers not elsewhere classified	0.001290
811405	Automobile laundries (car wash, where done for a fee)	0.003130
485410	Automobile or other vehicle—For hire to carry passengers outside the city	0.001022
811420	Automobile paint shops	0.002532
811430	Automobile repair shops (except body repairs)	0.002621
811431	Automotive repair services and garages not elsewhere classified	0.002642
811441	Automobile salvage or wrecking	0.001736
811445	Automobile body repair shops	0.002593
811450	Automobile tire and tube repairers, retreaders or recappers	0.002449
532460	Automobiles or trucks rented without drivers—Passenger car rental and leasing without drivers	0.002003
532461	Automobiles or trucks rented without drivers—Truck rental and leasing without drivers	0.002546
532462	Automobiles or trucks rented without drivers—Utility trailer and recreational vehicle rental	0.001866
332470	Awnings and sail makers—Manufacturing	0.002566
238470	Awnings and sail makers—Installation	0.002566
423470	Awnings and sail makers—Wholesaler	0.002566
453480	Bagging or ties—Retail	0.001640
422480	Bagging or ties—Wholesale	0.001640
451490	Bait—Retail	0.002519
422490	Bait—Wholesale	0.001873
445500	Bakery—Retail (baking and selling); board of health permit required before license can be issued	0.003054
422500	Bakery—Wholesale; board of health permit required before license can be issued	0.003054
445510	Bakery—Itinerant bakery. Any firm, association, or corporation engaged in or managing the business of selling as an itinerant wholesale dealer, any bread, cakes, rolls, pies or other bakery products of whatsoever kind, nature or description from any cart, wagon, truck, automobile or other vehicle operated or propelled along or upon the public streets of the city, per annum; board of health permit required before license can be issued	\$500.00
711520	Balls (where admission charged)	0.003658
522525	Bank—Where the capital, surplus and undivided profits are:	
	Less than \$50,000.00	\$10.00
	\$50,000.00, not over \$100,000.00	\$20.00
	\$100,000.00, not over \$150,000.00	\$30.00
	\$150,000.00, not over \$200,000.00	\$40.00
	\$200,000.00, not over \$250,000.00	\$50.00
	\$250,000.00, not over \$300,000.00	\$60.00
	\$300,000.00, not over \$350,000.00	\$70.00
	\$350,000.00, not over \$400,000.00	\$80.00

	\$400,000.00, not over \$450,000.00	\$90.00
	\$450,000.00, not over \$500,000.00	\$100.00
	\$500,000.00, not over \$600,000.00	\$110.00
	Over \$600,000.00	\$125.00
	Any branch bank	\$10.00
611535	Barber schools	0.003514
446560	Barber or beauty supply house	0.002203
321570	Basket, box, carton or crate factory	0.001859
441580	Batteries—Retail	0.002126
421580	Batteries—Wholesale	0.002017
493580	Batteries, storage—Industrial	0.001826
442590	Baths—Russian, Turkish or vapor, etc.	0.003911
445610	Beer—Retail (on premises) state controlled.	\$75.00
445620	Beer—Retail (package goods only) state controlled.	\$50.00
424630	Beer—Wholesale; state controlled. No license for the sale of beer shall be issued for a period of less than one year and no licenses shall be transferable from one person to another	\$250.00
451640	Bicycles and tricycles—Retail—Bicycle and bicycle parts stores and bicycle shops	0.002134
421640	Bicycles and tricycles—Wholesale	0.001873
713650	Billiard or pool tables. Each machine shall also have affixed a city decal as follows:	0.003658
	Whether coin-operated or not, each table (decal required)	\$25.00
	Whether coin-operated or not, each table (decal required)	\$12.50
453660	Bird dealers—Retail	0.002519
423660	Bird Dealers—Wholesale	0.002045
445670	Biscuit or cracker or cake—Retail	0.002519
422670	Biscuit or cracker or cake distributor—Wholesale. Each manufacturer, branch, or agent, maintaining a distribution depot, warehouse or place of business, selling to merchants from stock or making deliveries in the city	0.003054
316680	Blacksmiths (repair shops and related services)	0.002916
561690	Blueprints or photostats (blueprinting and photocopying services)	0.003163
721700	Boardinghouses. Must meet board of health requirements. In addition, all boardinghouses shall pay an additional license where meals are served to persons not residing on the premises, on the same schedule as restaurants	0.003259
811701	Boat building and repairing	0.001970
811710	Boiler cleaning or scaling (repair shops and related services)	0.002916
811720	Boiler works (repair shops and related service)	0.002916
812730	Bondsmen (business services not elsewhere classified)	0.002456
451740	Book Stores—Retail	0.002298
422740	Books—Wholesale (durable goods not elsewhere classified)	0.001873
811750	Bootblacks (shoe repair shops, shoeshine parlors)	
312760	Bottled soft drinks (bottled and canned soft drinks and carbonated beverages)—Manufacturers of, or bottlers of, or agents or distributors of, whether bottled in the city or not. The above license is not to include any business for which a license is specifically required by any other subsection of this schedule, and shall apply to consigned and warehouse stocks, whenever sold or distributed from local warehouses, as well as purchased stock. Board of health permit required before license can be issued	0.002333
312770	Bottlers of milk or fresh fruit juices. This license is also intended to include packagers or bottlers who combine milk with flavoring syrup and sell it in bottles or sealed paper containers and packagers or bottlers who process fresh fruit juices bottled without carbonated water for sale in bottles or paper containers; board of health permit required before license can be issued	0.002333
713780	Bowling alleys	0.004343
327790	Brick makers, including concrete block and brick—Manufacturing, including those soliciting orders or having an office and who sell or	0.002010

	deliver brick within the city or its police jurisdiction	
444790	Brick and concrete block—Retail (lumber and building materials)	0.001764
423790	Brick and concrete block—Wholesale	0.001873
488800	Brokers—Custom house (arrangement of passenger transportation and freight and cargo)	0.001229
524800	Brokers—Insurance	0.002539
523800	Brokers—Commodity contract brokers and dealers	0.001236
524810	Brokers—Merchandise. A merchandise broker is considered one who for a commission buys or sells goods and negotiates between buyer and seller, but without necessarily having the custody of the property	0.001963
522820	Brokers—Money. Primary dealers in first and second mortgages. Each person, firm, association or corporation conducting the business of factoring, or buying or selling first or second mortgages on real estate or notes secured by first or second mortgages thereon, or buying or selling bonds or stocks or conditional sales contracts or purchase money notes on automobiles, or rent notes, shall pay an annual license based on the face value of the notes, mortgages, bonds, stocks, conditional sales contracts, purchase money notes and rent notes handled during the preceding year	0.002710
523825	Brokers—Stock (see security, etc., under "S")	0.002285
541830	Brokers—Not otherwise specified	0.001963
236850	Builders or contractors or subcontractors, not elsewhere classified, whether done by special contract or in connection with or incidental to building or repair work, and in addition, for all work done by contractor for which an inspection permit was not obtained from the Building Department.	0.002500
	NOTE: This shall include all dealers or persons contracting or agreeing for the compensation by way of percentage or commission from the owner, whether a maximum limit of costs is or is not guaranteed or agreed upon. The amount expended upon each the license or privilege tax is as otherwise provided for other retail merchants.	
522851	Building and loan association (savings and loan) (same as banks.)	
444860	Building materials and supplies—Retail (lumber and other building materials dealers) for fence installation	0.001764
422860	Building materials and supplies—Wholesale (construction materials not otherwise classified)	0.001668
444861	Building materials (hardware, garden supply, paint, glass, etc.)	0.001908
485870	Bus companies—Operating on streets of city by a private firm providing municipal bus service (local and suburban transit)	0.002539
485880	Bus depot—state-controlled license	\$300.00
443890	Business machines	0.002244
485900	Buses. Each motor vehicle with a seating capacity of seven passengers or less, as provided in connection with passenger business, each	\$35.00
	Seating capacity of more than seven passengers	\$50.00
211910	Butane gas dealers	0.001770
422920	Butane gas—Wholesale. In addition to this license there is a license tax of \$0.02 per gallon where it is used or sold for use in powering motor vehicles on public streets or roads, to be reported and paid monthly	0.000762
445930	Butter, eggs, milk or cheese dealers—Retail (dairy products). Board of health permit required before license can be issued	0.002224
422930	Butter, eggs, milk or cheese dealers—Wholesale (dairy products). Board of health permit required before license can be issued	0.000988
238940	Cabinetmakers—Including, but not limited to, those orders delivered in the city	0.002395
515945	Cable television companies (requires city franchise)	\$100.00
722950	Cafe or cafeteria (eating places) (same as restaurant)	0.003109
445970	Candy and confectionery dealers—Retail	0.002558

422970	Candy and confectionery dealers—Wholesale	0.001181
311980	Candy manufacturers	0.002176
424990	Candy—Wholesale from truck and no other license is paid.	\$200.00
454991	Canvas products	0.002566
238992	Carpentering	0.002093
561100	Carpet or rug cleaners	0.003397
443102	Cash registers, same as business machines	0.002244
722102	Catering service or tea rooms operated as a business, where no other license is paid. Board of health permit required before license can be issued	0.003109
238103	Cement, brick or rock workers (where no other license is paid)	0.002161
327104	Cement manufacturing plant	0.001310
812105	Cemetery companies or agents	0.004226
325106	Charcoal, when put in paper bags whether burnt by parties selling same or not, offered to retail trade	0.001873
814107	Chauffeurs and drivers. Same as taxicab drivers	
522107	Check exchange	0.002456
325108	Chemicals (chemicals and allied products not otherwise specified) Manufacturing or dealing in chemicals or maintaining a sales office	0.001846
541109	Chemists	0.003288
442110	China, glassware or crockery—Retail	0.002270
421110	China, glassware or crockery—Wholesale	0.001873
541111	Chiropodist, per individual chiropodist	0.002784
541112	Chiropractor, per individual chiropractor	0.002784
812116	Clairvoyants, fortune tellers, etc.:	\$1,000.00
	(a) There is hereby levied on each clairvoyant, fortune teller, astrologist, phrenologist, medium, crystal gazer, and on every person practicing palmistry, phrenology, clairvoyance, or mesmerism, and on every person or device for telling fortunes, and on every spiritualist giving readings, or sittings or exhibitions, of the character, for hire, within the city limits, a license of \$1,000.00, except as otherwise provided in 812116b) below.	
	(b) Provided, however, that any person who has purchased the license described in paragraph (a) above, in the city, and held it for a period of one full year may for the next full year and each succeeding, consecutive full year thereafter (subject to the review and approval of the chief of police), be issued the annual license as follows:	
	The second full year at a rate reduced by two percent (\$25.00) and for each succeeding consecutive full year thereafter at a declining annual rate achieved by an additional cumulative \$25.00 deduction for 19 consecutive, full years after which the license may be procured for each succeeding consecutive full year for the sum of \$500.00.	
811117	Cleaning and pressing	0.003300
448117	Clothing stores—Men's and boys' clothing and furnishings stores	0.002526
448118	Clothing stores—Women's ready-to-wear stores	0.002360
448119	Clothing stores—Children's and infants' wear stores	0.002244
448120	Clothing stores—Apparel and accessory stores, not elsewhere classified	0.002382
422118	Coal, coke or charcoal distributors (wood also)	0.001873
454119	Coal, coke or charcoal, sold from railroad yards or cars, dealers (wood also)	0.001873
445120	Coffee and tea dealers—Retail	0.002141
422120	Coffee and tea dealers—Wholesale	0.001558
493121	Cold storage. Supplying cold storage for hire	0.002285
561122	Collection agency. Each person, firm, or corporation, other than attorneys at law but including adjusters of commercial accounts, engaged in collecting general accounts shall pay a license at the rate prescribed herein measured by gross receipts from the business during the next preceding year	0.002807

541122	Commercial art and graphics, with or without photography	0.002998
523122	Commodity contracts brokers and dealers	0.002285
812122	Computer dating services	0.002786
541123	Computer programming and other software services	0.002998
443122	Computer equipment—Retail	0.002087
422122	Computer equipment—Wholesale	0.002244
445123	Confectioners—Retail	0.002558
422123	Confectioners—Wholesale	0.001181
238124	Concrete or road material plants (whether mixed in trucks or not)	0.002484
327125	Cone manufacturing (fiber cans, tubes, drums, and similar products)	0.001194
238125	Construction other than building construction (not otherwise specified)	0.001784
238126	Construction—Subcontractor license for construction (not otherwise specified)	0.001784
446126	Cosmetics—Retail	0.002519
422126	Cosmetics—Wholesale	0.002045
523127	Cotton buyers or brokers	0.000809
333128	Cotton compresses	0.000948
313129	Cotton mill	0.001819
493130	Cotton storage	0.000948
323131	Coupon books. See trading stamps	0.002456
561131	Court reporter/legal reporter	0.002807
561132	Credit associations	0.002807
321133	Creosoting (wood preserving)	0.001859
333134	Dairy machinery	0.001262
445134	Dairy products—Retail. Board of health permit required before license can be issued	0.002224
422134	Dairy products—Wholesale. Board of health permit required before license can be issued	0.000988
711135	Dance halls or night clubs	0.003060
611136	Dancing schools	0.004591
	(a) Persons, firms, or corporations engaged in the business or profession of teaching dancing.	
	(b) Where school children only are taught in private dancing schools, during those months of the year that correspond to the regular school terms, same as schools. This item shall not apply to dancing schools operated by the state, county or city public schools or any regularly organized schools or colleges where the teaching of dancing is a minor part of the curriculum.	
519136	Data processing services	0.002834
523137	Dealers in goods or commodities having no place of business in city, whether carrying stock or not	0.002340
445138	Delicatessen—Retail. Board of health permit required before license can be issued	0.001270
422138	Delicatessen—Wholesale. Board of health permit required before license can be issued	0.000934
492140	Delivery companies (local deliveries)	0.002676
339141	Dental laboratories	0.003527
422142	Dental supplies	0.002017
541143	Dentists, per individual dentist	0.002784
452143	Department stores	0.002270
561144	Detective. The detective must first obtain permit from chief of police	0.002464
999145	Diaper service companies	0.002998
454146	Direct selling establishments, not otherwise specified	0.003074
323147	Directories. Each person, firm or corporation making, compiling, selling or offering for sale any directory	0.002456
323148	Directories—Telephone. Soliciting ads and advertising	0.002368
212148	Dirt pit	0.002003
325149	Disinfectants or insecticides—Manufacture (M)	0.001866

453149	Disinfectants or insecticides—Retail	0.002600
422149	Disinfectants or insecticides—Wholesale (W)	0.001846
621150	Doctors (physician per individual practitioner)	0.002784
445153	Doughnuts—Retail	0.003054
422153	Doughnuts—Wholesale	0.003054
722153	Drinking establishments (covers merchandise sold other than alcoholic beverages which are otherwise licensed)	0.003060
611153	Driving school. Each person, firm or corporation engaged in the business of teaching the operation of motor vehicles of every kind and character to others. This license shall not apply to driving schools or persons teaching driving in connection with the curriculum of any public school.	0.002834
446154	Drugs—Retail	0.002059
422154	Drugs—Wholesale	0.001901
336155	Dry docks	0.001866
453156	Dry goods—Retail	0.002491
422156	Dry goods—Wholesale	0.001908
722156	Eating places or establishments, not otherwise classified. Board of health permit required before license can be issued	0.003109
611156	Educational services, not otherwise specified	0.003554
221157	Electric light companies, etc., state controlled	0.030000
	For selling or distributing electrical current, an amount equal to three percent of the gross receipts for the business transacted in the city for the preceding year from the sale of electrical current sold or distributed from any point or points in the city and the police jurisdiction on basis of 1½ percent of the gross receipts	
	Additional licenses may be required for other activities, the as retail sales and service	
238158	Electric contractors	0.002251
	NOTE: The words "electric contractors" means the doing of any work of electrical construction, installing any wiring or apparatus for electric light, heat or power, altering or changing or repairing any electric wiring or apparatus where the contractor deals with the owner, tenant or agent of the property where the work is done. Does not apply to contractor's employees. Verification of bond.	
238159	Electric contractor, itinerant. Verification of bond and state certification card	\$500.00
444160	Electrical or gas appliances or supplies—Retail	0.002010
422160	Electrical or gas appliances or supplies—Wholesale	0.001454
443160	Electronic equipment and supply	0.001908
444161	Elevators—Branches or agencies for elevator companies selling or repairing hydraulic, steam, electric, or any mode, or repairing same, including to the control box, sales and repair	0.001798
238161	Elevator installation	0.001975
561162	Employment agency or bureau	0.001826
561163	Temporary help supply services	0.001715
541163	Engineers—Civil, constructing, consulting, design, electrical, industrial, mechanical or mining	0.002896
332164	Engravers	0.002744
999165	Express companies, state controlled. Commercially engaged in the city and sending packages from the City to any point. See Code of Ala. 1975, § 11-51-126	\$175.00
238165	Excavation and foundation work	0.002800
811166	Exterminators must hold state department of agriculture exterminators certificate before applying for license	0.004392
811167	Exterminators, itinerant	\$500.00
333168	Farm equipment and implements	0.001262
453169	Feed, grain, flour, seed, bag, etc.—Retail	0.002168
422169	Feed, grain, flour, seed, bag, etc.—Wholesale	0.000590
238169	Fence company installers not elsewhere classified (other than ornamental iron) — Retail	0.002491

444170	Fertilizers—Retail	0.002168
422170	Fertilizers—Wholesale	0.001248
999171	Fire or wreck sale of merchandise (except merchandise salvaged from fire in the city), no license to be issued for less than the full price for one year	\$500.00
238172	Fireproofing by coating material	0.002628
445174	Fish or oyster dealers—Retail	0.001517
422174	Fish or oyster dealers—Wholesale	0.001070
444174	Floor covering sales—Retail	0.002052
422175	Floor covering sales—Wholesale	0.001722
238174	Floor covering installation	0.002017
238175	Floor finishing or sanding	0.002017
238176	Floor finishing, itinerant	\$500.00
453177	Florists—Retail	0.002834
424177	Florists—Wholesale	0.002045
722177	Food items sold from vehicle (not applicable to farm products sold by grower)	0.001517
445177	Food stores not elsewhere classified	0.001476
811179	Foundry or machine shops	0.002656
541180	Freight inspection bureau	\$250.00
541181	Freight/cargo forwarding	\$125.00
445182	Frozen foods—Retail. Board of health permit required before license can be issued	0.001990
422182	Frozen Foods—Wholesale. Board of health permit required before license can be issued	0.001022
445184	Fruit—Retail	0.001675
422185	Fruit and produce dealers—Wholesale	0.001124
811187	Fumigators. Must hold state department of agriculture exterminators' certificate before city license may be applied for	0.004392
442188	Furniture—Retail	0.002395
421188	Furniture—Wholesale	0.001866
442189	Furniture, home furnishings and equipment stores not elsewhere classified	0.002270
337188	Furniture manufacturers	0.002148
448189	Furriers and fur shops	0.002888
448190	Furs, skins, pelts (furs raw)	0.001873
811191	Furs, skins, pelts—Repairing or storing furs, skins and pelts and garments made of them	0.003911
562191	Garbage disposal service (refuse system). Provided that proof of liability insurance is filed with the city clerk, the liability insurance to be in the amounts required by the safety responsibility laws of the State, and the liability insurance to contain a provision that the same shall not be canceled until the city clerk is given at least 30 days' notice of the cancellation, the liability insurance to remain and continue in full force and effect during the term of any license issued hereunder	0.002635
562192	Grease disposal service (septage and grease hauler) provided that proof of liability insurance is filed with the city clerk, the liability insurance to be in the amounts required by the safety responsibility laws of the state, and the liability insurance to contain a provision that the same shall not be cancelled until the city clerk is given at least 30 days' notice of the cancellation, the liability insurance to remain and continue in full force and effect during the term of any license issued hereunder	0.002635
	In addition thereto, for each truck or motor vehicle used in the hauling of garbage for hire there shall be affixed a city decal	\$25.00
314192	Garment manufacturers (apparel and other finished products)	0.001859
221193	Gas companies	0.030000
	Each person, firm or corporation engaged in the business of selling or distributing natural gas in the city for any purpose whatsoever in an amount equal to three percent of the gross receipts of the	

	business transacted for the preceding year from the sale or distribution of the gas, except that the rate shall be two percent of the gross receipts from the sale or distribution of the gas on all sales or deliveries thereof from without the city directly to industrial consumers in the city. The provisions of the above paragraph are to be applied to operation in the police jurisdiction on the basis of 1½ percent and one percent, respectively, on the gross receipts.	
	Additional licenses may be required by other activities the as retail sales, etc.	
447194	Gasoline—Retail dealers in, and agents for, the sale of gasoline. This license in addition to all other licenses required	0.001050
	Gasoline fuel distributors or dealers	
	(a) Gasoline fuel distributors or dealers selling, supplying or delivering gasoline or other motor fuels or lubricating oils or greases to any manufacturer or remanufacturer of engines, employing at least 750 workers, where the fuels, oils or greases are used or consumed, or withdrawn from and used solely and exclusively for the fixed or static testing of the engines or \$120.00, (and this license shall be in addition to all other licenses required of the firms); provided,	
	(b) That any the manufacturer or remanufacturer of engines described in paragraph (a) above, which uses or withdraws from storage the fuels, oils or greases named above for the use or consumption specified in paragraph (a) above, may pay the privilege license tax equal to 0.003000 of the gross purchase price of the fuels, oils and greases so used or withdrawn from storage and used or consumed in the manner described in paragraph (a), or the \$120.00, and this license shall be in addition to all other licenses required of the firms; provided,	
	(c) That, where the license specified in paragraph (a) or paragraph (b) on the sale, use or consumption, distribution, storage or withdrawal from storage of the fuels, oils or greases shall have been paid to the city clerk by a distributor, or dealer, or manufacturer or remanufacturer as storer or user thereof, the payment shall be sufficient, the intent being that the license shall be paid but once.	
422195	Gasoline—Wholesale. Each person engaged in the business of selling gasoline or other petroleum products at wholesale and for delivering gasoline within the city or its police jurisdiction shall pay an annual license on gross sales the preceding year	0.000762
	In addition to this license, there is a monthly license tax of two cents per gallon charged	
333196	Gas and air products—Manufacturer	0.001928
444196	Gas and air products—Retail	0.002519
422196	Gas and air products—Wholesale	0.002045
238197	Gas fitters. Same as plumbers. Verification of bond, required by inspection services, necessary	0.002154
238198	Gas fitters, when another license paid for any other business engaged in or by gas companies. Verification of bond, required by inspection services, necessary	\$120.00
442199	Gas stoves or fixtures—Retail	0.002010
421199	Gas stoves or fixtures—Wholesale	0.001873
452200	Miscellaneous general merchandise sales	0.002024
453201	Gift shop—Retail	0.002690
422201	Gift shop—Wholesale	0.002045
238201	Glass and glazing work not otherwise specified.	0.002353
453205	Going-out-of-business/special sales (nonrenewable). Must comply with city ordinances	\$120.00
448202	Gold—Itinerant buyer (stones and metal). City ordinances must be complied with	\$500.00
713203	Golf links	0.004330
453203	Goods stores not elsewhere classified	0.001476
445204	Groceries—Retail	0.001270

422205	Groceries—Wholesale	0.000934
561205	Guard service	0.002464
327206	Gypsum plant	0.002896
444207	Hardware—Retail	0.002126
422207	Hardware—Wholesale	0.001970
812208	Hat cleaning and renovating	0.003774
713209	Health club, reducing salons, fitness center, gymnasium	0.003829
621209	Health and allied services, not elsewhere classified	0.003370
621210	Health—Out-patient care center	0.002270
446210	Hearing aid devices—Retail	0.002519
422215	Hearing aid devices—Wholesale. All persons or firms engaged in accepting orders or selling hearing aid devices of any type	0.001873
721211	Hotels. This license does not include the license for restaurants and other secondary businesses operating in connection with the renting of rooms; board of health permit required before license can be issued	0.003883
721212	Hotels, rooming houses, camps. Board of health permit required before license can be issued	0.003883
561212	House cleaning	0.002566
238213	House mover. Verification of bond, required by inspection services, necessary	0.002491
238214	House wrecker. Verification of bond, required by inspection services, necessary. Note: The term "house wrecker" as used in this section is defined as one who demolishes houses and sells old lumber and brick, etc.	0.002052
311215	Ice cream manufacturers	0.002237
454216	Ice cream peddlers	0.002024
442217	Ice cream—Retail	0.002224
442218	Ice dealer—Retail	0.001454
422218	Ice dealer—Wholesale	0.002045
312219	Ice factories	0.003698
332219	Industrial machinery and equipment	0.001798
444219	Industrial supplies	0.001736
238221	Insulators. Insulating ice boxes, buildings, etc., against cold or heat, and where no other license for construction work has been obtained	0.001975
524222	Insurance	0.040000
	(a) Fire and marine insurance. \$4.00 on each \$100.00 and major fraction thereof of the gross premiums on policies issued for the preceding calendar year on property located in the city and police jurisdiction thereof, less premiums returned by cancellation provided that each person, firm, or corporation which has not done business in the city shall pay a license of \$100.00 and there shall be an adjustment at the expiration of the year of the license according to the schedule hereinabove specified.	
	(b) Other insurance. Each person, firm or corporation doing any other kind of business than those specified in subdivisions (a), (c) and (e) shall pay \$50.00 and \$1.00 on each \$100.00 and major fraction thereof of gross premiums received, less the premiums returned by cancellation, received during the preceding year on policies issued during the preceding year to citizens of the city and police jurisdiction thereof. Provided that each person, firm or corporation which has not done business during the preceding year in the city shall pay a flat minimum license of \$50.00 for the year or less time.	
	(c) Mutual Aid Association. Same as fire and marine insurance.	
	(d) Persons, firms or corporations writing own insurance shall pay same license as other agents or agencies.	
	(e) Auto, fire, theft or collision insurance. Same rate as fire and marine insurance.	
	It is hereby provided that on the first day of January of each year or	

	within 60 days thereafter, each insurance company or person engaged in the business shall furnish the city clerk a statement in writing duly authorized and certified by someone authorized to make the same, showing the full and true gross amount of the premiums, less return premiums, received during the year, and shall accompany the statement with the amount of the license due. Failure to furnish the statement shall constitute just cause to decline issuance of a license to the person.	
524223	Insurance adjusters	0.002539
561223	Janitorial service	0.002566
453223	Janitorial supplies	0.002203
448224	Jewelry—Retail	0.002965
423224	Jewelry—Wholesale	0.001812
453227	Junk shops and dealers—Retail	0.002519
453228	Junk shops and dealers—Wholesale. Provided, that persons dealing in, purchasing or disposing of old castings and metals of any kind, wastepaper, rags and like materials, are hereby declared to be keepers of junk shops and subject to the requirements herein set forth	0.001838
237228	Land, land and development or real estate companies or agents selling their own property exclusively, whether inside or outside city, maintaining an office in the city	\$120.00
561229	Landscape gardener	0.002670
453230	Dealers in shrubbery	0.001504
561231	Lawn and garden service	0.002909
812230	Laundries and dry cleaning	0.003739
812231	Branch laundries or offices where laundry is received or delivered regardless of whether a part of the work is done there or elsewhere in the city	\$120.00
812232	Any person, firm or corporation other than laundry located in the city which pays the regular laundry license tax of the city, engaged in soliciting or receiving general laundry work where the laundry work is to be done outside the city	\$500.00
812233	Laundries—Automatic	0.004481
532233	Lease or rental of tangible personal property not elsewhere classified	0.003581
532234	Lease or rental of tangible personal property with operator, not elsewhere classified	0.003911
448233	Leather goods—Retail	0.002698
422233	Leather goods—Wholesale	0.001873
812234	Linen supply companies	0.002429
445235	Liquor—Retail	\$650.00
	No license for the sale of liquor shall be transferable from one person to another. In addition to this license, there is a license tax of five percent on all purchases of liquor, from ABC stores, charged.	
445236	Liquor—Retail, private clubs.	0.144000
	Any veterans club affiliated with a national veterans organization, any fraternal and benevolent club affiliated with a national organization, may obtain this license for the sale of liquor at retail, and shall not be required to purchase any other license for the sale of liquor—Ten percent of the amount of all purchases of liquor or wines from state ABC stores during the preceding calendar year, or \$50.00, whichever sum is greater.	
323235	Lithographers	0.002526
561236	Locksmiths	0.002916
721237	Lodging houses. Receiving transients and not known or advertised as hotels	0.003259
321238	Log, timber or lumber merchant. Each dealer engaged in buying, receiving or otherwise handling or storing logs, timber, cross ties or paper mill wood or logs either for himself or as an agent.	0.002224

321239	Lumber—Manufacturing (sawmills and planing mills, general)	0.002114
	As used herein, the term "lumber manufacturing" is defined as the operation of a sawmill, concentration yard, or planing mill, either actually manufacturing lumber from logs or processing it for shipment in wholesale lots. The concentration of unfinished lumber for shipment in wholesale lots by carload or truckload is recognized as manufacturing and not a wholesale dealer of lumber.	
422239	Lumber—Wholesale dealer in lumber (lumber, plywood, millwork)	0.001248
	As used herein, the term "wholesale dealer in lumber" is defined as a person, firm or corporation who buys and sells lumber in wholesale quantities, by carload, or truckload, without making deliveries therefrom from a yard in the city, and who does not operate machinery; and the term shall include office wholesalers, brokers, commission buyers, and sellers, operating an office in the city but does not include manufacturers of lumber who sell their own lumber in wholesale lots and this schedule shall not apply to concentration yards, sawmills, or planing mills, or planing mills paying a license under paragraph (a) [sic] of this schedule.	
444239	Lumber—Retail lumber dealers or lumber yards (lumber, building materials)	0.001764
	As used herein, the term "retail lumber dealer" is defined as a person, firm, or corporation engaged in the business of selling lumber and lumber products in retail quantities, direct to consumers or contractors.	
444240	Lumber dealer—Itinerant or transient	\$120.00
	Itinerant or transient or dealers located outside the City. Each itinerant or transient person or firm or corporation or each person, firm or corporation located outside the city, dealing in selling or delivering lumber, or lumber products, either wholesale or retail, within the city limits to any person, firm or corporation, except to a lumber manufacturer, a wholesale or retail lumber dealer or a retail dealer in building materials, as defined in this section who has paid a license as required by the city; and not maintaining a lumber yard, storage, sales or processing facilities within the city or its police jurisdiction and any agent, salesperson or delivery person for the transient or itinerant or out-of-city dealer doing any of these acts in the city.	\$300.00
722240	Lunchrooms or stands	0.003109
811241	Machine shop or wire work	0.002656
532243	Machinery and tools—For hire	0.003581
532244	Machinery and tools—For hire (with operator)	0.002676
454243	Mail order sales	0.002382
331243	Malleable iron foundries	0.001722
541243	Management, consulting or public relations service	0.002896
339245	Manufacturer not otherwise specified. The term "manufacturer" as used herein is to include each person, firm, corporation or association engaged in manufacturing, processing, extracting or refining	0.002512
321246	Manufacturers, mill work	0.002010
238246	Marble, terrazzo, tile and mosaic work	0.002052
333247	Marine and industrial metal working plant, including repair and building of vessels, repair, building and manufacturing of machinery, machine parts and all welding and blacksmith shops (but not including tin shops that are not required to take out contractor's license)	0.001866
483247	Marine cargo handling, including stevedoring handling	0.001558
812248	Masseurs (massage parlors). Massaging by machines or by hand. Provided, the word "machine" as used in this section shall include all types or kinds of massage machines, reducing machines or other apparatus used for massage or reducing except that this schedule shall not apply to the machines operated by licensed physicians.	0.003911
621248	Massage therapist	0.003370

337249	Mattress manufacturer	0.002080
811250	Mattress renovators or repairers	0.002107
445252	Meats, fresh—Retail. Board of health permit required before license can be issued	0.001517
422252	Meat and meat products—Wholesale. Board of health permit required before license can be issued	0.000778
812255	Mediums (same as clairvoyants, subsection (a))	\$1,000.00
561256	Mercantile reporting agencies	0.002807
453258	Merchants retail trade	0.001590
422259	Merchants wholesale trade	0.001736
492260	Messenger service. Carrying, receiving or delivering messages within the city, not to apply to receiving and delivering telegraph service	0.002456
454261	Milk dealers (truck delivery) — Retail	0.002519
422261	Milk dealers (truck delivery) — Wholesale	0.000988
448262	Millinery—Retail	0.002504
422262	Millinery—Wholesale	0.001585
561264	Mimeographing, multigraphing, etc. For engaging in mimeographing, multigraphing, or similar kind of business (excluding lithographing and printing)	0.003554
713265	Miniature golf course and driving range	0.003658
441265	Mobile homes—See NAICS Code 393. Mobile home retail parts—See NAICS Code 341.5	0.001366
522266	Money lenders	0.002868
453267	Monuments, tombstones, statuary—Retail	0.002519
422267	Monuments, tombstones, statuary—Wholesale	0.002347
	(a) Any person, firm or corporation not located within the corporate limits of the city or its police jurisdiction, soliciting or doing business in this line either directly or through an unauthorized or unlicensed agent, in addition to the license above required	\$300.00
441268	Motorboats (engines, inboard or outboard), hulls, supplies (new or used)—Retail	0.001715
422268	Motorboats (engines, inboard or outboard), hulls, supplies (new or used)—Wholesale	0.001675
441269	Motorcycles and motor bikes, motor scooters and supplies—Retail	0.001476
422269	Motorcycles and motor bikes, motor scooters and supplies—Wholesale	0.001194
512271	Moving pictures	0.003032
512272	Motion pictures or T.V. film, not elsewhere classified	0.003032
512273	Motion picture theaters—Drive-in only	0.002608
453274	Music stores—Retail	0.002395
422274	Music stores—Wholesale	0.001873
512275	Music studio and outlets. Music studios furnishing music to places of business by wire connections or remote control, for hire. Places receiving music so furnished and charging therefor	0.003658
452276	Naval stores	0.002628
511277	Newspapers	0.003464
511281	Newsstands	0.001901
453282	Notions and novelties—Retail	0.002690
422282	Notions and novelties—Wholesale	0.001908
443283	Office equipment, fixtures—Retail	0.002368
422283	Office equipment, fixtures—Wholesale	0.002244
453283	Office forms and supplies—Retail	0.002340
422285	Office and stationery supplies—Wholesale	0.002126
454284	Oil dealers (crude or fuel oil exclusively)—Retail	0.000974
422284	Oil dealers (crude or fuel oil exclusively)—Wholesale	0.002045
211286	Oil and gas extraction	0.002526
454288	Oil-grease—Retail	0.001736
422288	Oil-grease—Wholesale	0.002045
237290	Oil refinery	0.001002

446291	Opticians, or optical dealers—Retail	0.002368
422291	Opticians, or optical dealers—Wholesale	0.002287
541292	Optometrists (same as, physicians, etc.)	0.002784
238292	Contractors (ornamental metal works contractors) installing	0.001975
444292	Ornamental iron—Retail	0.001764
422292	Ornamental iron—Wholesale (see fence company installers not elsewhere classified, other than ornamental iron)	0.001668
445293	Oysters—Retail (meat and fish (seafood) markets)	0.001517
424293	Oysters—Wholesale (fish and seafood)	0.001070
311294	Packing house companies—Wholesale meat dealers or packing house products	0.001085
311295	Meat packing plants (see meat sales)	0.000934
325295	Paint manufacturers	0.002038
238296	Painters, paper hangers, interior decorators	0.002456
444297	Paint, glass and wallpaper stores—Retail	0.002270
422297	Paints, varnishes and supplies—Wholesale	0.002024
453298	Paper or paper bags—Retail	0.002368
422298	Paper or paper bags—Wholesale	0.001640
322299	Paper bag manufacturing plant	0.001469
322300	Paper mill	0.001414
812301	Parking lots	0.002800
812302	Parking structures	0.002800
238301	Paving contractors	0.003600
	NOTE: This shall include all persons, firms or corporations contracting, or agreeing for the paving under a stipulation for compensation by way of percentage or commission from the customer, whether a maximum limit of costs is or is not guaranteed or agreed upon. The amount expended upon each the paving contract or job by the customer or owner shall fix the amount of the license under the schedule written above. The provisions of this section shall not apply for any paving work performed by paving contractors for any government agency of the United States, State of Alabama and Baldwin County and the City of Spanish Fort, Alabama.	
522302	Pawnbrokers. No person who has not taken out license and given bond as herein provided, shall offer by sign, advertisement or other publication, goods as pawned or pawnbroker goods. And this shall not include the sale of any goods other than those received as pledges.	\$500.00
454303	Peddlers (selling own inventory)	\$50.00
812307	Personal services. Including, but not limited to hair, nail, facial, skin, and massage (other services not herein specified)	0.003960
453308	Pet shops	0.002368
812308	Photofinishing laboratories	0.003137
541309	Photographers, studio	0.003122
	(a) A studio photographer is hereby defined to be every person, firm or corporation maintaining a studio within the city for the purpose of taking therein, personally or through his/her or its agents, partners, or employees, photographs of persons at the studio, and every person, firm or corporation maintaining in any one established place within the city for at least one year complete equipment for the taking of photographs, including all finishing processes, whether inside or outside of the place; shall pay an annual license as provided.	
541310	Photographers, traveling, using animal or devices as prop	\$120.00
541311	Photographers—Any person, firm, or corporation, taking photographs or offering photography service for compensation, who does not qualify as a "studio photographer" defined in (a) above, and who is neither a transient, nor itinerant photographer	
	For one day only	\$50.00
	Two and less than ten days, per day	\$50.00

	Ten days or more	\$500.00
541312	Photographers, transient	\$500.00
	All other persons, firms, or corporations taking photographs for compensation within the city are hereby defined to be transient photographers—Tax deposit	\$150.00
453310	Photographic supplies—Retail	0.001963
422310	Photographic supplies—Wholesale	0.001729
621311	Physicians, surgeons, dentists, psychiatrists, osteopaths, chiropractors or chiropodists, etc. Per individual practitioner	0.002784
446312	Physicians and surgeon's supplies—Retail	0.002059
424312	Physicians and surgeon's supplies—Wholesale	0.002017
621313	Physicians, transient (see NCAIS Code 254). Transient vendors of medicine, each, per month	\$100.00
451314	Music store—Retail	0.002395
422315	Music store—Wholesale	0.001873
811315	Piano tuner—Repair	0.002916
451316	Pistols—Retail (sold subject to Code of Ala. 1975, § 13A-11-79)	0.002134
238317	Plasterer. Each person, firm, corporation or association doing business as plasterer, stucco worker or lather	0.001975
326318	Plastics products, miscellaneous manufacture	0.002065
453318	Plastics—Retail	0.002368
422318	Plastics—Wholesale	0.001846
332319	Plating, metal or otherwise (electroplating, plating, polishing, anodizing and coloring)	0.002854
238321	Plumbers and gas fitters. Subject to state certification and verification of bond	0.002154
444323	Plumbing fixtures and supplies—Retail	0.002126
422323	Plumbing fixtures and supplies—Wholesale	0.001750
713324	Pony rides	0.003658
453325	Pottery or earthenware stores—Retail	0.002270
422325	Pottery or earthenware stores—Wholesale	0.001722
445326	Poultry and eggs—Retail	0.001270
422326	Poultry and poultry products—Wholesale	0.00830
332327	Prefabricated houses—Manufacture	0.001592
444327	Prefabricated houses—Retail	0.001908
422327	Prefabricated houses—Wholesale	0.001873
323329	Printers	0.002526
422330	Produce and fruit dealers—Wholesale	0.001124
445330	Fruit stores and vegetable markets—Retail	0.001675
541331	Professions not otherwise specified	0.003288
811332	Radiator repair	0.002896
515333	Radio broadcasting station	0.003005
443334	Radio and television stores—Retail	0.002087
422334	Electrical appliances, television, and radio—Wholesale	0.001454
482336	Railroads, maximum allowed by Code of Ala. 1975, § 11-51-124	
531337	Real estate agents, brokers	0.002621
443337	Refrigeration equipment and supplies, same as (NCAIS)Code 20	0.002052
811338	Refrigeration service	0.002710
811339	Repair shops and related services, not elsewhere classified, including but not limited to bicycles, guns, pistols, typewriters, automatic sprinklers and sprinkler systems, refrigerators, clothing repair and alterations, stoves, washing machines, small appliances, sharpen tools, lawnmowers	0.002916
811340	Repair shops—Old furniture and refinishing	0.003218
811341	Repair shops—Electric motors and dynamos	0.002986
811342	Repair shops—Radio and television	0.003156
811343	Repair shops—Welding	0.003054
811344	Repair shops—Armature rewinding	0.002698
811345	Repair shops—Watch, clock, and jewelry repair	0.003191
622339	Rehabilitation or recovery centers	0.004466

623339	Rest, convalescent or nursing homes	0.002930
722340	Restaurants, cafes, lunch, and soda fountains. Board of health permit required before license can be issued	0.003109
722341	Eating places, not elsewhere classified. Board of health permit required before license can be issued.	0.003109
453341	Retail sales. The term retail sale or sale at retail whenever used in any section or subsection of this Code is defined as any and all sales not covered by the term "wholesale sale" as defined in this Code	
453342	Retail trade	0.001908
333342	Road, construction and mining machinery and equipment	0.001694
324344	Roofing materials, manufacturing plant	0.002388
238344	Roofing or sheet metal contractor. Verification of bond, required by inspection services, necessary	0.002216
339345	Rubber stamps or stencils. Manufacturer or dealer	0.002154
336346	Sail maker (awnings)	0.002566
238347	Sandblasting, cleaning buildings by	0.002422
453348	Sand and gravel—Retail	0.001764
422348	Sand and gravel—Wholesale	0.001668
212348	Sand and gravel—Mining	0.002003
517348	Satellite dish dealers	0.002087
321349	Sawmills (lumber)	0.002114
	School. Each person, firm or corporation conducting a school (not otherwise specified) as a business shall pay a license for the privilege of engaging in the business.	
611350	Correspondence schools	0.003581
611351	Data processing schools	0.003809
611352	Business and secretarial school	0.005387
611353	Schools and educational services, not apply to schools operated by the state, county, city, or to public schools, or to church-operated schools	0.003437
422351	Seafood—Itinerant wholesale dealers	\$500.00
445351	Seafood—Meat and fish (seafood) markets	0.001517
422350	Fish and seafood—Wholesale	0.001070
523351	Security brokers and dealers	0.002285
453351	Security systems—Personal and equipment	0.002464
453355	Security system—Equipment sales	0.002464
238351	Security system—Equipment installation	0.002464
811352	Security systems—Personal and monitoring	0.002464
453352	Seeds—Retail	0.002168
422352	Seeds—Wholesale	0.001276
238352	Septic tanks—Building or installing	0.002154
562352	Septic tanks—Cleaning service	0.002916
	Services, not otherwise specified, when not in conflict with any other section of this Code. Each person, firm, or corporation operating or performing the service shall pay the license specified for whatever licensed service is most similar from a competitive standpoint.	
812353	Miscellaneous personal services	0.003911
999353	Business services not elsewhere classified	0.002676
443354	Sewing machines—Retail	0.002546
422354	Sewing machines—Wholesale	0.001722
448355	Shoe stores—Retail	0.002464
422355	Footwear—Wholesale	0.001687
811356	Shoes, repairers	0.003499
811357	Shoe repair order branch	0.003911
713358	Shooting galleries	0.003658
522359	Short loan (licensed small loan lenders)	0.002402
711360	Side shows or exhibitions of paintings, pictures, curiosities, , etc.	0.003658
238361	Sidewalks contractor. No person or persons, firms, associations, or corporations shall be permitted to lay any cement sidewalks or	0.002161

	curbings in the city without first obtaining a permit from the city engineer. License must be shown to the Permit Clerk before permits are issued	
487362	Sightseeing vehicle—Airplanes	0.002491
487363	Sightseeing vehicle—Boats	0.005921
487364	Sightseeing vehicle—Buses	0.002539
487365	Sightseeing vehicle—All other	0.002986
238363	Sign painting. Repair, erecting, sign repairing and show card writing not including poster, billboard, neon or electrical sign, or decorative painting	0.002456
448364	Silverware—Retail (including jewelry stores)	0.002965
422364	Silverware—Wholesale	0.001873
713365	Skating rink	0.003658
624365	Social services	0.003019
445366	Soda fountain. Where meals served, subject to board of health	0.003109
454367	Soda water—Retail	0.001270
422367	Soda water—Wholesale	0.001558
713367	Amusement and entertainment promoter license (single event)	\$500.00
	Proof of inspection of rides from a registered engineer within the prior year. Proof of \$1,000,000.00 liability insurance issued by company qualified to do business in Alabama and issued by an Alabama agent with city named as loss payee.	
713368	General merchandise sales promoters license (single event)	\$250.00
	Promoters who sponsor more than one "special event" during the year. Annual business license	0.002413
713369	Commercially promoted special events	
	Promoters of special events shall obtain a business license and post a tax bond with the city clerk according to the following schedule. Vendors shall not be required to obtain a separate business license but shall, jointly with the promoter, be responsible for paying all taxes due from the sale of any tangible personal property.	
Promoter (Number of Vendor Booths)	License Fee	Bond
01—25	\$120.00	\$5,000.00
26—75	\$150.00	\$5,000.00
76—125	\$250.00	\$10,000.00
Over 125	\$300.00	\$10,000.00
	Not later than 30 days prior to each event, the promoter shall provide the city clerk the information as may be required by the department concerning the vendors that will participate in the event.	
451368	Sporting goods stores and bicycle shops—Retail	0.002134
422368	Sporting and recreational goods and supplies—Wholesale	0.001675
314369	Stage scenery—Manufacturer. To include curtains, drops, drapes, floats, etc.	0.002484
453370	Stationary—Retail	0.002340
422370	Stationary—Wholesale	0.002126
493371	Storage of goods or merchandise	0.002814
443372	Store fixtures—Retail	0.002340
422372	Store fixtures—Wholesale	0.002244
711373	Street fairs or carnival shows.	0.003658
541373	Surveying	0.002737
445373	Table wine—Retail	\$75.00
	Required to apply to Alcoholic Beverage Control Board and approval of City Council before license can be issued	
422373	Table wine—Wholesale	\$275.00
422374	Table wine and beer—Wholesale	\$375.00

812374	Tailors	0.002382
812375	Tattooing	0.003911
541376	Tax experts or adjustment bureaus. This license applies to each person, firm, or corporation engaging in business (or who advertises) to undertake the adjustment of taxes, the making of income tax reports or giving assistance in making the income tax reports or other reports required by various governmental agencies. This license shall not apply to auditors, accountants, bookkeepers, or attorneys.	0.003288
485377	Taxicab companies	0.002382
485378	Taxicab stands, per stand per year	\$50.00
	Each cab	\$25.00
485379	Taxicab stands, per stand per year	\$50.00
	Each cab	\$25.00
	Taxicab drivers:	
485380	Limousines	0.002382
	Each limousine	\$25.00
517379	Telegraph companies, state controlled	\$750.00
	Telephone companies, state controlled	
517380	Exchange license	\$690.00
517381	Long distance license	\$173.00
517382	Competitive local exchange company—CLEC	0.003465
517383	Reseller of telecommunications services	0.004263
517384	Commercial mobile radio services	0.03581
323381	Telephone directories, soliciting advertising	0.002368
515381	Television broadcasting stations. Provided, however, this license shall not apply to that portion of the business that may be in interstate or foreign commerce or to business done with the government of the United States	0.003088
541383	Testing laboratories, whether laboratory is maintained in city or not	0.003012
512384	Theatres, moving pictures	0.002710
711385	Theatrical, musical performances, athletic contest or exhibitions or entertainment not otherwise specified, (except when entire proceeds are designated for, and donated to, recognized charities, approved by the city council)	0.004310
711386	Bands, orchestras, actors, other entertainers' groups	0.003592
811387	Tin shops. Persons operating tin shops and doing no contracting for tin or sheet metal work of any description, and who are not required to take out contractor's license	0.002176
453388	Tobacco stores and stands—Retail	0.002087
422388	Retail tobacco and tobacco products—Wholesale	0.000707
721389	Hotels or motels. (In addition to this license, there is a license tax based on gross receipts from the rental of rooms, and this license in no way affects the liability for the purchase of that license.) This license does not include the license for restaurants and other secondary businesses operated in connection with the renting of rooms. Health Department permit required before license can be issued	0.003883
451390	Hobby, toy and game shops, retail	0.002429
422390	Toys, hobby goods and supplies, wholesale	0.001866
323391	Trading stamps	0.002456
441393	Trailers, automobile, house or truck—Mobile home dealers	0.001366
441394	Trailers, automobile, house or truck—Recreational and utility trailer dealers	0.001399
336393	Trailers, automobile, house or truck—Mobile home, manufacture	0.000974
484394	Trailers, automobile—Luggage or freight, for hire	0.001866
721395	Trailer—Mobile home parks	0.003514
721396	Trailer parks for transients	0.004412
484396	Transfer companies—Hauling baggage only	0.002676
484397	Local trucking with storage	0.002498

484398	Transfer companies, trucking except local	0.001975
561399	Travel agencies	0.002608
561400	Travel bureau	0.002608
561401	Tree pruning, tree removal and tree surgery. Must have state license first	0.003102
561402	Tree trimmer—Pruning only. No state license required first	0.002909
	Trucks—Hauling freight	
484402	Trucking, local, without storage	0.002676
484403	Trucking, except local	0.001975
484404	Truck depots. Motor-propelled common carriers or motor-propelled contract carriers or contract carriers maintaining depots, stations or terminal facilities in the city for the handling of freight and for which no other license is required by the ordinance of the city. For each the carrier maintaining a depot, station or terminal facility as above provided, based on the average number of motor vehicle trucks handled, serviced, kept, loaded or unloaded per day herein for each truck, \$25.00. (In view of Code of Ala. 1975, § 37-3-33, no carrier should be required to pay a license tax for any one year in excess of \$300.00.)	\$200.00
484405	Trucks—For hire hauling garbage	0.002196
	Also, per truck	\$25.00
448405	Trunks or luggage—Retail	0.002698
422405	Trunks or luggage—Wholesale	0.001873
325406	Turpentine reduction plant	0.001915
443407	Typewriters and supplies—Retail	0.002368
422407	Typewriters and supplies—Wholesale	0.002244
812408	Undertakers. In addition, where caskets, shrouds, or other merchandise are sold a merchant's retail license shall also be purchased, based upon the receipts from the sale of the merchandise	0.004303
448409	United States government surplus goods (Army-Navy stores) (surplus stores, retail)	0.002024
811410	Upholsterers, furniture and automobile	
811411	Furniture repairing, cleaning redecorating and remodeling shops	0.003218
811412	Upholstery repair, automobile, including vinyl automobile top installation, replacement or repair	0.002896
453413	Used merchandise stores	0.002881
452410	Variety stores	0.002114
339412	Vaults	0.002347
484413	Vehicles (same as trucks). Motor, carrying goods or merchandise or dirt, clay, sand, soil or other building materials for hire or reward	0.002676
454414	Vending machines. Vending matches, gum, candy, postage stamps, cigarettes, popcorn, peanuts, or other articles, electric pianos, or for looking at pictures, soft drinks, weighing machines, soap, and other items, not otherwise specified (including vending machines vending merchandise in industrial plants or on private property for use by employees) shall pay license on overall business.	0.002024
	Veneering plants—Manufacture	
321415	Hardwood veneer and plywood	0.001146
321416	Softwood veneer and plywood	0.000692
337416	Venetian blinds and shades, manufacture	0.002017
442416	Drapery, curtain, upholstery, retail	0.002690
422416	Home furnishing, wholesale	0.001722
541417	Veterinarians, per individual veterinarian	0.002464
443417	Video equipment sales	0.001908
811417	Video equipment service	0.001908
238417	Video equipment installation	0.001908
999417	Vocations and services not otherwise specified. Every person, and each member of a firm or partnership and each partnership, and	0.002896

	each corporation engaged in any vocation or service shall pay a license based on his or its gross annual receipts as provided	
493418	Warehousing and storage general	0.002814
493419	Warehousing and storage household	0.004124
561419	Watchperson service	0.002464
454420	Water dealers. Including sale of water to vessels or watercraft. (Water, mineral—Retail)	0.002141
483421	Water transportation service, not elsewhere classified	0.002407
811422	Welding shops, except automobiles	0.003054
811423	Welding, automobiles	0.002896
237423	Well diggers	0.002965
	Wholesale sale. A sale by wholesalers to licensed businesses, retail merchants, jobbers, dealers or other wholesalers for resale; and sales to licensed industrial plants, manufacturers, contractors, and governmental bodies for use or consumption, not for resale. Maximum wholesale license fee is \$25,000.00	
421426	Wholesale trade—Durable goods	0.001736
422426	Wholesale trade—Nondurable goods	0.001229
711427	Wild west shows	0.003658
	Minimum license, per day	\$100.00
561428	Window cleaning	0.002779
811428	Cleaning and maintenance services to dwelling and other building not elsewhere classified	0.002566
444429	Wood dealers. Wood and coal dealers—Retail	0.001454
321429	Wood pallets and skids	0.002258
321430	Woodworking manufacturers	0.002410
488431	Wreckers. Wrecker companies must conform to City wrecker ordinance	0.002834
488431	(a) Wrecker branches, or offices, where vehicles are received, delivered, or stored, regardless of whether a part of the repair work is done there or elsewhere	\$50.00

SECTION 25. Rate

A. **Corporate limits.** Each and every person, wherever located, who engages in any business within the corporate limits, shall pay an annual license according to the schedule of licenses included in this chapter.

B. **Calculation method.** Unless another method is specified in the schedule, each license shall be calculated by multiplying the licensee's gross receipts for the prior year by the scheduled rate, using the following regression table which shows the percent of the license rate to be applied to gross receipts:

- (1) 100 percent, to first \$1,000,000.00 or portion thereof.
- (2) 80 percent, to second \$1,000,000.00 or portion thereof.
- (3) 60 percent, to third \$1,000,000.00 or portion thereof.
- (4) 40 percent, to fourth \$1,000,000.00 or portion thereof.
- (5) 20 percent, to all amounts in excess of \$4,000,000.00.

C. *Special rules for new businesses.* Any person applying for a new license shall provide an estimation of gross revenues derived from their business from the beginning date of operation to December 31 of the current year.

SECTION 26. Exchange of information.

A. The license officer may exchange tax returns, information, records, and other documents secured by the City, with other municipalities adopting similar Ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other

documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.

B. Any such exchange shall be for one or more of the following purposes:

- (1) Collecting taxes due.
- (2) Ascertaining the amount of taxes due from any person.
- (3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.

C. Nothing herein shall prohibit the use of tax returns or tax information by the City in the proper administration of any matter administered by the license officer. The license officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the 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 27. License fees in Police jurisdiction.

No license shall be charged for businesses operating outside the City limits but inside the police jurisdiction of the City of Spanish Fort.

SECTION 28. Repealer Clause.

Any ordinance heretofore adopted by the City Council of the City of Spanish Fort, Alabama, which is in conflict with this Ordinance is hereby repealed to the extent of such conflict.

SECTION 29. Severability Clause.

If any part, section or subdivision of this Ordinance shall be held unconstitutional or invalid for any reason, such holding shall not be construed to invalidate or impair the remainder of this Ordinance, which shall continue in full force and effect notwithstanding such holding.

SECTION 30. Effective Date.

This Ordinance shall become effective on and after January 1, 2025.

ADOPTED and APPROVED this ____ day of _____, 2024.

Michael M. McMillan
Mayor

ATTEST:

Rebecca A. Gaines, CMC
City Clerk