

ORDINANCE NO. 2023-1016
AN ORDINANCE AMENDING AND RESTATING
ORDINANCE NO. 2019-0917 ESTABLISHING
BUSINESS LICENSE
IN THE CITY OF RIVERSIDE, ALABAMA.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RIVERSIDE, ALABAMA, as follows:

SECTION 1. LEVY OF TAX.

Pursuant to the *Code of Alabama*, the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the municipality for the **year beginning January 1, 2024**, and for each subsequent year thereafter. There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession or other activity in the municipality, or the police jurisdiction, by whatever name called.

SECTION 2. DEFINITIONS.

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

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

[2] **BUSINESS LICENSE**. An annual license issued by the municipality for the privilege of doing any kind of business, trade, profession, or any other activity in the municipality, by whatever name called, which document is required to be conspicuously posted or displayed except to the extent the taxpayer's business license tax or other financial information is listed thereon.

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

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

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

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

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

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

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

[9] LICENSE YEAR. The calendar year.

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

[11] **PERSON**. Any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation formed under the laws of Alabama which is operated to enable municipalities that become members of such nonprofit corporation to finance or refinance capital projects and related undertakings, on a cooperative basis, and whose board of directors or other governing body consists primarily of elected officials of the municipality.

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

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

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

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

SECTION 3. LICENSE TERM; MINIMUMS.

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

- (a) ***Full Year***. Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$ 100.00.
- (b) ***Half Year***. Every person who commences business on or after July 1st, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.
- (c) ***Issue Fee***. For each license issued there shall be an issue fee collected of fourteen dollars (\$14.00) and said issue fee shall be collected in the same manner as the license tax. The issuance fee outlined herein shall automatically increase as provided in Section 11-51-90, Code of Alabama, 1975.
- (d) ***Annual Renewal***. Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 31st day of January each year.

- (i) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
- (ii) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama* which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.
- (iii) On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1st in order for them to receive their notice.
- (iv) Business license renewal payments received by the municipality shall be applied to the current renewal only when any and other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the municipal code.

SECTION 4. LICENSE SHALL BE LOCATION SPECIFIC.

- (a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- (b) Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- (c) A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts

attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

- (i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
 - (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.
 - (iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
 - (iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative of the taxpayer who has such responsibility for the branch office.
 - (v) All business claimed by a branch office or offices must be conducted by and through said office or offices.
 - (vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- (d) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

SECTION 5. RESTRICTION ON TRANSFER OF LICENSE.

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

SECTION 6. UNLAWFUL TO DO BUSINESS WITHOUT A LICENSE.

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

SECTION 7. LICENSE MUST BE POSTED.

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

SECTION 8. DUTY TO FILE REPORT.

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

Municipality, or if the taxpayer consents to the amount of any deficiency or preliminary Assessment in writing, the municipality shall enter a final assessment for the amount of the Tax due, plus any applicable penalty and interest.

- (e) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment.
 - (1) If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to their respective positions.
 - (2) If a petition for review is not timely filed, or is timely filed, and upon further review the license officer determines that the preliminary assessment is due to be upheld in whole or in part, the municipality may make the assessment final in the amount of business license tax due as computed by the license officer, with applicable interest and penalty computed to the date of entry of the final assessment. The license officer shall, whenever practicable, complete his or her review of the taxpayer's petition for review and applicable law within 90 days following the later of the date of filing of the petition or the conference, if any.
 - (3) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars (\$500.00) or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred (\$500.00). In either case, at the option of the taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal delivery. The final assessment shall include a statement informing the taxpayer of his or her right to appeal the final assessment to circuit court within 30 days from the date of the entry of the final assessment.

SECTION 9. DUTY TO PERMIT INSPECTION AND PRODUCE RECORDS.

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

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

SECTION 10. UNLAWFUL TO OBSTRUCT.

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

SECTION 11. PRIVACY.

- (a) It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the mayor, the municipal attorney or others authorized by law to receive such information described herein.
- (b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the license form of any taxpayer or any part of the license form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this ordinance.
- (c) Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license. Statistical information pertaining to taxes may be disclosed to the municipality council upon their written request through the Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

SECTION 12. FAILURE TO FILE ASSESSMENT.

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

SECTION 13. LIEN FOR NON-PAYMENT OF LICENSE TAX.

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

SECTION 14. CRIMINAL PENALTIES.

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

SECTION 15. CIVIL PENALTIES.

In addition to the remedies provided by *Code of Alabama*, Section 11-51-150 (1975) et seq., the continued or recurrent performance of any act or acts within the corporate limits or within its police

jurisdiction for which a license may be revoked or suspended under this ordinance is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The municipality, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

SECTION 16. PENALTIES AND INTEREST.

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

SECTION 17. PROSECUTIONS UNAFFECTED.

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

SECTION 18. PROCEDURE FOR DENIAL OF NEW APPLICATIONS.

- (a) The municipal designee shall have the authority to investigate all applications and may refer any application to the municipal governing body for a determination of whether such license should or should not be issued.

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

SECTION 19. PROCEDURE FOR REVOCATION OR SUSPENSION OF LICENSE.

- (a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the municipal governing body for the violation by the licensee, his agent, servant, or employee of any provision of this ordinance or of any ordinance of the municipality, or any statute of the State of Alabama relating to the business for which such license is issued; and shall also be subject to revocation by the municipal governing body if the licensee, his agent, servant, or employee under color of such license violates or aids or abets in violating or knowingly permits or suffers to be violated any penal ordinance of the municipality or any criminal law of the State of Alabama; and shall also be subject to revocation by the municipal governing body if, in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application,

affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.

- (b) The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.
- (c) The municipal governing body shall set a time for hearing on the matter of revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for said hearing. At the hearing the municipal governing body shall hear all evidence offered by any party and all evidence that may be presented bearing upon the question of revocation or the refusal of renewal, as the case may be.

SECTION 20. REFUNDS ON OVERPAYMENTS

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

showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.

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

SECTION 21. DELIVERY LICENSE.

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise, whether for final sale or rental, in the municipality if the taxpayer meets all of the following criteria:
 - (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
 - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
 - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
 - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
 - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
 - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
- (b) A taxpayer that meets the above criteria, but has less than \$10,000 of gross receipts derived within the corporate limits and police jurisdiction during the license year, shall not be required to purchase a delivery or business license.

- (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 (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
- (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) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (f) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

SECTION 22. REAL RESIDENTIAL PROPERTY RENTALS - LICENSE REQUIRED

- (a) Fee - There is hereby levied against each person in the business of real residential property rental a business license fee, in the amount set forth in Schedule W, for the lease or rent of real residential property located within the corporate limits and police jurisdiction of the City of Riverside.
- (b) Location - There is hereby levied a license fee on those in the business of real residential property rental within the corporate limits and police jurisdiction. The amount of such fee shall be determined in accordance with Schedule W with the location of the business determined by the location of the real property subject to the licensee fee levied by this section.

Collection - Said fees shall be collected on a yearly basis.

SECTION 23. EXCHANGE OF INFORMATION.

- (a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.
- (b) Any such exchange shall be for one or more of the following purposes:

- (1) Collecting taxes due.
 - (2) Ascertaining the amount of taxes due from any person.
 - (3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.
- (c) Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter administered by the license officer. The license officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to the Code of Alabama section 40-23-25, 40-23-82, or 40-12-224.

SECTION 24. ITINERANTS, VENDORS, PEDDLERS AND OTHER TRANSIENT PERSONS

1. License Required. Each person, firm, corporation, company, association, partnership, agency or business who or which has no regular place of business in the City (hereinafter collectively referred to as “vendor”), and (i) who engages or conducts in the City, either in one locality or by traveling from place to place, including door-to-door sales and solicitations, a temporary or transient business of selling or soliciting orders for the sale of goods or merchandise or personal services with the intention of continuing in said business in the City for a period of not more than three hundred sixty-five (365) days; (ii) who advertise by carrying signs or any other form of advertising, or (iii) who distribute handbills or other forms of advertising materials, shall be required to obtain a business license before commencing such business or solicitation.
2. Application: At least five (5) days prior to the holding of any sale or solicitation, every vendor shall furnish a completed license application in such form as required and containing such information as may be prescribed by the City Clerk.
3. Permission: A vendor must have written permission from the appropriate property owner(s) or lessee(s) to sell or solicit sales from private property or from the front of such property (but shall not include the right-of-way) and shall provide a copy of such written permission to the City at the time of making application. With respect to door-to-door salespersons and solicitors as set forth in Ordinance 2017-1107, such salespersons must comply immediately when asked or instructed by the property owner or resident thereof to leave such private property. Complaints submitted to the City by residents may result in the cancellation of the business license by the City Council and

forfeiture of the bond, as well as serve as sufficient basis for the City to refuse future license renewals.

4. Right to Deny or Revoke Business License. Failure on the part of a vendor to comply with the provisions of this or other applicable City ordinances, states laws or promulgated rules and regulations shall be considered sufficient cause for the City Council to refuse or withhold the granting of any license, or to revoke same, if granted.
5. Regulations. It shall be unlawful for any vendor to establish or keep or maintain any articles, wares or both, fruit stand or other stand for any business that projects into or covers or rests on any street or sidewalk of the City, or that retards the free passage of persons or vehicles upon or over the streets or sidewalks or any part thereof. It shall be unlawful for any vendor to sell any goods, products or merchandise from the trunk of any motor vehicle.

SECTION 25. LICENSE CLASSIFICATIONS.

111	<u>Farming and Crop Production</u>	
111	Farming and Crop Production	E
112	<u>Animal Production</u>	
112	Animal Production	A / \$125
113	<u>Forestry and Logging</u>	
113	Forestry and Logging	A / \$125
114	<u>Fishing, Hunting and Trapping</u>	
114	Fishing, Hunting and Trapping	A / \$125
115	<u>Agriculture / Forestry Support</u>	
115	Agriculture and Forestry Support	A / \$125
211	<u>Oil and Gas Extraction</u>	
211110	Oil and Gas Extraction	B / \$125 + %
212	<u>Mining (Except Oil and Gas)</u>	
212	Mining (except Oil and Gas)	B / \$125 + %
213	<u>Support Activities for Mining</u>	
213	Support Activities for Mining	A / \$125
221	<u>Utilities</u>	
221100	Butane/Propane Gas	A / \$125
221122	Electric Power Distribution	S(U) / 3%
221210	Natural Gas Distribution	S(U) / 3%
221310	Water Supply and Irrigation Systems	S(U) / 3%
221320	Sewage Treatment Facilities	S(U) / 3%

236	<u>Building / Developing and General Contracting</u> (Rate for gross receipts will be calculated on project location.)	
236	Construction of Buildings	C / \$150 + %
236110	General Contractor - Residential Building Construction	C / \$150 + %
236118	General Contractor – Residential Remodels	C / \$150 + %
236210	General Contractor – Industrial Building Construction	C / \$150 + %
236220	General Contractor – Commercial Building Construction	C / \$150 + %
236225	General Contractor – General	C / \$150 + %

237	<u>Heavy and Civil Engineering Construction</u> (Rate for gross receipts will be calculated on project location.)	
237	Heavy and Civil Engineer Construction	C / \$150 + %
237110	Contractors – Water & Sewer Line Construction	C / \$150 + %
237120	Contractors – Oil & Gas Pipeline Construction	C / \$150 + %
237130	Contractors – Power & Communications Line Construction	C / \$150 + %
237310	Contractors –Highway, Street & Bridge Construction Paving	C / \$150 + %
237990	Contractor – Heavy & Civil Engineering Construction	C / \$150 + %

238	<u>Contractors - Special Trade</u> (Rate for gross receipts will be calculated on project location.)	
238	Specialty Trade Contractors	D / \$125
238110	Contractor – Poured Concrete & Structure	D / \$125
238130	Contractor – Framing	D / \$125
238140	Contractor – Masonry / Stone	D / \$125
238150	Contractor - Glass Sales / Installation/Glazing	D / \$125
238160	Contractor – Roofing	D / \$125
238170	Contractor – Siding / Awnings	D / \$125
238210	Contractor – Electrical / Lighting	D / \$125
238220	Contractor – Plumbing / Sewage	D / \$125
238230	Contractor – Plumbing / Gas	D / \$125
238240	Contractor – Heating & Air Conditioning	D / \$125
238245	Contractor – Refrigeration	D / \$125
238250	Contractor – Mechanical / Other Building Equipment	D / \$125
238310	Contractor – Drywall & Insulation	D / \$125
238320	Contractor – Painting & Wall Covering	D / \$125
238330	Contractor – Flooring	D / \$125
238340	Contractor – Tile and Terrazzo	D / \$125
238350	Contractor – Finish Carpentry	D / \$125
238360	Contractor – Sign Installation	D / \$125
238370	Contractor – Mobile Home Setup	D / \$125
238380	Contractor - House Movers	D / \$125
238390	Contractor – Swimming Pools	D / \$125
238910	Contractor - Site Preparation / Building Wrecking / Demolition	D / \$125
238990	Contractor – Manufactured Home Set Up / Tie Down	D / \$125
238990	Contractor – Miscellaneous Subcontractor	D / \$125

311	<u>Food Manufacturing</u>	
311	Food Manufacturing	B / \$125 + %

312	<u>Beverage and Tobacco Product Manufacturing</u>	
312	Beverage/Tobacco Product Manufacturing (+ F when applicable)	B / \$125 + %

313	<u>Textile Mills</u>	
313310	Textile Mill / Woolen Mill / Knitting Mill Manufacturing	B / \$125 + %
314	<u>Textile Product Manufacturing</u>	
314	Textile Product Manufacturing	B / \$125 + %
315	<u>Apparel Manufacturing</u>	
315	Apparel Manufacturing	B / \$125 + %
316	<u>Leather and Allied Products Manufacturing</u>	
316	Leather and Allied Products Manufacturing	B / \$125 + %
321	<u>Wood Product Manufacturing</u>	
321	Wood Product Manufacturing	B / \$125 + %
322	<u>Paper Manufacturing</u>	
322	Paper Manufacturing	B / \$125 + %
323	<u>Printing and Related Support Activities</u>	
323	Printing and Related Support Activities	A / \$125
324	<u>Petroleum and Coal Products Manufacturing</u>	
324	Petroleum and Coal Products Manufacturing	B / \$125 + %
325	<u>Chemical Manufacturing</u>	
325	Chemical Manufacturing	B / \$125 + %
326	<u>Plastic and Rubber Manufacturing</u>	
326	Plastics and Rubber Manufacturing	B / \$125 + %
327	<u>Non-Metallic Mineral Product Manufacturing</u>	
327	Non-Metallic Mineral Product Manufacturing	B / \$125 + %
331	<u>Primary Metal Manufacturing</u>	
331	Primary Metal Manufacturing	B / \$125 + %
332	<u>Fabricated Metal Product Manufacturing</u>	
332	Fabricated Metal Product Manufacturing	B / \$125 + %
333	<u>Machinery Manufacturing</u>	
333	Machinery Manufacturing	B / \$125 + %
334	<u>Computer and Electronic Production Manufacturing</u>	
334	Computer and Electronic Production Manufacturing	B / \$125 + %
335	<u>Electrical Equipment / Appliance Component Manufacturer</u>	
335	Electrical Equipment / Appliance Component Manufacturing	B / \$125 + %
336	<u>Transportation Equipment Manufacturing</u>	
336	Transportation Equipment Manufacturing	B / \$125 + %

337	<u>Furniture and Related Product Manufacturing</u>	
337	Furniture and Related Product Manufacturing	B / \$125 + %
339	<u>Miscellaneous Manufacturing</u>	
339	Miscellaneous Manufacturing	B / \$125 + %
423	<u>Wholesale Trade – Durable Goods</u>	
423110	Automobile / Other Motor Vehicle – Wholesale	A / \$125
423140	Motor Vehicle Parts Used – Wholesale	A / \$125
423310	Building / Construction Material - Wholesale	A / \$125
423420	Office Supply / Equipment - Wholesale	A / \$125
423450	Miscellaneous Medical – Wholesale	A / \$125
423990	Miscellaneous Other – Wholesale	A / \$125
424	<u>Wholesale Trade – Non-Durable Goods</u>	
424080	Wholesale Liquor	A / \$125 + F
424110	Wholesale Table Wine & Beer	A / \$125 + F
424310	Dry Goods – Wholesale	A / \$125
424440	Poultry / Poultry Product – Wholesale	A / \$125
424480	Fruit & Produce – Wholesale	A / \$125
424720	Gasoline Distributor – Wholesale	A / \$125
424940	Tobacco Products – Wholesale	A / \$125
424990	Wholesale – Miscellaneous / Nondurable Goods	A / \$125
441	<u>Motor Vehicle and Parts Dealer</u>	
441110	Auto Dealers Retail New or Used	B / \$125 + %
441210	Cycle / Recreational Vehicles	B / \$125 + %
441310	Auto Parts / Tires & Accessories	B / \$125 + %
442	<u>Furniture and Home Furnishings Stores</u>	
442110	Furniture / Appliance Retail	B / \$125 + %
442210	Floor Covering Retail	B / \$125 + %
443	<u>Electronic and Appliance Store</u>	
443110	Electronic and Appliances Store	B / \$125 + %
444	<u>Building Material and Garden Equipment Dealers</u>	
444	Building Material and Garden Equipment Dealers	B / \$125 + %
445	<u>Food and Beverage Stores</u>	
445	Food and Beverage Stores	B / \$125 + %
445	<u>Beer, Wine, Liquor</u>	
	(State regulated through ABC)	
445010	Lounge Retail Liquor Class I	F / \$150
445011	Lounge - Package Store - Class II	F / \$150
445020	Restaurant Retail Liquor Only	F / \$150
445031	Club Liquor Class I	F / \$150
445032	Club Liquor Class II	F / \$375
445040	Retail Beer - On/Off Premise	F / \$75

445050	Retail Beer - Off Premise Only	F / \$75
445060	Retail Table Wine - On/Off Premise	F / \$75
445070	Retail Table Wine - Off Premise	F / \$75
445080	Wholesale Liquor OR Beer – Only one	F / \$250
445110	Wholesale Table Wine & Beer	F / \$375
445140	Special Event Retail	F / \$75
445100	Restaurant Beer, Wine, Liquor (Includes 445040, 445060, 445020)	F / \$300
445101	Alcohol Special Event License (Less than 7 days)	F / \$50
445102	Alcohol Special Retail License (30 days or less)	F / \$75
445103	Alcohol Special Retail License (more than 30 days)	F / \$125
446	<u>Health and Personal Care Stores</u>	
446	Health and Personal Care Stores	B / \$125 + %
447	<u>Gasoline Stations</u>	
447110	Gasoline Stations w/ Convenience Stores	B / \$125 + %
448	<u>Clothing and Accessories Stores</u>	
448	Clothing and Accessories Stores	B / \$125 + %
448140	Family Clothing Stores	B / \$125 + %
448210	Shoes Stores	B / \$125 + %
448310	Jewelry Sales / Repair – Retail	B / \$125 + %
451	<u>Sporting Goods, Hobby, Book, and Music Stores</u>	
451	Sporting Goods, Hobby, Book, and Music Stores	B / \$125 + %
451110	Sporting Goods Stores	B / \$125 + %
451120	Hobby / Toy / Game Stores	B / \$125 + %
452	<u>General Merchandise Stores</u>	
452	General Merchandise Stores	B / \$125 + %
452111	Department Stores	B / \$125 + %
452910	Warehouse Clubs and Supercenters	B / \$125 + %
452990	Other General Merchandise Stores	B / \$125 + %
453	<u>Miscellaneous Store Retailers</u>	
453	Miscellaneous Store Retailers	B / \$125 + %
453110	Florists	B / \$125 + %
453210	Office Supplies & Stationary Stores	B / \$125 + %
453220	Gift, Novelty, and Souvenir Stores	B / \$125 + %
453310	Used Merchandise Stores	B / \$125 + %
453910	Pet Shop and Pet Supply Stores	B / \$125 + %
453930	Manufactured (Mobile) Home Dealers	B / \$125 + %
453940	Janitorial Supplies	B / \$125 + %
453950	Safety Supplies	B / \$125 + %
453960	Monuments / Vaults – Retail	B / \$125 + %
453970	Auctions	B / \$125 + %
453991	Tobacco – Retail	B / \$125 + %
453998	Miscellaneous Retail (Except tobacco stores)	B / \$125 + %

454	<u>Non-Store Retailers</u>	
454	Non-store Retailers (Except Peddler & Direct Selling)	B / \$125 + %
454390	Peddler / Temporary Fruit & Vegetable Roadside Sales	H
454390	Direct Selling / Home Delivery Newspaper Routes	H
481	<u>Air Transportation</u>	
481	Air Transportation	B / \$125 + %
482	<u>Rail Transportation</u>	
482	Rail Transportation	S(R) / \$50
483	<u>Water Transportation</u>	
483	Water Transportation	B / \$125 + %
484	<u>Truck Transportation</u>	
484	Truck Transportation	A / \$125
484110	General Freight Trucking	A / \$125
484220	Moving Company	A / \$125
485	<u>Transit and Ground Passenger Transportation</u>	
	(except church buses & work-related transportation)	
485	Transit and Ground Passenger Transportation (Except terminals)	A / \$125
485113	Bus Terminals - State Code §37-3-33	S(TT) / \$25.00
485310	Taxi Cabs Service	A / \$125
485320	Limousine Service	A / \$125
485510	Charter Bus Industry	A / \$125
487	<u>Scenic and Sightseeing Transportation</u>	
487	Scenic and Sightseeing Transportation	B / \$125 + %
488	<u>Support Activities for Transportation</u>	
488	Support Activities for Transportation	A / \$125
488410	Wrecker / Towing Service	A / \$125
492	<u>Couriers and Messengers</u>	
492	Couriers and Messengers	A / \$125
493	<u>Warehousing and Storage</u>	
493	Warehousing and Storage	B / \$125 + %
511	<u>Publishing Industries (except internet)</u>	
511	Publishing Industries (except internet)	B / \$125 + %
512	<u>Motion Picture and Sound Recording Industries</u>	
512	Motion Picture and Sound Recording Industries	B / \$125 + %
515	<u>Broadcasting (except internet)</u>	
515	Broadcasting (except internet)	B / \$125 + %
516	<u>Internet Publishing and Broadcasting</u>	
516	Internet Publishing and Broadcasting	B / \$125 + %

517	<u>Telecommunications</u>	
517	Telecommunications (Except Wired)	B / \$125 + %
517110	Wired Telecommunications Carriers - State Code §11-51-128	S(T)
517212	Cellular & Other Wireless Telecommunications	B / \$125 + %
517510	Cable & Other Program Distribution	B / \$125 + %
518	<u>Internet Service Providers</u>	
518	Internet Service Providers, Web Search Portals & Data Processing	B / \$125 + %
519	<u>Other Information Services</u>	
519	Other Information Services	A / \$125
522	<u>Credit Intermediation & Related Activities</u>	
522	Credit Intermediation & Related Activities	J
522110	Main Office/Facility – Bank, Credit Union	J / \$125
521110	Branch Only - Bank, Credit Union	J / \$10
521111	ATM Location	J / \$10
522120	Main Office/Facility - Savings, Loan	J / \$125
522121	Branch Only - Savings, Loan	J / \$10
522298	Pawn Shop – (title pawn or merchandise)	J / \$125 + %
523	<u>Securities, Commodity, Other Financial Products</u>	
523	Securities, Commodity, Other Financial Products	B / \$125 + %
524	<u>Insurance Carriers and Related Activities</u>	
524	Insurance Carriers and Related Activities	S(I)
524114	Direct Health and Medical Insurance - State Code §11-51-120/123	S(I)
524126	Direct Property & Casualty Insurance - State Code §11-51-120/123	S(I)
525	<u>Funds, Trusts, Other Financial Vehicles</u>	
525	Funds, Trusts, Other Financial Vehicles	A / \$125
531	<u>Real Estate</u>	
531	Real Estate (Except for lessors)	A / \$125
531110	Lessors of Residential Buildings / Apartments	G + %
531130	Lessors of Mini Warehouses / Self Storage Units	G + %
531190	Lessors of Other Real Estate Property (Mobile Home Park/Vacation)	G + %
531210	Offices of Real Estate Agents and Brokers	A / \$125
531311	Residential Property Managers	A / \$125
531312	Nonresidential Property Managers (Commercial property mgmt. office)	A / \$125
532	<u>Rental and Leasing Services</u>	
532	Rental and Leasing Services	B / \$125 + %
532120	Truck, Utility Trailer, and RV Rental and Leasing	B / \$125 + %
532291	Home Health Equipment Rental	B / \$125 + %
532310	General Rental Centers	B / \$125 + %
532420	Office Machinery and Equipment Rental & Leasing	B / \$125 + %

541	<u>Professional, Scientific and Technical Services</u> (each state licensed practitioner must obtain a business license)	
541	Professional, Scientific and Technical Services (Lawyers / Accountant / Engineering / Design / Testing / Computer / Management / Advertising / Billboards / Veterinary)	B / \$125 + %
551	<u>Management of Companies and Enterprises</u>	
551	Management of Companies and Enterprises	B / \$125 + %
561	<u>Administrative and Support Services</u>	
561	Administrative and Support Services	A / \$125
561510	Travel Agencies	A / \$125
561621	Security System Services	A / \$125
561622	Locksmiths	A / \$125
561710	Exterminating and Pest Control	A / \$125
561720	Janitorial Services	A / \$125
561730	Landscaping Services (Pressure Washing / Lawn Care / Tree Removal)	A / \$125
561740	Carpet and Upholstery Cleaning Services	A / \$125
562	<u>Waste Management and Remediation Services</u>	
562	Waste Management and Remediation Services	B / \$125 + %
562110	Waste Collection	B / \$125 + %
562211	Hazardous Waste Treatment and Disposal	B / \$125 + %
562991	Septic Tank and Related Services	B / \$125 + %
611	<u>Educational Services</u>	
611	Educational Services	A / \$125
621	<u>Ambulatory Health Care Services</u> (each state licensed practitioner must obtain a business license)	
621	Ambulatory Health Care Services	B / \$125 + %
621111	Offices of Physicians	B / \$125 + %
621210	Offices of Dentists	B / \$125 + %
621310	Offices of Chiropractors	B / \$125 + %
621320	Offices of Optometrists	B / \$125 + %
621340	Physical / Occupational / Speech Therapists / Audiologists	B / \$125 + %
621610	Home Health Services	B / \$125 + %
621910	Ambulance Services	B / \$125 + %
621999	All Other Miscellaneous Ambulatory Health Care Services	B / \$125 + %
622	<u>Hospitals</u>	
622	Hospitals	B / \$125 + %
623	<u>Nursing and Residential Care Facilities</u>	
623	Nursing and Residential Care Facilities	B / \$125 + %
624	<u>Social Assistance</u>	
624	Social Assistance	B / \$125 + %
624120	Services for the Elderly & Person with Disabilities	B / \$125 + %
624190	Other Individual & Family Services	B / \$125 + %
624410	Child Day Care Services	B / \$125 + %

711	<u>Arts, Entertainment and Recreation</u>	
711	Arts, Entertainment and Recreation	B / \$125 + %
712	<u>Museums, Historical Sites, and Similar Institutions</u>	
712	Museums, Historical Sites, and Similar Institutions	B / \$125 + %
713	<u>Amusement, Gambling and Recreation Industries</u>	
713	Amusement, Gambling, and Recreation Industries	B / \$125 + %
721	<u>Accommodations</u>	
721	Accommodations	B / \$125 + %
721110	Hotels and motels	B / \$125 + %
721191	Bed and Breakfast Inns	B / \$125 + %
721211	RV Parks & Campgrounds	B / \$125 + %
721310	Rooming and Boarding Houses	B / \$125 + %
722	<u>Food Services and Drinking Places</u>	
722	Food Services and Drinking Places	B / \$125 + %
722110	Full-Service Restaurant	B / \$125 + %
722211	Limited-Service Restaurants	B / \$125 + %
722330	Mobile Food Services	B / \$125 + %
722410	Drinking Places (Alcoholic Beverages)	B / \$125 + %
811	<u>Repairs and Maintenance</u>	
811	Repairs and Maintenance	B / \$125 + %
811110	Automotive / Mechanical / Electrical Repair / Maintenance	B / \$125 + %
811121	Automotive / Paint / Interior / Glass Repair / Upholstery	B / \$125 + %
811191	Automotive Oil Change / Lubrication Shops	B / \$125 + %
811192	Car Washes	B / \$125 + %
811211	Consumer Electronics Repair & Maintenance	B / \$125 + %
811212	Computer / Office Machine Repair & Maintenance	B / \$125 + %
811310	Commercial / Industrial Equipment Repair / Maintenance	B / \$125 + %
811412	Appliance Repair and Maintenance	B / \$125 + %
811420	Re-Upholstery and Furniture Repair	B / \$125 + %
811490	Other Personal and Household Goods Repair & Maintenance	B / \$125 + %
812	<u>Personal and Laundry Services</u>	
	(each state licensed practitioner must obtain a business license)	
812	Personal and Laundry Services	A / \$125
812111	Barber Shops	A / \$125
812112	Beauty Salons	A / \$125
812113	Nail Salons	A / \$125
812199	Other Personal Care Services	A / \$125
812210	Funeral Homes and Funeral Services	A / \$125
812220	Cemeteries and Crematories	A / \$125
812310	Coin-Operated Laundry and Drycleaners	A / \$125
812320	Dry Cleaning and Laundry Services (except coin operated)	A / \$125
812330	Linen and Uniform Supply (rental & lease)	A / \$125
812910	Pet Care Services (except Veterinary)	A / \$125
812990	Bonding Company	A / \$125

SECTION 26. LICENSE FEE SCHEDULES.

SCHEDULE A General Business - Flat

The rate for this license is **\$125.00** annually.

SCHEDULE B General Business - Gross

The rate for this license is **\$125.00** annually plus .09% (0.0009) of gross sales over \$100,000.00.

SCHEDULE C General/Prime Contractor

The rate for this license is **\$150.00** annually plus .01% (0.0001) of gross sales over \$100,000.00.

SCHEDULE D Contractors/Subcontractors

The rate for this license is **\$125.00** annually.

SCHEDULE F Beer, Wine & Liquor

License Type

312010 (Lounge Retail Liquor Class I)	\$150
312011 (Lounge - Package Store - Class II)	\$150
312020 (Restaurant Retail Liquor only)	\$150
312031 (Club Liquor Class I)	\$150
312032 (Club Liquor Class II)	\$375
312040 (Retail Beer - On/Off Premise)	\$75
312050 (Retail Beer - Off Premise Only)	\$75
312060 (Retail Table Wine - On/Off Premise)	\$75
312070 (Retail Table Wine - Off Premise)	\$75
424080 (Wholesale Liquor)	\$250
424110 (Wholesale Table Wine & Beer)	\$375
312140 (Special Event Retail)	\$75
3121000 (Restaurant Beer, Wine, Liquor)	\$300 - Includes 312040, 312060, 312020

SCHEDULE G Real Residential Rental

- The rate for this license is **\$125.00** annually plus 1.5% (0.015) of gross sales.

SCHEDULE H Peddler

One who offers merchandise or items in small amounts for sale along the street or right-of-way and often by traveling to different places. Requires permission from property owner and payment of fees as set forth below:

Daily Rate	Issued for single day activity	\$10.00
Weekly Rate	Issued for no more than 7 consecutive days	\$25.00
Monthly Rate	Issued for no more than 30 consecutive days	\$75.00

SCHEDULE I (Decals)

Taxi Cab or Limousine- 1st: \$50.00 per decal / All taxi cabs or limousines over 1st: \$25.00 per decal
Vending Machines- 1 to 5: \$20.00 per decal / 6 to 10: \$10.00 per decal
Billard & Pool Tables- 1 to 2: \$50.00 per decal / over 2: \$25.00 per decal
Amusement Devices- 1 to 10: \$25.00 per decal / over 10: \$10.00 per decal

SCHEDULE J**Banks, Savings, Credit Unions and Loans**

522110	Main Office/Facility – Bank, Credit Union	\$125.00
521110	Branch Only - Bank, Credit Union	\$10.00
521111	ATM Location	\$10.00
522120	Main Office/Facility - Savings, Loan	\$125.00
522121	Branch Only - Savings, Loan	\$10.00
522298	Pawn Shop – whether title pawn or merchandise	J / \$125 + %

SCHEDULE S**State Regulated**

S(D) Delivery - State Code §11-51-194 – The amount so long as the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year. **\$100.00**

S(I) Insurance - State Code §11-51-120/123 - A percentage of each \$100.00 of gross premiums, less return premiums, on policies issued during the preceding year on property located in such municipality. **4%**

S(R) Railroads - State Code §11-51-124 - The maximum amount of privilege or license tax which the several municipalities within this state may annually assess and collect of persons operating railroads in this state as common carriers for the privilege of doing intrastate business within the limits of such municipalities, whether such companies are incorporated under the laws of this state or any other state or whether incorporated at all or not, is hereby prescribed and fixed as follows: In municipalities having a population of more than 1,000 and not exceeding 5,000, \$25.00 for the first 1,000 inhabitants and \$25.00 for each additional 1,000 inhabitants or a majority fraction thereof. **\$50.00**

S(T) Telecommunication - State Code §11-51-128 - The maximum amount of privilege or license tax which the several municipalities within this state may annually assess and collect of persons operating telephone exchanges and long distance telephone lines in this state for the privilege of doing intrastate business within the limits of such municipalities, whether such persons are incorporated under the laws of this state or any other state, is fixed as follows:

In municipalities having a population of more than 2,000 and not exceeding 3,000:

Exchange license - **\$105.00**

Long distance license - **\$27.00**

S(TT) Terminal Transportation - State Code §37-3-33 - Any incorporated city or town in this state shall have the right by proper ordinance to tax and collect reasonable privilege license fees or taxes from any motor bus terminal or any person operating any terminal or station facilities for transportation of passengers, property or express transported by motor carrier and any motor carrier as defined by this chapter where such motor carrier does business in said city or town by receiving passengers or freight for transportation for hire between said city or town and another point in Alabama; provided, that said privilege license or tax shall not exceed the sum of \$25.00 in incorporated cities or towns of less than 5,000 inhabitants. **\$25.00**

S(U) Utilities – State Code §11-51-129 - The maximum amount of privilege or license tax shall not exceed three percent of the gross receipts of the business done by the utility in the municipality during the preceding year; and, for the first year's business when an existing utility is taken over, the amount of the license shall be computed on the basis of the gross receipts of the prior operators plus the gross receipts of the new owners. **3%**

SECTION 27. License fees in Police jurisdiction.

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

SECTION 28. Effective date.

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

SECTION 29. Severability.

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

SECTION 30. Repealer.

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

PROPOSED