

Having previously been introduced at the October 5, 2020 council meeting, with Public Hearing be Item #10.
set for October 19, 2020, Council Member RAKESTRAW moved the adoption of the following
Ordinance, which was seconded by Council Member ELLIS.



ORDINANCE 20-118

AN ORDINANCE TO REPEAL AND REPLACE SECTIONS 8-19 through 8-42 OF THE ALABASTER CODE OF ORDINANCES (2015) REGARDING BUSINESS LICENSES

THE PUBLIC GOOD REQUIRING IT, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ALABASTER, ALABAMA AS FOLLOWS:

BUSINESS LICENSE CODE OF THE CITY OF ALABASTER, ALABAMA FOR THE YEAR 2021 AND EACH SUBSEQUENT YEAR

Section 1. The following sections 8-19 through 8-42 of the Alabaster Code of Ordinances (2015) are hereby repealed and replaced as follows:

Chapter 8 - BUSINESSES^[1]

Sec. 8-19. - 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, 2015, 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.

Sec. 8-20. - Definitions.

(a) *Terms.* The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Business means 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 means 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 means 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.

Department or department of revenue means the Alabama Department of Revenue, as created under Code of Ala. 1975, title 40, ch. 2 (Code of Ala. 1975, § 40-2-1 et seq.).

Designee means an agent or employee of the municipality authorized to administer or collect, or both the municipality's business license taxes, which may include another taxing jurisdiction, the department of revenue, or a private auditing or collecting firm, as defined in Code of Ala. 1975, § 40-2A-3.

Gross receipts means 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, without regard to the location in which the activity giving rise to the receipts was transacted, solicited, executed, consummated, or delivered, to be used in calculating the amount due for a business license. Provided, however, that:

- (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 Ala. 1975, title 40, ch. 21, art. 3 (Code of Ala. 1975, § 40-21-80 et seq.); 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) A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Code of Ala. 1975, § 11-51-908.
- (3) For a utility or other entity described in Code of Ala. 1975, § 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Code of Ala. 1975, title 40, ch. 21, art. 3, 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.
- (4) 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.
- (5) Gross receipts for businesses domiciled outside of the city, with no office or substation located within the city, shall include the gross receipts derived from business activity within the corporate limits of the city.

License form means 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 means 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 means the calendar year.

Municipality means any town or city in this state that levies a business license tax from time to time. The term "municipality" also includes the town's or city's police jurisdiction, where the business license tax is levied in the police jurisdiction.

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

Taxing jurisdiction means 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 Code of Ala. 1975, title 11, ch. 51, art. 2 (Code of Ala. 1975, § 11-51-180 et seq.), as the context requires.

Taxpayer means any person subject to or liable under this 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 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.

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

(b) *Other terms.* Other specialized terms used in this article, and not defined in subsection (a) of this section, shall have the same meanings ascribed to them in Code of Ala. 1975, § 40-2A-3, unless the context therein otherwise specifies:

Amusement device means a fixed or portable mechanical device similar to, but not limited to, Ferris wheels, carousels, rock walls, euro-bungee or similar devices, inclined railways or similar devices, including inflatables, as well as amusement devices as defined by ASTM. Other amusement devices include go karts, concession go karts, and other mechanical devices that are confined to one path of travel.

Home occupation means a business conducted within the business owner's home residence. A home occupation shall not receive a business license from the city until the premises are approved for operation by the city planning department. *Mobile vendor* means any seller or provider of products out of a trailer, vehicle, van, cart, tent, awning or other nonpermanent apparatus capable of being transported from one location to another owned and operated by one owner, and intended to operate continuously throughout the year on the streets, and rights-of-way of the city, and from parking lots of commercial properties with the permission of the owner thereof. The term "mobile vendor" does not include mobile food units that are licensed under Sections 8-181 through 8-184.

Professional means a calling or occupation that involves specialized knowledge, education, judgment and skill requiring certification and licensure of the individual, as opposed to a company or firm, by a state or federal agency in order to perform the services thereof.

Temporary vendor means any seller or provider of goods or services operating out of a nonpermanent structure, or out of a trailer, vehicle, cart or other apparatus capable of being transported from one location to another and intended to operate for no more than 5 days in a calendar year.

Sec. 8-21. - License term; minimums.

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

- (1) *Full year.* Every person who commences business before July 1 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.
- (2) *Half year.* In case the license of any business, trade, occupation or profession is based on a flat rate and is taken out after July 1, only one-half of the license shall be charged and collected, except for those subjects for which daily, weekly, monthly, quarterly or semiannual licenses are provided by law.
- (3) *Temporary.* Every temporary vendor who commences business during the year shall obtain a temporary license for the day that such business operates.
- (4) *Issuance fee.* For each business license issued or renewed by the city, there shall be an issuance fee in the amount established, as adjusted, by the department of revenue in accordance with Code of Ala. § 11-51-90(2). The issuance fee shall be collected in the 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.
- (5) *Annual renewal.* Except as provided below, the business license shall be renewed annually on or before January 31 each year.
 - a. 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.
 - b. Insurance company annual license renewals shall be renewed in accordance with Code of Ala. 1975, § 11-51-122 which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in this Code.
 - c. 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 delivered to the licensee in any manner allowed by state law. Licensees are required to furnish the municipality any address changes for their business prior to December 1 in order for them to receive their notice.
 - d. 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 this Code.
- (6) *Interest.* Interest shall be assessed on business license tax delinquencies at the rate specified by the Code of Alabama.
- (7) *Gross receipts threshold.* The gross receipts threshold for licensing a line of business at an Alabaster location shall be ten (10) percent as permitted by Code of Ala., § 11-51-95(b).
- (8) *Measure of business license.* The measure of a business license based on gross receipts shall be based on the taxpayer's gross receipts for the license year next preceding the current license year unless the taxpayer first began doing business in the city during the current license year, in which event the gross receipts shall be projected by the taxpayer for the remaining portion of the current license year. If the taxpayer's actual gross receipts for the short license year are either more or less than projected, the taxpayer's annualized gross receipts used in calculating its business license tax liability for the following license year shall be increased or decreased, respectively, by the amount of the difference. When annualizing the gross receipts for the short license year, the amount of the gross receipts projected by the taxpayer shall be divided by the number of full months the taxpayer was in business in the city and multiplied by 12; provided that each taxpayer shall be deemed to have been in business in the city for a minimum of one month for purposes of this calculation. If the taxpayer employs a fiscal year for federal and state income tax purposes, the taxpayer's gross receipts may be determined, at the option of the taxpayer, from the federal income tax return of the taxpayer for the fiscal year next preceding the current license year, provided that the gross receipts reported thereon reasonably reflect the financial condition of the taxpayer as of the December 31 next preceding the current license year, and the taxpayer so notifies the municipality either prior to or simultaneously with filing the first business license remittance form using fiscal year data. The taxpayer's use of fiscal year data, as provided above, shall constitute an irrevocable election to use fiscal year data with respect to the current and subsequent business license years unless the city council or revenue director or his or her designee consents otherwise.

Sec. 8-22. - License shall be location specific.

- (a) Each person desiring to engage in business within the city shall do so only from a physical location in the city properly zoned and constructed for the type of business conducted. 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 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 article. To establish a bona fide branch office, the taxpayer must demonstrate proof of all the 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.
 - (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 are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office, whether or not the representative is physically located at the branch office.
 - (5) All business claimed by a branch office must be conducted by and through said office.
 - (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.

Sec. 8-23. - Restriction on transfer of license.

No license shall be transferred, except with the consent of the city council or other governing body of the municipality or of the director of finance or other chief revenue officer or his 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 (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.

Sec. 8-24. - Unlawful to do business without a license.

(a) 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 article passed hereunder fixing a license shall be punishable by a fine not to exceed the sum of \$500.00 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.

(b) The maintenance of a place for the carrying on of a business activity shall be *prima facie* evidence that the person, firm or corporation maintaining the place is carrying on a business.

(c) The performance of any business activity within the licensing jurisdiction of the city, whether or not a local office or place of business is maintained, shall constitute *prima facie* evidence that the person, firm or corporation is engaging in business subject to the city's license tax.

(d) Any license issued by the city in exchange for payment made by check or other instrument of payment that is not honored and paid upon presentation by the city to the drawee shall be deemed invalid and void. In such case, the payor shall be considered engaged in a business without procuring a license in violation of this section.

(e) It shall be unlawful for any person to make a false statement, affidavit, or certificate as to the amount of stock on hand or volume of gross receipts, revenues or business, or amount of capital invested in business, or number of employees or vehicles used for business, whether made by the declarant or his or her principal.

(f) It shall be unlawful for any person to present any false certification that is required as a condition of licensing by the city, or to falsely present a valid certification applicable to another person in order to procure a license from the city.

(g) Exemptions from the payment of privilege license tax shall include 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 same

Sec. 8-25. - 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 to do so.

Sec. 8-26. - 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. Nothing contained herein shall limit or restrict the city's right to seek injunctive relief under the Code of Ala. § 11-51-150, et seq., or other provisions of law.
- (c) If the amount of business license tax remitted by the taxpayer is undisputed by the city, or the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the city may immediately enter a final assessment for the amount of the tax due, plus applicable penalty and interest.
- (d)
 - 1. All preliminary and final assessments of business licenses issued by the city or its designee shall be executed as provided by this business license ordinance.
 - 2. Any preliminary assessment shall be entered within four years from the due date of the business license form, or four years from the date the form is filed, whichever is later, except as follows:
 - a. A preliminary assessment may be entered at any time if no license form is filed as required, or if a false or fraudulent license form is filed with the intent to evade the business license tax.
 - b. A preliminary assessment may be entered within six years from the due date of the license form or six years from the date the license form is filed with the city, whichever date occurs last, if the taxpayer omits or fails to report an amount in excess of 25 percent of its gross receipts or other applicable business license tax base.
 - c. A preliminary assessment may be entered within five years from the due date of the license form, or five years from the date the form is filed, whichever is later, if the taxpayer or its authorized agent fails or refuses to execute and return to the city or its agent a written extension of the statute of limitations on issuing preliminary assessments for up to eight months, as requested by the city or its agent, within 30 days after receipt of the request for extension by the taxpayer or its authorized agent.
 - 3. The preliminary assessment entered by the city, or a copy thereof, shall promptly upon entry be mailed by the city to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, but at the option of the city, the preliminary assessment may be delivered to the taxpayer by personal delivery.
- (e)
 - 1. If a taxpayer disagrees with a preliminary assessment as entered by the city, the taxpayer may file a petition for review with the city within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, or if the city otherwise deems it necessary, the license officer of the city shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representative and the representatives of the city 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:
 - a. Is not timely filed, or
 - b. 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 city 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. The final assessment entered by the city, or a copy thereof, shall promptly upon entry 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 \$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 \$500.00. In either case and at the option of the city, the final assessment, or a copy thereof, may be delivered to the taxpayer by personal delivery.
- (f)
 - 1. A taxpayer may appeal from any final assessment entered hereunder by the city by filing a notice of appeal, within 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 city to hear appeals of final assessments of the city's sales, use, rental and lodgings taxes, as applicable, and business license taxes.
 - 2. In lieu of the appeal under subdivision 1. 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 Shelby County by filing a notice of appeal

within 30 days from the date of entry of the final assessment with both the City of Alabaster Revenue Department and the clerk of Shelby County Circuit Court. If the appeal is to circuit court, and if the taxpayer is the appealing party, the taxpayer shall also, within the 30-day period allowed for appeal, either (i) pay the business license tax, interest and any penalty shown as due on the final assessment, or (ii) file a supersedeas bond with the clerk of the court in double the amount of the business license tax, interest and any penalty shown as due on the final assessment, or in such amount as may be required by Code of Ala. § 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 plus applicable interest 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 Shelby County Circuit Court that he or she has a net worth, on the basis of fair market value, of \$20,000.00 or less, including his or her homestead, and that the final assessment is equal to or less than the taxpayer's net worth, the taxpayer may file and prosecute the appeal without either paying the final assessment in full or posting a supersedeas bond. A taxpayer may appeal a final assessment to Shelby County Circuit Court, as provided herein, even though the taxpayer has paid the amount shown as due on the assessment prior to filing the appeal.

3. The filing of the notice of appeal with both the City of Alabaster Revenue Department and the clerk of Shelby County Circuit Court, 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.

4. If a final assessment is reduced on appeal, any overpayment shall promptly be refunded to the taxpayer by the City together with interest to the extent allowed by Code of Ala. § 11-51-192.

5. 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.

(g) Either the taxpayer or the city may appeal to Shelby County 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 Shelby County Circuit Court within 30 days from the date of entry of the final order.

Sec. 8-27. - Duty to permit inspection and produce records.

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

- (1) Permit the designee of the municipality to enter the business and to inspect all portions of his place 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.
- (2) Furnish information during reasonable business hours, at the licensee's place of business, in the municipality or the police jurisdiction, all books of account, invoices, papers, reports and memoranda containing entries showing amount of purchases, sales receipts, inventory and other information from which the correct license tax classification of such person may be ascertained and the correct amount of license tax to which he is subject may be determined, including exhibition of bank deposit books, bank statements, copies of sales tax returns to the state, copies of state income tax returns and federal income tax returns.

Sec. 8-28. - 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.

Sec. 8-29. - Privacy.

- (a) It shall be unlawful for any person connected with the administration of this article to divulge any information obtained by him in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this article, except to those 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 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 city council upon their written request through the mayor's office. It shall be unlawful for any person to violate the provisions of this section.

Sec. 8-30. - 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 20 days from the date of notice and to show cause why such assessment shall not be made final. Such appearance may be made by agent or attorney.
- (c) If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgment of the municipality, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the municipality to be correct. If upon such hearing the municipal designee finds a different amount due than that originally assessed, he 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 U.S. 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.

Sec. 8-31. - Lien for nonpayment of license tax.

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

Sec. 8-32. - Criminal penalties.

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

Sec. 8-33. - Civil penalties.

In addition to the remedies provided by Code of Ala. 1975, § 11-51-150 et seq., the continued or recurrent performance of any act 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.

Sec. 8-34. - Penalties and interest.

- (a) All licenses not paid within 30 days from the date they fall due shall be increased by 15 percent for the first 30 days they shall be delinquent, or fraction thereof, and shall be measured by an additional 15 percent for a delinquency of 60 or more days, but this provision shall not be deemed to authorize the delay of 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 15 percent for the first 15 days they shall be delinquent, and shall be measured by an additional 15 percent for a delinquency of 45 days or more.
- (c) All delinquent accounts (both license taxes and penalties) shall also be charged at the interest rate specified by the Code of Alabama. (d) To the extent a licensee underreports gross receipts, the licensee shall be subject to penalties and interest on the underreported amount.

Sec. 8-35. - 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.

Sec. 8-36. - 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 city council for a determination of whether such license should or should not be issued.

- (b) If the city council denies the issuance of any license referred to it, the municipal clerk shall promptly notify the applicant of the city council's decision.
- (c) If said applicant desires to appear before the city council to show cause why said license should be issued, he shall file a written notice with the municipal clerk, said notice to be filed within two weeks from the date of mailing by the revenue examiner of the notice of the denial of such license by the city council.
- (d) Upon receipt of said notice the revenue examiner shall promptly schedule a hearing, to be held within 15 days from the date of receipt of such notice, before the city council and shall give the notice of the date, time and place of said hearing to the applicant.
- (e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the city council shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- (f) If the city council determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the 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.

Sec. 8-37. - Procedure for revocation or suspension of license.

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

Sec. 8-38. - 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 Code of Ala. 1975, § 11-51-192. 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 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.

Sec. 8-39. - Delivery license.

- (a) A business that has no physical location in the city and is only delivering merchandise herein may at its option purchase a delivery license in accordance with Code of Ala., § 11-51-194 in lieu of any other type of license.
- (b) When deliveries total more than prescribed in Code of Ala., § 11-51-194, the delivery license shall be collected under the appropriate license category for the specific type of business listed herein as a retail or wholesale.

Sec. 8-40. - License classifications.

Any taxpayer engaged at one location in more than one line of business falling within separate license schedules shall take out and pay for a license for each separate license schedule from which the taxpayer derived more than 10 percent of its gross receipts during the preceding license year. The gross receipts taxed with regard to each license schedule shall be only those gross receipts which arise within the line of business of such schedule. Gross receipts which do not exceed 10 percent, and are not taxed under a separate license schedule, shall be included in the business license for the taxpayer's primary line of business.

Alcohol sales and flat fee schedules are exceptions to the 10 percent threshold and shall be licensed separately for each business activity.

Any business engaged in any activity that requires certification or licensure from a State of Alabama board or agency shall be required to procure, pay for, and take out a separate license from the City of Alabaster therefor, regardless of the amount of gross receipts derived from such business activity.

Sec. 8-40. – License Classifications.

Businesses are classified according to the 2002 North American Industrial Classification System (NAICS) category that best matches its activity or activities conducted in the City of Alabaster.

CODE	TITLE/DESCRIPTION	SCHEDULE
11	AGRICULTURE, FORESTRY, FISHING AND HUNTING	
111	Crop Production	A
112	Animal Production (Alabama Department of Public Health)	A
113	Forestry and Logging	A
114	Fishing, Hunting, Trapping (Alabama Department of Conservation / Natural Resources)	A
115	Support Activities for Agriculture and Forestry	A
21	MINING	
211	Oil and Gas Extraction (Code of Ala 40-20-2(C)) (Alabama Oil and Gas Board)	State max.
212	Mining (Except For Oil and Gas) (Alabama Department of Labor)	A
213	Support Activities for Mining (Alabama Board of Geologists)	A
22	UTILITIES	
221	Utilities (Alabama Licensing Board for General Contractors / Liquefied Petroleum Gas Board)	B
2211	Electric Power Company (Code of Ala 11-51-129)	B
2212	Natural Gas Company (Code of Ala 11-51-129)	B
2213	Water, Sewage and Other Systems	B
23	CONSTRUCTION	
236	Construction of Buildings	P
236	Manufactured Buildings (Alabama Manufactured Housing Commission)	P
2361	Residential Building Construction (Home Builders Licensure Board)	P
236118	Home Improvement/Handyman (State Licensing Is Not Required for The Type or Volume of Work)	P
2362	General Contractor (Alabama Licensing Board for General Contractors)	P
237	Heavy and Civil Engineering Construction (Alabama Licensing Board for General Contractors)	P
238	Specialty Trade Contractors (Must Have Picture I.D. And Certification Card for Regulated Specialty Trades)	P
23811	Subcontractor - Concrete	P
23812	Subcontractor - Structural Steel & Precast Concrete	P
23813	Subcontractor - Carpentry - Framing and Finishing	P
23814	Subcontractor - Masonry	P
23815	Subcontractor - Glass and Glazing - Installation Only	P
23816	Subcontractor - Roofing (Home Builders Licensure Board)	P

23817	Subcontractor - Siding - Installation Only	P
23819	Subcontractor - Other Structure, Foundation or Building Exterior - Installation Only	P
23821	Subcontractor - Electrical (Alabama Board of Electrical Contractors)	P
23821	Subcontractor - Low Volt Electrical	P
23822	Subcontractor -Plumbing, Heating, And HVAC (See Board Licenses Required by Trade)	P
23822	Subcontractor -Exhaust Hood Installation	P
23822	Subcontractor - Sprinkler System - Fire and Lawn	P
23822	Subcontractor - Gas (Plumbers & Gas Fitters Examining Board)	P
23822	Subcontractor - HVAC -(Alabama Board of Heating and Air Conditioning Contractors)	P
23822	Subcontractor - Plumbing (Plumbers & Gas Fitters Examining Board)	P
23822	Subcontractor - Propane Installation (Liquefied Petroleum Gas Board)	P
23829	Subcontractor - Other Building Equipment - Installation Only	P
23829	Subcontractor - Elevator/Escalator (Alabama Department of Labor / Elevator Safety Review Board)	P
23831	Subcontractor - Drywall/Acoustical/Insulation	P
23832	Subcontractor - Painting and Wall Covering	P
23833	Subcontractor - Flooring- Installation Only	P
23834	Subcontractor - Tile, Terrazzo, Mosaic- Installation Only	P
23835	Finish Carpentry & Cabinetry - Installation Only	P
23839	Subcontractor - Other Building Finishing - Installation Only	P
23891	Subcontractor - Site Preparation, Excavating and Grading	P
23893	Subcontractor - Septic Tank Systems (Alabama Onsite Wastewater Board)	P
23899	Subcontractor - Not Otherwise Listed - Installation Only	P
23899	Swimming Pool Contractor (Alabama Licensing Board for General Contractors)	P
31-33	MANUFACTURING	
311	Food Products Manufacturing (Alabama Department of Public Health)	W
311613	Rendering and Meat Byproduct Processing	State max.
312	Beverage and Tobacco Product Manufacturing	W
3121	Beverage Manufacturing (Alabama Department of Public Health)	W
31212A	Breweries (Alcoholic Beverage Control Board)	C
31213A	Wineries (Alcoholic Beverage Control Board)	C
31214A	Distilleries (Alcoholic Beverage Control Board)	C
3122	Tobacco Manufacturing	W
313	Textile Mills	W
314	Textile Product Mills	W
315	Apparel Manufacturing	W
316	Leather and Allied Product Manufacturing	W
321	Wood Product Manufacturing (Alabama Manufactured Housing Commission)	W
322	Paper Manufacturing	W
323	Printing and Related Support Activities	W
324	Petroleum and Coal Products Manufacturing	W
325	Chemical Manufacturing (Alabama State Board of Pharmacy)	W
326	Plastics and Rubber Products Manufacturing	W
327	Nonmetallic Mineral Product Manufacturing	W
331	Primary Metal Manufacturing	W
332	Fabricated Metal Product Manufacturing	W
333	Machinery Manufacturing	W
334	Computer and Electronic Product Manufacturing (Alabama Electronic Security Board of Licensure)	W
335	Electrical Equipment, Appliance, And Component Manufacturing (Alabama Electronic Security Board of Licensure)	W
336	Transportation Equipment Manufacturing	W
337	Furniture and Related Product Manufacturing	W
339	Miscellaneous Manufacturing	W
42	WHOLESALE TRADE	
423	Merchant Wholesalers - Durable Goods	W
4237	Merchant Wholesalers - Durable Goods - Propane (Liquefied Petroleum Gas Board)	W
424	Merchant Wholesalers - Nondurable Goods	W

4248	Beer, Wine, And Distilled Alcoholic Beverage Merchant Wholesalers	W
4248A	Beer and Wine Beverage Merchant Wholesalers (Alcoholic Beverage Control Board)	C
4248A	Beer, Wine, And Distilled Alcoholic Beverage Importer (Alcoholic Beverage Control Board)	C
42481	Beer and Ale Merchant Wholesalers	W
42481A	Beer and Ale Merchant Wholesalers (Alcoholic Beverage Control Board)	C
42482	Wine and Distilled Alcoholic Beverage Merchant Wholesalers	W
42482A	Wine Merchant Wholesalers (Alcoholic Beverage Control Board)	C
42482A	Distilled Alcoholic Beverage Merchant Wholesalers (Alcoholic Beverage Control Board)	C
42494	Tobacco and Tobacco Product Merchant Wholesalers	W
425	Agent/Broker	A
44 - 45	RETAIL TRADE	
441	Motor Vehicle Dealer	A
442	Furniture and Home Furnishings Stores	A
443	Electronics and Appliance Stores	A
444	Building Material and Garden Equipment and Supplies Dealers	A
445	Food and Beverage Stores (Alabama Department of Public Health)	A
4453	Beer, Wine, And Liquor Stores	A
4453A	Beer, Wine, And Liquor Stores (Alcoholic Beverage Control Board)	C
446	Health and Personal Care Stores (Alabama Board of Home Medical Equipment / Alabama State Board of Pharmacy)	A
447	Convenience Store/Truck Stop - (Retail Fuel License Is Separate)	A
448	Clothing and Clothing Accessories Stores	A
451	Sporting Goods, Hobby, Book, And Music Stores	A
452	General Merchandise Stores	A
453	Miscellaneous Store Retailers	A
453991	Tobacco Stores	A
453991T	Tobacco Sales in Addition to Primary Business (Alcoholic Beverage Control Board)	O
454	Direct Selling - Does Not Include Door-To-Door Solicitation	A
4542	Vending Machine Operators	A
454V	Vending Machines - Per Machine or Device	H
4543	Direct Selling Establishments	A
45439T	Temporary Vendor - Special Event - One Day (Mobile Food Unit Not Included)	F
45439M	Mobile Vendor - Annual (Mobile Food Unit Not Included)	V
48 - 49	TRANSPORTATION AND WAREHOUSING	
481	Air Transportation	A
482	Rail Transportation (Code of Ala §11-21-124)	State max.
483	Water Transportation	A
484	Truck Transportation (Interstate)	A
484	General Freight Trucking (Intrastate) (Code of Ala §37-3-33)	State max.
485	Transit and Ground Passenger Transportation	A
485	Bus and Other Motor Vehicle Transit Systems (Code of Ala §37-3-33)	State max.
4853	Taxi Service	D
4859	Limousine Service	D
486	Transportation - Pipeline	A
487	Scenic and Sightseeing Transportation	A
488	Support Activities for Transportation	A
492	Couriers and Messengers	A
4922	Couriers - Courier and Express Delivery (Code of Ala §11-51-126)	L
493	Warehousing and Storage	W
49319	Warehouse and Storage - Alcoholic Beverages	W
49319A	Warehouse and Storage - Alcoholic Beverages	C
51	INFORMATION	
511	Publishing Industries (Except Internet)	A
5111	Newspaper Publishers	U
512	Motion Picture and Sound Recording Industries	A
515	Broadcasting (Except Internet)	A
516	Publishing - Internet	A

517	Telecommunications	A
517311	Wired Telecommunications Carriers (Code of Ala § 11-51-128, Local)	State max.
517311	Wired Telecommunications Carriers (Code of Ala § 11-51-128, Long Distance)	State max.
518	Data Processing, Hosting, And Related Services	A
519	Other Information Services	A
52	FINANCE AND INSURANCE	
522	Credit Intermediation and Related Activities	A
52211	Bank - Main Office (Code of Ala 11-51-130)	K
52211	Bank Branch or ATM (Code of Ala 11-51-130)	K
52212	Savings and Loan - Main Office (Code of Ala 11-51-131)	K
52212	Savings and Loan Branch or ATM (Code of Ala 11-51-131)	K
523	Securities, Commodity, Investment (Alabama Securities Commission)	A
524	Insurance Carriers and Related Activities	A
5241	Insurance Carrier (Code of Ala 11-51-120/123)	State max.
525	Funds, Trusts, Other Financial Agencies	A
53	REAL ESTATE AND RENTAL AND LEASING	
531	Real Estate (Alabama Real Estate Commission)	A
5311	Lessors of Real Property	A
53111	Lessors of Residential Buildings and Dwellings	Q
53112	Lessors of Nonresidential Buildings (Except Mini-warehouses)	A
53113	Mini-warehouses, Self-Storage	A
53119	Mobile Home Park	Q
5312	Real Estate Office (Code of Alabama §11-51-132)	A
5313	Real Estate - Other Activities	A
53132	Real Estate Appraiser (Alabama Real Estate Appraisers Board)	A
532	Rental/Leasing	A
5321	Rental/Leasing - Automotive Equipment Rental and Leasing	A
5322	Rental/Leasing - Consumer Goods Rental	A
5323	Rental/Leasing - General Rental Centers	A
5324	Rental/Leasing - Commercial and Industrial Machinery and Equipment Rental and Leasing	A
533	Lessors of Nonfinancial Intangible Assets (Except Copyrighted Works)	A
54	PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES	
541	Professional, Scientific, And Technical Services (Must Have Picture I.D. And Certification Card for Regulated Professions)	R
5411	Legal Services	R
5412	Accounting, Tax Preparation, Bookkeeping, And Payroll Services	R
5413	Architectural, Engineering, And Related Services	R
5414	Specialized Design Services	R
5415	Custom Computer Services	R
5416	Management, Scientific, And Technical Consulting Services	R
5417	Scientific Research and Development Services	R
5418	Advertising and Related Services	R
54185	Display Advertising - Billboards, Aerial, Transit Advertising	N
54186	Direct Mail Advertising	W
5419	Other Professional, Scientific, And Technical Services	R
55	MANAGEMENT OF COMPANIES AND ENTERPRISES	
551	Administrative/Management	R
56	ADMINISTRATIVE AND SUPPORT SERVICES	
561	Administrative and Support Services (Must Have Picture I.D. And Certification Card for Regulated Professions)	A
5611	Office Administrative Services	A
5612	Facilities Support Services	A
5613	Staffing Service	A
5614	Business Support Services	A
5615	Travel/Tour/Convention Bureaus	A
5616	Investigation/Security Service	A

561621	Security Systems (State of Alabama Electronic Security Board of Licensure)	A
561622	Locksmith (State of Alabama Electronic Security Board of Licensure)	A
5617	Services to Buildings and Dwellings	A
56171	Exterminating/Pest Control (Alabama Department of Agriculture and Industries)	A
56173	Landscaping Services (Alabama Department of Agriculture and Industries)	A
5619	Organizational Support Services	A
562	Waste Collection/Treatment/Disposal (Alabama Department of Public Health)	A
5621	Waste Grease Collection (Code of Ala 11-40-23)	State max.
61	EDUCATIONAL SERVICES	
611	Educational Services	A
62	HEALTH CARE	
621	Healthcare Services (Must Have Picture I.D. And Certification Card for Regulated Professions)	A
6211	Physician	R
6212	Dentist	R
6213	Offices of Other Health Practitioners	R
6214	Outpatient Care Centers	A
6215	Medical and Diagnostic Laboratories	A
6216	Home Health Care Services	A
62191	Ambulance/Rescue Services	G
62191	Blood Bank	M
622	Hospitals	Y
623	Nursing and Residential Care Facilities (Alabama Department of Human Resources)	Y
624	Social Assistance Services (Alabama Department of Human Resources)	A
6241	Individual and Family Services	A
6242	Community Food and Housing, And Emergency and Other Relief Services	A
6243	Vocational Rehabilitation Services	A
6244	Child Day Care Center (Alabama Department of Human Resources)	A
6244	Child Care, In-Home (Alabama Department of Human Resources)	A
71	ARTS, ENTERTAINMENT, AND RECREATION	
711	Performing Arts, Spectator Sports, And Related Industries (Alabama Athletic Commission)	A
711T	Temporary Vendor - Special Event - One Day (Entertainment)	F
7113	Promoters of Events	F
712	Museums, Historical Sites, And Similar Institutions	A
713	Amusement, Gambling, And Recreation Industries	A
7131	Amusement Parks and Arcades	A
71394	Fitness/Recreation Center	A
71399	All Other Amusement and Recreation Industries	A
71399	All Other Amusement and Recreation Industries- Amusement Devices	J
71399	All Other Amusement and Recreation Industries- Billiard And/or Pool Tables	I
72	ACCOMMODATION AND FOOD SERVICES	
721	Accommodation	A
722	Food Services and Drinking Places (Alabama Department of Public Health)	A
72231	Food Service Contractors	A
72232	Caterer	A
72233	Mobile Food Service (See Sections 8-181 Through 8-184)	V
72233	Mobile Food Service Inspection Permit (See Sections 8-181 Through 8-184)	\$50
72233T	Temporary Vendor - Special Event - One Day (See Sections 8-181 Through 8-184)	F
7224	Bar/Lounge/Club	A
7224A	Lounge Retail Liquor (Alcoholic Beverage Control Board)	C
7224A	Club Retail Liquor (Alcoholic Beverage Control Board)	C
7225	Restaurants and Other Eating Places	A
722511	Restaurant - Full Service	A
722111A	Restaurant Retail Liquor (Alcoholic Beverage Control Board)	C
722111A	Retail Table Wine (On or Off Premises) (Alcoholic Beverage Control Board)	C
722111A	Retail Beer (On or Off Premises) (Alcoholic Beverage Control Board)	C
722513	Restaurant, Limited Service	A

722514	Cafeterias, Grill Buffets, And Buffets	A
722515	Snack and Nonalcoholic Beverage Bars	A
722A	Arts, Sports, Similar Events (Limit 7 Days) (Alcoholic Beverage Control Board)	C
722A	Arts, Sports, Similar Events (Less Than 30 Days) (Alcoholic Beverage Control Board)	C
722A	Arts, Sports, Similar Events (Greater Than 30 Days) (Alcoholic Beverage Control Board)	C
81	OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)	
811	Repair Service/Shop	A
812	Personal and Laundry Services	A
8121	Personal Care Service	A
812111	Barber - Per Technician (Alabama Board of Cosmetology and Barbering)	S
812112	Cosmetologist (Alabama Board of Cosmetology and Barbering)	S
812113	Manicurist/Nail Technician (Alabama Board of Cosmetology and Barbering)	S
812199	Tattoo Parlor (Alabama Department of Public Health)	M
8122	Funeral Home/Cemetery	A
8123	Dry-cleaning and Laundry Services	A
81231	Laundromat - Coin Operated / Self-Service	T
8129	Personal Service	A
812990	Psychic Services	G
812990	Bail Bondsman - Shelby County Court Authorization Required	M
813	Social/Civic Organizations	A
99	UNCLASSIFIED SERVICES	
999	Business - Other - Lines of Business Not Otherwise Classified	A
999	Business - Other - Square Feet Used for Warehousing, Large Buildings, And Other Types	W

Sec. 8-41. - License fee schedules.

(a) General rate.

Schedule "A"

	Plus Percentage of Gross Receipts	Notes
Base Fee	\$100,000.00+	Base fee covers gross receipts up to \$99,999.00
\$100.00	0.075 percent	

(b) Electric company and gas company.

Schedule "B"

Amount of license is state regulated. See Code of Ala. 1975, § 11-51-129. For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

(c) Beer, wine and liquor.

Schedule "C"

ABC Board Description	Amount	Licensing Notes
-----------------------	--------	-----------------

(010) Lounge Retail Liquor	\$400.00	Requires lounge license plus alcohol license. Monthly tax of 5% of gross purchases from State ABC Board due by 20th day.
(011) Package Store	\$400.00	
(020) Restaurant Retail Liquor	\$400.00	Requires restaurant plus alcohol license. Monthly tax of 5% of gross purchases from State ABC Board due by 20th day.
(040) Retail Beer (On and Off Premises Consumption)	\$75.00	
(050) Retail Beer (Off Premises Only)	\$75.00	
(060) Retail Table Wine (On and Off Premises Consumption)	\$75.00	
(070) Retail Table Wine (Off Premises Only)	\$75.00	
(080) Liquor (Wholesaler / Importer)	\$500.00	
(090) Beer (Wholesaler)	\$275.00	
(100) Wine (Wholesaler)	\$275.00	
(110) Beer and Wine (Wholesaler)	\$375.00	
(120) Alcoholic Beverage (Warehouse)	\$200.00	
(130) Additional Warehouse	\$100.00	
(140) Special Events Retail License (Limit 7 Days)	\$150.00	Requires event license plus alcohol license. Monthly tax of 5% of gross purchases from State ABC Board due by 20th day.
(150) Special Retail License (Valid 30 Days or Less)	\$100.00	Requires event license plus alcohol license. Monthly tax of 5% of gross purchases from State ABC Board due by 20th day.
(160) Special Retail License (Valid 30 Days or More)	\$250.00	Requires event license plus alcohol license. Monthly tax of 5% of gross purchases from State ABC Board due by 20th day.
(200) Manufacturer (Breweries)	\$500.00	
(210) Importer	\$500.00	
Distilleries	\$500.00	
Wineries	\$500.00	

In addition, an amount equal to five percent of the total gross purchase amount of all liquors is to be paid monthly. A sworn statement and payment of the five percent liquor tax on all purchases is to be made by the 20th of the month following the month in which the purchases are made.

Business must provide copy of current Alabama Alcoholic Beverage Control Board License.

Gross receipts from the sale of alcohol must be included in the gross receipts license for the store, restaurant, lounge, etc.

(d) Taxi cabs and limousines.

Schedule "D"

Plus Percentage of Gross Receipts as follows:				
Base Fee	Additional Fee	\$10,000.00 to \$50,000,000.00	\$50,000,001.00 to \$75,000,000.00	Over \$75,000,000.00

\$100.00	\$100.00 per vehicle	0.075 percent	0.02 percent	0.01 percent
----------	----------------------	---------------	--------------	--------------

(e) Telephones and telecommunications.

Schedule "E"

As set forth by the Code of Alabama.

(f) Special events licenses.

Schedule "F"

	Base Fee	Additional Fee	Notes
Promoter, Sponsor, Organizer	150.00	Amounts Due Under Schedule J	
Event Vendor	\$13.00	Amounts Due Under Schedule J	

(g) Flat rate licenses.

Schedule "G"

Annual license rate is	\$500.00
------------------------	----------

(h) Vending machines.

Schedule "H"

Base Fee	Additional Fee	Notes
Original License	\$20.00 per vending machine	This item is intended to be an addition to the primary business license of the applicant

(i) Billiard and/or pool tables. In addition to the license thereto, there shall also be a per device charge, and it shall be according to the following table:

Schedule "I"

For the first device	\$100.00 per device
For each additional device	25.00 per device

Bond required from probate judge

(j) Amusement devices.

Schedule "J"

Base Fee	Additional Fee	Notes

Original License	\$100.00 first device \$25.00 per additional device	This item is intended to be an addition to the primary business license of the applicant
------------------	--	--

(k) Banks/savings and loans.

Schedule "K"

	Each Main Office	Each Branch Location	Each ATM Location
Bank	\$125.00	\$10.00	\$10.00
Savings and Loan	\$125.00	\$10.00	\$10.00

(l) Delivery license.

Schedule "L"

As set forth by Code of Ala., § 11-51-194:	\$100.00
--	----------

(m) Flat rate licenses.

Schedule "M"

Annual license rate is	\$250.00
------------------------	----------

(n) Billboard and display.

Schedule "N"

Each face	\$500.00
-----------	----------

(o) Tobacco.

Schedule "O"

Annual license rate is	\$20.00
------------------------	---------

(p) Contractors.

Schedule "P"

Type	Annual Rate	Notes:
------	-------------	--------

Contractor:	\$250.00	Must provide copy of current certification from appropriate State of Alabama board for the type of business activity (Licensing Board for General Contractors or Home Builders Licensure Board)
Subcontractor:	\$150.00	Must provide copy of current certification if certification is required by any State of Alabama board or agency.

In addition to the contractor license, a separate gross receipts license must be obtained if the contractor or subcontractor operates a storefront, retail or wholesale operation, manufactures or fabricates an item, or is a licensed or authorized distributor, agent or supplier for a product or material.

(q) Residential property rates.

Schedule "Q"

		Notes
Base Fee	Additional fee	Apartments/Condominiums/Multi & Single-Family Dwellings et al.
\$100.00	\$30.00 Per Unit	Mobile Homes/Manufactured Homes/Modular Homes et al.

(r) Professional, Scientific, and Technical Services.

Schedule "R"

		Plus Percentage of Gross Receipts as follows:	
Base Fee	Additional Fee	\$100,000+	
\$150.00	\$25.00 Per Professional	0.075	Base fee covers gross receipts up to \$99,999.00

(s) Hair/nails.

Schedule "S"

		Notes
Base Fee	Additional fee	First technician is included in the base fee.
\$50.00	\$25.00 Per Additional Technician	

(t) Washeteria.

Schedule "T"

		Notes
Base Fee	Additional fee	
\$100.00	\$20.00 Per Machine	

(u) Newspaper. Annual license rate is:

Schedule "U"

Plus Percentage of Gross Receipts as follows:				
Base Fee	Additional Fee	\$100,000.00 to \$50,000,000.00	\$50,000,001.00 to \$75,000,000.00	Over \$75,000,000.00
\$100.00	\$10.00 per machine	0.075 percent	0.02 percent	0.01 percent

(v) Mobile vendors.

Schedule "V"

Plus Percentage of Gross Receipts as follows:				
Base Fee	Additional Fee	\$10,000.00 to \$50,000,000.00	\$50,000,001.00 to \$75,000,000.00	Over \$75,000,000.00
\$100.00	\$50.00 per facility or vehicle	0.075 percent	0.02 percent	0.01 percent

(w) Warehouse, manufacturing, wholesale, distribution; bulk and direct mail advertising.

Schedule "W"

Base Fee	Plus the Greater of				
	Square Footage Fee	or	Percentage of Gross Receipts as follows:		
			\$100,000.00 to \$50,000,000.00*	\$50,000,001.00 to \$150,000,000.00*	\$150,000,001.00 to \$650,000,000.00
\$300.00	\$0.10 per square foot of floor space over 30,000 sq. ft.		0.075 percent	0.02 percent	0.01 percent
					0.005 percent

*For the 2015 license year, the maximum gross receipts utilized for the determination of any business license on Schedule W shall not exceed \$50,000,000.00. For the 2016 license year, the maximum gross receipts utilized for the determination of any business license on Schedule W shall not exceed \$150,000,000.00. For the 2017 license year, and each license year thereafter, all gross receipts shall be utilized for the determination of any business license on Schedule W.

- (x) Reserved.
- (y) Hospitals/nursing homes.

Schedule "Y"

Base Fee	Plus a Percentage of Gross Receipts as follows:		
	\$100,000.00 to \$50,000,000.00*	\$50,000,001.00 to \$150,000,000.00*	Over \$150,000,001.00
\$300.00	0.075 percent	0.02 percent	0.01 percent

*For the 2015 license year, the maximum gross receipts utilized for the determination of any business license on Schedule Y shall not exceed \$50,000,000. For the 2016 license year, the maximum gross receipts utilized for the determination of any business license on Schedule Y shall not exceed \$150,000,000. For the 2017 license year, and each license year thereafter, all gross receipts shall be utilized for the determination of any business license on Schedule Y.

- (z) 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 Ala., § 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 that it conducts within the city. Each business will be placed in the NAICS sector/sub-sector that best matches its 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.
- (aa) In the event a person who is required to purchase a license is engaged in activity that does not meet the particular criteria of any classifications in subsection (c) of this section, then the revenue department shall assign such person to the classification provided in subsection (c) of this section that is the most similar to the activity in which the person is engaged. The procedure and criteria for such assignment shall be as follows:
 - (1) The proper classification for the activity in which the person is engaged shall be identified, as provided by NAICS, including utilizing the provisions of subsection (d) of this section.
 - (2) The first three digits of the NAICS classification that best describes the activity shall be used to identify a classification in subsection (c) of this section that has the same first three NAICS digits, and the person shall be assigned to that classification in subsection (c) of this section.
 - a. In the event this procedure results in more than one applicable classification from subsection (c) of this section, and if the payment schedules for the applicable classifications are the same, then the revenue department may use its discretion in making the assignment.
 - b. In the event this procedure results in more than one applicable classification from subsection (c) of this section, and if the payment schedules for the applicable classifications are different, then the revenue department shall assign the person to the classification with the highest applicable payment schedule.
 - (3) In the event the person cannot be classified using this procedure, then the person shall be assigned the license classification 999000, Unclassified.

Sec. 8-42. - 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 revenue department may charge a fee of \$1.00 per page 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 state 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 state department of revenue, or successor may be liable pursuant to the Code of Ala. 1975, §§ 40-23-25, 40-23-82 or 40-12-224.

SECTION 2. Effective date.

This ordinance shall become effective after its passage and posting as required by law.

SECTION 3. 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 4. Repealer.

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

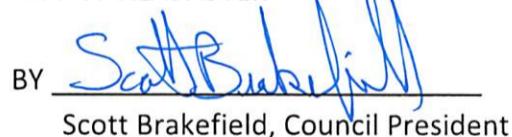
ADOPTED AND APPROVED THIS 19TH DAY OF OCTOBER 2020 .

ATTEST:



J. Mark Frey, City Clerk

CITY OF ALABASTER



BY Scott Brakefield, Council President

APPROVED:



Marty B. Handlon, Mayor