

ORDINANCE NO. 476-2014

BUSINESS LICENSE CODE AND SCHEDULING OF LICENSES OF THE CITY OF SPANISH FORT, ALABAMA, FOR THE YEAR 2015 AND EACH SUBSEQUENT YEAR

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SPANISH FORT, 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 City of Spanish Fort (sometimes referred to herein as the "City") 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 City, 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:

A. 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 the City.

B. BUSINESS LICENSE. An annual license issued by the City for the privilege of doing any kind of business, trade, profession, or any other activity in the City, 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.

C. 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.

D. City. City Of Spanish Fort, Alabama.

E. DEPARTMENT or DEPARTMENT OF REVENUE. The Alabama Department of Revenue, as created under Section 40-2-1, et seq., of the *Code of Alabama*.

F. DESIGNEE. An agent or employee of the City authorized to administer or collect, or both the City'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*.

G. LICENSE FEES. The measure of any and all monies due from a business as payment for a business license. License fees for each category of business regulated by the City of Spanish Fort are set out in Section 23 of this Ordinance.

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

I. LICENSE OFFICER or MUNICIPAL LICENSE OFFICER. The City employee charged by the City with the primary responsibility of administering the City's business license tax ordinance and related matters thereto.

J. LICENSE YEAR. The calendar year.

K. 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 City.

L. TAXING JURISDICTION. Any City 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 City pursuant to Section 11-51-180, et seq., of the *Code of Alabama*, as the context requires.

M. 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.

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

O. 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 twelve dollars (\$12.00) and said issue fee shall be collected in the same manner as the license tax.
- 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.
 - (1) If the due date for payment of any business license falls on a weekend or a holiday recognized by the City from time to time, the due date shall automatically be extended until the next business day.
 - (2) 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 City a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.

- (3) 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 City. Licensees are required to furnish the City any address changes for their business prior to December 1st in order for them to receive their notice.
- (4) Business license renewal payments received by the City shall be applied to the current renewal only when any and all other debts the licensee owes to the City 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. 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. A taxpayer subject to the license authorized by this Ordinance that is engaged in business in other municipalities shall pay a license fee if the taxpayer engages in business within the jurisdiction of the City of Spanish Fort.
- C. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location in the City.

SECTION 5. Restriction on transfer of license.

No license shall be transferred except with the consent of the City Council or their designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the City 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 City, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a City 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 City 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 City upon being requested so to do.

SECTION 8. Duty to permit inspection and produce records.

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

- (a) Permit the designee of the City to enter the business and to inspect all portions of his, her or its place or places of business for the purposes of enabling said 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; and
- (b) To furnish information during reasonable business hours, at the licensee's place of business in the City, 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 9. 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 City in carrying out the purposes of this Ordinance.

SECTION 10. 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 City 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 so 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.

SECTION 11. Lien for non-payment of license tax.

On all property, both real and personal, used in the business, the City 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 12. 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 13. 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 City, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

SECTION 14. Penalties and interest.

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

SECTION 15. 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 16. Procedure for denial of new applications.

- A. The City’s designee shall have the authority to investigate all applications and may refer any application to the City 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 City 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 City Clerk, said notice to be filed within two (2) weeks from the date of mailing by the City Clerk of the notice of the denial of such license by the City Council.
- D. Upon receipt of said notice the City Clerk shall promptly schedule a hearing, to be held within fifteen (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 City 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 17. 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 Ordinance or of any Ordinance of the City, 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 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 City or any criminal law of the State of Alabama; 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 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 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.

SECTION 18. Refunds on overpayments

- A. Any taxpayer may file a petition for refund with the City for any overpayment of business license tax erroneously paid to the City. If a final assessment for the tax has been entered by the City, 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 City within two years from the date of payment of the business license tax, which is the subject of the petition.
- C. The City 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 City. The taxpayer shall be notified of the City'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 City 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 City or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the City, together with interest to the extent provided for in Code of Alabama, Section 11-51-92. If the City determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by City against any outstanding tax liabilities due and owing by the taxpayer to the City, 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 City, 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 City 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 19. Delivery License.

- A. In lieu of any other type of license, a taxpayer may, at its option purchase for \$100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the City, if the taxpayer meets all of the following criteria:
- (1) Other than deliveries, the taxpayer has no other physical presence within the City;
 - (2) The taxpayer conducts no other business in the City 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 City, 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 City for the entire license year and without regard to this section.
- (B) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the City to assess a business license tax against the taxpayer.
- (C) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (D) The delivery license shall be a flat rate of \$100.00.
- (E) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the City 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 City.

SECTION 20. License classifications.

<u>CODE</u>	<u>2002 NAICS TITLES / BUSINESS LICENSE CODES</u>	<u>SCHEDULE</u>
111---	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	A
112---	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	A
113---	Forestry – logging, forestry, timber track operations, timber mgt	A
114---	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	A
115---	Agriculture support – cotton gins, farm mgt, post-harvest activities	A
211---	Oil and gas extraction – natural gas liquid extraction, crude extraction	A
212---	Mining - (except for oil and gas) all related mining activities	A
213---	Mining support services – for oil and gas mining activities, oil/gas wells	A
221---	Utilities – electric power or light company	B1
221---	Utilities – natural gas company	B
221---	Utilities – water, sewage treatment, steam, and other	B
236---	Contractors – <u>general contractors</u> , comm. bldg, residential, subdivisions	A
237---	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer	A
238---	Contractors – <u>specialty trade</u> – plumbing, heating and air conditioning	A
238---	Contractors – <u>specialty trade</u> – painting and wall covering	A
238---	Contractors – <u>specialty trade</u> – electrical contractors	A
238---	Contractors – <u>specialty trade</u> – masonry and stone contractors	A
238---	Contractors – <u>specialty trade</u> – drywall, acoustical and insulation	A
238---	Contractors – <u>specialty trade</u> – tile, marble, terrazzo and mosaic	A
238---	Contractors – <u>specialty trade</u> – carpentry contractors	A
238---	Contractors – <u>specialty trade</u> – floor coverings/all types	A
238---	Contractors – <u>specialty trade</u> – roofing, siding and sheet metal	A
238---	Contractors – <u>specialty trade</u> – concrete contractors	A
238---	Contractors – <u>specialty trade</u> – water well drilling and irrigation	A
238---	Contractors – <u>specialty trade</u> – structural steel erection	A
238---	Contractors – <u>specialty trade</u> – glass and glazing contractors	A
238---	Contractors – <u>specialty trade</u> – excavation and site development	A
238---	Contractors – <u>specialty trade</u> – wrecking and demolition	A
237---	Contractors – <u>specialty trade</u> – building equipment and mechanical install	A
238---	Contractors – <u>specialty trades contractors</u> - non-general and non-heavy	A
311---	Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing	A
312---	Beverage mfg – all types of soft drinks, bottled water, breweries, ice	A
312---	Beer – off premise – state regulated through ABC	C
312---	Beer – on premise – state regulated through ABC	C
312---	Wine – state regulated through ABC	C
312---	Beer & Wine – wholesale distributor	C
312---	Alcohol – state regulated through ABC	C
313---	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills	A
314---	Other mfg – mill operations not covered in 313, rugs, linen, curtains	A
315---	Apparel mfg – women, men, children, hosiery, lingerie outerwear, accessories	A
316---	Leather and allied products mfg – shoes, luggage, handbag, related products, all footwear	A
321---	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork	A
322---	Paper mfg – pulp, paper, and converted products, stationary, tubes, cores	A
323---	Printing – screen, quick, digital, books, lithographic, handbills, comm	A
324---	Petroleum and coal mfg – asphalt, grease, roofing, paving products	A
325---	Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin	A
326---	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film	A
327---	Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile	A
331---	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	A
332---	Metal fabrication – cutlery, structural, ornamental, machine shops	A
333---	Machinery mfg – office machinery, industrial, engines, farm, HVAC	A
334---	Computer & electronic mfg – audio, video, circuit boards, peripherals	A
335---	Appliance mfg – small appliance, lighting, electrical, battery, freezer	A
336---	Transportation mfg – mfg auto, truck, trailer, motor home, boat, ship and motorcycle	A

337---	Furniture mfg – cabinets, office, household, beds, kitchen	A
339---	Miscellaneous mfg – misc. manufacturing, medical, dental, jewelry sporting goods, toys, signs, all other	A
421---	Wholesale trade – <u>durable</u> , vehicle, machinery, equipment, furniture	A
422---	Wholesale trade – <u>non-durable</u> , wholesale gasoline distributor	A
422---	Wholesale trade – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	A
441---	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	A
441---	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc. – dealerships and lots	A
442---	Furniture – furniture, home furnishings, stores, floor coverings, window	A
443---	Electronic & appliance store – household, radio, television, computers	A
444---	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	A
445---	Food & beverage stores – grocery, convenience store, markets	A
445---	Package Stores – selling beer, wine and liquor plus general mdse	A
446---	Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	
447---	Gasoline Retail - selling gasoline with or without convenience stores	A
448---	Clothing & accessories – men, women, children, infant, shoe, jewelry	A
451---	Sporting goods & hobbies – toy, fish, gun, books, games	A
452---	General merchandise stores – department, warehouse clubs, superstores	A
453---	Used Merchandise Stores – books, miscellaneous, consignment, flea market	A
453---	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	A
454---	Non-store retailers – vending machine operators, direct selling, mail order	A
454---	Non-Store Retailer – peddlers license / local peddler	A
481---	Air transportation – airline tickets, shipping, freight, charters service	A
482---	Rail transportation – transportation, ticket offices, state regulated §11-51-124	
483---	Water transportation – coastal, freight forwarders, inland, passenger	A
484---	Truck transportation – local, long-distance, freight, moving, and storage	A
484---	Truck transportation – terminal – state regulated §37-3-33	
485---	Passenger transportation – charter and other vehicle transit services	E
485---	Passenger transportation – bus terminals state regulated §37-3-33	
485---	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters,	E
485---	Passenger transportation – number of buses, taxis, cabs, limousines, or Buggys	E
487---	Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	A
492---	Couriers – couriers and local messengers, services, local delivery services	A
493---	Warehousing and storage – distribution, household, refrigerated, special	A
511---	Publishing industries except internet – newspaper, book, periodical, databases, software	A
512---	Motion pictures – theatres, videos, recording, drive-ins, sound studios	A
515---	Broadcasting – radio and television stations	A
517---	Telecommunications – telephone local per §11-51-128	F
517---	Telecommunications – telephone long distance per §11-51-128	F
517---	Telecommunications – cellular and other wireless, paging,	F
517---	Telecommunications – resellers of service	F
519---	Information services and data processing – providing, storing, processing, access to information	A
522---	Bank Main Office – not branch location or ATM	I
522---	Savings and Loans – not branch location or ATM	I
522---	S&L or Bank Branch – not main office of S&L	I
522---	Pawn Shop – whether title pawn or merchandise	A
522---	Credit services – companies and activities related to credit and mediation	A
523---	Securities, commodity – brokerage, portfolio, investment, other financial services	A
524---	Insurance Company and/or its agents – casualty, fire, and/or marine premiums §11-51-120/123	
524---	Insurance Company and/or its agents – health, allied and all other premiums §11-51-120/123	

524---	Agent Office – administration of third parties, pension funds, annuities, etc	A
525---	Funds, trusts, other financial agencies – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp,	A
531---	Real estate – offices, agents, brokers, management, appraisers	A
532---	Rental and leasing – auto, truck, trailer, RV, all tangible property	A
532---	Rental and leasing – movie and video rental	A
541---	Attorney/Lawyers – individual and/or firm professional license	A
541---	Accountant/CPAs – individual and/or firm professional license	A
541---	Architect – individual and/or firm professional license	A
541---	Physician – individual and/or firm professional license	A
541---	Dentist – individual and/or firm professional license	A
541---	Chiropractor – individual and/or firm professional license	A
541---	Optometrist – individual and/or firm professional license	A
541---	Engineer – individual and/or firm professional license	A
541---	Surveyor – individual and/or firm professional license	A
541---	Computer Programmer – individual and/or professional firm license	A
541---	Photographer – studios, portrait, commercial, services	A
541---	Veterinarian – individual and/or firm professional license	A
541---	Professional Services Not Elsewhere Classified – scientific, technical	A
551---	Management companies – offices, enterprises, regional, corporate	A
561---	Exterminating services – exterminating company and its services	A
561---	Janitorial firm – janitorial cleaning services – individual or firm	A
561---	Landscaping Services -	A
561---	Administrative services – answering, employment, office, sec., travel	A
562---	Waste management – companies, trucks, septic tanks, landfill, services	A
611---	Educational services – technical, computer, sports, services, business	A
621---	HMO – medical centers and services	A
621---	Outpatient Care Centers – all other types of services	A
621---	Ambulance – ambulance company and/or services	A
622---	Hospitals – surgical, substance abuse, psychiatric, general care, special	A
623---	Nursing care – residential care facility, day care, assisted living	A
623---	Nursing Home – care for elderly and continuing care facilities	A
624---	Social assistance – shelters, vocational, child care, abuse, emergency	A
711---	Arts and sports – dance, musical, teams, tracks, promoters, agents	A
711---	Special Events – promoter or activity – see schedule for rates	G
712---	Museums – museums and historical sites, zoos, botanical gardens, parks	A
713---	Amusement – arcades, golf clubs, marinas, fitness, bowling centers	A
721---	Accommodations – hotels, motels and similar facilities	A
721---	Accommodations – bed and breakfast inns and services	A
721---	Accommodations – trailer parks, RV parks, and travel parks	A
721---	Accommodations – rooming houses and boarding houses	A
722---	Restaurant – full service restaurant facility	A
722---	Restaurant – limited facility or service	A
722---	Caterers – and/or mobile food services	A
722---	Drinking Establishment – club, lounge, bar or other	A
811---	Repairs and maintenance – auto, paint/body, carwash, other vehicular	A
811---	Repairs and maintenance – all electronic equipment	A
811---	Repairs and maintenance – all appliances, home and garden equipment	A
812---	Personal Services – hair, skin, barber, beautician, diet, nail, tanning, funerals	A
910---	Machines for all types vending	A
910---	Pool tables	A
910---	Amusement devices and/or games	A
923---	Administration of human resource programs	A
924---	Administration of Environmental Quality Programs	A
925---	Administration of housing, urban, communities	A
926---	Administration of Economic programs	A
927---	Space, research, and technology	A
928---	National Security and International Affairs	A
999---	Unclassified miscellaneous business services not elsewhere classified	A
999---	Unclassified miscellaneous personal services not elsewhere classified	A

SECTION 21. License Fee Schedules.

Schedule "A" General Business

The license fee for all schedule “A” taxpayers shall be \$100.00 per year per license.

Schedule "B" – Utilities

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

Schedule "B1" – Utilities

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. The license fee for all Schedule "B1" taxpayers shall be 3% of the gross receipts collected by the utility for services provided, sales made or business transacted in the City, less any amounts paid by the taxpayer to the City pursuant to a franchise granted by the City to the taxpayer pursuant to a duly adopted Ordinance.

Schedule "C" - Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	312121	100.00	
050 (Beer Off Premise Only)	312122	100.00	
060 (Table Wine On/Off Premise)	312131	100.00	
070 (Table Wine Off Premise Only)	312131	100.00	
010 (Lounge Retail Liquor Class I)	312121	100.00	
	312141	100.00	
	312131	100.00	
011 (Package Store Liquor Class II)	312122	100.00	
	312141	100.00	
	312131	100.00	
020 (Restaurant Retail Liquor)	312121	100.00	
	312141	100.00	
	312131	100.00	
032 (Club Liquor Class II)	312121	100.00	
	312141	100.00	
	313131	100.00	
110 (Wholesale Table Wine & Beer)	312132	100.00	Distributors License

Schedule "D" - Peddlers

One two month license may be applied for per year for the fee of \$50.00.

Schedule "E" – Transportation

License Fee for all schedule “E” taxpayers shall be \$100.00 per year per license.

Schedule "F" - Telephones & Telecommunications

Licenses for telephone and telecommunications service providers shall be governed by Code of Alabama §11-51-128. All telecommunications providers not regulated pursuant to Code of Alabama §11-51-128 shall be pay a license fee pursuant to Schedule A hereto.

Schedule "G" - Special Events Licenses

The license fee for special events, other than those conducted by a school, church or IRS recognized tax-free charitable organization shall be \$100.00

Schedule "I" - Banks / Savings & Loans

Bank Branch Location	\$ 10.00
Bank Main Office Facility	\$ 100.00
Savings & Loan Branch Location	\$ 10.00
Savings & Loan Mail Office Facility	\$ 100.00

Schedule "J" - Delivery License

The rate for the delivery license is established in Section 19 is: \$ 100.00

SECTION 22. Exchange of information.

- A. The license officer may exchange tax returns, information, records, and other documents secured by the City, 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 City 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 23. License fees in Police jurisdiction.

No license shall be charged for businesses operating outside the City limits but inside the police jurisdiction of the City of Spanish Fort.

SECTION 24. Repealer Clause.

Any ordinance heretofore adopted by the City Council of the City of Spanish Fort, Alabama, which is in conflict with this Ordinance is hereby repealed to the extent of such conflict.

SECTION 25. Severability Clause.

If any part, section or subdivision of this Ordinance shall be held unconstitutional or invalid for any reason, such holding shall not be construed to invalidate or impair the remainder of this Ordinance, which shall continue in full force and effect notwithstanding such holding.

SECTION 26. Effective Date.

This Ordinance shall become effective on and after January 1, 2015.

ADOPTED and APPROVED this *15th* day of *September, 2014*.