

ORDINANCE NO. 2007-11

BUSINESS LICENSE CODE OF THE
TOWN OF CEDAR BLUFF, ALABAMA
FOR THE YEAR 2007/08 AND EACH SUBSEQUENT YEAR

SCHEDULE OF LICENSES AND FEES

BE IT ORDAINED BY THE TOWN COUNCIL OF **CEDAR BLUFF,**
ALABAMA, as follows:

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SECTION 1. Levy of Tax.

Pursuant to the *Code of Alabama*, the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the municipality for the year beginning January 1, 2008, and for each subsequent year thereafter. There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession or other activity in the municipality, or the police jurisdiction, by whatever name called.

SECTION 2. Definitions.

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

[1] **BUSINESS.** Any commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, including the lease or rental of residential or nonresidential real estate, whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within a municipality.

[2] **BUSINESS LICENSE.** An annual license issued by the municipality for the privilege of doing any kind of business, trade, profession, or any other activity in the municipality, by

whatever name called, which document is required to be conspicuously posted or displayed except to the extent the taxpayer's business license tax or other financial information is listed thereon.

[3] BUSINESS LICENSE REMITTANCE FORM. Any business license return, renewal reminder notice, or other writing on which the taxpayer calculates the business license tax liability for all or part of the license year and remits the amount so calculated with the form.

[4] DEPARTMENT or DEPARTMENT OF REVENUE. The Alabama Department of Revenue, as created under Section 40-2-1 et seq.

[5] DESIGNEE. An agent or employee of the municipality authorized to administer or collect, or both the municipality's business license taxes, which may include another taxing jurisdiction, the Department of Revenue, or a "private auditing or collecting firm" as defined in Section 40-2A-3 of the *Code of Alabama*.

[6] GROSS RECEIPTS. The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

- (a) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- (b) A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- (c) For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- (d) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

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

[8] LICENSE OFFICER or MUNICIPAL LICENSE OFFICER. The municipal employee charged by the municipality with the primary responsibility of administering the municipality's business license tax ordinance and related matters thereto.

[9] LICENSE YEAR. The calendar year.

[10] MUNICIPALITY. Any town or city in this state that levies a business license tax from time to time. The term shall also include the town's or city's police jurisdiction, where the business license tax is levied in the police jurisdiction.

[11] PERSON. Any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation formed

under the laws of Alabama which is operated to enable municipalities that become members of such nonprofit corporation to finance or refinance capital projects and related undertakings, on a cooperative basis, and whose board of directors or other governing body consists primarily of elected officials of the municipality.

[12] TAXING JURISDICTION. Any municipality that levies a business license tax, whether or not a business license tax is levied within its police jurisdiction, or the Department of Revenue acting as agent on behalf of a municipality pursuant to Section 11-51-180 et seq., as the context requires.

[13] TAXPAYER. Any person subject to or liable under this chapter for any business license tax; any person required to file a return with respect to, or pay or remit the business license tax levied under this chapter or to report any information or value to the taxing jurisdiction; or any person required to obtain, or who holds any interest in, any business license issued by the taxing jurisdiction; or any person that may be affected by any act or refusal to act by the taxing jurisdiction under this chapter, or to keep any required by this chapter

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

[15] OTHER TERMS. Other capitalized or specialized terms used in this ordinance, and not defined above, shall have the same meanings ascribed to them in Section 40-2A-3, of the *Code of Alabama*, unless the context therein otherwise specifies.

SECTION 3. License term; minimums.

The license term and the minimum amount for a business license are as follows:

- (a) *Full Year*. Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$ 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 ten dollars (\$10.00); said fee shall be collected in the same manner as the license tax and the Clerk shall be entitled to a fee of \$10.00 on each license issued..
- (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.

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

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

(iii) On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the

municipality any address changes for their business prior to December 1st in order for them to receive their notice.

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

SECTION 4. License shall be location specific.

- (a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- (b) Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- (c) A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:
 - (i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
 - (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.
 - (iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
 - (iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
 - (v) All business claimed by a branch office or offices must be conducted by and through said office or offices.
 - (vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- (d) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

SECTION 5. Restriction on transfer of license.

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality

more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

SECTION 6. Unlawful to do business without a license.

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the municipality for which a license is required without first having procured a license. A violation of this division of the ordinance passed hereunder fixing a license shall be punishable by a fine not to exceed the sum of five hundred (\$500) for each offense, and if a willful violation, by imprisonment, not to exceed six months, or both, at the discretion of the court trying the same. Each day shall constitute a separate offense.

SECTION 7. License must be posted.

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

SECTION 8. Duty to file report.

- (a) It shall be the duty of every person subject to such license tax to render to the municipality on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.
- (b) If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest.
- (c) The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.
- (d) If the amount of business license tax remitted by the taxpayer is undisputed by the Municipality, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the municipality shall enter a final assessment for the amount of the Tax due, plus any applicable penalty and interest.
- (e) (1) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the

representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to their respective positions.

- (2) If a petition for review is not timely filed, or is timely filed, and upon further review the license officer determines that the preliminary assessment is due to be upheld in whole or in part, the municipality may make the assessment final in the amount of business license tax due as computed by the license officer, with applicable interest and penalty computed to the date of entry of the final assessment. The license officer shall, whenever practicable, complete his or her review of the taxpayer's petition for review and applicable law within 90 days following the later of the date of filing of the petition or the conference, if any.
- (3) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) by either first class 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. The final assessment shall include a statement informing the taxpayer of his or her right to appeal the final assessment to circuit court within 30 days from the date of the entry of the final assessment.

SECTION 9. Duty to permit inspection and produce records.

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

- (a) Permit the designee of the municipality to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said municipal designee to gain such information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;
- (b) To furnish information during reasonable business hours, at the licensee's place of business, in the municipality or the police jurisdiction, all books of account, invoices, papers, reports and memoranda containing entries showing amount of purchases, sales receipts, inventory and other information from which the correct license tax classification of such person may be ascertained and the correct amount of license tax to which he is subject may be determined, including exhibition of bank deposit books, bank statements, copies of sales tax returns to the State of Alabama, copies of Alabama income tax returns and federal income tax returns.

SECTION 10. Unlawful to obstruct.

It shall be unlawful for any person, or for any agent, servant or employee of such person, to fail or refuse to perform any duty imposed by this ordinance; nor shall any person, agent, servant or employee of such person obstruct or interfere with the designee of the municipality in carrying out the purposes of this ordinance.

SECTION 11. Privacy.

- (a) It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the mayor, the municipal attorney or others authorized by law to receive such information described herein.

- (b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the license form of any taxpayer or any part of the license form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this ordinance.
- (c) Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license. Statistical information pertaining to taxes may be disclosed to the municipality council upon their written request through the Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

SECTION 12. Failure to file assessment.

- (a) In any case where a person subject to paying a license tax as provided herein fails to do so, the municipal designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.
- (b) The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to appear before the municipal governing body on a day named not less than twenty (20) days from the date of notice and to show cause why such assessment shall not be made final. Such appearance may be made by agent or attorney.
- (c) If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgment of the municipality, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the municipality to be correct. If upon such hearing the municipal designee finds a different amount due than that originally assessed, he/she shall make the assessment final in the correct amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.
- (d) A notice by the United States mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the designee of the municipality shall be prima facie correct upon any appeal.

SECTION 13. Lien for non-payment of license tax.

On all property, both real and personal, used in the business, the municipality shall have a lien for such license, which lien shall attach as of the date when the license is due, as allowed by *Code of Alabama*, Section 11-51-44 (1975).

SECTION 14. Criminal penalties.

Any person found guilty of violating any of the provisions of this ordinance shall be fined in an amount not less than fifty dollars (\$50.00) and not more than five hundred dollars (\$500.00), and may also be sentenced to imprisonment for a period of not exceeding six (6) months, in the discretion of the court trying the case, and violations on separate days shall each constitute a separate offense.

SECTION 15. Civil penalties.

In addition to the remedies provided by *Code of Alabama*, Section 11-51-150 (1975) et seq., the continued or recurrent performance of any act or acts within the corporate limits or within its police jurisdiction for which a license may be revoked or suspended under this ordinance is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The municipality, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

SECTION 16. Penalties and interest.

- (a) All licenses not paid within thirty (30) days from the date they fall due shall be increased by fifteen (15) percent for the first thirty (30) days they shall be delinquent, or fraction thereof, and shall be measured by an additional fifteen (15) percent for a delinquency of sixty (60) or more days, but this provision shall not be deemed to authorize the delay of thirty (30) days in the payment of the license due, which may be enforced at once.
- (b) In the case of persons who began business on or after the first day of the calendar year, the license for such “new business” shall be increased by fifteen (15) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15) percent for a delinquency of forty-five (45) days or more.
- (c) All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one (1) percent per month.

SECTION 17. Prosecutions unaffected.

The adoption of this ordinance shall not in any manner affect any prosecution of any act illegally done contrary to the provisions of any ordinance now or heretofore in existence, and every such prosecution, whether begun before or after the enactment of this article shall be governed by the law under which the offense was committed; nor shall a prosecution, or the right to prosecute, for the recovery of any penalty or the enforcement of any forfeiture be in any manner affected by the adoption of this ordinance; nor shall any civil action or cause of action existing prior to or at the time of the adoption of this ordinance be affected in any manner by its adoption.

SECTION 18. Procedure for denial of new applications.

- (a) The municipal designee shall have the authority to investigate all applications and may refer any application to the municipal governing body for a determination of whether such license should or should not be issued.
- (b) If the municipal governing body denies the issuance of any license referred to it, the municipal clerk shall promptly notify the applicant of the municipal governing body’s decision.
- (c) If said applicant desires to appear before the municipal governing body to show cause why said license should be issued, he shall file a written notice with the municipal clerk, said notice to be filed within two (2) weeks from the date of mailing by the municipal clerk of the notice of the denial of such license by the municipal governing body.
- (d) Upon receipt of said notice the municipal clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the municipal governing body and shall give the notice of the date, time and place of said hearing to the applicant.
- (e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the municipal governing body shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- (f) If the municipal governing body determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the municipality said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

SECTION 19. Procedure for revocation or suspension of license.

- (a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the municipal governing body for the violation by the licensee, his agent, servant, or employee of any provision of this ordinance or of any ordinance of the municipality, or any statute of the State of Alabama relating to the business for which such license is issued; and shall also be subject to revocation by the municipal governing body if the licensee, his agent, servant, or employee under color of such license violates or aids or abets in violating or knowingly permits or suffers to be violated any penal ordinance of the municipality or any criminal law of the State of Alabama; and shall also be subject to revocation by the municipal governing body if, in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.
- (b) The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.
- (c) The municipal governing body shall set a time for hearing on the matter of revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for said hearing. At the hearing the municipal governing body shall hear all evidence offered by any party and all evidence that may be presented bearing upon the question of revocation or the refusal of renewal, as the case may be.

SECTION 20. Refunds on Overpayments

- (a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.
- (b) A petition for refund shall be filed with the municipality within two years from the date of payment of the business license tax, which is the subject of the petition.
- (c) The municipality shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.
- (d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, together with interest to the extent provided for in Section 11-51-92. If the municipality determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.

- (e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of the county in which the municipality denying the petition for refund is located. Said notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

SECTION 21. Delivery License.

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:
 - (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
 - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
 - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
 - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
 - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
 - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
- (b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
- (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

SECTION 22. License classifications.

Sch Num	Sch Cde	Description	AMOUNT/SCHEDULE
111998	00	Farming - agriculture, crop production, nursery, fruit, growers	F
112990	00	Animals - dairy, cattle, ranching, sheep, raising chickens, poultry	F
113110	00	Forestry - logging, forestry, timber track operations, timber mgt	D
114119	00	Fishing & hunting - hunting and trapping, finfish, shellfish, supplies	D
115114	00	Agriculture support - cotton gins, farm mgt, post-harvest activities	F
211111	00	Oil and gas extraction - natural gas liquid extraction, crude extraction	C
212299	00	Mining - (except for oil and gas) all related mining activities	C
213112	00	Mining support services - for oil and gas mining activities, oil/gas wells	C
221122	00	Utilities - electric power or light company - state regulated	G (3% of gross)
221210	00	Utilities - natural gas company – state regulated	G (3% of gross)
221310	00	Utilities - water, sewage treatment, steam, and other	G (3% of gross)
*236220	00	Contractors - <u>general contractors</u> , commercial bldg, residential, subdivisions	A
236220	00	Mobile Home- Movers/ Sales & deliveries	E
*236321	00	Contractors- <u>general contractors</u> , itinerant, residential/ commercial builder	E
*236990	00	Contractors- <u>general contractors</u> , repairs and maintenance	E
237991	00	Contractors - <u>heavy construction</u> - itinerant not local, steel work	E
*237950	01	Contractors - <u>specialty trade</u> - building equipment & mechanical install	E
*238110	00	Contractors- <u>specialty trade-</u> plumbing	E
*238111	00	Contractors - <u>specialty trade-</u> heating & air conditioning	E
*238210	00	Contractors - <u>specialty trade</u> - painting and wall covering	E
*238310	00	Contractors - <u>specialty trade</u> - electrical contractors	E
*238410	00	Contractors - <u>specialty trade</u> - masonry and stone contractors	E
*238420	00	Contractors - <u>specialty trade</u> - drywall, acoustical & insulation	E
*238430	00	Contractors - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	E
*238510	00	Contractors - <u>specialty trade</u> - carpentry contractors	E
*238520	00	Contractors - <u>specialty trade</u> - floor coverings/all types	E
238160	00	Contractors - <u>specialty trade</u> – roofing, siding & sheet metal	E
*238710	00	Contractors - <u>specialty trade</u> - concrete contractors	E
*238810	00	Contractors - <u>specialty trade</u> - water well drilling & irrigation	E
*238910	00	Contractors - <u>specialty trade</u> - structural steel erection	E
*238920	00	Contractors - <u>specialty trade</u> - glass and glazing contractors	E
*238930	00	Contractors - <u>specialty trade</u> - excavation and site development	E
*238940	01	Contractors - <u>specialty trade</u> - wrecking and demolition	E
*238990	00	Contractors - <u>specialty trades contractors-</u> non-general & non-heavy	E
*238991	00	Contractors - <u>specialty trades contractors</u> – itinerant not local	E
311991	00	Food mfg - meat, seafood, grain, fruit, dairy, animal, poultry processing	C
312100	00	Beverage mfg - all types of soft drinks, bottled water, breweries, ice	C
312121	00	Beer - on/off premise - state regulated through ABC	H
312122	00	Beer - off premise - state regulated through ABC	H
312131	00	Wine - state regulated through ABC	H
312132	00	Beer & Wine - wholesale distributor	H
312141	00	Alcohol - state regulated through ABC	H
313112	00	Textile mfg - fabric, yarn, carpet, canvas, rope, twine, fabric mills	C
314129	00	Other mfg - mill operations not covered in 313, rugs, linen, curtains	C
315999	00	Apparel mfg - women, men, children, hosiery, outerwear, accessories	C
316993	00	Leather mfg - shoes, luggage, handbag, related products, all footwear	C
321999	00	Wood mfg - sawmills, wood preservation, veneer, trusses, millwork	C
322229	00	Paper mfg - pulp, paper, and converted products, stationary, tubes, cores,	C
323112	00	Printing - screen, quick, digital, books, lithographic, handbills, comm.	C
324199	00	Petroleum and coal mfg - asphalt, grease, roofing, paving products	C
325998	00	Chemical mfg - of fertilizer, wood, pesticide, paint, soap, resin, plastic	C
326291	00	Plastic & rubber mfg - tires, pipe, hoses, belts, bottles, sheet, wrap, film	C
327331	00	Nonmetallic mfg - glass, cement, lime, pottery, ceramic, brick, tile	C
331528	00	Primary metal mfg - iron, steel, aluminum, wire, copper, foundries	C
332999	00	Metal fabrication - cutlery, structural, ornamental, machine shops	D

333990	00	Machinery mfg - office machinery, industrial, engines, farm, HVAC	C
334419	00	Computer & electronic mfg - audio, video, circuit boards, peripherals	C
335211	00	Appliance mfg - small appliance, lighting, electrical, battery, freezer	C
336112	00	Transportation mfg - mfg auto, truck, trailer, motor home, boat, ship	C
337129	00	Furniture mfg - cabinets, office, household, beds, medical, kitchen	C
339999	00	Miscellaneous mfg - specialty mfg not defined in separate categories (pallet manufacturers, others)	C
421990	00	Wholesale trade - durable, vehicle, machinery, equipment, furniture	C
422720	00	Wholesale trade - wholesale gasoline distributor	C
*422740	00	Ice Wholesalers	C
422990	00	Wholesale trade -non-durable, paper, apparel, grocery, beverages, dairy	C
423990	00	Monument Dealers	C
441310	00	Motor vehicle & parts - auto, motorcycles, boats, parts, accessories	B
441311	00	Motor vehicles - new and/or used - dealerships and lots	B
442290	00	Furniture - furniture, home furnishings, stores, floor coverings, window	B
443112	00	Electronic & appliance store - household, radio, television, computers	B
444130	00	Building materials - hardware, paint, home center, wallpaper, nursery	B
444100	00	Home Centers - super home centers	B
445120	00	Food & beverage stores - grocery, convenience store, markets	B
445310	00	Package Stores - selling beer, wine and liquor plus general mdse	B
446199	00	Health care stores - drug, pharmacy, cosmetic, optical, health food	B
447110	00	Gasoline Retail - selling gasoline with or without convenience stores	B
448190	00	Clothing & accessories - men, women, children, infant, shoe, jewelry	B
451120	00	Sporting goods & hobbies - toy, fish, gun, books, games	B
452110	00	Department Store - department, warehouse clubs	B
453310	00	Used Merchandise Stores - books, miscellaneous, consignment, flea market	B
453998	00	Miscellaneous retailers - florist, gift, novelty, pet, art, tobacco, used mdse	B
454390	00	Non-Store Retailers - direct selling, mail order	I
454390	01	Non-Store Retailers - direct selling, mail order	I
454391	00	Non-Store Retailer – Peddler License/Local Peddler	I
454391	01	Non-Store Retailer - Temp.Vendors/Commercial promoted special events	\$50.00 daily
454392	00	Non-Store Retailer – Peddler License/Itinerant Peddler	I
454392	01	Non-Store Retailer - Temp.Vendors/Concession stands/ Souvenir	\$50.00 daily
454395	00	Non-Store Retailer - Temp. Vendors/Solicitor	\$150.00 yearly
454395	01	Non-Store Retailer - Temp. Vendors/Solicitor	\$50.00 daily
481111	00	Air transportation - airline tickets, shipping, freight, charters service	D
482110	00	Rail transportation - transportation, ticket offices, state regulated	11-51-124
483212	00	Water transportation - coastal, freight forwarders, inland, passenger	D
484122	00	Truck transportation - local, long-distance, freight, moving, and storage	C
484230	00	Truck transportation - terminal - state regulated	37-3-33
485113	00	Passenger transportation - charter and other vehicle transit services	B
485114	00	Passenger transportation - bus terminals state regulated	37-3-33
485320	00	Passenger transportation - taxi cabs, limousine service, buggy, charters	J
485321	00	Passenger transportation - number of taxis, cabs, limousines, or buggies	J
487990	00	Sightseeing - scenic and sightseeing, land, air, water, special trans	A
492110	00	Deliveries - couriers and local messengers, services, local delivery services	C
493110	00	Warehousing and storage - distribution, household, refrigerated, special	C
511199	00	Publishing industries - newspaper, book, periodical, databases, software	D
512131	00	Motion pictures - theatres, videos, recording, drive-ins, sound studios	A
*515100	00	Broadcasting - radio and television stations	D
517410	00	Satellite - setup/ dealers	K
*517310	00	Telecommunications - telephone local	K
*517311	00	Telecommunications - telephone local office	K
*517320	00	Telecommunications - telephone long distance	K
*517322	00	Telecommunications - cellular and other wireless, paging	K
*517330	00	Telecommunications - resellers of service	A

*519190	00	Information services - all types of information services	C
521110	00	Bank Main Office - not branch location or ATM	U
521111	00	Bank Branch or ATM - not main office of bank	U
522120	00	Savings and Loans - not branch location or ATM	U
522121	00	S&L Branch or ATM - not main office of S&L	U
522298	00	Pawn Shop - whether title pawn or merchandise	B
522390	00	Credit services – check cashing	D
523999	00	Securities, commodity - brokerage, portfolio, investment, mortgage brokers, other	A
524126	00	Insurance Company - casualty, fire, and/or marine premiums	11-51-120/123
524128	00	Insurance Company - health, allied and all other premiums	11-51-120/123
524292	00	Agent Office - administration of third parties, pension funds, annuities, etc	A
525990	00	Funds, trusts, other financial agencies - agents, agencies, investments, finance companies	A
531390	00	Real estate - offices, agents, brokers, management, appraisers	C
532490	00	Rental and leasing - auto, truck, trailer, RV, all tangible property	C
532230	00	Rental and leasing - movie and video rental	C
541110	00	Attorney/Lawyers - individual and/or firm professional license	C
541211	00	Accountant/CPAs - individual and/or firm professional license	C
541310	00	Architect - individual and/or firm professional license	C
541330	00	Engineer - individual and/or firm professional license	C
541360	00	Surveyor - individual and/or firm professional license	C
541511	00	Computer Programmer - individual and/or professional firm license	C
541921	00	Photographer - studios, portrait, commercial, services	C
541940	00	Veterinarian - individual and/or firm professional license	A
541990	00	Professional Services Not Elsewhere Classified - scientific, technical, perc test	A
551110	00	Management companies - offices, enterprises, regional, corporate	A
561439	00	Administrative services - answering, employment, office, sec., travel	A
561621	00	Alarm Companies- sprinklers & security- monitoring and installation	E
561710	00	Exterminating services - exterminating company and its services	E
561720	00	Janitorial firm - janitorial cleaning services - individual or firm	F
561730	00	Landscaping- tree removal, irrigation sprinkler	E
561731	00	Lawn Maintenance- tree trimming, lawn main., pressure washing	E
562998	00	Waste management - companies, trucks, septic tanks, landfill, services	C
611699	00	Educational services - technical, computer, sports, services, business	D
621111	00	Physician - individual and/or firm professional license	A
621200	00	Dentist - individual and/or firm professional license	A
621310	00	Chiropractor - individual and/or firm professional license	A
621320	00	Optometrist - individual and/or firm professional license	A
621491	00	HMO - medical centers and services	A
621498	00	Outpatient Care Centers - all other types of services	A
622110	00	Hospitals - surgical, substance abuse, psychiatric, general care, special	A
623110	00	Nursing care - residential care facility, day care, assisted living	A
623312	00	Nursing Home - care for elderly and continuing care facilities	A
624229	00	Social assistance - shelters, vocational, child care, abuse, emergency	A
624410	00	Child Day Care Services	D
711219	00	Arts and sports - dance, musical, teams, tracks, promoters, agents	A
711310	00	Special Events - promoter or activity - see schedule for rates	L
711311	00	Disc Jockey	E
712190	00	Museums - museums and historical sites, zoos, botanical gardens, parks	C
713990	00	Amusement - arcades, golf clubs, marinas, fitness, bowling centers	B
721110	00	Accommodations - hotels, motels and similar facilities	B
721191	00	Accommodations - bed and breakfast inns and services	C
721214	00	Accommodations - trailer parks, RV parks, and travel parks	C
721310	00	Accommodations - rooming houses and boarding houses	C
*722110	00	Restaurant - full service restaurant facility	B
722211	00	Restaurant –Deli	B
722320	00	Caterers	C
722330	00	Food Service- Mobile	B

722410	01	Drinking Establishment - club, lounge, bar or other	\$250.00 /Schedule B and other fees
811111	00	Repairs and maintenance – tire repair only	D
811118	00	Repairs and maintenance - auto, paint/body, carwash, other vehicular	D
811219	00	Repairs and maintenance - all electronic equipment	D
*811410	00	Wrecker Service- wrecker services	E
811412	00	Repairs and maintenance - all appliances, home & garden equipment	D
812199	00	Personal Services - hair, skin, barber, beautician, diet, nail, tanning	C
812200	00	Bail Bonds	E
812210	00	Funeral Parlors & Directors	E
812990	00	Fortune Teller or Clairvoyant - individual reader license	M
910001	00	Category for number of - vending machines for all types vending	N
910002	00	Category for number of - pool tables	O
910003	00	Category for number of - amusement devices and/or games	P
910004	00	Category for number of - buses, taxis, trucks, or other equipment	Q
999111	00	Unclassified miscellaneous business and entertainment services not elsewhere classified (consultants, others)	C
999222	00	Unclassified miscellaneous personal services not elsewhere classified (repo dealers,others)	C

SECTION 23. License Fee Schedules.

Schedule "A"

FLAT RATE \$150.00

Schedule "B" – If gross receipts are:

More Than	Less than	
0	99,999	100
100,000	199,999	100 + 50.00
200,000	999,999	150.00 + 200.00
1,000,000	1,099,999	350.00 + 150.00
1,200,000	1,299,999	500.00 + 120.00

Schedule "C"

FLAT RATE \$100.00

Schedule "D"

FLAT RATE \$75.00

Schedule "E"

FLAT RATE \$100.00

Schedule "F"

FLAT RATE \$75.00

Schedule "G" - Utilities

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year

Schedule "H" - Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	312121	75.00	
050 (Beer Off Premise Only)	312122	50.00	
060 (Table Wine On/Off Premise)	312131	75.00	
070 (Table Wine Off Premise Only)	312131	75.00	
010 (Lounge Retail Liquor Class I)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
011 (Package Store Liquor Class II)	312122	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
032 (Club Liquor Class II)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	313131	75.00	
110 (Wholesale Table Wine & Beer)	312132	375.00	Distributors License

Schedule "I" - Peddlers

Daily Rate	issued for single day sales activity	\$ 20.00
Weekly Rate	issued for week long sales activity	\$ 30.00
Monthly Rate	issued for month long sales activity	\$ 50.00
Yearly Rate	issued for annual sales activity	\$ 100.00

Schedule "J" - Taxi Cabs & Limousines

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine and the cost of said decals shall be according to the following table:

1 taxi cab or limousine	\$ 50.00 per decal
All taxi cabs or limousines over 1	\$ 25.00 per decal

Schedule "K" - Telephones & Telecommunications

[each city or town must apply Code of Alabama 11-51-128 for telephones and establish other rates and/or schedules for various other telecommunications businesses]

FLAT RATE \$150.00

Schedule "L" - Special Events Licenses

[each city or town has to insert their own schedule for handling special events and all those activities that fall under the category of special events, functions or activities]

FLAT RATE \$200.00

Schedule "M" - Fortune Tellers

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

Schedule "N" - Vending Machines

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

1 to 5 machines vending any type merchandise or product	\$ 20.00 per decal
5 to 10 machines vending any type merchandise or product	\$ 10.00 per decal
all over 10 machines vending any type merchandise or product	\$ 5.00 per decal

Schedule "O" - Billiard and/or Pool Tables

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For 1 to 2 billiard or pool tables	\$ 50.00 per decal
All billiard or pool tables over 2	\$ 25.00 per decal

Schedule "P" - Amusement Devices

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For the first 10 machines	\$ 25.00 per decal
All machines over 10	\$ 10.00 per decal

Schedule "Q" - Buses, Trucks & Other Equipment

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following table:

From 1 to 2 buses, trucks or other equipment	\$ 50.00 per decal
From 2 to 5 buses, trucks or other equipment	\$ 25.00 per decal
Over 5 buses, trucks or other equipment	\$ 10.00 per decal

Schedule "R" - Number of Employees

R-1	Where personnel are from 1 to 2 people.....	100.00
R-2	Where personnel are from 3 to 5 people.....	250.00
R-3	Where personnel are from 6 to 10 people.....	400.00
R-4	Where personnel are from 11 to 20 people.....	550.00
R-5	Where personnel are from 21 to 50 people.....	700.00
R-6	Where personnel are from 51 to 75 people.....	850.00
R-7	Where personnel is from 76 to 100 people.....	1,000.00
R-8	Personnel over 100 to be 1,000.00 + 50.00 per person over 100.	

Schedule "S" - Square Feet

S-1	From zero	to	5,000 Square Feet.....	100.00
S-2	From 5,000	to	10,000 Square Feet.....	200.00
S-3	From 10,000	to	20,000 Square Feet.....	300.00
S-4	From 20,000	to	30,000 Square Feet.....	400.00
S-5	From 30,000	to	40,000 Square Feet.....	500.00
S-6	From 40,000	to	50,000 Square Feet.....	600.00
S-7	From 50,000	to	60,000 Square Feet.....	700.00
S-8	From 60,000	to	70,000 Square Feet.....	800.00
S-9	From 70,000	to	80,000 Square Feet.....	900.00
S-10	From 80,000	to	90,000 Square Feet.....	1,000.00
S-11	From 90,000	to	100,000 Square Feet.....	1,200.00
S-16	From 100,000 up -		1,200.00 plus \$.01 per square foot over 100,000	

Schedule "T" - Reserved

Schedule "U" - Banks / Savings & Loans

Bank ATM Location	\$ 10.00
Bank Branch Location	\$ 10.00
Bank Main Office Facility	\$ 125.00
Savings & Loan ATM Location	\$ 10.00
Savings & Loan Branch Location	\$ 10.00
Savings & Loan Mail Office Facility	\$ 125.00

Schedule "V" - Delivery License

The rate for the delivery license is established in Section 21 and is: \$ 100.00

SECTION 24. Exchange of information.

- (a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.
- (b) Any such exchange shall be for one or more of the following purposes:
 - (1) Collecting taxes due.
 - (2) Ascertaining the amount of taxes due from any person.
 - (3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.
- (c) Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter administered by the license officer. The license officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to the Code of Alabama section 40-23-25, 40-23-82, or 40-12-224.

SECTION 25. License fees in Police jurisdiction.

Any person, firm, association, or corporation engaged in any business outside the municipality but within the police jurisdiction hereof shall pay one-half the amount of the license imposed for like business within the municipality.

SECTION 26. Effective date.

This ordinance shall become effective on and after January 1, 2008.

SECTION 27. Severability.

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

SECTION 28. Repealer.

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

PASSED AND ADOPTED this 13th day of November, 2007.

MARTHA BAKER

MAYOR

(S.E.A.L.)

ATTEST:

DELANA MARTIN

TOWN CLERK

CERTIFICATE

THE ABOVE AND FOREGOING ORDINANCE NUMBER _____ WAS DULY ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF CEDAR BLUFF, ALABAMA, AT A REGULARLY SCHEDULED MEETING HELD ON THE _____ DAY OF _____, 2007 AND WAS DULY PUBLISHED BY POSTING SAID ORDINANCE IN FOUR (4) PLACES WITHIN THE CORPORATE LIMITS OF THE TOWN OF CEDAR BLUFF, ALABAMA.

THE ORDINANCE WAS POSTED IN THE FOLLOWIN PLACES: (1) TOWN HALL, (2) UNION STATE BANK, (3) REGIONS BANK, (4) CEDAR BLUFF POST OFFICE ON _____, 2007.

DeLANA MARTIN, TOWN CLERK