

ORDINANCE 12-04-18-B
IMPLEMENTING A NEW BUSINESS LICENSE CODE

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

BEGINNING WITH RENEWALS OF BUSINESS LICENSES AS OF JANUARY 1, 2020, AND THEREAFTER, THE FOLLOWING RULES AND REGULATIONS SHALL APPLY AS TO BUSINESSES LICENSES:

Section 1 - Levy of license tax.

Pursuant to the laws and Code of Alabama and in accordance with the Municipal Business License Reform Act of 2006 (Act No. 2006-586), the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the city 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. The license tax required of business activity outside the corporate limits but within the police jurisdiction shall be computed at one-half (½) of the license tax applicable within the corporate limits.

Section 2- Definitions.

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

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.

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.

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.

City. The City of Enterprise, Alabama. The term shall also include the city's police jurisdiction, where the business license tax is levied in the police jurisdiction.

Department or Department of Revenue. The Alabama Department of Revenue, as created under [Code of Ala. 1975,] § 40-2-1 et seq.

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 Code of Ala. 1975, § 40-2A-3.

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 [Code of Ala., 1975] article 3, chapter 21, title 40; license taxes levied pursuant to [Code of Ala. 1975,] 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 [Code of Ala. 1975,] § 11-51-90B.

(c) For a utility or other entity described in [Code of Ala. 1975,] § 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, and 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.

Home occupation. A business conducted entirely within the business owner's home and approved for operation by the applicable city official, department, board or commission as provided by applicable law, ordinances or resolutions.

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

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.

License year. The calendar year.

Municipality. For purposes of this article, the terms "city" and "municipality" shall be synonymous. The term shall also include the city's police jurisdiction, where the business license tax is levied in the police jurisdiction.

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.

Taxing jurisdiction. The City of Enterprise, Alabama, or the Department of Revenue acting as agent on behalf of the city or such other designee appointed by the city pursuant to [Code of Ala. 1975,] § 11-51-180 et seq. or other applicable law as the context requires.

Taxpayer. Any person subject to or liable under this chapter [article] 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 [article] 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 [article].

Transient dealer. All persons, both principals and agents, who have no fixed place of business within the city or who have a fixed place of business in the city for less than ninety (90) days and who engage or conduct business within the corporate limits of the city either in one (1) locality or in traveling from place to place, a temporary or transient business of selling or soliciting orders for the sale of goods, wares or merchandise with the intention of continuing in said business in said city for a period of not more than thirty (30) days, and have written permission from the owner of real property or the owner's authorized agent to rent, lease, use or occupy, either in whole or in part, for the purpose of carrying on such business use, any room, building, area within any municipal building or other public or privately-owned building, any lot or parcel of land, any motor vehicle including trucks and semitrailers for the exhibition and sale of such goods, wares and merchandise other than the sale of unprocessed agricultural produce grown by the seller. Posting of a bond equal to ten (10) percent of the inventory offered to be sold or five thousand dollars (\$5,000.00) bond, whichever is smaller, for a period of six (6) months after the gross sales report is filed with the city revenue officer is required. Conduct of business is subject to zoning regulations. Exempt from this article are bona fide and commonly recognized charitable or religious organizations, shopping mall associations or corporations, located within the city and city-approved civic center functions. Applicant must have a valid state license with tax identification number.

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

Other terms. Other capitalized or specialized terms used in this article and not defined above shall have the same meanings ascribed to them in Code of Ala. 1975, §§ 40-2A-3 and 11-51-90 et seq., 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.

(b) **Half year.** Every person who commences business on or after July 1 shall be subject to and shall pay one-half (½) the annual license for such business for that calendar year.

(c) **Issuance fee.** For each business license issued or renewed by the city, there shall be an issuance fee in the amount of \$5.00, which may be adjusted from time to time, by the City Council pursuant to applicable law. The issuance fee shall be collected in the same manner as a license tax. No business license shall be issued or renewed to an applicant or licensee who is delinquent in filing a license or tax return or report to the city.

(d) **Annual renewal.** Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the fifteenth day of February each year.

(e) **Extension.** 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.

(f) *Insurance company license renewals.* Insurance company annual license renewals shall be renewed in accordance with Code of Ala. 1975, § 11-51-122 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.

(g) *Renewal reminders.* 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 1 in order for them to receive their notice. Notwithstanding the foregoing, unless otherwise mandated by Alabama law, failure to send a renewal reminder shall not excuse a licensee from remitting required payments under this ordinance.

(h) *Application of payments.* 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) Any taxpayer engaged at one location in more than one line of business falling within separate NAICS sector(s) by reference to the first two (2) digits of the NAICS code, shall take out and pay for a license for each separate NAICS sector (in reference to the first two (2) digits of the NAICS code) from which the taxpayer derived more than thirty-five percent (35%) of its gross receipts during the preceding license year. Provided, however, that for each business license, the gross receipts which shall be taxed with regard to such license shall be only those gross receipts which arise within the line of business which is the subject of the license. Nothing herein shall be construed to exempt the gross receipts derived from one of more additional lines of business of the taxpayer if those gross receipts do not exceed the required threshold for the purchase of a second or multiple business license. Instead, those gross receipts shall be included in the business license for the taxpayer's primary line of business.

(c) A taxpayer subject to the license authorized by this article 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 or 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.

(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 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 the state shall not constitute a transfer for purposes of this chapter, unless:

(a) The change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or;

(b) 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 section passed hereunder fixing a license shall be punishable by a fine not to exceed the sum of five hundred [dollars] (\$500.00) for each offense, and if a willful violation, by imprisonment not to exceed six (6) 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. Cost to reprint a current business license shall be \$5.00.

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 penalties.

(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.

(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 thirty (30) days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to the assessment. The license officer shall issue findings of fact and law within 60 days following the conference, which shall promptly upon issuance be mailed or delivered to the taxpayer, consistent with the procedures set forth in subsection (d) above.

(e) (2) If the taxpayer disagrees with the license officer's findings of fact and law, the taxpayer may appeal to the municipal governing body, by filing a notice of appeal with the municipal clerk within 30 days after the findings have been issued. The appeal shall be in writing and shall set forth in reasonable detail the grounds on which the taxpayer disagrees with the license officer's findings of fact and law.

(e)(3) If a petition for review: a. is not timely filed, or b. is timely filed, and upon further review the license officer, or the administrative hearings officer or governing body of the municipality, as the case may be, determines that the preliminary assessment is due to be upheld in whole or in part, the taxing jurisdiction shall make the assessment final in the amount of business license tax due as computed by the taxing jurisdiction, with applicable penalty.

(e)(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.

(e)(5) A taxpayer may appeal from any final assessment entered hereunder by the taxing jurisdiction by filing a notice of appeal, within thirty (30) days from the date of entry of the final assessment, with the license officer, who shall promptly forward a copy of the notice of appeal and related documents to the administrative hearing officer appointed by the taxing jurisdiction to hear appeals of final assessments of the municipality's sales, use, rental, and lodging taxes, as applicable, and business license taxes. The administrative hearing officer shall function in a manner similar to the Administrative Law Judge of the Department of Revenue and must be impartial and reasonably knowledgeable of the business license laws and the taxing jurisdiction's business license code or ordinances. The administrative hearing officer may be an employee of the taxing jurisdiction or otherwise, but in no event shall he or she charge or otherwise be compensated for his or her services in whole or in part based on the portion or amount of the final assessment that he or she determines should be upheld, or any similar contingency. No filing fee or supersedeas bond shall be required by the taxing jurisdiction for such appeals.

In lieu of the appeal under subdivision to the administrative hearing officer, and at the option of the taxpayer, the taxpayer may appeal from any final assessment hereunder to the circuit court of the county having jurisdiction over the municipality which issued or on whose behalf the final assessment was issued, by filing a notice of appeal within thirty (30) days from the date of entry of the final assessment with both the municipal clerk of the municipality and the clerk of the circuit court. If the appeal is to the circuit court, and if the taxpayer is the appealing party, the taxpayer shall also, within the thirty-day period allowed for appeal, either a. pay the business license tax and any penalty shown as due on the final assessment, or b. file a supersedeas bond with the clerk of the court in double the amount of the business license tax and any penalty shown as due on the final assessment, or in such amount as may be required by [Code of Ala. 1975,] § 40-2A-7, as amended from time to time. The supersedeas bond shall be executed by a surety company licensed and authorized to do business in Alabama and shall be conditioned to pay the final assessment and any court costs relating to the appeal. If the taxpayer is the appealing party and is able to show to the satisfaction of the clerk of the court that he or she has a net worth, on the basis of fair market value, of twenty thousand dollars (\$20,000.00) or less, including his or her homestead, and that the final assessment is equal to or less than the taxpayer's net worth, the taxpayer may file and prosecute the appeal without either paying the final assessment in full or posting a supersedeas bond. A taxpayer may appeal a final assessment to the circuit court, as provided herein, even though the taxpayer has paid the amount shown as due on the assessment prior to filing the appeal.

(e)(6) The filing of the notice of appeal with both the municipal clerk of the municipality and the clerk of the circuit court in which the appeal is filed, as well as the payment of the final assessment in full or the filing of a supersedeas bond when required above, are jurisdictional. If such prerequisites are not satisfied within the time provided for appeal, the appeal shall be dismissed for lack of jurisdiction. On appeal to the circuit court, the final assessment shall be prima facie correct, and the burden of proof shall be on the taxpayer to prove the assessment is incorrect.

(e)(7) If a final assessment is reduced on appeal, any overpayment shall promptly be refunded to the taxpayer by the taxing jurisdiction to the extent allowed by [Code of Ala. 1975,] § 11-51-192.

(e)(8) As provided by [Code of Ala. 1975, §] 11-51-191, no court shall have the power to enjoin the collection of any business license tax due on an assessment so appealed or to suspend the payment thereof.

(f) Either the taxpayer or the taxing jurisdiction may appeal to the circuit court from a final order issued by the administrative hearing officer by filing a notice of appeal with the administrative hearing officer and with the circuit court of the county having jurisdiction over the municipality which issued, or on whose behalf the final assessment was issued, within 30 days from the date of entry of the final order. The procedures, presumptions, and related matters and rules shall conform in all material respects to those applicable to appeals from final orders of the Department of Revenue's Administrative Law Division under [Code of Ala. 1975,] § 40-2A-9.

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, 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 article; 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 article.

Section 11 - Privacy.

(a) It shall be unlawful for any person connected with the administration of this article 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, city clerk, finance director, council members, the municipal attorney or others authorized by law to receive such information described herein, provided that any such disclosure to the aforesaid individuals is for some public interest and not a personal interest.

(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 article.

(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 municipal council upon their written request through the city manager or mayor's office. It shall be unlawful for any person to violate the provisions of this section.

(d) Notwithstanding the foregoing paragraphs within this section and while it is the intent of the section to shield taxpayer information from public disclosure and maintain confidentiality to the maximum permitted by law, if applicable law directs or authorizes disclosure of any information referenced in this section, it is not the intent of this section to preclude the disclosure of such or override said law. If there is any doubt as whether certain information described in this section may be disclosed, City officials shall err on the side of consulting with the municipal attorney in advance concerning the City's legal obligation concerning any such disclosure.

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 appeal not less than twenty (20) days from the date of notice and to show cause why such assessment shall not be made final.

(c) If no appeal is made on or before the date fixed in such notice, or if such appeal 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 Ala. 1975, § 11-51-44.

Section 14 - Criminal penalties.

Any person found guilty of violating any of the provisions of this article 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 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 and remedies.

In addition to the remedies provided by Code of Ala. 1975, § 11-51-150 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 article 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 forty-five (45) days from the date they fall due shall be increased by fifteen (15) percent for the first forty-five (45) days they shall be delinquent, or fraction thereof, and shall be measured by an additional fifteen (15) percent for a delinquency of seventy-five (75) or more days, but this provision shall not be deemed to authorize the delay of forty-five (45) 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 pursuant to Code of Alabama 1975 Section 40-1-44.

Section 17 - Prosecutions unaffected.

The adoption of this article 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 article; nor shall any civil action or cause of action existing prior to or at the time of the adoption of this article be affected in any manner by its adoption.

Section 18- Procedure for denial of new applications.

(a) The city, through its revenue department or 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 article or of any ordinance of the municipality, or any statute of the state 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 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; 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. Moreover, a license may be revoked or suspended where it is found that a licensee is operating in an illegal manner, is violating applicable zoning regulations or is operating in a manner which is detrimental to the health, safety, comfort and convenience of the public.

(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.

(d) Notwithstanding the foregoing paragraphs in this section, nothing shall prevent the governing body from considering the suspension or revocation of a business license in its capacity as a quasi-judicial body as part of a contested case hearing in closed session when the governing body will issue a written decision which may be appealed to a hearing officer, an administrative board, court, or other body which has the authority to conduct a hearing or appeal of the matter which is open to the public.

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 (6) 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. If the municipality determines that a refund is due, the amount of overpayment 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 (Code of Ala §11-51-194)

(a) In lieu of any other type of license, a taxpayer may at its option purchase for \$100.00 plus the issuance fee of \$5.00 or otherwise as may be adjusted by the Council by applicable law, 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 requisite set-up or installation of all merchandise so delivered shall not exceed \$150,000 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 criteria listed in subsections (a)(1) through (a)(5) of this section, then within forty-five 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 may be subject to a penalty not to exceed ten dollars (\$10).

(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 \$150,000.00 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) A taxpayer that otherwise meets the criteria for the purchase of a delivery license is not required to purchase a delivery license or a regular business license if the following criteria apply: (i) the taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed \$10,000 during the year; and (2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year. Any other taxpayer that meets the criteria for the purchase of a delivery license and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.

(e) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(f) The purchase of a delivery license, or the exemption from 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 authority of Code of Ala. 1975, Title 40 (Code of Ala. 1975, §40-1-1 et seq.) or other provisions of law, nor between the taxpayer and the municipality.

It is the intent of the City to adopt state law as set out in Ala. Code § 11-51-194, as may be amended, and said law being incorporated by reference as if fully set out herein.

THE FOLLOWING LICENSE CLASSIFICATIONS SCHEDULE, SECTION 21, AND RATE SCHEDULES, SECTION 22, SHALL BE APPLICABLE.

Section 22 – License Classifications.

North American Industrial Classification System (NAICS) identification (sector/sub-sector) numbers are required as a part of the periodic reporting requirements for every business. For municipal business license purposes, each taxpayer must be minimally classified as required by Code of Alabama, §11-51-908. The descriptions listed beside each NAICS code incorporate examples of each category; however these examples are not all inclusive. A business is classified and licensed based upon the business activity or activities and shall pay a license tax based upon the corresponding schedule assigned to its description unless otherwise specified. The city may assign additional digits of each NAICS code for reporting purposes and proper administration of this Article.

NAICS CODE	NAICS DESCRIPTION NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM	RATE SCHEDULE
11	AGRICULTURE, FORESTRY, FISHING AND HUNTING	
111	Farming and crop production	EXEMPT State Reg § 11-51-105
112	Animal production and Aquaculture	EXEMPT State Reg § 11-51-106
113	Forestry and Logging	T
114	Fishing, Hunting and Trapping	T
115	Support Activities for Crop Production	T
21	MINING	
211	Oil and gas extraction—Natural gas and Crude Petroleum	EXEMPT State Reg §40-20-2(c)
212	Mining—(Except for oil and gas)	T
2121	Coal Mining	T
2122	Metal Ore Mining	T
2123	Nonmetallic Mineral Mining and Quarrying	T
2131	Support Activities for Mining	T
22	UTILITIES	
2211	Utilities—Electric power or light company	U State Code §11-51-129
2212	Utilities—Natural gas company	U State Code §11-51-129
2213	Utilities—Water, sewage treatment, steam, and other	U State Code §11-51-129
23	CONSTRUCTION	
236115	New Single-Family Housing Const - General Contractor	C
236116	New Multifamily Housing Const - General Contractor	C
236117	New Housing (For Sale Builders) - Developer	C
236118	Residential Remodelers - General Contractor	C
236210	Industrial Building Construction - General Contractor	C
236220	Commercial and Institutional Building Construction - General Contractor	C
237110	Water and Sewer Line and Related Structures Construction	C
237120	Oil and Gas Pipeline and Related Structures Construction	C
237130	Power and Communication Line and Related Structures Construction	C
237210	Land Subdlvision	C
237310	Highway, Street, and Bridge Construction	C
237990	Other Heavy and Civil Engineering Construction	C
238110	Poured concrete foundation and structure contractors	C
238120	Structural steel and precast concrete contractors	C
238130	Framing contractors	C
238140	Masonry contractors	C
238150	Glass and glazing contractors	C
238160	Roofing contractors	C
238170	Siding contractors	C
238190	Other Foundation, Structure, and Building Exterior Contractors	C
238210	Electrical Contractors and Other Wiring Installation	C

NAICS CODE	NAICS DESCRIPTION NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM	RATE SCHEDULE
	Contractors	
238220	Plumbing, heating, and air-conditioning contractors	C
238310	Drywall and insulation contractors	C
238320	Painting and wall covering contractors	C
238330	Flooring contractors	C
238340	Tile and Terrazzo Contractors	C
238350	Finish carpentry contractors	C
238910	Site Preparation Contractors	C
238990	All other specialty trade contractors (Billboard, swimming pool, paver/brick install, crane rental with operator, paving, sandblasting exterior bldg., fence, scaffold erecting, interlocking brick & block, steeplejack, mobile home set up and tie-down, driveway paving)	C
31	MANUFACTURING	
3111	Animal Food Manufacturing	M
3112	Grain and Oilseed Milling	M
3113	Sugar and Confectionery Product Manufacturing	M
3114	Fruit and Vegetable Preserving and Specialty Food Manufacturing	M
3115	Dairy Product Manufacturing	M
3116	Animal slaughtering and processing	M
3117	Seafood Product Preparation and Packaging	M
311811	Bakeries baking on premises, retailing not for immediate consumption	M
311812	Commercial Bakeries	M
311911	Roasted Nuts and Peanut Butter Manufacturing	M
311991	Perishable Prepared Food Manufacturing	M
312111	Soft Drink Manufacturing	M
312112	Bottled Water Manufacturing	M
312113	Ice Manufacturing	M
31212	Breweries	A
31213	Wineries	A
31214	Distilleries	A
31223	Tobacco Manufacturing	M
3131	Fiber, Yarn, and Thread Mills	M
3132	Fabric Mills	M
3133	Textile and Fabric Finishing and Fabric Coating Mills	M
3141	Textile Furnishings Mills	M
3149	Other Textile Product Mills	M
3151	Apparel Knitting Mills	M
3152	Cut and Sew Apparel Manufacturing	M
3159	Apparel Accessories and Other Apparel Manufacturing	M
3161	Leather and Hide Tanning and Finishing	M
3162	Footwear Manufacturing	M
3169	Other Leather and Allied Product Manufacturing	M
3211	Sawmills and Wood Preservation	M
3212	Veneer, Plywood, and Engineered Wood Product Manufacturing	M
3219	Other Wood Product Manufacturing	M
3221	Pulp, Paper, and Paperboard Mills	M
3222	Converted Paper Product Manufacturing	M
323111	Commercial Printing (except Screen and Books)	M
323113	Commercial Screen Printing	M
323117	Books Printing	M
323120	Support Activities for Printing	M
3241	Petroleum and Coal Products Manufacturing	M
3251	Basic Chemical Manufacturing	M
3252	Resin, Synthetic Rubber, and Artificial Synthetic Fibers and Filaments Manufacturing	M
3253	Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing	M
3254	Pharmaceutical and Medicine Manufacturing	M
3255	Paint, Coating, and Adhesive Manufacturing	M
3256	Soap, Cleaning Compound, and Toilet Preparation Manufacturing	M
3259	Other Chemical Product and Preparation Manufacturing	M
3261	Plastics Product Manufacturing	M
3262	Rubber Product Manufacturing	M
3271	Clay Product and Refractory Manufacturing	M
3272	Glass and Glass Product Manufacturing	M
3273	Cement and Concrete Product Manufacturing	M
3274	Lime and Gypsum Product Manufacturing	M

NAICS CODE	NAICS DESCRIPTION NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM	RATE SCHEDULE
3279	Other Nonmetallic Mineral Product Manufacturing	M
3311	Iron and Steel Mills and Ferroalloy Manufacturing	M
3312	Steel Product Manufacturing from Purchased Steel	M
3313	Alumina and Aluminum Production and Processing	M
3314	Nonferrous Metal (except Aluminum) Production and Processing	M
3315	Foundries	M
3321	Forging and Stamping	M
3322	Cutlery and Hand Tool Manufacturing	M
3323	Architectural and Structural Metals Manufacturing	M
3324	Boiler, Tank, and Shipping Container Manufacturing	M
3325	Hardware Manufacturing	M
3326	Spring and Wire Product Manufacturing	M
3327	Machine Shops	M
3328	Coating, Engraving, Heat Treating, and Allied Activities	M
3329	Other Fabricated Metal Product Manufacturing	M
3331	Agriculture, Construction, and Mining Machinery Manufacturing	M
3332	Industrial Machinery Manufacturing	M
3333	Commercial and Service Industry Manufacturing	M
3334	Ventilation, Heating, Air-Conditioning, and Commercial Refrigeration Equipment and Manufacturing	M
3335	Metalworking Machinery Manufacturing	M
3336	Engine, Turbine, and Power Transmission Equipment Manufacturing	M
3339	Other General Purpose Machinery Manufacturing	M
3341	Computer and Peripheral Equipment Manufacturing	M
3342	Communications Equipment Manufacturing	M
3343	Audio and Video Equipment Manufacturing	M
3344	Semiconductor and Other Electronic Component Manufacturing	M
3345	Navigational, Measuring, Electromedical, and Control Instruments Manufacturing	M
3346	Manufacturing and Reproducing Magnetic and Optical Media	M
3351	Electric Lighting Equipment Manufacturing	M
3352	Household Appliance Manufacturing	M
3353	Electrical Equipment Manufacturing	M
3359	Other Electrical Equipment and Component Manufacturing	M
3361	Motor Vehicle Manufacturing	M
3362	Motor Vehicle Body and Trailer Manufacturing	M
3363	Motor Vehicle Parts Manufacturing	M
3364	Aerospace Product and Parts Manufacturing	M
3365	Railroad Rolling Stock Manufacturing	M
3366	Ship and Boat Building	M
3369	Other Transportation Equipment Manufacturing	M
3371	Household and Institutional Furniture and Kitchen Cabinet Manufacturing	M
3372	Office Furniture (Including Fixtures) Manufacturing	M
3379	Other Furniture Related Product Manufacturing	M
339112	Surgical and Medical Instrument Manufacturing	M
339113	Surgical Appliance and Supplies Manufacturing	M
339114	Dental Equipment and Supplies Manufacturing	M
339115	Ophthalmic Goods Manufacturing	M
339116	Dental Laboratories	M
339910	Jewelry and Silverware Manufacturing	M
339920	Sporting and Athletic Goods Manufacturing	M
339930	Doll, Toy, and Game Manufacturing	M
339940	Office Supplies (except Paper) Manufacturing	M
339950	Sign Manufacturing	M
339991	Gasket, Packing, and Sealing Device Manufacturing	M
339992	Musical Instrument Manufacturing	M
339993	Fastener, Button, Needle, and Pin Manufacturing	M
339994	Broom, Brush, and Mop Manufacturing	M
339995	Burial Casket Manufacturing	M
339999	All Other Miscellaneous Manufacturing	M
42	WHOLESALE TRADE	
4231	Motor Vehicle and Motor Vehicle Parts and Supplies Merchant Wholesalers	W
4232	Furniture and Home Furnishing Merchant Wholesalers	W
4233	Lumber and Other Construction Materials Wholesalers	W
42332	Brick, Stone, & Related Construction Material Wholesalers	W
4234	Professional and Commercial Equipment and Supplies	W

NAICS CODE	NAICS DESCRIPTION NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM	RATE SCHEDULE
	Wholesalers	
4235	Metal and Mineral (except Petroleum Wholesalers	W
4236	Household Appliances and Electrical and Electronic Goods Wholesalers	W
4237	Hardware, and Plumbing and Heating Equipment and Supplies Wholesalers	W
4238	Machinery, Equipment, and Supplies Wholesalers	W
4239	Miscellaneous Durable Goods Merchant Wholesalers	W
423930	Recyclable Material Merchant Wholesalers (See State ADEM for Scrap Tire Requirements)	W
4241	Paper and Paper Product Merchant Wholesalers	W
4242	Drugs and Druggists' Sundries Merchant Wholesalers	W
4243	Apparel, Piece Goods, and Notions Merchant Wholesalers	W
4244	Grocery and Related Product Merchant Wholesalers	W
4245	Farm Product Raw Material Merchant Wholesalers	W
4246	Chemical and Allied Products Merchant Wholesalers	W
4247	Wholesale trade—Wholesale gasoline distributor	W
42472	Petroleum and Petroleum Products Merchant Wholesalers (except bulk stations and terminals)	W
4248	Beer OR Wine Merchant Wholesalers	A
42481	Beer AND Wine Merchant Wholesalers	A
42482	Alcoholic Beverage Merchant Wholesalers	A
4249	Miscellaneous Nondurable Goods Merchant Wholesalers	W
4251	Wholesale Electronic Markets and Agents and Brokers	W
44 - 45	RETAIL TRADE	
4411	Automobile Dealers	R(a)
4412	Other Motor Vehicle Dealers	R
4413	Automotive Parts, Accessories, and Tire Stores	R
4421	Furniture Stores	R
4422	Home Furnishings Stores	R
4431	Electronics and Appliance Stores	R
4441	Building Material and Supplies Dealers	R
4442	Lawn and Garden Equipment and Supplies Stores	R
4451	Grocery Stores	R
4452	Specialty Food Stores	R
4453	Beer, Wine, and Liquor Stores	A
4461	Health and Personal Care Stores	R
4471	Gasoline Stations	R
4481	Clothing Stores	R
4482	Shoe Stores	R
4483	Jewelry, Luggage and Leather Goods Stores	R
451	Sporting Goods Stores (Pistols, Guns & Revolvers)	R
4511	Sporting Goods, Hobby, and Musical Instrument Stores	R
4512	Book Stores and News Dealers	R
4521	Department Stores	R
4529	Other General Merchandise Stores	R
4531	Florists	R
4532	Office Supplies, Stationery, and Gift Stores	R
4533	Used Merchandise Stores	R
4539	Other Miscellaneous Store Retailers	R
453991	Tobacco Stores	R
453998	All Other Miscellaneous Store Retailers	R
453999	Auctioneers, independent	EXEMPT State Code §34-4-6
4541	Electronic Shopping and Mail-Order Houses	R
4542	Vending Machine Merchandisers	L
45421	Vending Machine Merchandisers - Juke Boxes	L
4543	Other Direct Selling Establishments	R
454390	Other Direct Selling Establishments - Transient Dealers, (Reference ENT Code Section 7-131)	L
48 - 49	TRANSPORTATION AND WAREHOUSING	
4811	Scheduled Air Transportation	D
4812	Non-Scheduled Air Transportation	D
4821	Rail Transportation	D State Code §11-51-124
4831	Deep Sea, Coastal, and Great Lakes Water Transportation	D
4832	Inland Water Transportation	D
484	General Freight Trucking (Interstate)	D
48411	General Freight Trucking (Intrastate)	D State Code §37-3-33
4841	Truck transportation—Local, long-distance, freight, moving, and storage	D

NAICS CODE	NAICS DESCRIPTION NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM	RATE SCHEDULE
4842	Used Household and Office Goods Moving	D
484220	Mobile home towing services, local	D
484230	Mobile home towing services, long distance	D
4851	Urban Transit Systems	D
485113	Bus and Other Motor Vehicle Transit Systems	D State Code §37-3-33
4852	Interurban and Rural Bus Transportation	D
4853	Taxi and Limousine Service	D
4854	School and Employee Bus Transportation	D
4855	Charter Bus Industry	D
4859	Other Transit and Ground Passenger Transportation	D
4861	Pipeline Transportation of Crude Oil	D
4862	Pipeline Transportation of Natural Gas	D
4869	Other Pipeline Transportation	D
487	Sightseeing transportation—Scenic, land, air, water, special transportation	D
4881	Support Activities for Air Transportation	D
488410	Motor Vehicle Towing Services (Ref ENT Chapter 20, Article III)	D
488490	Trucking Terminals, Independently Operated	D State Code §37-3-33
4921	Couriers and Messengers	D
49211	Couriers - Courier and Express Delivery	D State Code §11-51-126
4922	Local Messengers and Local Delivery	D
4931	Warehousing and Storage	D
49319	Warehousing and Storage - Alcoholic Beverages	A
51	INFORMATION	
5111	Newspaper, Periodical, Book, and Directory Publishers	N
5112	Software Publishers	N
5121	Motion Picture and Video Industries	N
5122	Sound Recording Industries	N
5151	Radio and Television Broadcasting	N
5152	Cable and Other Subscription Programming	N
51731	Wired Telecommunications Carriers (Local)	N State Code §11-51-128
517311	Wired Telecommunications Carriers (Long Distance)	N State Code §11-51-128
517312	Wireless Telecommunications Carriers (except Satellite)	N
5174	Satellite Telecommunications	N
5179	Telecommunications Resellers	N
5182	Data Processing, Hosting, and Related Services	N
5191	Other Information Services	N
52	FINANCE AND INSURANCE	
52211	Depository Credit Intermediation	B State Code §11-51-130
522110	Commercial Banking	B
52212	Savings Institutions	B
522120	Savings Institutions	B
522298	Pawnshops	F, R
52231	Mortgage and Nonmortgage Loan Brokers	F
52239	Other Activities Related to Credit Intermediation	F
522390	Other Activities Related to Credit Intermediation	F
5231	Securities and Commodity Contracts Intermediation and Brokerage	F
5232	Securities and Commodity Exchanges	F
5239	Other Financial Investment Activities	F
52411	Insurance Carriers and Related Activities - Insurance Companies other than fire and marine	F State Code §11-51-121
524126	Insurance Carriers and Related Activities - Casualty, Fire, Marine	F State Code §11-51-120
524127	Direct Title Insurance Carriers	F
524210	Insurance Agencies and Brokerages	F
524291	Claims Adjusting	F
524292	Third Party Administration of Insurance & Pension Funds	F
5251	Insurance and Employee Benefit Funds	F
5259	Other Investment Pools and Funds	F
3	REAL ESTATE AND RENTAL AND LEASING	
5311	Lessors of Real Estate	G
53111	Lessors of Residential Buildings and Dwellings	G
53112	Lessors of Nonresidential Buildings (except Miniwarehouses)	G
53113	Lessors of Miniwarehouses and Self-Storage Units	G

NAICS CODE	NAICS DESCRIPTION NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM	RATE SCHEDULE
53119	Lessors of Other Real Estate Property	G
5312	Offices of Real Estate Agents and Brokers	G State Code §11-51-132
53131	Real Estate Property Managers	G
53132	Offices of Real Estate Appraisers	G
53139	Other Activities Related to Real Estate	G
53211	Passenger Car Rental and Leasing	G
53212	Rental and Leasing Services	G
5322	Consumer Goods Rental	G
5323	General Rental Centers	G
5324	Commercial and Industrial Machinery and Equipment Rental and Leasing	G
5331	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	G
54	PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES	
54111	Legal Services	P or P(i)
54112	Offices of Notaries	P
54119	Other Legal Services	P
5412	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	P or P(i)
54131	Architectural Services	P or P(i)
54132	Landscape Architectural Services	P
54133	Engineering Services	P or P(i)
54135	Building Inspection Services	P
54136	Surveying and Mapping Services	P
54138	Testing Laboratories	S
5414	Specialized Design Services	S
5415	Computer Systems Design and Related Services	S
5416	Management, Scientific, and Technical Consulting Services	S
5417	Scientific Research and Development Services	S
5418	Advertising, Public Relations, and Related Services	S
54191	Marketing Research and Public Opinion Polling	S
54192	Photographic Services	S
54193	Translation and Interpretation Services	S
54194	Veterinary Services	P or P(i)
54199	All Other Professional, Scientific, and Technical Services	S
55	MANAGEMENT OF COMPANIES AND ENTERPRISES	
5511	Management of Companies and Enterprises	I
56	ADMINISTRATION AND SUPPORT SERVICES	
5611	Office Administrative Services	E
5612	Facilities Support Services	E
5613	Employment Services	E
5614	Business Support Services	E
56142	Telephone Call Centers	E
56144	Collection Agencies	E
5615	Travel Arrangement and Reservation Services	E
56161	Investigation, Guard, and Armored Car Services	E
56162	Security Systems Services	E
561622	Locksmiths	E
561710	Exterminating and Pest Control Services	E
561720	Janitorial Services, (Window Cleaning, Housekeeping, Maid, Service Station, Washroom)	E
561730	Landscaping Services	E
561740	Carpet and Upholstery Cleaning Services	E
561790	Other Services to Building and Dwellings	E
561990	Auctioneers, independent	EXEMPT State Code §3-4-6
5621	Waste Collection	E
5622	Waste Treatment and Disposal	E
5629	Remediation and Other Waste Management Services	E
61	EDUCATIONAL SERVICES	
6111	Elementary and Secondary Schools	J
6112	Junior Colleges	J
6113	Colleges, Universities and Professional Schools	J
6114	Business Schools and Computer and Management Training	J
6115	Technical and Trade Schools	J
6116	Other Schools and Instruction	J
6117	Educational Support Services	J
62	HEALTH CARE	
6211	Offices of Physicians - Individual Professional License	H or H(p)
6212	Offices of Dentists - Individual Professional License	H or H(p)

NAICS CODE	NAICS DESCRIPTION NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM	RATE SCHEDULE
62131	Chiropractors' offices - Individual Professional License	H or H(p)
62132	Offices of Optometrists - Individual Professional License	H or H(p)
62133	Offices of Mental Health Practitioners (Except Physicians)	H or H(p)
62134	Offices of Physical, Occupational and Speech Therapists, and Audiologists	H or H(p)
62139	Offices of All Other Health Practitioners	H or H(p)
621391	Offices of Podiatrists	H or H(p)
621399	Offices of All Other Miscellaneous Health Practitioners - Individual Professional License	H or H(p)
6214	Outpatient Care Centers	H
6215	Medical and Diagnostic Laboratories	H
6216	Home Health Care Services	H
6219	Other Ambulatory Health Care Services	H
62191	Ambulance Services (Where not Exempt)	H
6221	General Medical and Surgical Hospitals	H
6222	Psychiatric and Substance Abuse Hospitals	H
6223	Specialty (except Psychiatric and Substance Abuse) Hospitals	H
6231	Nursing Care Facilities (Skilled Nursing Facilities)	H
6232	Residential Intellectual and Developmental Disability, Mental Health, and Substance Abuse Facilities	H
6233	Continuing Care Retirement Communities and Assisted Living Facilities for the Elderly	H
6239	Other Residential Care Facilities	H
624	SOCIAL ASSISTANCE	
6241	Individual and Family Services	S
6242	Community Food and Housing, and Emergency and Other Relief Services	S
6243	Vocational Rehabilitation Services	S
6244	Child Daycare Services	S
71	ARTS, ENTERTAINMENT, AND RECREATION	
7111	Performing Arts Companies	L
7112	Spectator Sports	L
7113	Promoters of Performing Arts, Sports, and Similar Events	L
7114	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	L
7115	Independent Artists, Writers, and Performers	L
7121	Museums, Historical Sites, and Similar Institutions	L
7131	Amusement Parks and Arcades	L
7132	Gambling Industries	L
71391	Golf Courses and Country Clubs	L
71392	Skating Facilities	L
71394	Fitness and Recreational Sports Centers	L
71395	Bowling Centers	L
71399	Other Amusement & Recreation Industries - Pool Halls	L
713990	Other Amusement & Recreation - Batting Cages	L
713991	Other Amusement and Recreation Industries - Juke Boxes	L
72	ACCOMMODATION AND FOOD SERVICE	
72111	Hotels (except Casinos) and Motels	K(as)
72119	Bed-and-Breakfast Inns	K(as)
72121	RV Parks and Recreational Camps	K(as)
72131	Rooming and Boarding Houses, Dormitories, and Workers' Camps	K(as)
72231	Food Service Contractors	K
72232	Caterers	K
72233	Mobile Food Services	K
722400	Drinking Places (Bars, Taverns, Nightclubs (primarily engaged in preparing and serving alcoholic beverages for immediate consumption. May also permit dancing or other lawful entertainment.)	K, A
722401	Drinking Places (Private Club)	K, A
722402	Restaurant Retail Liquor	K, A
722403	Retail table wine (on or off premises)	A
722404	Retail beer (on or off premises)	A

NAICS CODE	NAICS DESCRIPTION NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM	RATE SCHEDULE
722405	Retail Table Wine (Off Premise Only)	A
722406	Retail Beer (Off Premise Only)	A
722407	Special Events Retail License (Limit 7 Days)	A
722408	Special Retail License (Valid 30 Days or Less)	A
722409	Special Retail License (Valid more than 30 days)	A
722511	Full Service Restaurants	K
722512	Brew Pub	K, A
722513	Limited-Service Restaurants	K
722514	Cafeterias, Grill Buffets, and Buffets	K
722515	Snack and Nonalcoholic Beverage Bars	K
81	OTHER SERVICES (except PUBLIC ADMINISTRATION)	
811111	General Automotive Repair	O
811112	Automotive Exhaust System Repair	O
811118	Other Automotive Mechanical and Electrical Repair and Maintenance	O
811121	Automotive Body, Paint, Interior, and Glass Repair	O
811122	Automotive Glass Replacement Shops	O
811191	Automotive Oil Change and Lubrication Shops	O
811192	Car Washes	O
8112	Electronic and Precision Equipment Repair and Maintenance	O
8113	Commercial and Industrial Machinery & Equipment Repair & Maintenance (except Automotive & Electronic)	O
8114	Personal and Household Goods Repair and Maintenance	O
8121	Personal Care Services	O
81211	Personal Care Services	O
81219	Massage Parlors and Tattoo Parlors	O
81221	Funeral Homes and Funeral Services	O
81222	Cemeteries and Crematories	O
81231	Coin-Operated Laundries and Drycleaners	O
81232	Drycleaning and Laundry Services (except Coin-Operated)	O
81233	Linen and Uniform Supply	O
81291	Pet Care (except Veterinary)	O
81292	Photofinishing	O
81293	Parking Lots and Garages	O
81299	Bail bonding services	O
813	Religious, Grantmaking, Civic, Professional, and Similar Organizations	
822	DETERMINE NON-PROFITS	
99	UNCLASSIFIED	
9991	Unclassified miscellaneous -- Business services not elsewhere classified	V
9992	Unclassified miscellaneous --Personal services not elsewhere classified	V
9993	Home Occupation -- As defined in Section_____ <i>Requires Zoning Approval?</i>	V

Section 23 - License schedules.

DELIVERY LICENSE (Section 21)

\$100.00 — The rate for a delivery license is established in Section 21 for deliveries up to \$150,000.00 of gross receipts derived from the previous year, plus up to \$5.00 Issuance Fee or as otherwise adjusted by the Council per applicable law. Also, the provisions of Section 20(d) shall govern as to license fees where the \$10,000.00 threshold is not met and the additional factors in said paragraph are met.

NOTE: When deliveries total more than \$150,000.00 in the preceding year, the delivery license shall be collected under the appropriate license category for the specific type of business listed herein as a retail or wholesale business.

SCHEDULE A – BEER, WINE, AND LIQUOR

State regulated under Alcoholic Beverage Licensing Code Code of Ala. 1975, §§ 28-3A-1 through 28-3A-26.			
NAICS Class	Description	License Tax	Licensing Notes
31212 31213 31214	Manufacturer	\$500.00	Monthly tax of 1/10 of 1% due by 20th day
4248	Beer or Wine (Wholesaler)	\$550.00	
42481	Beer and Wine (Wholesaler)	\$750.00	Plus \$100 for each warehouse in addition to principal warehouse
42482	Liquor (Wholesaler / Importer)	\$500.00	Monthly tax of 1/10 of 1% due by 20th day
49319	Alcoholic Beverage (Warehouse)	\$200.00	Monthly tax of 1/10 of 1% due by 20th day
722406	Retail Beer (Off Premises Only)	\$150.00	
722404	Retail Beer (On and Off Premise Consumption)	\$150.00	
722405	Retail Table Wine (Off Premises Only)	\$150.00	
722403	Retail Table Wine (On and Off Premises Consumption)	\$150.00	
722402	Restaurant Retail Liquor	\$300.00	<i>Requires restaurant plus alcohol license. Monthly tax of 10% of gross purchases from State ABC Board, other than purchases of table wine, due by 20th day</i>
722400	Lounge Retail Liquor	\$300.00	<i>Requires lounge license plus alcohol license. Monthly tax of 10% of gross purchases from State ABC Board, other than purchases of table wine, due by 20th day</i>
722401	Club Retail Liquor CLASS I - On Premises Club Retail Liquor CLASS II: Off Premises	\$300.00 \$750.00	<i>Requires club license plus alcohol license. Monthly tax of 10% of gross purchases from State ABC Board, other than purchases of table wine, due by 20th day</i>
722407	Special Events Retail License (Limit 7 Days)	\$150.00	<i>Requires event license plus alcohol license</i>
722408	Special Retail License (Valid 30 Days or Less)	\$100.00	<i>Requires event license plus alcohol license. Monthly tax of 10% of gross purchases from State ABC Board, other than purchases of table wine, due by 20th day</i>
722409	Special Retail License (Valid more than 30 days)	\$250.00	<i>Requires event license plus alcohol license. Monthly tax of 10% of gross purchases from State ABC Board, other than purchases of table wine, due by 20th day</i>
722512	Brewpub (On and Off Premise Consumption)	150.00	<i>Requires restaurant plus alcohol license. Monthly tax of 10% of gross purchases from State ABC Board, other than purchases of table wine, due by 20th day</i>

SCHEDULE B – DEPOSITORY INSTITUTIONS (State Regulated - §11-51-130 - §11-51-131)

Capital, surplus and undivided profits (or non-withdrawable shares, reserves and undivided profits of a savings and loan association)	
Less than \$50,000.00	\$10.00
\$50,000.00 to \$99,999.99	\$20.00
\$100,000.00 to \$149,999.99	\$30.00
\$150,000.00 to \$199,999.99	\$40.00
\$200,000.00 to \$249,999.99	\$50.00
\$250,000.00 to \$299,999.99	\$60.00
\$300,000.00 to \$349,999.99	\$70.00
\$350,000.00 to \$399,999.99	\$80.00
\$400,000.00 to \$449,999.99	\$90.00
\$450,000.00 to \$499,999.99	\$100.00
\$500,000.00 to \$600,000.00	\$110.00
Over \$600,000.00	\$125.00
Plus any branch bank or automated teller machine	\$10.00

SCHEDULE C – CONSTRUCTION

1/20 of 1% of Gross Receipts	0.0005
Minimum License Fee	\$50.00
Maximum License Fee	\$250.00
<i>Provide Copy of State of Alabama Certification where State Required.</i>	
Escalator Projection: License holder will pay no more than 15% than they did for the previous year assuming they are renewing a license using the same NAICS Code.	

SCHEDULE D – TRANSPORTATION AND WAREHOUSING

1/20 of 1% of Gross Receipts	0.0005
Minimum License Fee	\$50.00
Maximum License Fee	\$1,000.00
<i>State Regulated and/or Flat Fees - Transportation and Warehousing:</i>	
Warehousing Alcoholic Beverage	SCHEDULE A
General Freight Trucking Terminals (Code of Ala §37-3-33)	\$200.00
Bus and Other Transit Systems (Code of Ala §37-3-33)	\$200.00
Express Delivery (Code of Ala §11-51-126)	\$250.00
Taxi or Limousine Service – Per Vehicle	\$50.00
Transportation Network Companies (e.g., Uber, Lyft, etc): Provide proof of compliance with PSC 770-X-12.06, Ala Act 2018-127	Exempt
Tow Truck/Wrecker Services (per vehicle): (Ref ENT Code Chapter 20, Article III)	
Vehicle up to 1 Ton	\$50 Ea
Vehicle 1 Ton and less than 2 Tons	\$50 Ea
Vehicle over 2 Tons and less than 5 Tons	\$75 Ea
Vehicle over 5 Tons	\$100 Ea
Escalator Projection: License holder will pay no more than 15% than they did for the previous year assuming they are renewing a license using the same NAICS Code.	

SCHEDULE E – ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES

1/20 of 1% of Gross Receipts	0.0005
Minimum License Fee	\$50.00
Maximum License Fee	\$1,000.00
<i>State Regulated and/or City Regulated – Administrative and Support</i>	
Administrative Support where No Gross Receipts:	
Five employees or less	\$100.00
Twenty-Five employees or less	\$500.00
Twenty-Six employees or more	\$1,000.00
Tree Cutters, Stump Grinders	
Tree Service	\$100.00
Tree Stump Grinding – As a Sole Business	\$75.00
Tree Stump Grinding – In conjunction with another business activity	\$75.00
Tree Surgery	.00125 – Min. \$125.00
Escalator Projection: License holder will pay no more than 15% than they did for the previous year assuming they are renewing a license using the same NAICS Code.	

SCHEDULE F – FINANCE AND INSURANCE

1/20 of 1% of Gross Receipts	0.0005
Minimum License Fee	\$50.00
Maximum License Fee	\$1,000.00
State Regulated and/or Flat Fees - Finance and Insurance:	
Insurance - Fire and Marine (Code of Ala 11-51-120)	
4% per \$100 of gross premiums, less return premiums	4% Per \$100
Insurance - Other than Fire and Marine (Code of Ala 11-51-121)	
\$20.00 and \$1.00 per \$100 of gross premiums, less return premiums	\$20 + \$1 Per \$100
Escalator Projection: License holder will pay no more than 15% than they did for the previous year assuming they are renewing a license using the same NAICS Code.	

SCHEDULE G – REAL ESTATE AND RENTAL AND LEASING

1/20 of 1% of Gross Receipts	0.0005
Minimum License Fee	\$50.00
Maximum License Fee	\$500.00
<i>Any person, firm, or corporation who leases no more than three single family residential real property to another person, firm, or corporation shall be exempt from the provisions of Schedule G, OR Any person receiving less than \$12,000.00 annually from the rental of residential real estate shall not be considered as engaged in the business of renting or leasing and shall be exempt from this license tax. Further, real estate managed by property management companies/entities authorized to manage real estate are exempted as to management of others' residential real estate since said management companies purchase their own license. Further, where a business owner owns real estate (commercial or residential) and leases it from an entity owned or controlled by the business owner, no separate business license shall be owed since the business owner already pays a license fee.</i>	
Escalator Projection: License holder will pay no more than 15% than they did for the previous year assuming they are renewing a license using the same NAICS Code.	

SCHEDULE H – HEALTH CARE AND SOCIAL ASSISTANCE

1/20 of 1% of Gross Receipts	0.0005
Minimum License Fee	\$50.00
Maximum License Fee	\$1,000.00
City Regulated and/or Flat Fees – Health Care and Social Assistance:	
Ambulance Services (Exemption, must meet Code of Ala Sec. 32-11-2)	0.0005

SCHEDULE H(p) – HEALTH CARE PROFESSIONAL *

Flat Fee	\$300.00
*Healthcare Professionals shall have the following option: Healthcare Professional (ex. medical doctors, dentists, chiropractors, psychologists) may pay for individual licenses or in lieu thereof may pay for one license for each formally organized professional business entity (ex. Corporation, professional corporation, llc, llp., etc.) if organized for the sole purpose of operating a healthcare professional business and for no other purpose. If license is obtained for said entity in lieu of individual licenses, Schedule H shall apply.	
Escalator Projection: License holder will pay no more than 15% than they did for the previous year assuming they are renewing a license using the same NAICS Code.	

SCHEDULE I – MANAGEMENT OF COMPANIES AND ENTERPRISES

1/20 of 1% of Gross Receipts	0.0005
Minimum License Fee	\$50.00
Maximum License Fee	\$1000.00
Escalator Projection: License holder will pay no more than 15% than they did for the previous year assuming they are renewing a license using the same NAICS Code.	

SCHEDULE J – EDUCATIONAL SERVICES

1/20 of 1% of Gross Receipts	0.0005
Minimum License Fee	\$50.00
Maximum License Fee	\$1,000.00
Escalator Projection: License holder will pay no more than 15% than they did for the previous year assuming they are renewing a license using the same NAICS Code.	

SCHEDULE K – FOOD SERVICES

Food Services with gross receipts less than \$1.75mm- 1/20 of 1% of Gross Receipts	0.0005
Minimum License Fee	\$50.00
Maximum License Fee	N/A
Food Services with gross receipts of \$1.75mm or greater- 1/20 of 1% of Gross Receipts	0.0005
Minimum License Fee	\$75.00
Maximum License Fee	N/A
<i>State Regulated and/or Flat Fees - Food Services:</i>	
Retail Alcoholic Beverage	SCHEDULE A
As for Food Services with gross receipts of less than \$1.75mm, Escalator Projection: License holder will pay no more than 50% than they did for the previous year assuming they are renewing a license using the same NAICS Code. As for Food Services with gross receipts of \$1.75mm or greater, Escalator Projection: License holder will pay no more than 100% than they did for the previous year assuming they are renewing a license using the same NAICS Code.	

SCHEDULE K(as) – ACCOMMODATION SERVICES

1/20 of 1% of Gross Receipts	0.0005
Minimum License Fee	\$50.00
Maximum License Fee	N/A
<i>State Regulated and/or Flat Fees - Accommodation Services:</i>	
Retail Alcoholic Beverage	SCHEDULE A
Escalator Projection: License holder will pay no more than 50% than they did for the previous year assuming they are renewing a license using the same NAICS Code.	

SCHEDULE L – ARTS, ENTERTAINMENT, AND RECREATION

1/20 of 1% of Gross Receipts	0.0005
Minimum License Fee	\$50.00
Maximum License Fee	\$1,000.00
<i>City Regulated and/or Flat Fees - Arts, Entertainment, and Recreation:</i>	
Bingo Game Operators (Sec. 5%36) Due monthly by 20th day following the month of play	\$4/Player/Session
Carnivals, Circuses, <i>Special Events</i> -For Profit Sponsored	\$100.00 + \$50.00/Day
Carnivals, Circuses, <i>Special Events</i> Non-Profit Sponsored	\$25.00 / Day
Amusement Centers & MAD (Ref Enterprise Article VI, \$7.70 – \$7.80): Adult Game Room	\$250.00
Game Room	\$150.00
Sweepstakes Machines (Ref. Enterprise Article VII, \$7-95 – \$7-111): Per Machine	\$5,000.00
Bowling Centers - 1st 2 Lanes	\$50.00 / Ea Lane
Each additional bowling lane	\$10.00 / Ea Lane
Batting Cages – 1 st 2 Batting Cages	\$50.00 / Ea Cage
Each additional batting cage	\$10.00 / Ea Cage
Skating Rink	\$300.00
Billiard/Pool Tables (Sec 25.1 Pool Rooms) - 1st 2 Tables	\$100.00 / Ea Table
Each additional pool table	\$30.00 / Ea Table
Escalator Projection: License holder will pay no more than 15% than they did for the previous year assuming they are renewing a license using the same NAICS Code.	

SCHEDULE M – MANUFACTURING

1/20 of 1% of Gross Receipts	0.0005
Minimum License Fee	\$50.00
Maximum License Fee	\$2,000.00
<i>State Regulated and/or Flat Fees - Manufacturing:</i>	
Manufacturing Alcoholic Beverage	SCHEDULE A
Escalator Projection: License holder will pay no more than 15% than they did for the previous year assuming they are renewing a license using the same NAICS Code.	

SCHEDULE N – INFORMATION

1/20 of 1% of Gross Receipts	0.0005
Minimum License Fee	\$50.00
Maximum License Fee	\$1,000.00
<i>State Regulated and/or Flat Fees - Information:</i>	
Telephone per Code of Ala §11-51-128 - Based upon population:	

SCHEDULE N – INFORMATION

Telephone local (2016 Population)	\$1,590.00
Telephone long distance (2016 Population)	\$398.00
Cable and other program distribution - 5% of gross receipts (Unless otherwise provided for in Franchise Agreement)	0.05
Escalator Projection: License holder will pay no more than 15% than they did for the previous year assuming they are renewing a license using the same NAICS Code.	

SCHEDULE O – OTHER SERVICES

1/20 of 1% of Gross Receipts	0.0005
Minimum License Fee	\$50.00
Maximum License Fee	\$1,000.00
City Regulated and/or Flat Fees - Other Services:	
Hair, Nail, and Skin Care Services - One Technician	\$100.00 / Ea
Each Additional Technician	\$50.00 / Ea
Massage Parlor Establishment (Enterprise Code Chapter 11, Article IV, Sec 11-92)	\$500.00 Plus \$50.00 / Therapist
Tattoo Parlor Establishment (Requires Operator Permit(s) from Al Dept of Health Reg. 420-	\$500.00 Plus \$50.00 / Artist
Home Occupation (Must meet Zoning requirements)	\$50.00
Escalator Projection: License holder will pay no more than 15% than they did for the previous year assuming they are renewing a license using the same NAICS Code.	

SCHEDULE P – PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES

1/20 of 1% of Gross Receipts	0.0005
Minimum License Fee	\$50.00
Maximum License Fee	\$1,000.00

SCHEDULE P (I) – PROFESSIONAL INDIVIDUALS*

Flat Fee	\$300.00
*Individual Professionals as referenced above who shall not be those covered under Schedules H or H(p) shall have the following option: Individual Professionals (Ex. Accountants, Attorneys, Engineers and other non-healthcare professionals listed in the NAICS codes assigned to Schedule P) may pay for individual licenses or in lieu thereof may pay for one license for each formally organized professional business entity (ex. Corporation, professional corporation, llc, llp.,etc.) if organized for the sole purpose of operating a professional business and for no other purpose. If license is obtained for said entity in lieu of individual licenses, Schedule P shall apply.	

THERE IS INTENTIONALLY NO SCHEDULE Q.

SCHEDULE R – RETAIL TRADE – LESS THAN \$800,000 IN GROSS RECEIPTS

1/8 of 1% of Gross Receipts	.00125	
Minimum License Fee	\$50.00	
Maximum License Fee	\$1,000.00	
State Regulated and/or Flat Fees - Retail Trade:		
Going Out of Business / Distressed Merchandise Sales (Enterprise §7-9) and (Code of Ala §8.13)	.00125 (Min \$100)	
Retail alcoholic Beverage		SCHEDULE A
Vending Machines – (Ref SCH L for Mechanical Amusement Devices):		
Dispensing Merchandise, Food, or Drink. Per Machine	\$15.00 Ea.	
Dispensing Cigarettes. Per Machine	\$20.00 Ea.	
Self Car Wash or Self Laundry. Per Machine	\$15.00 Ea.	
Playing Music (Juke Box). Per Machine	\$15.00 Ea.	
Gasoline (Per Nozzle)	\$30.00	

SCHEDULE R – RETAIL TRADE- \$800,000 to \$5mm IN GROSS RECEIPTS

\$1,000.00 plus 0.000143 gross receipts over \$800,000	
Minimum License Fee	\$50.00
Maximum License Fee	\$1,600.00

State Regulated and/or Flat Fees - Retail Trade:		
Going Out of Business / Distressed Merchandise Sales (Enterprise §7-9) and (Code of Ala §8.13)	.00125 (Min \$100)	
Retail alcoholic Beverage		SCHEDULE A
Vending Machines – (Ref SCH L for Mechanical Amusement Devices):		
Dispensing Merchandise, Food, or Drink. Per Machine	\$15.00 Ea.	
Dispensing Cigarettes. Per Machine	\$20.00 Ea.	
Escalator Projection: License holder will pay no more than 15% than they did for the previous year assuming they are renewing a license using the same NAICS Code.		
SCHEDULE R – RETAIL TRADE- GREATER THAN \$5MM IN GROSS RECEIPTS		
\$1,600.00 plus 0.0005 in gross receipts over \$5mm		
Minimum License Fee	\$50.00	
Maximum License Fee	N/A	
State Regulated and/or Flat Fees - Retail Trade:		
Going Out of Business / Distressed Merchandise Sales (Enterprise §7-9) (Code of Ala §8.13)	.00125 (Min and \$100)	
Retail alcoholic Beverage		SCHEDULE A
Vending Machines – (Ref SCH L for Mechanical Amusement Devices):		
Dispensing Merchandise, Food, or Drink. Per Machine	\$15.00 Ea.	
Cigarettes. Per Machine	\$20.00 Ea.	
Escalator Projection: License holder will pay no more than 300% than they did for the previous year assuming they are renewing a license using the same NAICS Code.		
SCHEDULE R(a) – RETAIL AUTOMOBILE DEALERS- GREATER THAN \$5MM IN GROSS RECEIPTS		
License Fee	\$2,000.00	
SCHEDULE R(a) – RETAIL AUTOMOBILE DEALERS- \$5MM or LESS IN GROSS RECEIPTS		
3/40 of 1% of Gross Receipts (0.00075)		
Minimum License Fee	\$50.00	
Maximum License Fee	\$2,000.00	
Escalator Projection: License holder will pay no more than 15% than they did for the previous year assuming they are renewing a license using the same NAICS Code.		
SCHEDULE S – SOCIAL ASSISTANCE		
1/20 of 1% of Gross Receipts	0.0005	
Minimum License Fee	\$50.00	
Maximum License Fee	\$1,000.00	
City Regulated and/or Flat Fees – Social Assistance:		
In-Home Child Day Care Services (Less than 7 Children)	\$50.00	
Escalator Projection: License holder will pay no more than 15% than they did for the previous year assuming they are renewing a license using the same NAICS Code.		
SCHEDULE T – AGRICULTURE, FORESTRY, FISHING, HUNTING, MINING		
1/20 of 1% of Gross Receipts (if not otherwise exempt under state law)	0.0005	
Minimum License Fee	\$50.00	
Maximum License Fee	\$1,000.00	
Escalator Projection: License holder will pay no more than 15% than they did for the previous year assuming they are renewing a license using the same NAICS Code.		
SCHEDULE U – UTILITIES (State Regulated - §11-51-129)		
State Regulated - Utilities (Code of Ala §11-51-129):		
If Franchise Agreement, no license fee, otherwise, 3% of Gross Receipts	Franchise Agreement or if none, 3%	
Note: Southeast Alabama Gas District, the Water Works Board of the City of Enterprise are exempt from any license fees as are other utility or like entities who have franchise agreements with the City.		

SCHEDULE V – UNCLASSIFIED

1/20 of 1% of Gross Receipts	0.0005
Minimum License Fee	\$200.00
Maximum License Fee	N/A
Home Occupation – <i>Requires City Approval</i>	
Less than \$500,000 of Gross Receipts	\$100.00
Greater than \$500,000 of Gross Receipts <i>Business activity to be classified in accordance with NAICS Classification Schedules, Sec. 170-151.</i>	Rate Schedule Applicable to Corresponding NAICS Class
Escalator Projection: License holder will pay no more than 15% than they did for the previous year assuming they are renewing a license using the same NAICS Code.	

SCHEDULE W – WHOLESALE

1/20 of 1% of Gross Receipts	0.0005
Minimum License Fee	\$50.00
Maximum License Fee	\$2,000.00
<i>State Regulated and/or Flat Fees - Wholesale Trade:</i>	
Scrap Tire Receivers: Requires Proof of Registration with the Alabama Department of Environmental Management (ADEM) Scrap Tire Program. Each vehicle hauling scrap tires must show the ADEM provided Scrap Tire Program decal.	\$125.00
Wholesale Gasoline Rate Per Gallon	1,000,000 or Less =\$250 2,000,000 or Less =\$350 Over 2,000,000 = \$450
Wholesale Alcoholic Beverage	SCHEDULE A
Escalator Projection: License holder will pay no more than 15% than they did for the previous year assuming they are renewing a license using the same NAICS Code.	

Section 24- Increase in License Schedules

Each and every license schedule, including license schedules that have fixed dollar amounts, including also that contain ranges of gross receipts, minimums and maximums, shall automatically increase each year by the amount of increase in the Consumer Price Index for All Urban Consumers published by the United States Department of Labor as of September of each preceding calendar year. The chief license/revenue officer of the city, in consultation with the finance director, shall be empowered to obtain said Consumer Price Index for All Urban Consumers and to thereafter include any increase in the license renewals.

Section 25- Assignment of Classification

In the event a person, firm, etc. who is required to purchase a license is engaged in any activity that does not meet a particular classification or a particular criteria of a classification, then the revenue department/license officer shall assign such person to the classification that is most similar to the activity in which the person, firm, etc. is engaged. The procedure and criteria for such assignment shall be as follows:

1. The proper classification for the activity in which the person, firm, etc. is engaged shall be identified.
2. The first three digits of the NAICS Classification that best describes the activity shall be used to identify a classification that has the first three NAICS digits and the person, firm, etc. shall be assigned that classification. In the event this procedure results in more than one applicable classification, and if the payment schedules for the applicable classifications are the same, the revenue/license official may use his/her discretion in making the assignment. In the event this procedure results in more than one applicable classification, and if the payment schedules for the applicable classifications are different, then the revenue/license official shall assign the person, firm, etc. to the classification with the lowest applicable payment schedule.
3. In the event the person, firm, etc. cannot be classified using this procedure, then the person, firm, etc. shall be assigned license classification 999000, unclassified.

Section 26- Exchange of Information

- (a) Except as may be otherwise provided for in this ordinance or otherwise prohibited by applicable law, the license officer may exchange tax returns, information, records and other documents secured by the municipality, among the municipality or 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 of documents. Any tax returns, information, records or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and 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, firm, etc.

- (3) Determining whether a person, firm, etc. is liable for, or whether there is probable or reasonable cause for believing a person might be liable for, the payment of any tax to a state, county or municipal entity/agency.
- (4) Other legitimate governmental purpose.
- (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 purchase as defined pursuant to the regulations of the Alabama Department of Revenue or other applicable law, or successor of a business or stock of goods, the outstanding sales, use or rental tax liability of the seller for which the purchase or prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue or other applicable law, or successor may be liable pursuant to the Code of Alabama or applicable law.

Section 27- License Fees in Police Jurisdiction

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

Section 28- Effective date

This ordinance shall be effective as of January 1, 2020.

Section 29- Severability

The sections, paragraphs, words, sentences, clauses and/or phrases of this ordinance are severable, and if any sections, paragraphs, words, sentences, clauses and/or phrases of this ordinance are declared invalid or unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other sections, paragraphs, words, sentences, clauses and/or phrases of this ordinance, since the same would have been enacted by the city council without the incorporation of any such invalid or unconstitutional sections, paragraphs, words, sentences, clauses and/or phrases.

Section 30- Repealer

As of the effective date of this ordinance, this ordinance shall and does supersede and repeals ordinance 08-21-07 and other ordinances related to the same subject matter previously adopted that may conflict with this ordinance. Other ordinances or parts of ordinances which are not specifically repealed, superseded or amended by this ordinance shall remain in full force and effect.

Approved this _____ day of _____, 2018.

COUNCIL:

Council President Perry Vickers
District #3

Council Member Sonya W. Rich
District #1

Council Member Eugene Goolsby
District #2

Council Member Wallace "Al" Miller, Jr.
District #4

Council Member Turner Townsend
District #5

ATTEST:

Robert Dean
City Clerk/Treasurer

Transmitted to the Mayor this _____ Day of _____, 2018.

Robert Dean
City Clerk/Treasurer

ACTION OF THE MAYOR:

Approved this _____ Day of _____, 2018.

William E. Cooper
Mayor

ATTEST:

Robert Dean
City Clerk/Treasurer