

## **ORDINANCE 08-17-21-C**

### **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, 2022, AND THEREAFTER, THE FOLLOWING RULES AND REGULATIONS SHALL APPLY AS TO BUSINESS 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 (1/2) 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.

*Contractors:*

- (a) A contractor is a person who accepts orders or contracts from the owner of property to assume authority or control, or to supervise, manage, or direct the work of others, or who is delegated authority by the owner to do so, whether at a fixed price or on a cost-plus basis, for doing any work on or in any building or structure or for doing any paving or curbing or for excavating or grading earth, rock, or other material, or for constructing any sewer, street, road, bridge, dam or railroad, or for any other type structure, or for moving any building or other structure from one location to another.
- (b) A licensed general contractor, as defined in Code of AL 1975 § 34-8-1(b), is a person who undertakes to construct or superintend the construction, alteration, maintenance, repair, rehabilitation, remediation, reclamation, or demolition of any building, highway, sewer, structure, site work, grading, paving or project or any improvement in the State of Alabama where the cost of the undertaking including labor and materials is fifty thousand dollars (\$50,000.00) or more. Swimming Pool construction of five thousand dollars (\$5,000.00) or more. Subcontractors performing minimum contracts including labor and materials of fifty thousand dollars (\$50,000.00), five thousand dollars (\$5,000.00 swimming pools), under contract to a licensed prime contractor must be licensed by the board.

A general contractor must present a valid, current State of Alabama General Contractor License, or facsimile thereof, as evidence of his licensing limits and the scope of work for which he is approved by the Alabama Licensing Board for General Contractors. Provided that when obtaining a building permit, each general contractor shall furnish to the building inspector or city clerk a statement, in writing, listing the names and addresses of each person or firm with whom he has made or proposes to make a subcontract for the performance of any work which is part of his prime contract with owner or lessee. When subcontractors are engaged after the initial permit has been received, the general contractor shall immediately report the names of such sub-contractors, in writing to the building inspector.

- (c) A licensed homebuilder, as defined in Code of AL 1975 § 34-14A-2, is a person who constructs a residence or structure for sale or who, for a fixed price, commission, fee, or wage, undertakes or offers to undertake the construction or superintending of the construction, or who manages, supervises, assists, or provides consultation to a homeowner regarding the construction or superintending of the construction, of any residence or structure that is not over three floors in height and that does not have more than four residential units, or the repair, improvement, or re-improvement thereof, to be used by another as a residence when the cost of the undertaking exceeds ten thousand dollars (\$10,000.00). Notwithstanding the foregoing, the term includes a residential roofer when the cost of the undertaking exceeds two thousand five hundred dollars (\$2,500.00). Nothing herein shall prevent any person from performing these acts on his or her own residence or on his or her other real estate holdings.

A licensed homebuilder must present a valid, current State of Alabama Home Builders Licensure Board License, or facsimile thereof, as evidence of his licensing limits and the scope of work for which he is approved by the State of Alabama

#### Home Builders Licensure Board.

- (d) A sub-contractor is a contractor who is licensed to perform one or more types of work for which a contractor's license is required, and who performs such work under subcontract to a general contractor or homebuilder. A sub-contractor shall, nonetheless, be entitled to perform such work as is authorized by his license under direct contract to the owner of property in which capacity the sub-contractor shall perform the role of contractor; except, however, that he shall be entitled to perform only the type(s) of work authorized by his license and shall not be entitled to perform other types of work for which a contractor's license is required, or to award sub-contracts to other sub-contractors.

*Department of Revenue.* The Alabama Department of Revenue, as created under Code of AL 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 AL 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) *Inclusions.*

- (1) 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 AL 1975, § 11-51-90.
- (2) For a utility or other entity described in Code of AL 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.
- (3) In the case of brokers or agents who are selling goods and services on behalf of a third party, gross revenue shall include only that amount of any commission, fees, or emoluments earned by the broker or agent by reason on such sales within the city.
- (4) Revenue from interest, rents, royalties, dividends earned or received in the course of conducting a business which a license fee is required under this article.

- (5) In the case of manufacturers or processors in the city where finished products are not sold or consigned from the city but are shipped outside the city to another facility of the same or an associated company for sale or consignment from that facility, gross receipts shall be considered to be the wholesale market value of such goods at the time shipped from the city.
- (b) *Exclusions.*
- (1) 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 AL 1975, Article 3, Chapter 21, Title 40; license taxes levied pursuant to Code of AL 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.
- (2) 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.

*Manufacturer.* Manufacturer means any individual, association, corporation, limited liability company or other entity of any kind who either, directly or by contracting with others for the necessary labor or mechanical services, manufactures for sale or commercial use any articles, substances, or commodities, including but not limited to the following: All the activities of a commercial nature whether labor or skill is applied by hand or machinery to materials so that as a result thereof a new, different, or useful article of tangible personal property or substance of trade or commerce is produced; the

production or fabrication or specialty or custom-made articles; the making, fabricating, processing, refining, mixing, slaughtering, packing, aging, curing, preserving, canning, preparing and freezing of fresh foods, fruits, vegetables and meats.

**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.

**Retail; retail sales; retailer.** The sale of goods to a customer, including the sale of goods to another business establishment for its own use and not for resale or for processing or consummation in the manufacture of other goods for sales.

**Services.** The accommodating or performing of a duty or work by a person utilizing time or talents for direct or indirect remuneration.

**Special event vendors.** In addition to all other laws, ordinances, rules, and regulations, the following provisions shall apply to each person who sells or offers to sell food, beverages, goods or merchandise, who has no permanent place of business in the city, such as an office or storefront, but who engages or conducts business in the city, either in one locality or by traveling place to place during special events recognized by resolution of the city council. Reference Section 27.

**Solicitor.** Any person engaged in the activities, by means of going door-to-door sales and or place to place sales in the city, to obtain orders for the sale or exchange of goods, services, wares, merchandise or perishables of any kind; who offers to sell or take orders for newspapers, magazines, periodicals, or other publications or any article or thing for future delivery, for any kind of remuneration or consideration, regardless of whether advance payment is sought. Reference Section 28.

**Taxing jurisdiction.** The City of Enterprise, Alabama, or the Department of Revenue acting as an agent on behalf of the city or such other designee appointed by the city pursuant to Code of AL 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.

**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 AL 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 (1/2) 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 twelve dollars (\$12.00) 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 (d)(1) or (d)(2) the business license shall be renewed annually on or before the fifteenth day of February each year.

- (1) *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.
- (2) *Insurance company license renewals.* Insurance company annual license renewals shall be renewed in accordance with Code of AL 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.
- (3) *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 the business prior to December 1 in order for them to receive the 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.
- (4) *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.
- (e) *Non-profit license fee.* Notwithstanding any other provisions of this article to the contrary, the total license fee required for any entity that is recognized by the United States Internal Revenue Service as a tax-exempt, non-profit organization pursuant to § 501(c)(3), Internal Revenue Code 1986, as amended, shall be the license issuance fee of twelve dollars (\$12.00) as prescribed by this article.

#### **Section 4 - Business license required.**

- (a) *Levy of business license.* There is hereby levied on each of the following persons who are within the city's business license jurisdiction, or who engage in activity subject to the city's business license jurisdiction, a business license to be paid in the amount as provided elsewhere in this article:
  - (1) Each person engaging in any activity listed or described in the business license classifications and schedule set forth in Sections 31 and 32 of this Article.

- (2) Each person engaged in any exhibition, trade, business, vocation, occupation, or profession; or
  - (3) Each person engaged in any activity for which Title 11, Chapter 51, Code of AL 1975, or any other provision of the Code of AL 1975, enables the city to levy a business license.
- (b) *Purposes of levy.* The levy of business licenses is in the exercise of the police power and for the purpose of raising revenue.
- (c) No provision of this article shall be applied so as to impose any unlawful license or undue burden upon nor to discriminate against the conduct of interstate commerce; not to impose any unlawful license on any federal or state agency or activity; nor to violate any provision of the Constitution of the United States or of the Constitution or the Code of the State of Alabama.

#### **Section 5 - Prima facie evidence of engaging in business.**

- (a) *Indications of business activity.* Each of the following, without limitation, shall constitute prima facie evidence of engaging in business:
- (1) The maintenance of an office or place of business.
  - (2) Advertising, signs, web sites, promotional materials, or similar matters that promote the business.
  - (3) Maintaining books or records indicating business activity.
  - (4) Engaging in any activity which would require that the person obtain a license from the state or any county within which the city is located, or the obtaining of such a license; or the filing of a tax return with the Alabama Department of Revenue or Internal Revenue Service indicating the existence of a business.
  - (5) Engaging in any activity described in the 2002 North American Industrial Classification System.
  - (6) Engaging in any activity for which state law would enable or authorize the city to require a business license.
- (b) *List not exclusive.* This section is supplemental to all other provisions of this article. No specific kind of evidence of engaging in business activity shall be required. A business license shall be required as provided in this article regardless of the quality or quantity of evidence.

#### **Section 6 - Exemptions.**

In addition to any other exemptions required to be provided under applicable federal and state laws, or that are otherwise provided for in this article, the following shall be exempt from the requiring of a business license as put forth in Section 8, Compliance to state requirements in this article.

- (a) *Federal or state exemptions.* Those business activities specifically exempted at the municipal level of government by a franchise contract, by state or federal law or by



some other legal requirement superior to this article and only to the extent required by the same.

(b) *Farmer's exemption.* For purposes of this section, the following terms shall have the meanings ascribed to them in this subsection:

- (1) The term farmer means a farmer or other individual engaged in the production of farm products for sale or other disposition exclusively of articles produced by him.
- (2) The term farm product means all agricultural, horticultural, vegetable and fruit products of the soil, meats, marine food products, poultry, eggs, dairy products, wool, hides, feathers, nuts and honey, but shall not apply to seeds sold at retail, nor include timber products, tea, coffee or pelts of fur-bearing animals.
- (3) A farmer or other producer of farm products is by reason of Code of AL 1975, § 11-51-105 exempt from the imposition of a delivery license under Code of AL 1975, § 11-51-101 although, for the purposes of marketing his products, he operates a vehicle on the streets of the city.

(c) *Cottage food exemption.* No license shall be required of any person or business who makes, sells, or distributes foods exempted under the state cottage law. Provided, however, that the person or said business meets all requirements provided by said law and holds a current certification issued by the Alabama Cooperative Extension System. In extension to, food businesses or the person operating a food business under the Cottage Food Law must attend and pass a food safety course approved by the Alabama Department of Public Health.

- (1) Unlike home processed foods that can only be sold at farmers markets, cottage foods may be sold from home or at local state sanctioned farmers markets. However, they are not authorized to be sold at restaurants, grocery stores, novelty shops, and/or over the internet.
- (2) The term cottage food means home processed foods, with the exception of low acid foods, that do not have to be time or temperature controlled for safety and can be prepared in a kitchen in a private home. Included in this are baked goods, cakes, cookies, pastries, doughnuts, danish, breads, candies, jams and jellies, dried herbs and dried herb mixes. Any goods that require an ingredient that constitutes refrigeration nullify the terms of this exemption.
- (3) Food sales under the Cottage Food Law cannot exceed twenty thousand dollars (\$20,000.00) per year and are subject to state, county and city sales

taxes. Businesses are responsible for paying state and federal taxes on income earned through food sales.

- (d) *Exemption for school booster organizations.* No license shall be required of any bona fide nonprofit school music, academic, or athletic group, group booster, or parents' group when raising money by selling "band" candy, ornaments, fruitcakes, fresh fruit or gift items, or washing cars, etc., where all of the profits from such sales will go to support the school band, math team, athletic team, cheerleaders, etc., by purchasing equipment, musical instruments, or uniforms, or to pay for transportation to and from games, tournaments, competitions, or exhibitions where such trips or activities, games, tournaments, competitions, or exhibitions are approved by the school board of the city schools. If a retail sale of these items is made, an academic sponsor or parents' group would be responsible to see that any and all sales tax would be collected and paid to the sales tax administrator.
- (e) *Non-profit exemptions.* This license tax shall not apply to a school, kindergarten, nursery, or daycare facility operated by the state, county, city, or churches or other nonprofit organizations who hold a certificate issued by the Internal Revenue Service under Internal Revenue Code, section 501(a), as an organization described in section 501(c)(3). Provided, however, that this exemption shall not apply to a school, kindergarten, nursery, or daycare facility where students or individuals are regularly housed or boarded overnight.
- (f) *Churches and other religious organizations.* No license shall be required of any church or religious organization for the privilege of gathering and operating a church or religious fellowship in the city. Provided, however, that, except as expressly provided herein, an organization's status as a church or religious organization shall not exempt said organization from the requirement to obtain a business license if it engages in business activity that otherwise would be subject to licensure under this article.
- (g) *Full-time student exemption.* No license shall be required for a business with an annual gross sale less than \$15,000.00 that is solely operated by a person enrolled as a full-time student during the calendar year at any public or private primary or secondary school, including homeschooled students. The intent of this exemption is to encourage entrepreneurship in the city's youth and to exempt traditional student's business activity such as cutting lawns and operating lemonade stands. This exemption shall not be used as a subterfuge to allow students to conduct businesses in the city without a license under this article.

Any entity claiming exemption hereunder and is operating within the corporate city limits shall file with the revenue department an application signed by an authorized representative of the entity. The application shall be provided by the revenue department and shall contain (1) the name and address of the entity, (2) whether the entity is a corporation or other form of organization, (3) if applicable, affirmation that the entity is tax-exempt pursuant to § 501(c)(3), Internal Revenue Code, 1986, as amended, and (4)

such other related and pertinent information as may be required by the revenue department. A copy of the Internal Revenue Service determination letter with respect to the entity's exempt status must be attached to the application.

Exemption from licensing under this section does not relieve any person from complying with other applicable city laws or ordinances, including the zoning ordinance and building codes of the city.

#### **Section 7 - Payment of license by check.**

Whenever a license or license receipt shall be issued in return for payment of the license by check, said license shall not be deemed valid or of any force or effect unless and until said check shall be duly honored and credited to the account of the city. The city clerk is hereby authorized, at their discretion, to refuse to accept payment of license by personal check.

#### **Section 8 - Compliance with state requirements; prerequisite to issuance of license.**

- (a) No license shall be issued for any business controlled or covered by the provision of Code of AL 1975, § 22-20-5, as amended, dealing with public health requirements, except upon presentation, by the license applicant of a health permit.
- (b) No license shall be issued for any business controlled or regulated by the Alcoholic Beverage Control of the State of Alabama except upon presentation by the license applicant of a license issued by the ABC board for the business.
- (c) Pursuant to Code of AL 1975, §11-51-193, no license shall be issued for any profession licensed by a board and/or agency except upon presentation by the license applicant of a current license by the applicant's particular board or agency.

#### **Section 9 - 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 three (3) digits of the NAICS code, shall take out and pay for a license for each separate NAICS sector (in reference to the first three (3) digits of the NAICS code) from which the taxpayer derived more than twenty-five percent (25%) 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 10 - 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 their 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 11 - 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 12 - 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 business license shall be five dollars (\$5.00).

#### **Section 13 - 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 they are 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 sixty (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 thirty (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 dollars (\$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 they charge or otherwise be compensated for their services in whole or in part

based on the portion or amount of the final assessment that they determine 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 (30) 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 AL 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 they have a net worth, on the basis of fair market value, of twenty thousand dollars (\$20,000.00) or less, including their 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 AL 1975, § 11-51-192.
- (e)(8) As provided by Code of AL 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 thirty (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 AL 1975, § 40-2A-9.

#### **Section 14 - 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 their 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 they are 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 15 - 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 16 - Privacy.**

- (a) It shall be unlawful for any person connected with the administration of this article to divulge any information obtained by them 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 17 - 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, they 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 18 - 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 AL 1975, § 11-51-44.

#### **Section 19 - 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 20 - Civil penalties and remedies.**

In addition to the remedies provided by Code of AL 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 21 - 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) days or more, 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 AL 1975, § 40-1-44.

#### **Section 22 - 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 23 - Procedure for denial of new applications. TBD**

- (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, they 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 their 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 24 - Procedure for revocation or suspension of license. TBD**

- (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, their 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 25 - 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 (2) 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 (2) years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

## **Section 26 - Automobiles for hire.**

As used in this article, the following terms shall have the respective meanings ascribed to them:

*Damages:* All such elements of recovery as are allowed under the laws of the state in actions for bodily injuries, or death or property damage.

*Driver:* The person manually operating any taxicab.

*Owner:* Any person having the proprietary use or control of one or more taxicabs.

*Taxicab:* Any vehicle not operated on tracks, engaged in the business of transporting passengers for hire between different points and not operated over a regular route, or between fixed termini, which motor vehicle, after securing a passenger, on call, does not pick up one or more passengers on the route the motor vehicle takes to carry the passenger making the call to their destination.

### **Insurance policy for accident indemnification.**

- (a) In order to increase the safety of the public, it shall be unlawful to operate any taxicab along any street in the city unless: Each person desiring to engage in the city in the business of operating a taxicab for hire shall be required, before doing or commencing any such business, and before the issuance of any license therefor, to post and file with the revenue department a policy of indemnity insurance in the amounts and in the form as herein prescribed, for the protection of passengers and the public against injury to person or property proximately caused by the negligence of such person, or such person's agent or employee, in the operation of such taxicab.
- (b) Such indemnity insurance policy shall be executed by a surety company or indemnity insurance company, authorized to do business in the state, and shall be payable to the city as the obligee. The policy of insurance shall contain a provision that it is for the benefit of any person sustaining damages resulting from bodily injury, or, in case of death, for the benefit of those persons given a right of action under Code of AL 1975, § 6-5-391 and § 6-5-410, proximately resulting from the wrongful or negligent act or omission of the owner, their agents, servants, or employees, in the operation of such taxicab or from the defective construction or condition of the taxicab as stated above.
- (c) Such insurance policy shall be issued for limits of at least twenty thousand dollars (\$20,000.00) per person, and forty thousand dollars (\$40,000.00) per accident for bodily injury liability and at least ten thousand dollars (\$10,000.00) per accident for

property damage liability.

- (d) No such bond or policy filed and approved as herein provided shall be cancelled by the company issuing the same except upon and after ten (10) days' notice in writing to the revenue department, and upon such notice being given by such company, any license issued to the person or other party filing such insurance policy shall be revoked unless a new insurance policy as herein prescribed shall be filed with and approved by the revenue department before the date upon which the cancellation thereof becomes effective.
- (e) Each bond and policy herein provided for shall be maintained at all times to its full amount, and in case of reduction thereof, by reason of any payment made thereunder, such bond or policy shall be replaced with a bond or policy of the required amount, or the original bond or policy shall be increased to take care of any such reduction made.
- (f) The requirement for the insurance policy or bond, as provided herein, shall apply to each taxicab in operation by the owner or operator.

**Application; license prerequisite; transfer.**

The city clerk shall have the power and authority, and it is hereby made the revenue department's duty, to examine into the qualifications and fitness of any person who may desire to drive a taxicab in the city, so that the safety and comfort of the general public shall not be endangered by the operation of such taxicab. In examining persons who may apply for examination, as to their capacity to operate or drive taxicabs within the city, the city clerk shall enforce the following rules and regulations:

- (a) No person, whether acting as owner, principal, agent, employee, lessee or licensee, shall operate a taxicab as herein defined for the carriage of passengers for hire in the city, without first having received from the revenue department a business license so to do, upon application as herein provided. The application shall be furnished by the revenue department, which shall be in such form that the applicant shall give all of the information required, and the same shall be sworn to by the applicant.
- (b) Such applicant must have the free use of both hands and feet, and other parts of their body necessarily used for the safe operation of a vehicle, and shall not be less than twenty-one (21) years of age.
- (c) The applicant shall be familiar with the ordinances of the city governing the use and operation of such machines and the use of public streets.
- (d) Applicant shall possess and exhibit a current valid state driver's license.
- (e) No business license shall be assigned or transferred.

### **Distinctive number for cab.**

- (a) It shall be unlawful to drive or operate a taxicab in the city without having a distinctive number. Such number shall be designated and provided by the revenue department for each such taxicab, and it shall be on the front portion of each front fender and on the upper rear right corner of such taxicab.
- (b) The revenue department shall, upon the issuance of a license for the operation of any taxicab, place the number allotted to such cab upon such license.

### **Accident involving vehicle; duties of driver.**

In case of accident or injury, in which a taxicab is a participant, the driver must stop at once and ascertain the extent of the injury and render assistance and must give such driver's name and address and license number, and report the accident to the police department.

### **Alcoholic beverages prohibited in buildings or vehicles.**

It shall be unlawful for any person operating a taxicab business within the city, or any employee thereof, or any person with a taxicab business license from the city, to cause, permit, or allow alcoholic beverages in any quantity whatsoever to be consumed, stored, or possessed in any office, stand, station or building used in connection with such taxicab business or upon the premises thereof, or to be consumed, stored, possessed or transported in any licensed taxicab.

### **Violations.**

- (a) *Owners and operators:* Any person owning or operating a taxicab not licensed and equipped in accordance with the provisions of this article, or a taxicab for which the driver's license has been revoked or is at the time suspended, or who attempts so to do, or who solicits passengers for hire shall, upon conviction thereof, be punished as provided in Section 19.
- (b) *Drivers:* Any person not having been duly licensed as a taxicab driver, except when such person in case of an emergency is driving a taxicab to a garage of a taxicab, or to a repair garage, or any person whose driver's license has been suspended who operates a motor vehicle as a taxicab upon the streets shall, upon conviction be punished as provided in Section 19.

### **Section 27 - Special Event Vendor.**

Special event vendors participating in a special event or street fair or sale within the city's licensing jurisdiction which includes two (2) or more vendors must obtain a business license as a part of a once a year special event. Every special event vendor shall pay a business license fee of twenty-five dollars (\$25.00) for one (1) once a year special event or seventy-five dollars (\$75.00) for an annual special event license. This fee will be collected

by the revenue department prior to the special event, street fair or sale. Sales taxes will be collected in a consolidated manner by remitting collected sales taxes to the sales tax administrator. This directive only applies to stated once a year events and is not intended to apply to other business operations of said businesses, groups or individuals; any license fees charged related to the sale of alcoholic beverages; or, any other fees which may be imposed by the ordinances of the city.

#### **Section 28 - Solicitor.**

- (a) A person engaged in door-to-door sales or place to place sales shall be required to obtain a business license before the commencement of business or solicitation.
- (b) The business license issued to a person engaged in door-to-door sales or place to place sales shall allow sales for not more than ninety (90) days from the date of issuance and shall not allow sales past the permitted hours:
  - (1) Monday through Thursday, 9:00 a.m. to 6:00 p.m.
  - (2) Friday, Saturday, 9:00 a.m. to 7:00 p.m.
  - (3) No door-to-door sales or place to place sales shall be conducted on holidays recognized by the city or on Sunday.
- (c) A person engaged in door-to-door sales or place to place sales shall pay a license fee in the amount of one hundred fifty dollars (\$150.00). This license shall not permit the solicitor to conduct business past the permitted hours nor ninety (90) days from the date of issuance of the business license. A new license shall be purchased when the license has expired per the issuance date.
- (d) A person engaged in door-to-door sales or place to place sales must comply immediately when asked or instructed by a property owner or resident thereof to leave private property. If a letter of notice, "no soliciting", is posted anywhere on the grounds of the property, the solicitor must immediately vacate the premises. Failure to comply with any written, posted, verbal notice will result in termination of the license.
- (e) All licensed solicitors must wear an identification badge in such a way to be easily read by the general public and/or City of Enterprise enforcement officials while soliciting within the city. The badge shall be issued to the solicitor by the revenue department. If a badge becomes damaged, obscured, or misplaced, the owner shall contact the revenue department for issuance of a new badge. Any replacement badges will result in a fee of twenty dollars (\$20.00).
- (f) Solicitor badges shall be nontransferable from individual to individual, from individual to firm, from firm to firm, and from firm to individual. It shall be a violation for a solicitor whose license application and badge identification that authorizes the



solicitation on behalf of a firm named on both to solicit on behalf of any other firm, organization, or association or for any purpose other than that specified on the application.

- (g) No solicitor shall represent, directly or by implication, that the City of Enterprise or any other governmental entity endorses the solicitation or that the granting of a certificate of registration implies any endorsement of the solicitor's product or service or of the individual solicitor.

#### **Section 29 - Tree Cutters, Stump Grinders, etc. (Ord. 8-21-90).**

Every person engaged in tree cutting, tree surgery and/or stump grinding in the city and the police jurisdiction thereof, shall, before engaging in such business, take out and pay for a license for each fiscal year as provided herein, in accordance with the schedule set forth hereinbelow, with those engaging in such business outside the city limits and within the police jurisdiction thereof to pay one-half (1/2) the amount specified as provided herein.

- (a) *Insurance.* No license shall be issued until the applicant deposits with the city clerk a general liability insurance policy in an amount of fifty thousand dollars (\$50,000.00). The insurance policy shall cover liability for injury to the person as well as damage to property and must provide for a thirty (30) day notice to the city clerk prior to cancellation. The requirement for insurance shall not apply to businesses engaged in tree stump grinding only.
- (b) *Clean-up Bond.* A bond of two hundred and fifty dollars (\$250.00) cash or a surety bond of one thousand dollars (\$1,000.00) shall be required to ensure removal of debris to a satisfactory place of disposal. All persons engaged in such business shall be responsible for the clean-up and removal of all debris.

#### **Section 30 - Delivery License (Code of AL 1975, § 11-51-194).**

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for one hundred dollars (\$100.00) plus the issuance fee of ten dollars (\$10.00) 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 are 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 seventy-five thousand dollars (\$75,000.00) during the license year;
  - (5) Any set-up or installation shall relate only to: (1) That required by the contract between the taxpayer and the customer or as may be required by state or local law; and (2) The merchandise so delivered;
- (b) 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 (45) 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 (\$10.00).
- (c) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand dollars (\$75,000.00) 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.
- (d) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (e) 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: (1) the taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars (\$10,000.00) 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.
- (f) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (g) 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 AL 1975, Title 40 (Code of AL 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 Code of AL 1975, § 11-51-194, as may be amended, and said law being incorporated by reference as if fully set out herein.

**NOTE:** When deliveries total more than seventy-five thousand dollars (\$75,000.00) 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.

**THE FOLLOWING LICENSE CLASSIFICATIONS SCHEDULE, SECTION 31, AND RATE SCHEDULES, SECTION 32, SHALL BE APPLICABLE.**

**Section 31 - 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 AL of 1975, §11-51-90B. 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 BUSINESS DESCRIPTION AND SCHEDULES		
	Business Description	Schedule
111998	Farming - Farming and Crop Production Code of AL 1975, § 11-51-105	EXEMPT
112990	Animals - Dairy, cattle, ranching, sheep, poultry Code of AL 1975, § 11-51-105	EXEMPT
113110	Forestry - Logging, forestry, timber track operations, timber management	EXEMPT
114119	Fishing and Hunting - Hunting and trapping	EXEMPT
115114	Agriculture Support - Cotton gins, farm management, post-harvest activities	EXEMPT
212319	Mining and Quarrying - Crushed & broken stone	N
221122	Utilities - Electric Power Code of AL, 1975, § 11-51-129	U
221210	Utilities - Natural Gas Code of AL, 1975, § 11-51-129	U
236115	Contractor - Residential Alabama Home Builders Licensure Board Required	C

236220	Contractor - General Alabama Licensing Board for General Contractors Required	C
236223	Contractor - Swimming Pool General Contractors Board License Required	C
236224	Contractor - Pool Service & Cleaning	C
237110	Contractor - Water Well Drilling	C
237990	Contractor - Heavy & Civil Engineer Construction - Highway, Bridge Street, Water, Sewer	C
238110	Contractor - Concrete & Foundations	C
238120	Contractor - Structural Steel and Precast Concrete	C
238131	Contractor - Framing Alabama Home Builders Licensure Board Required or Proof of working under a licensed HBLB	C
238133	Contractor - Siding & Gutters	C
238140	Contractor - Brick & Masonry	C
238150	Contractor - Glass and Glazing Contractors	C
238160	Contractor - Roofing Alabama Home Builders Licensure Board License Required	C
238210	Contractor - Electrical Alabama Electrical Contractors Board Required	C
238211	Contractor - Electronic Sales & Installation	C
238220	Contractor - Plumbing Alabama Plumbers and Gas Fitters Examining Board License Required	C
238221	Contractor - HVAC Alabama Board of Heating, Air Conditioning and Refrigeration License Required	C
238223	Contractor - Refrigeration Alabama Board of Heating, Air Conditioning and Refrigeration License Required	C

238224	Contractor - Fire Alarms and Fire Sprinklers Alabama State Fire Marshal Permit Required	C
238290	Contractor - Other Contractors (Not State Certified or Licensed)	C
238291	Contractor - Elevator Alabama Department of Labor, Elevator Safety Review Board License Required	C
238310	Contractor - Drywall & Insulation	C
238319	Contractor - Gas Fitter Alabama Plumbers and Gas Fitters Examining Board License Required	C
238320	Contractor - Painting & Wall Covering	C
238330	Contractor - Flooring	C
238350	Contractor - Finish Carpentry & Cabinetry	C
238910	Contractor - Site Preparation & Excavation	C
238911	Contractor - Septic Systems Alabama Onsite Wastewater Board License Required	C
238990	Contractor - Specialty Trade - House Mover	C
311911	Manufacturing - Peanut Butter Manufacturing	M
311613	Manufacturing - Animal Processing	M
311812	Manufacturing - Bakery	M
311991	Perishable Prepared Food Manufacturing	M
312111	Manufacturing - Soft Drink	M
312112	Manufacturing - Bottled Water	M
312120	Manufacturing - Brewpub Alabama Alcoholic Beverage Control Board License Required	A
312121	Manufacturer - ABC Alabama Alcoholic Beverage Control Board License Required	A
314999	Manufacturing - Screening & Cloth	M

315999	Manufacturing – Apparel	M
321999	Manufacturing - Wood & Wood Products	M
323110	Manufacturing - Commercial Printing	M
324120	Manufacturing - Asphalt, Paving & Shingles	M
325998	Manufacturing - Misc. Chemical Product & Preparation	M
326291	Manufacturing – Rubber Product Manufacturing	M
327331	Manufacturing - Brick, Block, Concrete	M
331110	Manufacturing - Iron & Steel Mills	M
332312	Manufacturing - Metal Fabricating	M
332710	Manufacturing - Machine Shop	M
336390	Manufacturing - Motor Vehicle Parts	M
339116	Manufacturing - Dental Lab	M
339900	Manufacturing - All Other	M
420000	Wholesale - Merchant Wholesalers	R
424720	Wholesale – Gasoline, Propane	R
424810	Wholesale - Alcohol, Beer Alabama Alcoholic Beverage Control Board License Required	A
424820	Wholesale - Alcohol, Liquor Alabama Alcoholic Beverage Control Board License Required	A
424821	Wholesale - Alcohol, Wine Alabama Alcoholic Beverage Control Board License Required	A
424822	Wholesale - Combined Beer & Wine Alabama Alcoholic Beverage Control Board License Required	A
425120	Wholesale - Merchandise Agents & Brokers	R
441110	Retail - New, Used Automobile, Motorcycles, etc. Dealer Alabama Department of Revenue Regulatory License Required	R(a)
441210	Retail - Recreational Vehicles Alabama Department of Revenue Regulatory License Required	R(a)
441310	Retail - Automobile Parts & Accessories	R

442110	Retail - Furniture	R
443112	Retail - Household Appliances	R
444130	Retail - Building Material & Home Centers	R
444220	Retail - Nurseries	R
443142	Retail - Electronic Stores	R
445120	Retail - Supermarket, Grocery, Convenience	R
445310	Retail - Alcohol - Package Store Alabama Alcoholic Beverage Control Board License Required	A
446110	Retail - Pharmacies & Personal Care	R
447110	Retail - Gasoline Stations with Convenience Stores	R
448130	Retail - Clothing, Shoes & Accessories	R
448310	Retail - Jewelry Stores	R
451110	Retail - Sporting Goods	R
451111	Retail - Pistols, Guns & Revolvers US Dept. of Justice Federal Firearm License Required	R
451120	Retail - Hobby, Toy, Games & Music	R
451211	Retail - Bookstores, New & Used	R
452990	Retail - Department Stores & Supercenters	R
452999	Retail - Going Out of Business Sale	R
453110	Retail - Florist	R
453212	Retail - Office Supplies	R
453310	Retail - Used Merchandise	R
453930	Retail - Manufactured Homes	R
453998	Retail - All Other	R
454210	Retail - Vending	R
454311	Retail - Propane & Butane Alabama Liquified Petroleum Gas Board Permit Required	R

454390	Retail - Transient Merchant	R
454393	Solicitor - Solicitor/Door-to-Door Sales (Reference Section 28)	V
484110	Transportation - Freight Trucking, Local & Long Distance	D
484230	Transportation - Truck Terminal - Code of AL 1975, § 37-3-33	D
485210	Transportation - Bus Station - Code of AL 1975, § 37-3-33	D
485321	Transportation - Auto for Hire (Taxis, Limousines & Medical Transports) Reference Section 26	D
488110	Transportation - Airport Operations	D
488410	Transportation - Motor Vehicle Towing - Ord. No. 6-18-96A	D
492110	Transportation - Express Company - Code of AL 1975, § 11-51-126	D
493110	Warehouse - Warehouse and Storage	D
493190	Alcohol - Warehouse License Alabama Alcoholic Beverage Control Board License Required	A
511110	Information - Newspaper, Periodical, Book	N
512131	Information - Motion Picture Theatres	N
512210	Information- Sound Recording Industries	N
515112	Broadcasting - Radio Station	N
517212	Telecommunications - Cellular & Other Wireless	N
517310	Telecommunications - Local Service - Code of AL1975, § 11-51-128	N
517320	Telecommunications - Long Distance - Code of AL 1975, § 11-51-128	N
517510	Telecommunications - Cable TV & Video Programming	N
517911	Telecommunications – Resellers	N
522110	Financial - Bank, Main - Code of AL 1975, § 11-51-130	B
522111	Financial -Bank, Branch, ATM - Code of AL 1975, § 11-51-130	B
522298	Financial - Pawnshop State of Alabama State Banking Dept. License Required	F



522310	Financial - Mortgage and Nonmortgage Loans	F
522320	Financial – Financial Transaction Processing	F
522391	Financial - Other Activities Related to Credit Intermediation	F
523120	Financial - Stocks, Bonds & Investments	F
524126	Insurance - Fire and Marine Code of AL 1975, §§ 11-51-120 through 11-51-123	F
524128	Insurance - Other than Fire and Marine Code of AL 1975, §§ 11-51-120 through 11-51-123	F
531110	Lessors of Residential Buildings and Dwellings	G
531120	Lessors of Non-Residential Buildings (except Mini-warehouses)	G
531130	Real Estate - Mini Warehouses & Self Storage	G
531190	Real Estate - Mobile Home Park	G
531210	Real Estate - Offices of Agents and Brokers Alabama Real Estate Commission License Required	G
531211	Real Estate - Management	G
531313	Real Estate - Short-term Rentals (Property Manager)	G
531320	Real Estate - Real Estate Appraisal Alabama Real Estate Appraisers Board License Required	G
532112	Rental & Leasing - Automobile	G
532230	Rental & Leasing - Video and Disc	G
532299	Rental & Leasing - All Other	G
532310	Rental & Leasing - General Rental Centers	G
532420	Rental & Leasing - Office Equipment	G
541110	Professional - Attorney Alabama State Bar Membership Required	P
541191	Professional - Title & Settlement	P
541211	Professional - Accounting Alabama State Board of Public Accountancy Certification Required	P
541213	Professional Services - Bookkeeping and Tax Preparation	P

541310	Professional - Architect Alabama Board for Registration of Architects License Required	P
541330	Professional - Engineer Alabama State Board of Licensure for Professional Engineers & Land Surveyors License Required	P
541350	Professional - Home Inspections Alabama Building Commission License Required	P
541370	Professional - Surveyor Alabama State Board of Licensure for Professional Engineers & Land Surveyors License Required	P
541410	Professional - Interior Design	P(a)
541430	Professional - Graphic Design	P(a)
541611	Professional - Administrative Mgmt. & Gen'l Mgmt. Consulting Services	P
541810	Professional - Advertising Agent & Agency	P
541850	Professional - Outdoor Advertising	P
541921	Professional - Photography Studios, Portrait	P(a)
541940	Professional - Veterinary Alabama State Board of Veterinary Medical Examiners License Required	P
541990	Professional - All Other	P
551114	Management of Companies and Enterprises	I
561310	Services - Employment Placement Agency	E
561410	Services - Document Preparation	E
561439	Services - Business Service Centers	E
561440	Services - Collection Agency	E
561499	Services - Office with No Gross Receipts	E
561611	Services - Investigation & Detective Alabama Security Regulatory Board or Alabama Private Investigation Board License Required	E

561612	Services - Security Guard and Patrol Alabama Securities Commission License Required	E
561613	Services - Armored Car	E
561621	Services - Security Systems Alabama Electronic Security Board of Licensure License Required Ord. No. 4-15-97	E
561622	Services - Locksmith Alabama Electronic Security Board of Licensure License Required	E
561710	Services - Exterminating Alabama Department of Agriculture and Industries Certification Required	E
561711	Services - Termite Control Service Alabama Department of Agriculture and Industries Certification Required	E
561720	Services - Janitorial & Cleaning	E
561730	Services - Landscaping Alabama Department of Agriculture and Industries Certification Required	E
561731	Services - Lawn Maintenance	E
561732	Services - Tree Removal Only Ord. No. 8-21-90 & Section 29	E
561733	Services - Tree Removal with Stump Grinding Ord. No. 8-21-90 & Section 29	E
561734	Services - Stump Grinding Only Ord. No. 8-21-90 & Section 29	E
561990	Services - All Other Support Services	E
562111	Waste Collection - Commercial Waste Collection Companies These businesses are also required to remit Franchise Fees under Resolution 12-2-97	E
562999	Waste Collection - Septic Tank Cleaning Services	E
611620	Schools - Sports & Recreation Instructor	L
611699	Schools - Education & Training	J
621111	Health Care Services - Offices of Physicians Alabama Board of Medical Examiners and Medical Licensure Commission of Alabama License Required	H

621112	Health Care Services - Offices of Physicians, Mental Health Alabama Board of Examiners Board in Psychology or Other State Board Certification/License Required	H
621210	Health Care Services - Dentist or Orthodontists Board of Dental Examiners of Alabama License Required	H
621310	Health Care Services - Chiropractor Alabama State Board of Chiropractic Examiners License Required	H
621320	Health Care Services - Optometrists Alabama Board of Optometry License Required	H
621340	Health Care Services - Physical, Occupational, Speech Therapists & Audiologist - Alabama Board of Physical Therapy, Occupational Therapy or Examiners for Speech Language Pathology and Audiology License Required	H
621391	Health Care Services - Offices of Podiatrists	H
621399	Health Care Services - All Other	H
621491	Health Care Services - Medical Clinic	H
621910	Health Care Services - Ambulance or Air Medical Transport	H
622110	Health Care Services - General Medical and Surgical Hospitals	H
623110	Nursing & Residential Care Nursing Home (State Licensed)	H
623311	Nursing & Residential Care - Assisted Living (State Certified)	H
623312	Nursing & Residential Care - Retirement Facility (Without Nursing Care)	H
624120	Social Assistance - Services for the Elderly or Persons with Disability	S
624190	Social Assistance - Other Individual and Family Services	S
624410	Social Assistance - Child or Infant Day Care, Sitting Service	S
711190	Recreation - Carnival, Circus, Rodeo	L
711310	Recreation - Promoters	L
711311	Recreation - Farmer's Market	L
711312	Recreation - Special Event Vendor (Reference Section 27)	L
713940	Recreation - Fitness Center	L

713950	Recreation - Bowling Centers	L
713990	Recreation - All Other Amusement and Recreation Industries	L
713991	Recreation - All other Amusements & Recreation	L
721110	Accommodations - Hotels & Motels Alabama Department of Public Health Hotel Permit & Food Permit (if serving food) Required	K
721192	Accommodations - Short-term Rentals (Property Owner)	K
722110	Food Service - Restaurant, Full Service Food Permit from the Alabama Department of Public Health	K
722211	Food Service - Restaurant, Limited Service Food Permit from the Alabama Department of Public Health	K
722320	Food Service – Mobile Food Service Food Permit from the Alabama Department of Public Health	K
722330	Food Service - Caterer Food Permit from the Alabama Department of Public Health	K
722400	Alcohol Service - Lounge Retail Liquor Alabama Alcoholic Beverage Control Board License Required	A
722401	Alcohol Service - Club Retail Liquor Alabama Alcoholic Beverage Control Board License Required	A
722402	Alcohol Service - Restaurant Retail Liquor Alabama Alcoholic Beverage Control Board License Required	A
722403	Alcohol Service - Retail Table Wine (On or Off Premises Consumption) Alabama Alcoholic Beverage Control Board License Required	A
722404	Alcohol Service - Retail Beer (On or Off Premises Consumption) Alabama Alcoholic Beverage Control Board License Required	A
722405	Alcohol Service - Retail Table Wine (Off Premises) Alabama Alcoholic Beverage Control Board License Required	A
722406	Alcohol Service - Retail Beer (Off Premises) Alabama Alcoholic Beverage Control Board License Required	A
722407	Alcohol Service - Special Events Liquor Limit 7 Days Alabama Alcoholic Beverage Control Board License Required	A
722408	Alcohol Service - Special Retail Less Than 30 Days Alabama Alcoholic Beverage Control Board License Required	A

722409	Alcohol Service - Special Retail More Than 30 Days Alabama Alcoholic Beverage Control Board License Required	A
811118	Repair - Automobile	O
811119	Repair - Automobile Detailing & Cleaning	O
811211	Repair - Consumer Electronics Repair & Maintenance	O
811412	Repair - Home & Garden Equipment and Maintenance	O
811420	Repair - Furniture & Reupholstery	O
811490	Repair - Other Personal and Household Goods Repair & Maintenance	O
812111	Personal Services - Barber Shop	O
812112	Personal Services - Beauty Salon Alabama Board of Cosmetology License Required	O
812113	Personal Services - Nail Salon Alabama Board of Cosmetology License Required	O
812196	Personal Services - Other Personal Care Services	O
812197	Personal Services - Massage Therapist Alabama Board of Massage Therapy License Required Ord. No. 01-20-98 & Ord. No.05-19-20	O
812199	Personal Services - Electrolysis & Tattoo Alabama Dept of Public Health License Required	O
812210	Personal Services - Funeral Home Alabama Board of Funeral Service License Required	O
812200	Personal Services - Cemetery	O
812332	Personal Services - Dry-cleaning & Laundry	O
812910	Personal Services - Pet Grooming & Boarding	O
812990	Personal Services - Bail Bonding Alabama Professional Bail Bonding License Required Board	O
812991	Personal Services - Event Planning	O
813410	Civic and Social Organizations (Must have exemption application on file)	EXEMPT Ref. Sec. 6

998000	Delivery - Delivery less than \$75,000.00 Annually Reference Sec. 30	\$100.00
999000	Unclassified - Business not Otherwise Licensed	O

**Section 32 - License Schedule.**

**SCHEDULE A - BEER, WINE, AND LIQUOR**  
**State regulated under Alcoholic Beverage Licensing Code**  
**Code of AL 1975, §§ 28-3A-1 through 28-3A-26.**

NAICS	DESCRIPTION	LICENSE TAX	LICENSING NOTES
312120	Manufacturing - Brewpub	\$1,000.00	Monthly tax of 1/10 of 1% due by 20 <sup>th</sup> day
312121	Manufacturer	\$500.00	Monthly tax of 1/10 of 1% due by 20 <sup>th</sup> day
424810	Wholesale - Beer	\$550.00	
424820	Wholesale - Liquor	\$500.00	Monthly tax of 1/10 of 1% due by 20 <sup>th</sup> day
424821	Wholesale - Wine	\$550.00	
424822	Wholesale - Combined Beer & Wine	\$750.00	
445310	Lounge Retail - Class II (Package Store)	\$600.00	Monthly tax of 1/10 of 1% due by 20 <sup>th</sup> day
493190	Warehouse	\$200.00	
722400	Lounge Retail Liquor	\$600.00	Monthly tax of 1/10 of 1% due by 20 <sup>th</sup> day
722401	Club Liquor Class I	\$1,000.00	Monthly tax of 1/10 of 1% due by 20 <sup>th</sup> day
	Club Liquor - Class II	\$1,200.00	Monthly tax of 1/10 of 1% due by 20 <sup>th</sup> day
722402	Restaurant Retail Liquor	\$600.00	Monthly tax of 1/10 of 1% due by 20 <sup>th</sup> day
722403	Retail Table Wine (On or Off Premises)	\$150.00	
722404	Retail Beer (On or Off Premises)	\$150.00	
722405	Retail Wine (Off Premises)	\$150.00	

722406	Retail Beer (Off Premises)	\$150.00	
722407	Special Events Liquor Limit 7 Days	\$150.00	Monthly tax of 1/10 of 1% due by 20 <sup>th</sup> day
722408	Special Retail Liquor < Less Than 30 Days	\$150.00	Monthly tax of 1/10 of 1% due by 20 <sup>th</sup> day
722409	Special Retail Liquor > Greater Than 30 Days	\$150.00	Monthly tax of 1/10 of 1% due by 20 <sup>th</sup> day

**SCHEDULE B - DEPOSITORY INSTITUTIONS**  
**(Code of AL 1975, §§ 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**

Local

\$100.00 for first \$50,000.00 of gross receipts  
plus 1/20 of 1% in excess of \$50,000.00 .0005

Minimum License Fee \$100.00

Maximum License Fee \$500.00

Itinerant

\$200.00 for first \$50,000.00 of gross receipts  
plus 1/20 of 1% in excess of \$50,000.00 .0005

Minimum License Fee \$200.00

Maximum License Fee \$750.00



### **SCHEDULE D - TRANSPORTATION AND WAREHOUSING**

\$150.00 for first \$10,000.00 of gross receipts	.0005
plus 1/20 of 1% in excess of \$10,000.00	
Minimum License Fee	\$150.00

*State Regulated and/or Flat Fees - Transportation and Warehousing:*

General Freight Trucking Terminals (Code of AL 1975, § 37-3-33)	\$200.00
Bus and Other Transit Systems (Code of AL 1975, § 37-3-33)	\$200.00
Express Delivery (Code of AL 1975, §11-51-126)	\$250.00
Taxi or Limousine Service - Per Vehicle	\$50.00 each
Transportation Network Companies (e.g., Uber, Lyft, etc):	Exempt
Provide proof of compliance with PSC 770-X-12.06, AL Act 2018-127	

*Tow Truck/Wrecker Services (per vehicle):*

(Ord. 6-18-96A)	
Vehicle up to 1 Ton	\$50.00 each
Vehicle 1 Ton and less than 2 Tons	\$50.00 each
Vehicle over 2 Tons and less than 5 Tons	\$75.00 each
Vehicle over 5 Tons	\$100.00 each

### **SCHEDULE E - ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES**

1/20 of 1% of Gross Receipts	.0005
Minimum License Fee	\$50.00

*State Regulated and/or City Regulated - Administrative and Support*

*Administrative Support*

Five (5) employees or less	\$100.00
Six (6) employees to Ten (10) employees	\$200.00
Eleven (11) employees to Fifteen (15) employees	\$300.00
Sixteen (16) to Twenty-five (25) employees	\$500.00
Twenty-six (26) or more	\$1,000.00

*Tree Cutters, Tree Service, Stump Grinders (Reference Section 29)*

Local		
Tree Service Only: \$75.00 up to \$50,000. 1/20 of 1 % Gross Receipts > \$50,000 Minimum License Fee.....\$75.00	Stump Grinding Only: \$50.00 up to \$50,000. 1/20 of 1% Gross Receipts > \$50,000 Minimum License Fee.....\$50.00	Tree Service with Stump Grinding: \$100.00 up to \$50,000. 1/20 of 1% Gross Receipts > \$50,000 Minimum License Fee.....\$100.00
Itinerant		

Tree Service Only: \$150.00 up to \$50,000. 1/20 of 1 % Gross Receipts > \$50,000 Minimum License Fee..... \$150.00	Stump Grinding Only: \$100.00 up to \$50,000. 1/20 of 1% Gross Receipts > \$50,000 Minimum License Fee.....\$100.00	Tree Service with Stump Grinding \$200.00 up to \$50,000. 1/20 of 1% Gross Receipts > \$50,000 Minimum License Fee.....\$200.00
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### **SCHEDULE F - FINANCE AND INSURANCE**

#### *State Regulated and/or Flat Fees - Finance and Insurance:*

\$150.00 for first \$25,000.00 of gross receipts plus 1/20 of 1% in excess of \$25,000.00	.0005
Minimum License Fee	\$150.00
Insurance - Fire and Marine (Code of AL 1975, § 11-51-120) 4% per \$100 of gross premiums, less return premiums	4% per \$100.00
Insurance - Other than Fire and Marine (Code of AL 1975, §11-51-121) \$20.00 and \$1.00 per \$100 of gross premiums, less return premiums	\$20+\$1 per \$100.00

### **SCHEDULE G - REAL ESTATE AND RENTAL AND LEASING**

1/50 of 1% of Gross Receipts	.0002
Minimum License Fee	\$100.00

*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 \$20,000.00 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.*

### **SCHEDULE H - HEALTH CARE AND SOCIAL ASSISTANCE**

Flat rate	\$350.00
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#### *City Regulated and/or Flat Fees - Health Care and Social Assistance:*

*Ambulance Services (Exemption, must meet Code of AL 1975, § 32-11-2)*

### **SCHEDULE I - MANAGEMENT OF COMPANIES AND ENTERPRISES**

\$250.00 for first \$50,000.00 of gross receipts
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plus 1/20 of 1% in excess of \$50,000.00	.0005
Minimum License Fee	\$250.00

#### ***SCHEDULE J - EDUCATIONAL SERVICES***

\$150.00 for first \$10,000.00 of gross receipts	
plus 1/20 of 1% in excess of \$10,000.00	.0005
Minimum License Fee	\$150.00

#### ***SCHEDULE K - FOOD SERVICES AND ACCOMMODATION SERVICES***

1/20 of 1% of Gross Receipts	.0005
Minimum License Fee	\$100.00

\*\$150 Flat Fee for Food Trucks-must show current health inspection and pass a Fire Inspection and proof of insurance

#### ***SCHEDULE L - ARTS, ENTERTAINMENT, AND RECREATION***

1/20 of 1% of Gross Receipts	.0005
Minimum License Fee	\$75.00

*State and City Regulated and/or Flat Fees - Arts, Entertainment, and Recreation:*

Carnivals, Circuses, Rodeos	\$100.00 + \$50.00 per day
Farmer's Market Vendor	\$75.00
Special Event Vendor	\$75.00 annual or \$25.00 for one (1) event
Amusement Centers & MAD (Ord. No. 03-06-01):	
Adult Game Room	\$250.00
Game Room	\$150.00
Amusement Devices	
For the first 10 machines	\$25.00 each
All machines over 10	\$10.00 each
Sweepstakes Machines (Ord. No. 10-03-06A):	
Per Machine	\$5,000.00
Bowling Centers - 1 <sup>st</sup> - 2 lanes	\$50.00 per lane
Each additional bowling lane	\$10.00 per lane
Batting Cages - 1 <sup>st</sup> - 2 lanes	\$50.00 per lane
Each additional batting cage	\$10.00 per lane

Skating Rink	\$300.00
Billiard/Pool Tables (Pursuant to Code of AL 1975, § 34-6-1 through § 34-6-16 and § 34-6-30 through § 34-6-35)	
1 <sup>st</sup> two (2) tables	\$100.00
Each additional table	\$30.00 each

### **SCHEDULE M – MANUFACTURING**

Minimum License Fee	\$300.00
Maximum License Fee	\$10,000.00
\$0.00 to \$99,999.99	\$300.00
\$100,000.00 to \$999,999.99	\$300.00 + \$1.25 for every 10,000 in excess of \$100,000.00
\$1,000,000.00 to \$1,999,999.99	\$500.00 + \$1.00 for every 10,000 in excess of \$1MM
\$2,000,000.00 to \$2,999,999.99	\$1,000.00 + \$.75 for every 10,000 in excess of \$2MM
\$3,000,000.00 to \$9,999,999.99	\$1,500.00 + \$.60 for every 10,000 in excess of \$3MM
\$10,000,000.00 and ABOVE	\$2,000.00 + \$.50 for every 10,000 in excess of \$10MM

### **SCHEDULE N - INFORMATION**

1/20 of 1% of Gross Receipts	.0005
Minimum License Fee	\$50.00

#### *State Regulated and/or Flat Fees - Information:*

Telephone per Code of AL 1975, § 11-51-128 - Based upon population:	
Telephone local (2016 Population)	\$1,410.00
Telephone long distance (2016 Population)	\$368.00

Cable and other program distribution - 5% of gross receipts

*(Unless otherwise provided for in Franchise Agreement)* 0.05

### **SCHEDULE O - OTHER SERVICES**

1/20 of 1% of Gross Receipts	.0005
Minimum License Fee	\$100.00

*City Regulated and/or Flat Fees - Other Services:*

Beauty Salons, Nail Salon, & Skin Care Services	
1 <sup>st</sup> Technician	\$100.00
Each Additional Technician	\$50.00
Barber Shops (No Chemicals Used)	
1 <sup>st</sup> Barber	\$50.00
Each Additional Barber	\$25.00
Massage Therapist	\$100.00
(Ord. No. 01-20-98 & 05-19-20)	
Tattoo Parlor Establishment	\$300.00
Each Tattoo Artist	\$50.00

#### ***SCHEDULE P – PROFESSIONAL***

Flat Rate Fee	\$350.00
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#### ***SCHEDULE P(a) - PROFESSIONAL***

\$100.00 on the first \$50,000.00	
plus an additional amount of 1/20 of 1% of gross receipts	.0005
Minimum License Fee	\$100.00

#### ***SCHEDULE R – RETAIL & WHOLESALE***

1/8 of 1% of gross receipts less than \$1,000,000.00	.00125
\$500.00	
plus 1/20 of 1% of gross receipts of \$1,000,000.00 to \$3,000,000.00	.0005
\$1,200.00	
plus 1/30 of 1% of gross receipts of \$3,000,000.00 to \$5,000,000.00	.000333
\$2,000.00	
plus 1/50 of 1% of gross receipts greater than \$5,000,000.000	.0002
Minimum License Fee	\$300.00

Going Out of Business / Distressed Merchandise Sales	.00125
(Enterprise § 7- 9) and (Code of AL 1975, § 8 - 13)	(Min. \$100.00)

#### **Vending Machines (Ref SCH L for Mechanical Amusement Devices):**

Dispensing Merchandise, Food, or Drink. Per Machine	\$15.00 each
Dispensing Cigarettes. Per Machine	\$20.00 each
Self Car Wash or Self Laundry Per Machine	\$15.00 each
Playing Music (Juke Box). Per Machine	\$15.00 each

#### **Wholesale Gasoline Rate Per Gallon**

1,000,000 or Less	\$300.00
2,000,000 or Less	\$400.00
Over 2,000,000	\$500.00

#### **SCHEDULE R(a) - RETAIL AUTOMOBILE DEALERS**

Minimum License Fee	\$300.00
Maximum License Fee	\$2,000.00
1/10 of 1% of gross receipts less than \$1,000,000.00	.001
\$1,000.00 plus 1/100 of 1% of gross receipts of \$1,000,000.00 to \$10,000,000.00	.0001
\$1,900.00 plus 1/200 of 1% of gross receipts in excess of \$10,000,000.00	.00005

#### **SCHEDULE S - SOCIAL ASSISTANCE**

1/20 of 1% of Gross Receipts	.0005
Minimum License Fee	\$75.00
<i>In-Home Child Day Care Services (Less than 7 Children)</i>	\$75.00

#### **SCHEDULE U - UTILITIES (Code of AL 1975 § 11-51-129)**

*State Regulated - Utilities (Code of AL 1975, § 11-51-129):  
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	.0005
Minimum License Fee	\$200.00
Home Occupation - Requires City Approval	\$75.00
Less than \$100,000.00 of Gross Receipts	
Greater than \$100,000.00 of Gross Receipts	
<i>Business activity to be classified in accordance Rate schedule with NAICS Classification Schedules, Sec. 170-151. applicable to corresponding NAICS Class Ord. No. 06-05-12 &amp; 07.17-12</i>	
Solicitor - Solicitor/Door-to-Door Sales (Reference Section 28)	\$150.00

### **Section 33 - 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 criterion 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:

- (a) The proper classification for the activity in which the person, firm, etc. is engaged shall be identified.
- (b) The first three (3) digits of the NAICS Classification that best describes the activity shall be used to identify a classification that has the first three (3) 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.
- (c) 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 34 - 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 or 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 35 - Effective date.**

This ordinance shall be effective as of January 1, 2022.

**Section 36 - 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 37 - 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.

Duly Passed and Adopted this 21<sup>st</sup> day of September, 2021.

COUNCIL:

  
\_\_\_\_\_  
Council President Turner Townsend



District #5



Council Member Sonya W. Rich

District #1



Council Member Eugene Goolsby

District #2



Council Member Greg Padgett

District #3



Council Member Scotty Johnson

District #4

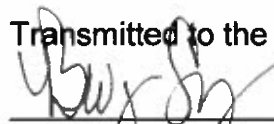
ATTEST:



Beverly Sweeney

City Clerk

Transmitted to the Mayor this 21<sup>st</sup> day of September, 2021.

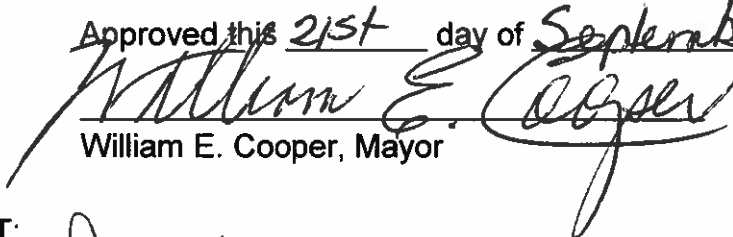


Beverly Sweeney

City Clerk

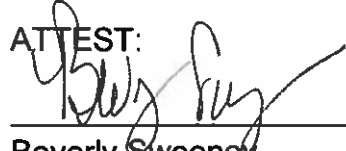
ACTION OF THE MAYOR:

Approved this 21<sup>st</sup> day of September, 2021.



William E. Cooper, Mayor

ATTEST:



Beverly Sweeney

City Clerk