

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 provides as its sole form of performance within the City, performances at a City-owned facility and which 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 musical act performs at no other location located within the city or the police jurisdiction.

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 municipality.
- 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: salaries, retainers, fees, commissions and other payments for services rendered or property sold.

(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 in [61 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 related matters 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 31st day of January 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 to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the 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.

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 police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.

(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, orb. 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 penalties.

In addition to the remedies provided by *Code of Alabama*, Section 11-51-150 (1975) et seq., the continued or recurrent performance of any act or acts within the corporate limits or within its police jurisdiction for which a license may be revoked or suspended under this Ordinance is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The 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 may refer any application to the City 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 by the City Council.

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 the county in which the City denying the petition for refund is located. Said notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

SECTION 21. Delivery License.

A. In lieu of any other type of license, a taxpayer may, at its option purchase for \$100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the 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. 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 |

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| 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 |

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| 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 |

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| 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 23. License fee schedules.

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

| Code No. | Title | License Rate |
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| 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 | 0.003911 |

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| | 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 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 or under 19.5, above, of the schedule 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 |

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| 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 |

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| | \$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. The limitation stated in Code 63.0 also applies | \$75.00 |
| 445620 | Beer—Retail (package goods only) state controlled. The limitation stated in Code 63.0 also applies | \$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 | 0.002333 |

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| | 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 | |
| 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 deliver brick within the city or its police jurisdiction | 0.002010 |
| 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" (Code 351.1)) | 0.002285 |
| 541830 | Brokers—Not otherwise specified | 0.001963 |
| 236849 | Builders or contractors—Itinerant | \$500.00 |
| 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 Inspection Services | 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, Code 52.5) | |
| 444860 | Building materials and supplies—Retail (lumber and other building materials dealers) for fence installation, see Code 169.1 | 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 |

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| 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) | \$200.00 |
| 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 (see Code 378) | |
| 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 Item 116(b). | |
| | (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 | 0.001873 |

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| | (wood also) | |
| 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 (same as Code 351.1) | 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 |
| 238127 | Construction—Itinerant contractors | \$500.00 |
| 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 (Code 391) | 0.002456 |
| 561131 | Court reporter/legal reporter | 0.002807 |
| 561132 | Credit associations (same as Code 14) | 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 |

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| 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 (same as Code 311, 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 | \$175.00 |

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| | Ala. 1975, § 11-51-126 | |
| 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 | 0.002635 |

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| | 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 | |
| | 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 (see Code 321). 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 |

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| 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. See also 297.OR | 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 | |

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| | 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 yachting club affiliated with the Southern Yachting Association, 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 | |

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| | 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 or its police jurisdiction. Each itinerant or transient person or firm or corporation or each person, firm or corporation located outside the city or its police jurisdiction, dealing in selling or delivering lumber, or lumber products, either wholesale or retail, within the city limits or its police jurisdiction 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 |
| 444241 | In the police jurisdiction | \$150.00 |
| | And in addition to the above licenses the itinerant or transient or out-of-city dealer shall pay for each horse-drawn or mechanically propelled vehicle operated in connection with the itinerant or transient or out-of-city business and making deliveries of lumber or lumber products to any person, firm or corporation other than lumber manufacturers, wholesale or retail lumber dealers or retail dealers in building materials as defined in this section, in the city or its police jurisdiction, which does not bear on the side of each the vehicle in clearly visible letters the name and address of the owner thereof, shall pay for each the vehicle an additional license of \$50.00. | |
| 722240 | Lunchrooms or stands | 0.003109 |

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| 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 (same as Code 174.1R) | 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) Code 116) | \$1,000.00 |
| 561256 | Mercantile reporting agencies | 0.002807 |
| 454257 | Merchants, itinerants. \$150.00 tax deposit is required | \$500.00 |
| 453258 | Merchants retail trade (see Code 341.5) | 0.001590 |
| 422259 | Merchants wholesale trade (see Codes 426.0A and 426.0B) | 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 Code 393. Mobile home retail parts—See 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 |

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| 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 |
| 211287 | Oils. Each person, firm or corporation selling as agent, lubricating, per truck illuminating, fuel, gasoline, butane, propane or other oil products, shall pay for the privilege of engaging in the business within the corporate limits a privilege tax at the rate of \$50.00 per annum for each truck used in the business whether the truck be owned by the agent or not. In addition to this license, there is a monthly license tax of two cents per gallon of gasoline or gasoline substitutes sold. | \$50.00 |
| 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 Code 311, physicians, etc.) | 0.002784 |
| 238292 | Contractors (ornamental metal works contractors) installing | 0.001975 |
| 444292 | Ornamental iron—Retail | 0.001764 |
| 422292 | Ornamental iron—Wholesale (see Code 169.1, 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 (for meat sales see Code 252.2) | 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 | |

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| | 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 the City and County of Saraland, Alabama. | |
| 522302 | Pawnbrokers, giving bond as per ordinance. 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 |
| 454304 | Peddlers—Resident, other than on foot (excluding seasonal stands) | |
| | Per week | \$ 5.00 |
| | Per month | \$12.00 |
| 454305 | Peddlers—Resident, operating seasonal stands | \$15.00 |
| | Each additional consecutive week | \$7.50 |
| | Per month | \$30.00 |
| 454306 | Peddlers—Itinerant or transient. Each itinerant peddler, who, on intrastate business, canvasses or takes orders for, or sells on the streets, or from house to house, or from rooming house, hotel, or office, or from temporary racks in stores owned by others, when the pursuit is not in conflict with any other clause in this article, per week | \$30.00 |
| | (a) The practice of going in and upon private residences in the city, Alabama, by unlicensed solicitors, peddlers, hawkers, itinerant merchants and transient vendors of merchandise, not having been requested or invited to do so by the owner or owners, occupants of the private residences, for the purpose of soliciting orders for the sale of goods, wares, and merchandise, or peddling or hawking the same is hereby declared to be a nuisance, and punishable as the nuisance as a misdemeanor. Compliance with this regulation must be cleared with the chief of police. | |
| 454307 | Peddlers—Not otherwise specified (Note: All peddlers are subject to police regulations. See Chapter 38 of this Code.) | \$125.00 |
| 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 |

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| 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 |
| 621314 | Physicians, transient or transient vendors of medicine, if accompanied by music, theatrical performers or any form of entertainment, each, per month | \$350.00 |
| 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 |
| 238322 | Plumbers and gas fitters. Subject to state certification and verification of bond | \$500.00 |
| 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 |
| 445335 | (a) Watermelons or cantaloupes only, per truck | \$50.00 |
| 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 |

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| 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 (see Code 156.1). 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 |
| 445343 | Rolling stores. No rolling store shall stop in front of any place of business. Provided, this license only includes general merchandise. Any other goods sold subject to additional license as per schedule | 0.002024 |
| 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) (see Code 239.0M) | 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, freaks, curiosities, | 0.003658 |

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| | museum of anatomy, etc. | |
| 238361 | Sidewalks contractor. No person or persons, firms, associations, or corporations shall be permitted to lay any cement sidewalks or curbs in the city without first obtaining a permit from the city engineer. License must be shown to city engineer before permits are issued | 0.002161 |
| 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 |
| 454368 | Solicitors permit. Obtained from police department (see Chapter 38 of this Code and NCAIS Code 306.0). Complete application, notarize signature, and send applicant to police department for records check and ID card | \$3.00 |
| 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. | |
| 713370 | Mall promoted special events | |
| | Mall license per year | \$500.00 |
| 713371 | All others | \$500.00 |
| | Licensed retail merchants—Temporary location for special 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 |

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| 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 | Tourist courts, homes, 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. Board of health 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 |

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| 323391 | Trading stamps (see Code 131, Coupons) | 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 |
| 454398 | Transient merchants, salesmen or drummers. Same as Code 307, Peddlers | \$125.00 |
| 454399 | Transient merchants. All persons or drummers engaged in selling goods, wares, merchandise or services to any other than registered licensed merchants in the city dealing in that particular line of goods offered by the persons or drummers, shall be required before selling or offering to sell the articles to obtain a license in the amount of \$500.00. In addition, \$150.00 tax deposit. This license shall also apply to the persons that stop in hotels or motels or rent rooms at other places to display their goods and services and sell same to the general public by samples, or take orders for shirts, clothing or articles of similar or dissimilar character. | \$500.00 |
| 561399 | Travel agencies | 0.002608 |
| 561400 | Travel bureau | 0.002608 |
| 561401 | Tree pruning 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 |
| 484411 | Use of streets, etc. Each person, firm, corporation, association or company who uses the streets, avenues, alleys or public roads of the | 0.002676 |

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| | city for unloading, distributing, disposing of, or delivering of goods, wares, produce or merchandise of any kind which the goods, wares, produce or merchandise was transported from a point without the city, Alabama, to a point within the city, Alabama, shall pay a license equal to, but not in excess of the license paid for like volume by local licensees engaged in the same business. | |
| 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 |
| | And in addition, for each machine operated that is dispensing, per annum, there shall be affixed a city decal | |
| | City account with machines in city, per machine | \$10.00 |
| | City account with machines in city, per machine | \$5.00 |
| | PJ account with machines in city, per machine | \$10.00 |
| | Juke boxes—City account with machines in city, per machine | \$25.00 |
| | 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 each corporation engaged in any vocation or service shall pay a license based on his or its gross annual receipts as provided | 0.002896 |
| 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 |
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SECTION 23. 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 24. 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 25. 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 26. 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 27. 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 28. 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

DRAFT