

**ORDINANCE NO. 1667**

AN ORDINANCE TO REPEAL ORDINANCE NO. 1650 AND ANY AMENDMENTS THERETO; TO PROVIDE FOR A BUSINESS LICENSE CODE OF THE CITY OF TALLADEGA, ALABAMA, FOR THE YEAR 2010 AND EACH SUBSEQUENT YEAR THEREAFTER; TO PROVIDE FOR A SCHEDULE OF BUSINESS CLASSIFICATIONS AND BUSINESS LICENSE FEES; AND TO PROVIDE FOR PENALTYFOR VIOLATION OF THE SAME.

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

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**SECTION 1. Levy of Tax.**

Pursuant to the *Code of Alabama* and in accordance with the *Municipal Business License Reform Act of 2006* (Act No. 2006-586), 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, 2010, 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.

The levy of the tax, the powers authorized for administration, collection and enforcement of the Talladega privilege license tax and the related definitions shall be as specified not only by the *Code of Alabama* as amended by the *Municipal Business License Reform Act of 2006* (Act No. 2006-586), but also may be further amended by actions of the State Legislature to include additional mandatory requirements relating to municipal business licenses.

**SECTION 2. Definitions.**

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

[1] APPLICANT. Any person who applies for a license or a license renewal under the provisions of this Business License ordinance.

[2] AGENTS. Any person or representative of non-residents who are doing business in this city shall be personally responsible for the compliance with this ordinance of their principals and of the business they represent.

[3] 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, and every other kind of activity 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.

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

[5] 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.

[6] CITY. City of Talladega, Alabama.

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

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

[9] FINANCE DIRECTOR. The director of the Finance Department of the City of Talladega.

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

- (a) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- (b) A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90.2. The following exclusion shall be applied for contractors and subcontractors for the purpose of reporting gross receipts/gross cost:
  - (i) Gross receipts/gross cost from the performance of a service or a construction contract outside the city, when such service or contract involves no equipment or materials from within the city, or
  - (ii) Gross receipts/gross cost from that portion of business conducted outside the city by a City-Based Business for which it is shown that a business license was paid to another Municipality.
  - (iii) The location in which the gross receipts/gross cost were earned will determine the rate at which the license is calculated. Example: work performed in city limits will be a full rate; work performed in the police jurisdiction will be calculated at one half rate.
- (c) For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- (d) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, 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.

[11] LICENSE FORM. Any business license application form, renewal reminder notice, business license remittance form, or other documentation on which a taxpayer calculates its business license tax liability for all or part of the license year and remits the amount so calculated with the form.

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

[13] LICENSE YEAR. The calendar year, January 1<sup>st</sup> – December 31<sup>st</sup> of the same year.

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

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

[16] REVENUE DIVISION. The Revenue Division of the Finance Department of the City of Talladega.

[17] REVENUE OFFICER. The Revenue Officer in the Revenue Division of the Finance Department of the City of Talladega.

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

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

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

[21] 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. Application for and Issuance of Business License**

Applications for all licenses required by this Business License ordinance shall be made in writing to the Finance Department of the City of Talladega upon a form prescribed by the department in the absence of any provision to the contrary. Applicants wishing to obtain an Alcohol License of any kind must pay a \$25.00 fee at the time of application.

Applications must include, but shall not be limited to the following information and/or documents:

1. The full, legal name of the applicant. (If the applicant is a corporation, provide the names and addresses of all corporate officers. If the applicant is a partnership, provide the names and addresses of all the partners.)
2. The trade name or names under which the company will conduct business, also known as the "DBA" (doing business as) name.
3. The mailing address to which notices and correspondence will be sent.
4. The complete address of the physical business location. A Post Office Box cannot be used as a physical business location address.
5. A complete description of the business activity and resulting product or service, as well as the type of business operation (whether manufacturer, wholesaler, contractor, etc.) and the form of business organization (whether corporation, partnership, proprietorship, LLC, LLP, etc.)
6. The date business operations began or will begin.
7. The date the application is made.
8. The number of employees involved in the business.
9. Signature of applicant, whether owner, partner, corporate officer, or legal designated agent, certifying to the accuracy of the information contained therein.
10. Federal tax identification number and applicable State of Alabama Tax identification numbers for Sales Tax, Use Tax, etc.

In addition to the above information the Revenue Division may also request any of the following items: photo identification, issued by a state, of each applicant, owner partner, or corporate officer; copy of the Certificate of Authority to do business in the State of Alabama issued by the Alabama Secretary of State to foreign corporations, except sole proprietorships and general partnerships.

Any willful misrepresentation of a material fact in any application required by this Business License ordinance, or to the Revenue Officer, or to the Finance Director or to any designated department employee in the performance of their duties hereto, is a violation of this ordinance, and shall be deemed a misdemeanor, and in addition to the punishment provided herein, such willful misrepresentation shall be grounds for denial of a license or revocation if one has been issued.

Any person acting as a licensed general contractor, whether building for the person's own occupancy or not, shall furnish to the Revenue Division in writing, within fifteen (15) days of commencement of the project, a full, true, and complete written statement, signed by such person, under penalty of perjury, listing any and all subcontractors who have performed or shall perform any work or service whatsoever for said general contractor in the City.

**SECTION 4. License Term; Minimums.**

The license term shall be the license year. The minimum amount for a business license is 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 according to the schedule in SECTION 30 in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$ 100.00.
  - (i) The business license for the taxpayer that first begins doing business in the city during the current license year shall pay the minimum license fee at the time of application. The business will provide the Revenue Division with a sworn affidavit attesting to the gross receipts of the business at the end of the first ninety 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 for the second year of business.
  - (ii) When the taxpayer next renews the business license, the amount for the initial business license shall be compared to the taxpayer's actual gross receipts for the first business year. The amount for the second business license year shall be adjusted accordingly with the taxpayer owing at the time of renewal any deficit amounts or obtaining a credit for any overpayment.
  - (iii) In the second license year the taxpayer who commenced business operations during the preceding license year shall project the first full year's gross receipts by annualizing the first license year's gross receipts. This shall be done by dividing the number of full months the taxpayer was in business in the municipality into the first license year's gross receipts and multiply that amount by twelve (12); provided that each taxpayer shall be deemed to have been in business in the municipality for a minimum of one month for purposes of this calculation. The initial amount levied on the taxpayer for this first renewal shall be based on this annualized projected amount, but the final levy shall be based on the actual gross receipts for that year.
  - (iv) When the business license is renewed the third license year the amount paid in the previous year shall be adjusted to reflect the taxpayer's actual annual gross receipts, with the taxpayer owing at the time of such renewal any deficit amounts, or obtaining a credit for any overpayment.
  - (v) In all subsequent years that the business license is renewed, the amount of business license owed shall be based on the gross receipts of the previous license year.
- (b) *Half Year.* Any business, trade, occupation, or profession who commences business on or after July 1<sup>st</sup> will be subject to and will pay according to the schedule in SECTION 30 for that calendar year. In the case where the license 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.

- (c) *Issue Fee.* For each license issued there shall be an issue fee collected of ten dollars (\$10.00) and said issue fee shall be collected in the same manner as the license tax.
- (d) *Duration of License.* Except as otherwise provided herein, any business license referred to in this ordinance shall automatically expire on December 31<sup>st</sup> of the year of its issuance.
- (e) *Annual Renewal.* Except as provided in subsections (i) or (ii), the business license renewal period is January 1<sup>st</sup> – January 31<sup>st</sup> of each year.
  - ( i ) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
  - ( ii ) Upon receipt of payment a temporary license will be issued, with the original license to be mailed to the business's mailing address on file.
  - ( iii ) Insurance Company annual license renewal shall be renewed in accordance with Section 11-51-122, Code of Alabama, 1975, which states that each year, each insurance company shall furnish the municipality before March 1<sup>st</sup> a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year, less return premiums on policies that have remained unchanged or have incurred no changes as a result of additional property or persons being insured, 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.
  - ( iv ) On or before December 31<sup>st</sup> of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1<sup>st</sup> in order to receive a notice. Failure of the taxpayer to receive such notices or forms does not relieve the taxpayer of the responsibility of properly making application for any license, the timely renewal of licenses, the timely reporting of the information required on any return required to be filed, and/or the timely payment of any applicable license taxes or fees required under any provision of this ordinance.
  - ( v ) 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 renewal payment does not meet prior obligations and the current renewal. Failure to pay such sums will subject the licensee and its agents to those penalties as prescribed for doing business without a license as provided in the municipal code.
  - (vi) Each person engaged in any practice, vocation or profession in NAICS 541, 621, 812 that is State licensed shall be required to purchase a license under this ordinance. Amounts received as retainers, whether paid on an annual or any other basis, even though designated as salary shall be paid as part of gross receipts. These persons shall be required to provide proof of current State license upon payment of business license.
  - (vii) Persons, firms, or corporations seeking to operate a business requiring a permit from the Health Department must present such permit upon payment of business license.
- (d) *Sworn statements required.* Taxpayers shall be required to file with each renewal of a business license a sworn statement as to the total amount of gross receipts or

other basis for the business license, utilizing forms and procedures approved by the Revenue Division. For licenses in the phase-in period that are based on estimated gross receipts, the taxpayer shall only be required to make an unsworn good faith effort to reasonably estimate the gross receipts.

**SECTION 5. License shall be location specific.**

- (a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- (b) Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- (c) A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:
  - ( i ) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
  - ( ii ) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility or facilities.
  - ( iii ) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
  - ( iv ) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
  - ( v ) All business claimed by a branch office or offices must be conducted by and through said office or offices.
  - ( vi ) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- (d) Each person, firm, or corporation operating what is commonly known as leased departments in department stores, shall pay a license on each department so leased, according to a proper classification of the business so conducted, applying the provisions, schedules, conditions, and terms outlines in this Business License Code.
- (e) Each designated business location must be approved by City of Talladega Community Development Department and/or the Planning Commission Board, pursuant to the requirements of Zoning Ordinance 1120 as amended.
- (f) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

**SECTION 6. Home Occupation / Home Office – Restrictions.**

Each applicant for a business license for a home occupation/home office location must submit a “Home Occupation Application” through the City of Talladega Community Development Department and the Planning Commission Board. A copy of the properly approved application must be presented to the Revenue Division at the time of making application for licensing.

For purposes of this section, a home occupation/home office is defined as an occupation or activity which is clearly incidental to the use of the premises for dwelling purposes and which is carried on by a member of a family residing on the premises.

This use must be located within a main building or in a properly located accessory building. Only equipment listed and approved on the application may be utilized by the home business. There shall be no advertising other than that permitted in compliance with ordinance 1230 as amended.

**SECTION 7. Restriction on Transfer of License.**

Before authorization can be granted to transfer a business license from one definite location in the City to another definite location in the City, the location must be approved by the City of Talladega Community Development Department and/or the Planning Commission Board pursuant to the requirements of Zoning Ordinance 1120 as amended.

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

No person holding a license required by this Business License Ordinance shall permit any unlicensed independent contractor, transient dealer, or other person to use the license, the licensed premises or the licensee's name for the purpose of evading payment of any license fee or of evading any other provision of this Business License Ordinance.

**SECTION 8. Unlawful to do Business Without a License.**

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the municipality for which a license is required without first having procured a license. Businesses found to be operating illegally will be issued a warning to comply within 24 hours with the business license regulations set by the City of Talladega. 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.

Maintenance of a place for the carrying on of a business, vocation, occupation or profession shall be prime facie evidence that the person, firm or corporation is carrying on or conducting business.

Any taxpayer who shall violate any of the provisions of this ordinance may be restrained from continuing in business, and proper prosecution shall be instituted in the name of the City of Talladega until such person shall have complied with the provisions of the ordinance.

**SECTION 9. License must be posted.**

Every license shall be posted in a conspicuous place, where the business, trade or occupation is carried on. The license shall immediately be shown to any designee of the municipality upon being requested.

**SECTION 10. 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 the taxpayer is subject.
- (b) If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest.
- (c) The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.
- (d) If the amount of business license tax remitted by the taxpayer is undisputed by the municipality, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the municipality shall enter a final assessment for the amount of the tax due, plus any applicable penalty and interest.
  - (i) If a taxpayer disagrees with a preliminary assessment as entered by the license officer within 30 days from the date of entry of the preliminary petition for review is timely filed, the license officer of the municipality taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and positions.
  - (ii) If a petition for review is not timely filed, or is timely filed, and upon further review the license officer determines that the preliminary assessment is due to be upheld in whole or in part, the municipality may make the assessment final in the amount of business license tax due as computed by the license officer, with applicable interest and penalty computed to the date of entry of the final assessment. The license officer shall, whenever practicable, complete the 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.
  - (iii) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address by certified U.S. mail with return receipt requested. The final assessment shall include a statement informing the taxpayer of their right to appeal the final assessment to circuit court within 30 days from the date of the entry of the final assessment.

**SECTION 11. Duty to Permit Inspection and Produce Records.**

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

- (a) Permit the designee of the municipality to enter the business and to inspect all portions of the place or places of business for the purposes of enabling said municipal designee to gain such information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax. All information and statements provided by any such persons are subject to audit, inspection and verification by the Revenue Division.

- (b) Furnish 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 the taxpayer 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.
  - (i) For those businesses located within the corporate limits of the City of Talladega or its police jurisdiction the information must be furnished during reasonable business hours at the licensee's place of business.
  - (ii) For those businesses located outside of the police jurisdiction of the City of Talladega the information must be furnished to the Revenue Division Office located inside the Talladega City Hall.
- (c) If an error is found in the amount paid for the business license, a notice of said assessment will be issued and immediate payment demanded. If the amount of the license tax so ascertained and demanded is not paid within ten (10) days after receipt of notice of the assessment and demand for payment thereof, the city Revenue Officer shall notify such person by registered mail that at a time and place specified in said notice an application will be made to the City Council for revocation of such person's license.

**SECTION 12. Inspection of Public Warehouse Authorized.**

It shall be the right and duty of the Revenue Officer to inspect from time to time, during reasonable business hours, all records, books and other papers or documents, as well as the merchandise itself that is placed or stored in public warehouses in the City of Talladega. Including all other places where merchandise is stored for or by some person, firm or corporation other than the owner or operator of the place where said merchandise is stored. The information obtained from such inspection and investigation shall be used as an aide in determining the proper classification of the owner of said merchandise for license taxation and for fixing the amount of such license tax.

**SECTION 13. Unlawful to Obstruct.**

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

**SECTION 14. Privacy.**

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

**SECTION 15. 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 their right to appear before the municipal governing body on a day named not less than twenty (20) days from the date of notice and to show cause why such assessment shall not be made final. Such appearance may be made by agent or attorney.
- (c) If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the 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/she shall make the assessment final in the correct amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.
- (d) A notice by the United States mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the designee of the municipality shall be prima facie correct upon any appeal.

**SECTION 16. Payments of License by Check**

All business license taxes or deposits due hereunder shall be paid in advance, in lawful money of the United States, by check, cashier's check or by money order. Whenever a license or license receipt shall be issued in return for any check, the license shall not be valid or of any force or effect unless such check shall be duly paid upon first presentation to the drawee. Payment of license taxes following a dishonor of such instrument upon presentation for payment shall, thereafter, be made only by cashier's check, money order or cash, which fee shall include any applicable penalty, as well as a service charge as set forth within the City's current fee resolution. The remedy of such dishonored instrument shall be in a manner prescribed by the Finance Director.

**SECTION 17. Lien for Non-Payment of License Tax.**

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

**SECTION 18. 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 19. Civil Penalties.**

In addition to the remedies provided by *Code of Alabama*, Section 11-51-150 (1975) et seq., the continued or recurrent performance of any act or acts within the corporate limits or within its police jurisdiction for which a license may be revoked or suspended under this ordinance is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The municipality, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

**SECTION 20. Penalties and Interest.**

- (a) All license fees are due by January 31<sup>st</sup> – 15% (fifteen percent) penalty after January 31<sup>st</sup>, 30% (thirty percent) penalty after February 29<sup>th</sup>. 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. Any license tax not paid by April 1<sup>st</sup> shall be viewed as doing business without a license and shall be punishable as a misdemeanor.
- (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% (fifteen percent) for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional 15% (fifteen 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 1% (one percent) per month.
- (d) If any part of any underpayment of license tax required to be shown on a return is due to fraud, there shall be added to the tax an amount equal to fifty percent (50%) of that portion of the underpayment which is attributable to fraud. For purposes of this section, the term “fraud” shall have the same meaning as ascribed to the term under Section 40-2A-11(d) Code of Alabama 1975.
- (e) If any appeal to the Finance Director or to Circuit Court is determined to be frivolous or primarily for the purpose of delay or to impede collection of the license tax imposed by this ordinance, a penalty of two hundred fifty dollars (\$250.00) or twenty-five percent (25%) of the license tax in question, whichever is greater, shall be assessed in addition to any license tax due.
- (f) The penalties provided for failure to timely file a return, failure to timely pay tax, underpayment of tax, underpayment due to negligence and fraud, or filing a frivolous appeal may be asserted against the same taxpayer for the same tax period.

**SECTION 21. Payments Due Taxpayers May be Withheld.**

Pursuant to Act, Article VI, Section 6.04(o), Act No. 452-55, Acts of Alabama, the Finance Director, in order to protect the interest of the City, is authorized to withhold the payment of any claim or demand for payment of monies due from the city to any vendor, contractor, consultant or other person having unpaid or delinquent tax or license liabilities until such unpaid license tax, including applicable penalties, shall first have been settled and adjusted. The Finance Director shall notify the taxpayer by certified mail with return receipt requested, sent to the taxpayer’s last known address, of the intention to make such levy, the effect of which shall be continuous from the date such levy is first made until the liability out of which such levy arose is satisfied.

**SECTION 22. 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 23. Procedure for Denial of New Applications**

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

- (b) If the municipal governing body denies the issuance of any license referred to it, the City Clerk shall promptly notify the applicant of the municipal governing body's decision.
- (c) If said applicant desires to appear before the municipal governing body to show cause why said license should be issued, they 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 municipal governing body
- (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 municipal governing body and shall give the notice of the date, time and place of said hearing to the applicant.
- (e) The applicant shall be given the opportunity to appear personally, or through their counsel, or both, and the municipal governing body shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- (f) If the municipal governing body determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the municipality said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

**SECTION 24. Procedure for Revocation or Suspension of License.**

- (a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the municipal governing body for the violation by the licensee, their agent, servant, or employee of any provision of this ordinance or of any ordinance of the municipality, or any statute of the State of Alabama relating to the business for which such license is issued; and shall also be subject to revocation by the municipal governing body if the licensee, their agent, servant, or employee under color of such license violates or aids or abets in violating or knowingly permits or suffers to be violated any penal ordinance of the municipality or any criminal law of the State of Alabama; and shall also be subject to revocation by the municipal governing body if, in connection with the issuance or renewal of any license, the licensee or their agent filed or caused to be filed any application, affidavit, statement, certificate, book or any other data containing any false, deceptive or other misleading information or omission of material fact.
- (b) The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.
- (c) The municipal governing body shall set a time for hearing on the matter of revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for said hearing. At the hearing the municipal governing body shall hear all evidence offered by any party and all evidence that may be presented bearing upon the question of revocation or the refusal of renewal, as the case may be.

**SECTION 25. Refunds**

- (a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.
- (b) A petition for refund shall be filed with the municipality within two years from the date of payment of the business license tax, which is the subject of the petition.

- (c) The municipality shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.
- (d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, together with interest to the extent provided for in Section 11-51-92. If the municipality determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.
- (e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of the county in which the municipality denying the petition for refund is located. Said notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.
- (f) There is no provision for the proration of any business license tax as a result of the abandonment or discontinuance of a business.

**SECTION 26. Delivery License.**

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 municipality if the taxpayer meets all of the following criteria:

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

- (a) Mere delivery of the taxpayer's merchandise by common carrier, shall not derived from any sale and delivery accomplished by means of a common preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
- (b) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (c) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (d) The purchase of a delivery license shall not, in and of itself, establish levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

**SECTION 27. Yard Sales.**

All persons engaging in a yard sale, garage sale, attic sale, rummage sale, etc., and conducted by themselves or members of their immediate family, within the corporate limits of the City of Talladega, must purchase a one-day permit at a cost of \$2.00.

This permit is limited to two (2) days per address, per calendar year. All other types of sales will be considered as a regular business and must meet all requirements for a business license of that nature.

**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.
- (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 29. License Classifications.**

<u>CODE</u>	<u>2002 NAICS TITLES / BUSINESS LICENSE CODES</u>	<u>SCHEDULE</u>
<b>111</b>	<b><u>Farming and Crop Production</u></b>	
111421	Horticulturists - Nursery / Tree Production	D
111422	Nursery – Floriculture Production	D
111430	Other Miscellaneous Crop Farming	D
<b>112</b>	<b><u>Animal Production</u></b>	
112340	Poultry Hatchery	D
112350	Other Animal Production	D
<b>113</b>	<b><u>Forestry and Logging</u></b>	
113110	Timber Harvesting	C
113130	Logging	C
<b>114</b>	<b><u>Fishing, Hunting and Trapping</u></b>	
114110	Fishing	D
114130	Hunting and Trapping	D
<b>115</b>	<b><u>Agriculture / Forestry Support</u></b>	D
<b>211</b>	<b><u>Oil and Gas Extraction</u></b>	G
<b>212</b>	<b><u>Mining - (except for oil and gas)</u></b>	G
<b>213</b>	<b><u>Mining Activity Support</u></b>	
213110	Drilling Oil and Gas Wells	G
<b>221</b>	<b><u>Utilities</u></b>	
221122	Electric Power Distribution	J
221210	Natural Gas Distribution	J
221230	Water, Sewage and Other Systems	J
221310	Butane/Propane Gas	C
221330	Sewage Treatment Facilities	J
<b>236</b>	<b><u>Building / Developing and General Contracting</u></b>	
	(Rate for gross receipts will be calculated on project location.)	
236110	Contractor - Residential Building Construction	C
236118	Contractor – Residential Remodels	C
236125	Contractor – Industrial Building Construction	C
236220	Contractor – General	C
236230	Contractor – Commercial Building Construction	C

<b>237</b>	<b><u>Heavy and Civil Engineering Construction</u></b>	
	(Rate for gross receipts will be calculated on project location.)	
237110	Contractors – Water & Sewer Line Construction	C
237210	Contractors – Oil & Gas Pipeline Construction	C
237310	Contractors –Highway, Street & Bridge Construction (paving)	C
237410	Contractors – Power & Communications Line Construction	C
237990	Contractor – Heavy & Civil Engineering Construction	C
<b>238</b>	<b><u>Contractors - Special Trade</u></b>	
	(Rate for gross receipts will be calculated on project location.)	
238140	Contractor – Masonry / Stone	C
238150	Contractor - Glass Sales / Installation/Glazing	D
238160	Contractor – Roofing	C
238170	Contractor – Poured Concrete & Structure	C
238180	Contractor – Framing	C
238190	Contractor – Siding / Awnings	C
238200	Contractor – Tile and Terrazzo	C
238210	Contractor – Electrical / Lighting	C
238220	Contractor – Plumbing / Sewage	C
238230	Contractor – Plumbing / Gas	C
238240	Contractor – Heating & Air Conditioning	C
238245	Contractor – Refrigeration	C
238250	Contractor – Finish Carpentry	C
238290	Contractor – Mechanical / Other Building Equipment	C
238310	Contractor – Drywall & Insulation	C
238320	Contractor – Painting & Wall Covering	C
238330	Contractor – Flooring	C
238910	Contractor - Site Preparation / Building Wrecking / Demolition	C
238990	Contractor – Sign Installation	C
238991	Contractor – Mobile Home Setup	C
238992	Contractor - House Movers	C
238993	Contractor – Swimming Pools	C
<b>311</b>	<b><u>Food Manufacturing</u></b>	
311119	Feed Plant Manufacturing	C
311130	Poultry Processing	C
311520	Ice Cream / Snow Cones / Frozen Desserts Manufacturing	A
311812	Bread & Bakery – Delivery	A
311820	Other Miscellaneous Food Manufacturing	A
<b>312</b>	<b><u>Beverage and Tobacco Product Manufacturing</u></b>	
312113	Ice Manufacturing	G
312180	Manufacturing (Beer, Wine or Both)	K
312190	Warehouse License	K
<b>313</b>	<b><u>Textile Mills</u></b>	
313112	Textile Mill / Woolen Mill / Knitting Mill Manufacturing	G
<b>314</b>	<b><u>Textile Product Manufacturing</u></b>	
314110	Carpet and Rug Mills	G
314120	Curtain and Linen Mills	G
314150	Other Miscellaneous Textile Mills	G
<b>315</b>	<b><u>Apparel Manufacturing</u></b>	
315110	Other Apparel Accessories and Other Apparel Manufacturing	G
<b>316</b>	<b><u>Leather and Allied Products Manufacturing</u></b>	
316110	Footwear Manufacturing	G
316150	Other Leather Good Manufacturing	G
<b>321</b>	<b><u>Wood Product Manufacturing</u></b>	
321113	Sawmill & Planing / Box Manufacturing	G
321115	Lumber Manufacturing	G

321120	Truss Manufacturing	G
321130	Wood Window & Door Manufacturing	G
321150	Other Wood Product Manufacturing	G
<b>322</b>	<b><u>Paper Manufacturing</u></b>	
322221	Corrugated / Solid Fiber Box Manufacturing	G
<b>323</b>	<b><u>Printing and Related Support Activities</u></b>	
323110	Commercial Screen Printing	D
323120	Manifold Business Forms Printing	D
323130	Other Commercial Printing	D
<b>324</b>	<b><u>Petroleum and Coal Products Manufacturing</u></b>	G
<b>325</b>	<b><u>Chemical Manufacturing</u></b>	G
<b>326</b>	<b><u>Plastic and Rubber Manufacturing</u></b>	
326110	Plastics Product Manufacturing	G
326120	Rubber Product Manufacturing	G
<b>327</b>	<b><u>Non-Metallic Mineral Product Manufacturing</u></b>	
327110	Ready – Mix Concrete Manufacturing	G
327320	Cement / Concrete Product Manufacturing	G
<b>331</b>	<b><u>Primary Metal Manufacturing</u></b>	
331500	Iron Foundries	G
331510	Steel Foundries	G
331520	Aluminum Die-Casting Foundries	G
331530	Metal Foundries	G
<b>332</b>	<b><u>Fabricated Metal Product Manufacturing</u></b>	
332710	Machine & Pattern Shop / Fabricated Metal Product	G
<b>333</b>	<b><u>Machinery Manufacturing</u></b>	G
<b>334</b>	<b><u>Computer and Electronic Production Manufacturing</u></b>	
334210	Communications Equipment Manufacturing (telephones)	C
334419	Other Computer Equipment Manufacturing (electronic machine supply)	G
<b>335</b>	<b><u>Electrical Equipment / Appliance Component Manufacturer</u></b>	
335110	Miscellaneous Electrical Equipment & Component Manufacturing	G
<b>336</b>	<b><u>Transportation Equipment Manufacturing</u></b>	
336111	Automobile & Light Duty Motor Vehicle Manufacturing	G
336120	Motor Vehicle Parts Manufacturing	G
336130	Motor Vehicle Electrical Equipment Manufacturing	G
<b>337</b>	<b><u>Furniture and Related Product Manufacturing</u></b>	
337110	Cabinet / Counter top Manufacturing	G
<b>339</b>	<b><u>Miscellaneous Manufacturing</u></b>	
339110	Miscellaneous Manufacturing	G
<b>423</b>	<b><u>Wholesale Trade – Durable Goods</u></b>	
423110	Automobile / Other Motor Vehicle – Wholesale	A
423130	Tire and Tube – Wholesale	C
423150	Motor Vehicle Parts Used – Wholesale	C
423180	Farm and Garden Machinery & Equipment – Wholesale	C
423390	Building / Construction Material - Wholesale	A
423420	Office Supply / Equipment - Wholesale	A

423450	Miscellaneous Medical – Wholesale	D
423620	Electrical / Electronic Goods – Wholesale	A
423720	Plumbing / Heating Supplies - Wholesale	C
423830	Industrial Machinery / Equipment – Wholesale	C
423840	Fire Extinguisher Sales – Wholesale	A
423940	Jewelry – Wholesale	A
423950	Recycling & Scrap Dealer & Other	A
423960	Salvage – Other	D
423970	Miscellaneous Other – Wholesale	C
<b>424</b>	<b><u>Wholesale Trade – Non-Durable Goods</u></b>	
424210	Drugs – Wholesale	A
424215	Cosmetics – Wholesale	A
424310	Dry Goods – Wholesale	A
424315	Optical Goods / Supplies – Wholesale	A
424330	Hosiery Dealers – Wholesale	A
424410	Grocery General Line - Wholesale	A
424430	Dairy Products – Wholesale	A
424440	Milk – Wholesale	A
424450	Candy / Snacks – Wholesale	A
424460	Fish and Seafood – Wholesale	A
424465	Poultry / Poultry Product – Wholesale	A
424470	Meat / Meat Product–Wholesale	A
424480	Fruit & Produce – Wholesale	A
424490	Soft Drinks & Tea Sales - Wholesale	B
424495	Mineral Water & Bottled Water -Wholesale	A
424690	Industrial Chemicals – Distributor	A
424720	Gasoline Distributor – Wholesale	A
424750	Paint, Varnish and Supplies – Wholesale	A
424930	Florist – Wholesale	A
424940	Tobacco Products – Wholesale	A
424990	Wholesale – Miscellaneous / Nondurable Goods	A
<b>441</b>	<b><u>Motor Vehicle and Parts Dealer</u></b>	
441110	Auto Dealers Retail New or Used	I
441220	Cycle / Recreational Vehicles	A
441320	Auto Parts / Tires & Accessories	A
<b>442</b>	<b><u>Furniture and Home Furnishings Stores</u></b>	
442110	Furniture / Appliance Retail	C
442210	Floor Covering Retail	C
<b>443</b>	<b><u>Electronic and Appliance Store</u></b>	
443111	Vacuum Cleaners - Retail	C
443114	Radio / TV / VCR Retail Sales	C
443116	Electronic Appliances & Supplies	C
443118	Gas Appliance Sales	C
443120	Computer & Software Sales / Repair	C
<b>444</b>	<b><u>Building Material and Garden Equipment Dealers</u></b>	
444120	Paint / Wallpaper / Glass – Retail	B
444130	Hardware Store - Retail	A
444190	Cabinet Sales – Retail	B
444200	Building Materials – Retail	B
444210	Outdoor Power Equipment Stores	B
444230	Farm Supplies / Tractors / Nursery / Garden Center	A
<b>445</b>	<b><u>Food and Beverage Stores</u></b>	
445110	Supermarkets & Other Grocery (except convenience stores)	A
445120	Convenience Store / Curb Market	A
445220	Meat & Seafood Retail Markets	A
445230	Produce Markets	A

445291	Bakery Stores – Sales Only	A
445292	Candy / Snacks – Retail (Sweet Shops)	A
445299	Miscellaneous Food Sales	A
445300	Beer – off premise – state regulated through ABC	K
445305	Beer – on/off premise – state regulated through ABC	K
445310	Wine – off premise - state regulated through ABC	K
445315	Wine – on/off premise – state regulated through ABC	K
445320	Lounge Class I - (no one under 19 admitted on the premise)	K
445325	Lounge Class II – (no one under 19 admitted on the premise)	K
445330	Restaurant retail liquor – (must serve food that requires utensils & patrons be seated)	K
445335	Club Class I – (on/off premise consumption, off premise must be in original container, no Sunday sales)	K
445340	Club Class II – (off premise, in original container, no Sunday sales)	K
445345	Wholesale Distributor – Beer only	K
445350	Wholesale Distributor – Wine only	K
445355	Wholesale Distributor – Beer & Wine	K
445360	Wholesale Distributor – Liquor	K
445365	Alcohol Special Retail License (30 days or less)	K
445370	Alcohol Special Retail License (more than 30 days)	K
445375	Alcohol Special Events License ( 7 days or less)	K
<b>446</b>	<b><u>Health and Personal Care Stores</u></b>	
446110	Pharmacies & Drug Stores	C
446120	Cosmetics / Beauty Supplies / Perfume Stores – Wholesale / Retail	A
446140	Optical Goods Store	C
446150	Health Food Supplement Stores	C
446170	Prosthetics Devices	C
446180	Hearing Aid Sales – Retail	C
446190	Medical Equipment & Supply Store	C
<b>447</b>	<b><u>Gasoline Stations</u></b>	
447110	Gasoline Stations w/ Convenience Stores	A
<b>448</b>	<b><u>Clothing and Accessories Stores</u></b>	
448140	Family Clothing Stores	B
448160	Luggage & Leather Goods Stores	B
448210	Shoes Stores	B
448310	Jewelry Sales / Repair – Retail	C
<b>451</b>	<b><u>Sporting Goods, Hobby, Book, and Music Stores</u></b>	
451110	Sporting Goods Stores	C
451120	Hobby / Toy / Game Stores	D
451130	Sewing / Needlework / Piece Goods Stores	B
451140	Musical Instruments / Supplies	C
451212	Book Stores	C
451213	Newspaper Dealers	A
<b>452</b>	<b><u>General Merchandise Stores</u></b>	
452111	Department Stores	B
452130	Other General Merchandise Stores	B
452200	Going Out of Business Sale	O
<b>453</b>	<b><u>Miscellaneous Store Retailers / Used Merchandise Stores</u></b>	
453110	Florists – Retail	C
453210	Office Supplies & Stationary Stores	C
453220	Gift / Novelty / Souvenir / Arts & Crafts Stores	D
453310	Antiques	C
453311	Flea Markets / Used Merchandise	C
453910	Pet Shop / Pet Supply Stores	C
453930	Manufactured (Mobile) Home Dealers	A
453991	Janitorial Supplies	A
453992	Safety Supplies	C

453993	Miscellaneous Retail (except tobacco stores)	C
453994	Monuments / Vaults – Retail	D
453995	Auctions	D
<b>454</b>	<b><u>Non-Store Retailers</u></b>	
454110	Mail Order House / Electronic Shopping	B
454312	Liquified Petroleum Gas (bottled gas)	C
454390	Canvassers	C
454391	Peddlers – Other Direct Sales	L
454395	Direct Selling / Order Takers (Other Direct Sales)	C
454930	Fireworks Stand – Direct Sales Establishment	T
454932	Market on the Square	T
<b>481</b>	<b><u>Air Transportation</u></b>	G
<b>482</b>	<b><u>Rail Transportation</u></b>	
482111	Railroad Company - state regulated 11-51-124	\$650.00
<b>484</b>	<b><u>Truck Transportation</u></b>	
484110	General Freight Trucking - state regulated 37-3-33	W
484210	Moving Company	C
484310	Wrecker / Towing Service	M
<b>485</b>	<b><u>Transit / Ground Passenger Transportation</u></b>	
485113	Bus Terminals - state regulated 37-3-33 (except church buses & work related transportation)	\$100.00
485310	Taxi Cabs Service	M
485311	Limousine Service	M
485312	Charter Bus Industry	M
<b>487</b>	<b><u>Scenic and Sightseeing Transportation</u></b>	M
<b>492</b>	<b><u>Couriers and Messengers</u></b>	
492110	Parcel Delivery Company & Delivery - not otherwise listed	\$200.00
492210	Merchant Retail Delivery	\$100.00
<b>493</b>	<b><u>Warehousing and Storage</u></b>	
493110	General Warehousing / Storage	D
493210	Refrigerated Warehouse / Storage	D
<b>511</b>	<b><u>Publishing Industries (except internet)</u></b>	
511110	Newspaper Publishing	H
511120	Periodical Publishers	H
511130	Book Publishers	H
511140	Software Publishers	H
<b>512</b>	<b><u>Motion Picture and Sound Recording Industries</u></b>	
512110	Video Productions	D
512131	Motion Picture Theater (except drive-ins)	C
<b>515</b>	<b><u>Broadcasting</u></b> (except internet)	
515112	Radio Station	H
515120	Television Station	H
<b>516</b>	<b><u>Internet Publishing and Broadcasting</u></b>	
516110	Web Design	D
<b>517</b>	<b><u>Telecommunications</u></b>	
517110	Telephone - Wired - per 11-51-128 (local, long distance)	N
517210	Telecommunications - wireless	C
517310	Cable & Other Subscription Programming	C

<b>519</b>	<b><u>Other Information Services</u></b>	
519110	Internet Service Providers	D
<b>522</b>	<b><u>Credit Intermediation / Related Services</u></b>	
522291	Finance & Loan Company	C
522298	Pawn Shop – whether title pawn or merchandise	C
522300	Buyer of Gold / Silver	\$300.00
522310	Mortgage Brokers	E
522320	Bill Paying Services	C
<b>523</b>	<b><u>Securities, Commodity, Other Financial Products</u></b>	
523120	Securities Brokerage	E
523130	Other Financial Investment Activities	E
<b>524</b>	<b><u>Insurance Carriers and Related Activities</u></b>	
524126	Insurance (Casualty/Fire/Marine) Ala Code 11-51-120/123	V
524128	Insurance (Health and other) Ala Code 11-51-120/123	U
<b>525</b>	<b><u>Funds, Trusts, Other Financial Vehicles</u></b>	E
<b>531</b>	<b><u>Real Estate</u></b>	
531110	Lessors of Residential Buildings / Apartments	D
531130	Lessors of Mini Warehouses / Self Storage Units	D
531190	Lessors of Other Real Estate Property / Mobile Home Park	B
531210	Real Estate / Brokers Offices	E
531312	Nonresidential Property Managers / Commercial Property lease	D
<b>532</b>	<b><u>Rental and Leasing Services</u></b>	
532112	Passenger Car Leasing	D
532120	Truck / Utility Trailer / RV Rental / Leasing-Self Hauling	D
532130	Formal Wear / Costume Rental	D
532140	Home Health Equipment Rental	D
532230	Video Tape / DVD Rental	D
532250	Office Machinery / Equipment Rental & Leasing	D
532490	Commercial / Industrial Machinery / Equipment Rent/Lease	D
532310	General Rental Centers	D
<b>541</b>	<b><u>Professional, Scientific and Technical Services</u></b> (each state licensed practitioner must obtain a business license)	
541110	Lawyers / Attorneys Services	E
541190	Legal Services - Other	E
541211	Accountant / CPA Services	E
541213	Tax Preparation Services	D
541219	Other Accounting Services	E
541310	Architect Services	E
541320	Landscape Architectural Services	E
541330	Engineering Services	E
541340	Drafting Services	D
541370	Surveying / Mapping Services (except geophysical)	E
541380	Testing Laboratories	D
541410	Interior Design Services	D
541450	Photography Studios	C
541511	Custom Computer Programming Services	D
541611	Consultant Services	E
541870	Advertising Material Distribution Services	D
541940	Veterinary Services	E
541960	Photographer – school, athletic, daycare	\$50.00
<b>551</b>	<b><u>Management of Companies and Enterprises</u></b>	
551990	Management Companies	D
<b>561</b>	<b><u>Administrative and Support Services</u></b>	

561110	Repossession Services	D
561210	Security Guards / Patrol Services	D
561311	Employment Services	D
561510	Travel Agencies	D
561611	Investigation Services	D
561620	Security Systems/Alarms Sales (except Locksmiths)	C
561621	Security System Services (except Locksmiths) (call center)	D
561622	Locksmiths	C
561710	Exterminating / Pest Control	D
561720	Janitorial Services – Residential	C
561725	Janitorial Services – Commercial	D
561730	Landscaping Services / Pressure Washing / Lawn Care	D
561740	Carpet & Upholstery Cleaning Services	D
561750	Tree Surgeon / Stump Removal	D
<b>562</b>	<b><u>Waste Management and Remediation Services</u></b>	
562111	Waste Collection	C
562120	Hazardous Waste Collection	C
562130	Septic Tank / Related Services	C
562140	Waste Grease	\$20.00
<b>611</b>	<b><u>Educational Services</u></b>	
611610	Fine Arts Schools / Dance Studio	C
611620	Sports and Recreation Instruction / Riding Schools	C
611710	Educational Support Services / Job Training / Voc. Service	C
611720	Exam Preparation / Tutoring	C
<b>621</b>	<b><u>Ambulatory Health Care Services</u></b>	
	(each state licensed practitioner must obtain a business license)	
621111	Offices of Physicians (except mental health)	F
621112	Mental Health (Cheaha Mental Health)	F
621210	Offices of Dentists	F
621310	Offices of Chiropractors	E
621321	Offices of Optometrists	E
621330	Offices of Podiatrists	E
621340	Physical / Occupational/Speech Therapists / Audiologists	E
621350	Kidney Dialysis Centers	E
621360	Home Health / Hospice Care Services	E
621380	Other Miscellaneous Ambulatory Health Care Services	E
621399	All other Health Practitioners	B
621910	Ambulance Services	D
621920	Offices of /Psychiatrists	F
621930	Offices of Psychologists	E
<b>622</b>	<b><u>Hospitals</u></b>	
622110	General Medical and Surgical Hospitals	E
<b>623</b>	<b><u>Nursing and Residential Care Facilities</u></b>	
623110	Nursing Care Facilities / Nursing Home	E
623200	Residential Mental Health/Substance Abuse Facilities	E
623250	Residential Mental Retardation Facilities	E
623312	Homes of the Elderly / Retirement Home	E
<b>624</b>	<b><u>Social Assistance</u></b>	
624110	Child Day Care Services	C
624130	Individual / Family Services	C
624150	Services for the Elderly / Person with Disabilities	C
624170	Community Food Services	C
624190	Vocational Rehabilitation Services	C
<b>711</b>	<b><u>Arts, Entertainment and Recreation</u></b>	
711110	Dance Companies	C
711130	Racetracks	C

711190	Performing Arts Companies (Circus/Carnival)	O
711211	Sports Teams and Clubs	C
711510	Taxidermists	D
711710	Commercial Artists	D
711810	Independent Artists / Performers	D
<b>712</b>	<b><u>Museums, Historical Sites and Similar</u></b>	
712110	Museums	D
712120	Historical Sites	D
<b>713</b>	<b><u>Amusement, Gambling and Recreation Industries</u></b>	
713120	Amusement Arcades	D
713910	Golf Courses and Country Clubs	C
713940	Fitness / Recreational Sports	D
713950	Bowling Centers	C
713960	Skating Rink	B
713995	Other Amusement/Recreation Industries	D
<b>721</b>	<b><u>Accommodations</u></b>	
721110	Hotels (except casino hotels) and motels	A
721191	Bed and Breakfast Inns	A
721210	RV Parks / Campgrounds	C
721310	Rooming and Boarding Houses	A
<b>722</b>	<b><u>Food Services and Drinking Places</u></b>	
722110	Full Service Restaurant	C
722200	Mobile Food Services	C
722213	Snack / Non-alcoholic Beverage Bars	C
722320	Caterers	C
722410	Drinking Places (non-alcoholic beverages)	D
<b>811</b>	<b><u>Repairs and Maintenance</u></b>	
811111	Automotive / Mechanical / Electrical Repair / Maintenance	D
811121	Automotive / Paint / Interior / Glass Repair / Upholstery	D
811130	Automotive Exhaust System Repair	D
811140	Automotive Transmission Repair	D
811192	Car Washes	D
811200	Automotive Oil Change / Lubrication Shops	D
811211	Consumer Electronic Repair (TV & Radio)	D
811240	Computer / Office Machine Repair & Maintenance	D
811310	Commercial / Industrial Equipment Repair / Maintenance	D
811311	Welding Shop	C
811412	Appliance Repair and Maintenance	C
811420	Re-Upholstery and Furniture Repair	C
811430	Footwear / Leather Good Repair	D
811490	Miscellaneous Repair / Maintenance Personal and Household Goods	D
811491	Tailoring / Dressmaking	B
811495	Decorative Glass Sales / Installation (not contractor / auto)	B
<b>812</b>	<b><u>Personal and Laundry Services</u></b>	
	(each state licensed practitioner must obtain a business license)	
812111	Barber Shops	D
812112	Beauty Shops/Beauticians	D
812113	Nail Salons	D
812120	Diet and Weight Reducing Centers	D
812199	Tanning Beds	D
812210	Funeral Homes and Funeral Services	D
812220	Cemeteries and Crematories	D
812300	Bonding Company	D
812310	Coin-Operated Laundry	B
812320	Dry Cleaning / Laundry Services (except coin operated)	D
812330	Linen Supply Service (sales)	D

812335	Linen & Uniform Supply (rental & lease)	D
812920	Photofinishing	C
812940	Pet Care Services (except Veterinary)	D
812960	Fortune Teller / Clairvoyant	P
812990	All Other Personal Services	B
<b>910</b>	<b><u>Vending Machines, Pool Tables and Devices</u></b>	
911110	Pool Table (permit required)	R
911130	Vending Machine Operators	Q
<b>999</b>	<b><u>Unclassified Establishments</u></b>	
999100	Merchant Out of Town	\$50.00

**SECTION 30. License Fee Schedules.**

**SCHEDULE "A" – If gross receipts are:**

More Than	but	Less Than		
0		29,999	100	
30,000		99,999	100 + 1.20 per thousand over	30,000
100,000	&	OVER	184 + 1.03 per thousand over	100,000

**SCHEDULE "B" - If gross receipts are:**

More Than	but	Less Than		
0		21,999	100	
22,000		99,999	102 + 1.50 per thousand over	22,000
100,000	&	OVER	221 + 1.33 per thousand over	100,000

**SCHEDULE "C" – If gross receipts are:**

(a) More Than	but	Less Than		
0		11,999	100	
12,000		99,999	102 + 1.82 per thousand over	12,000
100,000	&	OVER	262 + 1.72 per thousand over	100,000

**SCHEDULE "D" - If gross receipts are:**

More Than	but	Less Than		
0		6,999	100	
7,000		99,999	101 + 2.24 per thousand over	7,000
100,000	&	OVER	310 + 2.05 per thousand over	100,000

As relates to Real Estate:

- (a) Any person over the age of sixty-five (65) years who owns an apartment building offering for rental no more than five (5) rental units therein shall be exempt from the gross receipts tax imposed hereby; however, the exception does not apply to the issuance fee established.

As relates to Repossession Services:

- (a) Obtain and provide proof of public liability insurance in the amounts of: Bodily Injury \$25,000 each person, \$50,000 each accident; Property Damage \$25,000 each accident; for each vehicle and driver/operator/chauffeur. Such policy shall include an endorsement that it shall not be cancelled without notice of cancellation served upon the Revenue Officer and/or Revenue Division personnel of the City of Talladega at least five (5) days prior to cancellation.

**SCHEDULE "E" - If gross receipts are:**

More Than	but	Less Than	
0		49,999	200
50,000		249,999	300
250,000		499,999	400
500,000		749,999	500
750,000		999,999	800
1,000,000	&	OVER	contact Revenue Division

**SCHEDULE "F" - If gross receipts are:**

More Than	but	Less Than	
0		499,999	550
500,000		999,999	800
1,000,000	&	OVER	contact Revenue Division

**SCHEDULE "G" - If gross receipts are:**

More Than	but	Less Than	
0		49,999	100
50,000		99,999	150
100,000		249,999	250
250,000		499,999	350
500,000		749,999	500
750,000		999,999	750
1,000,000		2,999,999	1,000
3,000,000		5,999,999	1,500
6,000,000		8,999,999	2,000
9,000,000		11,999,999	2,500
12,000,000		14,999,999	3,000
15,000,000		17,999,999	3,500
18,000,000		20,999,999	4,000
21,000,000		23,999,999	4,500
24,000,000		26,999,999	5,000
27,000,000		29,999,999	5,500
30,000,000	&	OVER	contact Revenue Division

**SCHEDULE "H" - If gross receipts are:**

More Than	but	Less Than			
0		149,999	100	+ 0.60 per thousand over	50,000
150,000		499,999	280	+ 0.55 per thousand over	150,000
500,000		999,999	460	+ 0.50 per thousand over	500,000
1,000,000		1,999,999	640	+ 0.45 per thousand over	1,000,000
2,000,000		2,999,999	820	+ 0.40 per thousand over	1,000,000
3,000,000		3,999,999	1000	+ 0.35 per thousand over	1,000,000
4,000,000	&	OVER			contact Revenue Division

**SCHEDULE "I" - If gross receipts are:**

More Than	but	Less Than		
0		49,999	100	
50,000		99,999	200	+ .45 per thousand over 50,000
100,000	&	OVER	200	+ .40 per thousand over 50,000

**SCHEDULE "J" - Utilities**

The license tax for persons operating electric or hydroelectric street railroads, electric light and power companies, gas companies, waterworks companies, pipe line companies for transporting or carrying gas, oil, gasoline, water or other commodities, gas distributing companies, whether by means of pipe lines or by tanks, drums, tubes, cylinders or otherwise, heating companies or other public utilities shall not exceed three percent (3%) of the gross receipts of the business done by the utility in the municipality during the preceding year. For the year's business when an existing utility is taken over, the amount of the license shall be computed on the basis of the gross receipts of the prior operators plus the gross receipts of the new owners as stated in Section 11-51-129 of the Code of Alabama 1975.

**SCHEDULE "K" - Beer, Wine & Liquor**

<u>Code</u>	<u>State of Alabama Code</u>	<u>Amount</u>	<u>Licensing Notes</u>
445300	Beer Off Premise	100.00	Convenience/Gro.
445305	Beer On/Off Premise Only	100.00	
445310	Table Wine Off Premise	100.00	Convenience/Gro.
445315	Table Wine On/Off Premise Only	100.00	
445320	Lounge Retail Liquor Class I (On/Off premise consumption, off premise must be in original container)	700.00	No one under 19
445330	Restaurant Retail Liquor	300.00	Must serve food
445335	Club Liquor Class I (On/Off premise consumption, off premise must be in original container)	750.00	Can not sell to go on Sunday
445340	Club Liquor Class II (Off premise only, must be in original container)	750.00	Can not sell to go on Sunday
445345	Wholesaler License	Beer (only)	Plus 200.00 for each warehouse in addition to the principal one.
445350		Wine (only)	
445355		Beer & Wine	
445360		Liquor	
312180	Manufacturer (Beer, Wine or Both)	550.00	
312190	Warehouse License	250.00	no other facility here
445365	Special Retail License (30 days or less)	150.00	
445370	Special Retail License (more than 30 days)	300.00	
445375	Special Events License (7 days or less)	200.00	

**SCHEDULE "L" - Peddlers**

\$250.00 plus issuance fee. Transient, itinerant dealers, vendors and other salespeople who make door-to-door calls. Each person, firm, corporation, company, association, partnership, agency, or business, who engages or conducts in the City, either in one locality or by traveling from place to place (including door-to-door sales and solicitations), a temporary or transient business of selling or soliciting orders for the sale of goods or merchandise or personal services, with the intention of continuing in said business in the City for a period of not more than 180 days during the business license year shall be required to obtain a business license before commencing such business or solicitation.

**SCHEDULE "M" - Taxi Cabs/ Limousines & Other Vehicles for Hire**

Prior to issuance of a business license, persons, firms or corporations seeking to be licensed in this schedule shall be required to:

As pertains to Taxi Cabs & Limousines:

- (b) Obtain and provide proof of public liability insurance in the amounts of: Bodily Injury \$25,000 each person, \$50,000 each accident; Property Damage \$25,000 each accident; for each vehicle and driver/operator/chauffeur. Such policy shall include an endorsement that it shall not be cancelled without notice of cancellation served upon the Revenue Officer and/or Revenue Division personnel of the City of Talladega at least five (5) days prior to cancellation.
- (c) Submit a list of vehicles complete with VIN & tag numbers and submit to an inspection of vehicles by a Municipal Officer. All licensed vehicles will be inspected by the Revenue Officer and/or Revenue Division personnel on a quarterly basis. A random vehicle safety inspection may be performed by the Revenue Officer or any member of the Police Department at any time. If a vehicle is declared unsafe, said vehicle shall be declared illegal for use until proof of compliance for all safety standards has been provided.
- (d) And all regulations set in Ordinance 851 and the Code of Talladega 1954; set by the City of Talladega.
- (e) Once the above conditions have been met persons, firms or corporations applying to operate taxicabs shall pay annually a license flat fee of \$100.00 plus \$25.00 per vehicle. Each driver/chauffeur must purchase a chauffeurs permit for a fee of \$10.00.

As pertains to Wrecker Services:

- (a) Obtain and provide proof of public liability insurance in the amounts of: Bodily Injury \$100,000 each person, \$300,000 each accident; Property Damage \$100,000 each accident; for each vehicle. Such policy shall include an endorsement that it shall not be cancelled without notice of cancellation served upon the Revenue Officer or Revenue Office Personnel of the City of Talladega at least thirty (30) days prior to cancellation.
- (b) Make available to the Revenue Officer for identification purposes each vehicle to be licensed.
- (c) Once the above conditions have been met persons, firms or corporations applying to operate wreckers shall pay annually a license flat fee of \$175.00 per vehicle.

There shall be issued for each vehicle a metal plate, a sticker, or similar evidence of such license, and it shall be the duty of such licensee to attach or secure such evidence so that it may be conspicuously seen from the lower left-hand corner of the windshield of said vehicle. It shall be unlawful for any person to use or operate such machine not having such evidence attached.

**SCHEDULE "N" - Telephones & Telecommunications**

In accordance with Code of Alabama 11-51-128, for the privilege of conducting intrastate business within the City, each person engaged in the business of providing telephone service within the City shall pay a license tax to the City in the following amounts for the following licenses:

Exchange License	\$870.00
Long Distance License	\$210.00

Any person providing cable television service or community antenna service, whether by means of equipment owned or leased from others, shall pay a franchise fee established in accordance with such person's franchise agreement with the City.

**SCHEDULE "O" - Special Events Licenses**

**Carnival/Circus/Tent Show:** All persons engaging in a carnival/circus/tent show within the corporate limits of the City of Talladega must purchase a special permit at the following cost:

Per Day	\$200
Per Week	\$500

Also, a certificate of insurance in the amount of \$100,000 liability insurance must be presented as to show proof of coverage from a reliable insurance company.

**Special Sales:** Before any person shall be engaged in the City or within the Police Jurisdiction thereof, in the business of selling goods, wares and merchandise or other personal property, such sales being advertised as bankrupt, insolvent, insurance, assignee, trustee, testator, executor, administrator, receiver, auction, syndicate, railroad or other wreck, wholesale or manufacturers or going out of business sale; or as goods damaged by fire, smoke, water, or otherwise, or any other sale which is by representation or advertisement intended to lead the public to believe that the person conducting such sale is selling out or closing the business, shall pay a special sales license fee of \$150.00 for the first sixty (60) days of the sale. Said sale may be extended for one additional period of not in excess of sixty (60) days upon filing a renewal application and payment of an additional license of \$75.00.

Each person obtaining a license as provided above shall, whenever requested by the Revenue Officer furnish the Revenue Division a complete inventory of the stock of goods on hand and a complete statement of the operations to be carried on under this special sales license.

**SCHEDULE "P" - Fortune Tellers**

Annual license rate is \$ 1,000.00 and rate is reduced by \$ 25.00 each year until such time as the annual rate reaches \$ 500.00 and that becomes the minimum rate thereafter.

**SCHEDULE "Q" – Vending, Amusement and Music Machines**

- |    |   |                      |
|----|---|----------------------|
| a. | Vending machines dispensing drinks, foods and similar items for human consumption | \$ 25.00 per machine |
| b. | Vending/Amusement equipment dispensing merchandise                                | \$100.00 per machine |
| c. | Vending/Amusement equipment dispensing no merchandise-video, pinball games        | \$500.00 per machine |
| d. | Music/vending equipment-juke box  | \$ 25.00 per machine |

These rates as to vending machines shall not apply to machines installed by any person, firm, or corporation as coin-operated gas meters, coin-operated telephones, machines vending postage stamps in places of business, or machines vending necessary articles on a non-profit basis for emergency use only by the employees of such person, firm, or corporation.

Whenever a license is issued for the use or operation of any vending, music or amusement machine, etc., there shall be issued to the licensee a sticker, or similar evidence of a license, and it shall be the duty of such licensee to attach or secure such sticker or similar evidence of license so that it may be conspicuous from the outside of such machine, and it shall be unlawful for any person to use or operate such machine not having such evidence attached.

**SCHEDULE "R" - Billiard and/or Pool Tables**

Billiard and/or Pool Tables \$50.00 per table

In addition to the license thereto, the city shall issue a decal to be affixed to each machine documenting the business license number.

**SCHEDULE "S" - Delivery License**

The rate for the delivery license is established in Section 21 and is: \$ 100.00

**SCHEDULE "T" - CITY CODES – Fireworks Sales/Talladega Market Vendors**

- (a) Prior to the issuance of a permit by the city, each applicant shall file with the Revenue Officer a cash deposit (Company Checks and Personal Checks Accepted) made payable to the City, in the amount of \$500.00 to assure compliance with the provisions and requirements of this ordinance, including, but not limited to the removal of the stand and

cleaning of the site. Said deposit shall be held by the city until such time that the applicant no longer wishes to renew the license.

The Permit Fee for retail fireworks sales will be \$750.00 (Seven hundred fifty dollars) per year. Said permit fee is due with the security deposit at the time application is filed. Said permit fee is due in June of each year before the fireworks stand can open for business. There will be no half year permit issued without the full permit fee of \$750.00.

- 
- (b) Vendors who participate and who qualify as approved Talladega Market Vendors in the Talladega Downtown Market Day shall pay a fee of \$10.00 per vendor, per month.

**SCHEDULE “U” – Insurance Company – health/allied/other**

Twenty dollars (\$20.00) plus one dollar (\$1.00) on each one hundred dollars (\$100) or major fraction thereof of gross premiums, less return premiums received during the preceding year on policies issued within the City during that year.

**SCHEDULE “V” – Insurance Company – casualty/fire/marine**

Four dollars (\$4.00) on each one hundred dollars (\$100.00) or major fraction thereof of gross premiums, less return premiums received during the preceding year on policies issued within the City during that year; provided that new companies shall pay a minimum license tax of fifty dollars (\$50) with respect to which there shall be an adjustment on the above basis at the expiration of the license year.

**SCHEDULE “W” - Motor Vehicle Carriers/Express Companies**

Each person engaged in the business as defined in the Code of Alabama as a motor vehicle carrier shall pay a license tax as provided for in Code of Alabama, 1975, Title 37-3-33. Each person engaged in the business as defined in the Code of Alabama as an express company shall pay a license tax as provided for in Code of Alabama, 1975, Title 11-51-126. A copy of the Motor Carrier Certificate issued to such person by the Public Service Commission of Alabama must be presented at the time of application for a business license.

**SECTION 31. Exchange of Information.**

- (a) The Revenue 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 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:
- (i) Collecting taxes due.
  - (ii) Ascertaining the amount of taxes due from any person.
  - (iii) 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 Revenue Officer. The Revenue 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 32. License Fees in Police Jurisdiction.**

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

**SECTION 33. Effect of this Ordinance on Past Actions and Obligations.**

Unless otherwise specifically or by necessary implication provided herein, neither the adoption of the Business License ordinance nor its superseding of any portion of any other ordinance of the City shall in any manner be construed to affect prosecution for a violation committed on any other ordinance prior to the adoption hereof, nor be construed to affect the validity of any bond or cash deposit required by any ordinance to be posted, filed, or deposited, and all rights and obligations thereunto appertaining shall continue in full force and effect for the term prescribed therein.

**SECTION 34. Effective date.**

This ordinance shall become effective on and after January 1, 2010.

**SECTION 35. 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 36. Repealer.**

Ordinance No. 1633 and Ordinance No. 1650 and any or all ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed. The adoption of this schedule of licenses shall not abridge the right of the City Council to change, alter, increase or decrease any of the license fees at any time; nor shall it abridge the right of the City Council to require a license for any business, occupation, traffic, calling or profession not included in this schedule.

Adopted this the 16<sup>th</sup> day of November, 2009.

/s/ Dr. Horace Patterson, Council President  
/s/ Dr. Lance Grissett, Council Member  
/s/Dr. Jimmy Davis, Council Member  
/s/Eddie L. Tucker, Council Member  
/s/Donnie Miller, Council Member

Attested to: Elizabeth Cheeks, City Clerk