

SUPPLEMENTAL DOCUMENTATION CHECKLIST FOR BUSINESSES

**CITY OF TALLADEGA, ALABAMA
FINANCE DEPARTMENT – REVENUE DIVISION
203 SOUTH STREET WEST
TALLADEGA, AL 35160
(256) 362-8186 --- (256) 362-2999 FAX**

REGISTRATION. All persons, firms, corporations, and other legal entities having business activities within the City of Talladega and its police jurisdiction are required by law and/or ordinance to register with the City of Talladega Finance Department. The “Business License Application” form shall be used to register and can be obtained from the City of Talladega’s website www.talladega.com or at the above address. The Business License Application form must be completed fully and must be accompanied by all required documentation as indicated below. Failure to complete the form fully and/or failure to supply the necessary additional documentation may delay processing of your application which, in turn, may delay receipt of tax forms and/or issuance of your City business license. If you have questions about this information, or if you need assistance with completing an application form, please contact our office at (256) 362-8186, ext. 1023 or 1021.

APPLICATIONS FOR NON-CONTROLLED LICENSES. If you are applying to register a new, non-controlled business with the City of Talladega, please provide the documents and/or information indicated below:

1. **ALL APPLICANTS** – Complete and sign the “Business License Application” form.
2. **SOLE PROPRIETORSHIPS, PARTNERSHIPS** – Provide a copy / copies of valid driver’s license of sole proprietor and/or all partners.
3. **ALABAMA CORPORATIONS** – Provide copies of Articles of Incorporation filed with the Alabama Secretary of State and a copy or copies of valid driver’s licenses of principal officers.
4. **“FOREIGN” CORPORATIONS** – (Incorporated in a state other than Alabama)- Provide copies of Articles of Incorporation; Copy of your letter of authorization to do business in the State of Alabama obtained from the Alabama Secretary of State; and a copy or copies of valid driver’s licenses of principal officers.
5. **FOOD/EATING ESTABLISHMENTS** – Furnish a copy of a valid Health Department Permit. Such businesses include restaurants, lounges, food stores, convenience stores, snack bars, mobile food vendors, etc.
6. **DAY CARE CENTERS** – Provide valid zoning documentation; a copy of County or State Day Care License (issued through the County or State Department of Human Resources); copy of a valid Health Department Permit.
7. **HOME OCCUPATIONS / HOME OFFICES** – Provide copy of “Home Occupation Approval Letter” from the City of Talladega’s Planning Commission.
8. **STATE CERTIFIED, STATE REGULATED, OR STATE LICENSED OCCUPATIONS** – Provide copies of evidence of State licensing or State certification cards for the following occupations: Burglar Alarm Companies (Installation and

Monitoring); Master Electricians; Master Plumbers; Master Gas Fitters; Master Plumbers and Gas Fitters; Heating and Air Conditioning (HVAC) Contractors; Tree Pruning and/or Tree Surgery; and Landscape Architects or Landscape Gardeners.

9. **TRANSIENT VENDORS / SPECIAL EVENTS LICENSE** – Contact the revenue Division at (256) 362-8186, ext. 1023 for details of the application procedures and prerequisites for issuance of such licenses.
10. **OTHER** – If you are unsure if your business requires special certification, licensing, or approval, please contact the Revenue Division for additional information at (256) 362-8186 ext. 1023.

APPLICATIONS FOR CONTROLLED LICENSES. Controlled licenses are granted only through a specific approval process. Controlled licenses cannot be issued without the proper approval of specific authorities such as the Talladega City Council. Such licenses include but are not limited to the following:

1. Alcoholic Beverage Licenses;
2. Solid Waste Facilities;
3. Dance Establishments Serving Alcohol;
4. Dancers and/or Performers in Division II Dance Establishments;

APPLICATIONS FOR CONTROLLED LICENSES ARE TAKEN BY APPOINTMENT ONLY. Please contact the Revenue Division at (256) 362-8186, ext 1023 for details of the specific application procedures and prerequisites for such controlled licenses.

PROPER ZONING OF BUSINESS ADDRESS REQUIRED. Each designated business location must be approved by the city of Talladega Building Inspector, pursuant to the requirements of Ordinance #1220, as amended, before a City business license can be issued. In the event that your business relocated from one address within the City to another address within the City, the new business location must be approved before a City business license can be issued or renewed.

HOME OCCUPATIONS / HOME OFFICES. Each applicant for a business license who plans to operate his or her business from a residence within the City of Talladega must complete a “Home Occupation Application” through the City Planner. The Planning Commission will review the application before City business license can be issued. A copy of the approval letter must be presented to the Revenue Division at the time of making application for licensing. In the event that a previously approved home office relocates from one address within the City to another address within the City, the new home office business location must be approved before a City business license can be issued or renewed. It is required, therefore, that applications for home occupations/home offices be made in person at the office of the revenue Division located at 203 South Street W, Talladega Alabama 35160.

ISSUANCE OF YOUR CITY TAXPAYER IDENTIFICATION NUMBER. Once your fully completed Business License Application is received by the Finance Department, your location is properly zoned, and you have submitted all required documentation you will be issued

a City of Talladega TAXPAYER I.D. NUMBER. This number is to be used to report all City license liabilities and where applicable tax liabilities to the City of Talladega Finance Department. If you have more than one business location, each location requires the purchase of a separate business license and you will file applicable returns on each location.

GROSS RECEIPTS LICENSES AND NINETY (90) DAY AFFIDAVITS. All gross receipts based license amounts are calculated on twelve (12) months of actual or annualized gross receipts. New gross receipts based licenses are generally issued a business license in a minimum amount at the time of application. A sworn affidavit attesting to the gross receipts of the business for the first ninety days must be executed. This affidavit must be received by the Revenue Division at the end of such 90 day period, or on December 31 of the current license year, whichever occurs first. The gross receipts information will be annualized (projected for the twelve month period), and will provide the basis for calculating the actual business license liability for the current year and, in some instances, for the second year of operation. Any applicable business license amounts previously paid will be deducted from the actual business license liability, and you will be billed for any balance due.

CHANGES OF OWNERSHIP; MERGER; ACQUISITION OF AN EXISTING BUSINESS. When making application for a business license or new Taxpayer I.D. number as a result of the sale or purchase of a business, a change of ownership merger or other acquisition of a previously registered business in the City of Talladega you must provide documentation of the said business transaction.

NO PRORATION OF LICENSE RESULTING FROM ABANDONMENT OR DISCONTINUANCE OF BUSINESS. There is no provision for the proration of any business license tax as a result of the abandonment or discontinuance of a business.

LICENSE TO BE EXHIBITED, DISPLAYED, OR POSTED. Each license issued by the Finance Department shall be posted in a conspicuous place where such business or occupation is carried on, and the holder shall immediately show such license to the department's designated agent, or to any police officer of the city upon request. Failure to exhibit, display or post such license as required by City ordinance shall be unlawful. Where a license decal or sticker is required to be affixed to any machine or vehicle, it shall be the duty of the license holder to keep securely attached the de decal or sticker in a conspicuous place.

NON-PROFIT ORGANIZATIONS. Non-profit organizations which have been granted exemptions from business license taxation by specific Acts of the Alabama Legislature are exempt from City license taxes. The legislative act or a copy thereof must be submitted to the Finance Department, Revenue Division in order to be eligible for such exemptions. Non-profit organizations are NOT automatically exempt from the provisions of the City of Talladega Business License Code by virtue of having qualified for non-profit status on the federal income tax level under the provisions of USC 501 (c)(3).

REQUEST FOR RULING ON DETERMINATION OF TAXATION. Any taxpayer or applicant may request a ruling on the determination of whether amounts of gross sales, or gross receipts of his/her business are subject to the license tax, or are not to be sued as a measure of the

license taxes due and payable as levied by the Business License Code of the City of Talladega. Such requests shall be made in writing to the Finance Department, and shall contain all pertinent facts relating to the item(s) in question.

CONFIDENTIALITY OF APPLICATIONS AND TAX RETURNS. Information supplied to the department in the form of applications and tax returns is subject to the confidentiality provisions outlined in Ordinance No. 1650 “The Business License Ordinance of the City of Talladega”