

ORDINANCE NO. 1748

AN ORDINANCE TO AMEND ORDINANCE NO. 1709 - THE BUSINESS LICENSE CODE OF THE CITY OF TALLADEGA, ALABAMA, FOR THE BUSINESS LICENSE YEAR 2012 AND EACH SUBSEQUENT YEAR THEREAFTER.

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

SECTION I: That Ordinance No. 1709, Section 28 as adopted by the City Council of the City of Talladega, Alabama on the 19th day of September 2011, be amended, so that as amended shall read as follows:

SECTION 28. Exemptions.

The following persons, firms, corporations, etc. shall be exempt from payment of the stated amount on one license per year under this Code:

- (1) **BLIND EXEMPTIONS** – All blind persons (as that term is defined in Section 40-1-1 and Section 40-12-330, Code of Alabama, 1975, as may hereafter be amended from time to time) shall be exempt from payment of that portion of a license not exceeding the sum of seventy-five (\$75.00) dollars. A vision certificate and execution of an affidavit to the City Clerk proving this exemption must be filed with the City Clerk.
 - (a) Any person who shall operate vending machines as a licensed vendor under the Alabama Department of Rehabilitation Services Business Enterprise Program (BEP) shall be exempt from City license fees only for those machines located on Federal or State property. Licensee shall provide the Revenue Division with a full listing of machine locations upon beginning the business and update that list during the license renewal month of January.
- (2) **DISABLED VETERANS** – All disabled veterans (as that term is defined in Section 40-12-340 et seq., Code of Alabama 1975, as same may hereafter be amended from time to time) who conduct business in their own name with no more than one employee or helper, are granted an exemption from the first twenty-five (\$25.00) dollars of the municipal license.
- (3) **VETERANS** – All veterans (as that term is defined in section 40-12-370, et seq, Code of Alabama, 1975, as same may hereafter be emended from time to time) shall be exempt from payment of that portion of a license not exceeding the sum of thirty-five (\$35.00) dollars.
- (4) **FARMERS** – No license shall be required for any farmer or other individual, engaged in the production of farm produce for sale or other disposition exclusively of articles produced by them
 - (a) “Growers Permit” Required. When any farmer or other individual shall claim to be exempt from the payment of license, the taxpayer shall file with the Revenue Officer annually, a valid “Growers Permit” issued by the County Agent through the authority of the State of Alabama Department of Agriculture. Such “Growers Permit” shall be valid only for such person(s) named in said permit and for such items as listed in said permit.
 - (b) Any person who shall make any false statement as to the ownership, entitlement, authorization, or authenticity of any such “Growers Permit” upon the basis of which a City business license exemption was granted shall be guilty of a misdemeanor and upon conviction shall be fined not less than fifty dollars (\$50.00), nor more than five hundred dollars (\$500.00) for each offense, and in addition may be imprisoned for a period not to exceed six (6) months, or by both such fine and imprisonment.
- (5) Government entities and associations thereof are exempt from any license requirements.
- (6) Non-profit organizations which have been granted exemptions from business license taxation by Acts of the Alabama Legislature are exempt from City license taxes. The legislative act, or a copy thereof, must be submitted to the department in order to be eligible for the grant of such exemption. Non-profit organizations are *NOT* automatically exempt from the provisions of this Business License ordinance by virtue of having qualified for non-profit status on the federal income tax level.

SECTION II: This ordinance amendment shall take effect immediately upon its passage and publication, as provided by law. ADOPTED this the 23rd day of May, 2013.

Council President Horace Patterson

Councilman Jarvis Elston

Councilman Joe Ballow

Councilman Donnie Miller

Councilman Rick Simpson

Attested to by: Elizabeth Cheeks, City Clerk