

ORDINANCE NUMBER _____

COUNCIL MEMBER XXX
INTRODUCED THE FOLLOWING ORDINANCE

COUNCIL MEMBER XXX
SECONDED THE ORDINANCE

**An Ordinance Amending the Montevallo Code of Ordinances,
Chapter 8 – Sections 8-1 through 8-26 and Ordinances 07S, 091409-305, 09082014-305,
09222014-303, and 11052014-300**

Whereas, the State of Alabama did enact the Municipal Business License Reform Act of 2006 (Act No. 2006-586).

Be it Ordained by the City Council of the City of Montevallo all ordinances or parts of ordinances in conflict or inconsistent with this ordinance, and all amendments thereto, are hereby repealed to the extent necessary to give this ordinance full force and effect.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MONTEVALLO, ALABAMA, AS FOLLOWS:

Section 1 – Levy of License 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 City of Montevallo for the year beginning January 1, 2019, 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, by whatever name called.

Section 2 - Definitions.

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

BUSINESS. Any commercial or industrial activity or any Montevallo, trade, profession, occupation, or livelihood, including the lease or rental of residential or nonresidential real estate, whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within a municipality.

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

BUSINESS LICENSE REMITTANCE FORM. 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.

CITY. The City of Montevallo, Alabama

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

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*.

GROSS RECEIPTS. 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 11-51-90B.

(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, and the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

HOME OCCUPATION. A business conducted entirely within the business owner's home and approved for operation by the city planning department.

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

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

LICENSE YEAR. The calendar year.

MUNICIPALITY. For purposes of this ordinance, the terms “City” and “Municipality” shall be synonymous. The term shall also include the city’s police jurisdiction, where the business license tax is levied in the police jurisdiction.

PERSON. Any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation, including those 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.

TAXING JURISDICTION. The City of Montevallo, Alabama or the Department of Revenue acting as agent on behalf of the City or such other designee appointed by the City pursuant to Section 11-51-180 et seq., or other applicable law as the context requires.

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.

TRANSIENT DEALER. All persons, agents and solicitors, who have no fixed place of business within the City of Montevallo or who have a fixed place of business in the City of Montevallo for less than ninety days and who engage or conduct within the corporate limits of the City either in one locality or in traveling from place to place, a temporary or transient business of selling or soliciting orders for the sale of goods, wares or merchandise with the intention of continuing in said business in said City for a period of not more than thirty (30) days, and have written permission from the owner of real property or the owner’s authorized agent to rent, lease, use or occupy, either in whole or in part, for the purpose of carrying on such business use, any room, building, area within any municipal building or other public or privately-owned building, any lot or parcel of land, any motor vehicle including trucks and semi-trailers for the exhibition and sale of such goods, wares and merchandise other than the sale of unprocessed agricultural produce grown by the seller. Agents are required to notify the police department of the area, date, and times of activities. Activities shall be conducted from dawn to dusk only. Conduct of business is subject to zoning regulations. Exempt from this ordinance are bona fide and commonly recognized charitable or religious organizations, shopping mall associations or corporations, located within the City of Montevallo and City approved functions. Applicant must have a valid State of Alabama license with tax identification number.

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

OTHER TERMS. Other capitalized or specialized terms used in this ordinance, and not defined above, shall have the same meanings ascribed to them in Sections 40-2A-3 and 11-51-90 et.seq. of the *Code of Alabama*, unless the context therein otherwise specifies.

Section 3 - License term; minimums.

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

(i) *Full Year.* Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full.

(ii) *Half Year.* Every person who commences business on or after July 1st, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.

(iii) *Annual Renewal.* Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 15th day of February each year.

(iv) 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.

(v) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama* which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.

(vi) On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1st in order for them to receive their notice.

(vii) Business license **renewal payments received by the municipality shall be applied to the current renewal only when any and other debts the licensee owes to the municipality are first paid in full.** No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the municipal code.

Section 4 - License shall be location specific.

(a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, 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) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

Section 5 - Restriction on transfer of license.

No license shall be transferred except with the consent of the council or other governing body of the municipality or the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of the State 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.

Section 6 - Unlawful to do business without a license.

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the municipality for which a license is required without first having procured a license. A violation of this division of the ordinance passed hereunder fixing a

license shall be punishable by a fine not to exceed the sum of five hundred (\$500) for each offense, and if a willful violation, by imprisonment, not to exceed six months, or both, at the discretion of the court trying the same. Each day shall constitute a separate offense.

Section 7 - License must be posted.

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

Section 8 - Duty to file report.

(a) It shall be the duty of every person subject to such license tax to render to the municipality on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.

(b) If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalties.

(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.

(e) (1) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to the assessment. The license officer shall issue findings of fact and law within 60 days following the conference, which shall promptly upon issuance be mailed or delivered to the taxpayer, consistent with the procedures set forth in subsection (d) above.

(2) If the taxpayer disagrees with the license officer's findings of fact and law, the taxpayer may

appeal to the municipal governing body, by filing a notice of appeal with the municipal clerk within 30 days after the findings have been issued. The appeal shall be in writing and shall set forth in reasonable detail the grounds on which the taxpayer disagrees with the license officer's findings of fact and law.

(3) If a petition for review: (a.) is not timely filed, or (b.) is timely filed, and upon further review the license officer, or the administrative hearings officer or governing body of the municipality, as the case may be, determines that the preliminary assessment is due to be upheld in whole or in part, the taxing jurisdiction shall make the assessment final in the amount of business license tax due as computed by the taxing jurisdiction, with applicable penalty.

(4) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars (\$500.00) or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred (\$500.00). In either case, at the option of the taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal delivery.

(5) A taxpayer may appeal from any final assessment entered hereunder by the taxing jurisdiction by filing a notice of appeal, within 30 days from the date of entry of the final assessment, with the license officer, who shall promptly forward a copy of the notice of appeal and related documents to the administrative hearing officer appointed by the taxing jurisdiction to hear appeals of final assessments of the municipality's sales, use, rental, and lodging taxes, as applicable, and business license taxes. The administrative hearing officer shall function in a manner similar to the Administrative Law Judge of the Department of Revenue and must be impartial and reasonably knowledgeable of the business license laws and the taxing jurisdiction's business license code or ordinances. The administrative hearing officer may be an employee of the taxing jurisdiction or otherwise, but in no event shall he or she charge or otherwise be compensated for his or her services in whole or in part based on the portion or amount of the final assessment that he or she determines should be upheld, or any similar contingency. No filing fee or supersedeas bond shall be required by the taxing jurisdiction for such appeals.

In lieu of the appeal under subdivision to the administrative hearing officer, and at the option of the taxpayer, the taxpayer may appeal from any final assessment hereunder to the circuit court of the county having jurisdiction over the municipality which issued or on whose behalf the final assessment was issued, by filing a notice of appeal within 30 days from the date of entry of the final assessment with both the municipal clerk of the municipality and the clerk of the circuit court. If the appeal is to the circuit court, and if the taxpayer is the appealing party, the taxpayer shall also, within the 30-day period allowed for appeal, either (a) pay the business license tax and any penalty shown as due on the final assessment, or (b) file a supersedeas bond with the clerk of the court in double the amount of the business license tax and any penalty shown as due on the final assessment, or in such amount as may be required by Section 40-2A-7, as amended from time to time. The supersedeas bond shall be executed by a surety company licensed and authorized to do business in Alabama and shall be conditioned to pay the final assessment and any court costs relating to the appeal. If the taxpayer is the appealing party and is able to show to the satisfaction of the clerk of the court that he or she has a net worth, on the basis of fair market value, of twenty thousand dollars (\$20,000) or less, including his or her homestead, and that the final assessment is equal to or less than the taxpayer's net worth, the taxpayer may file and prosecute the appeal without either paying the final assessment in full or posting a supersedeas bond. A taxpayer may appeal a final assessment to the circuit court, as provided

herein, even though the taxpayer has paid the amount shown as due on the assessment prior to filing the appeal.

(6) The filing of the notice of appeal with both the municipal clerk of the municipality and the clerk of the circuit court in which the appeal is filed, as well as the payment of the final assessment in full or the filing of a supersedes bond when required above, are jurisdictional. If such prerequisites are not satisfied within the time provided for appeal, the appeal shall be dismissed for lack of jurisdiction. On appeal to the circuit court, the final assessment shall be prima facie correct, and the burden of proof shall be on the taxpayer to prove the assessment is incorrect.

(7) If a final assessment is reduced on appeal, any overpayment shall promptly be refunded to the taxpayer by the taxing jurisdiction to the extent allowed by Section 11-51-192.

(8) As provided by 11-51-191, no court shall have the power to enjoin the collection of any business license tax due on an assessment so appealed or to suspend the payment thereof.

(f) Either the taxpayer or the taxing jurisdiction may appeal to the circuit court from a final order issued by the administrative hearing officer by filing a notice of appeal with the administrative hearing officer and with the circuit court of the county having jurisdiction over the municipality which issued, or on whose behalf the final assessment was issued, within 30 days from the date of entry of the final order. The procedures, presumptions, and related matters and rules shall conform in all material respects to those applicable to appeals from final orders of the Department of Revenue's Administrative Law Division under Section 40-2A-9.

Section 9 - 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 his 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;

(b) To furnish information during reasonable business hours, at the licensee's place of business, in the municipality or the police jurisdiction, all books of account, invoices, papers, reports and memoranda containing entries showing amount of purchases, sales receipts, inventory and other information from which the correct license tax classification of such person may be ascertained and the correct amount of license tax to which he is subject may be determined, including exhibition of bank deposit books, bank statements, copies of sales tax returns to the State of Alabama, copies of Alabama income tax returns and federal income tax returns.

Section 10 - 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 11 - Privacy.

(a) It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this

ordinance, except to the mayor, city clerk, 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 municipal council upon their written request through the Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

Section 12 - Failure to file assessment.

(a) In any case where a person subject to paying a license tax as provided herein fails to do so, the municipal designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.

(b) The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to appeal not less than twenty (20) days from the date of notice and to show cause why such assessment shall not be made final.

(c) If no appeal is made on or before the date fixed in such notice, or if such appeal 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 13 - 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 14 - 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 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 15 - 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 16 - Penalties

(a) All licenses not paid within forty-five (45) days from the date they fall due shall be increased by fifteen (15) percent for the first forty-five (45) days they shall be delinquent, or fraction thereof, and shall be measured by an additional fifteen (15) percent for a delinquency of seventy-five (75) or more days, but this provision shall not be deemed to authorize the delay of forty-five (45) days in the payment of the license due, which may be enforced at once

(b) In the case of persons who began business on or after the first day of the calendar year, the license for such “new business” shall be increased by fifteen (15) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15) percent for a delinquency of forty-five (45) days or more.

Section 17 - 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 18 - Procedure for denial of new applications.

(a) The City 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 municipal 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, he shall file a written notice with the municipal clerk, said notice to be filed within two (2) weeks from the date of mailing by the municipal clerk of the notice of the denial of such license by the municipal governing body.

(d) Upon receipt of said notice the municipal 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 his 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 19 - 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, his 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, his agent, servant, or employee under color of such license violates or aids or abets in violating or knowingly permits or suffers to be violated any penal ordinance of the municipality or any criminal law of the State 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 his agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.

(b) The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.

(c) The 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 20 - Refunds on Overpayments

(a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.

(b) A petition for refund shall be filed with the municipality within two years from the date of payment of the business license tax, which is the subject of the petition.

(c) The municipality shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the

petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer’s last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.

(d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality. If the municipality determines that a refund is due, the amount of overpayment 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.

Section 21 – Classifications

That the portion of the Business License Ordinance, Section 22, License Codes & Fees, be amended and replaced with the following:

SECTION 22. License Codes & Fees

Alphabetical Listing

Schedule Code	Description	Amount / Schedule
541211	Accountant / CPA	\$200
541211.01	Accounting, bookkeeping, tax preparation	\$150
624120	Adult Day Care (Services for the Elderly and Persons with Disabilities)	\$175
541810	Advertising Agencies	\$150
541870	Advertising for distributing hand bills	\$50
541860	Advertising for soliciting other commercial ads (Direct Mail Advertising)	\$75
511120	Advertising soliciting ads in telephone directories and periodicals	\$150
312122	Alcohol - Beer Off Premises Only	\$75

		In addition to all other taxes whether Federal, State or Local
312121	Alcohol - Beer On Premises Only	\$75 In addition to all other taxes whether Federal, State or Local
312132	Alcohol - Beer Wholesale Distributor	\$275 In addition to all other taxes whether Federal, State or Local
312132.02	Alcohol - Beer & Wine Wholesale Distributor	\$375 In addition to all other taxes whether Federal, State or Local
312141	Alcohol - Liquor On or Off Premises	\$150 + 5% of purchases Payment for this tax is to be made by the 20 th of the month following the month the purchases were made, and must be accompanied by a sworn statement specifying the amount purchased
312131	Alcohol - Wine Off Premises Only	\$75 In addition to all other taxes whether Federal, State or Local
312131	Alcohol - Wine On Premises Only	\$75 In addition to all other taxes whether Federal, State or Local
312132.01	Alcohol - Wine Wholesale Distributor	\$275 In addition to all other taxes whether Federal, State or Local
722410	Alcohol - Bars, Lounge, Nightclubs, Pubs (primarily engaged in preparing and serving alcoholic beverages, may provide limited food services)	\$300.00 In addition to all other taxes whether Federal, State or Local
445310	Alcohol - Package Stores Beer, Wine, and Liquor Stores (only)	\$600 License from Alabama ABC Board Required
812910	Animal Grooming (boarding, grooming, sitting, and training)	\$100
541310	Architect (Architectural Services)	\$200
541320	Architectural Landscape Services	\$200 State Registration Required
541110	Attorney	\$200
453998	Auction Houses – General merchandise, Ordinary Merchandise, Livestock	\$175
811121	Automotive Body and Paint	\$150
441110	Automotive Dealers New	Schedule “A” Yearly Gross receipts up to

		<p>\$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.</p>
441120	Automotive Dealers Used	<p>Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.</p>
811122	Automotive Glass Replacement Shops (replacing, repairing and/or tinting)	\$150
441310	Automotive Parts and Accessories Stores	<p>Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.</p>
522111	Bank Branch Or ATM – Not Main Office Of Bank	<p>\$10 State Regulated per 11-51-130 of the Code of Alabama</p>
522101	Bank Main Office – Not Branch Location or ATM	<p>\$125 State Regulated per 11-51-130 of the Code of Alabama</p>
523110	Banking - Investment and Securities Dealing	\$150
522292	Banking - Mortgage/Loan Companies Real Estate Credit (home equity lending, mortgage companies or banking)	\$150
522121	Banking - S&L Branch Or ATM – Not Main Office Of S&L	<p>\$10 State Regulated per 11-51-131 of the Code of Alabama</p>

522120	Banking - Savings & Loans – Not Branch Location Or ATM	\$125 State Regulated per 11-51-131 of the Code of Alabama
812111	Barber Shop	\$100 for one operator or chair plus \$50 for each additional operator or chair
812112	Beauty Salon	\$100 for one operator or chair plus \$50 for each additional operator or chair
713990	Billiard or Pool Tables	\$500 for first table plus \$250 for each additional table.
812990	Bondsmen	\$150
451211	Book Stores	Schedule “A” Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
312112	Bottlers	Schedule “B” Yearly Gross receipts up to \$60,000.00 equals (=) \$200.00 license fee. Yearly Gross receipts over \$60,000.00 equals = total gross receipts minus (-) \$60,000.00 multiplied by (x) .00075 plus (+) \$200.00 (flat fee) equals (=) license fee with a maximum of \$5000.00.
713950	Bowling Centers	\$100 for each lane Schedule “A” Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a
444110	Building Material (home centers, building materials, home improvement)	

		maximum of \$5000.00.
487110	Buses (tours, scenic and sightseeing, trolleys, horse-drawn carriage rides)	\$150
515210	Cable TV: (a) For companies non-franchised by the City.	5% of gross operating revenue or maximum allowed by State
515210.01	Cable TV: (b) For franchised companies.	5% of gross operating revenue or maximum allowed by State
811192	Car Washes / Detail (Coin Operated or Physical) (automotive detail shops, mobile car and truck washes, car washes)	\$150
722320	Caterers (prepare food at off-premise site and transport meals and snacks to events)	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
624410	Child Day Care Services / Nurseries	\$175 License required by Alabama Department of Human Resources
454310	Coal and Wood Dealers (firewood, bottled gas, fuel and heating oil)	\$50
561440	Collection Service – Collection Agency, Debt Collector (account or delinquent account collections, tax collections services, bill or debt collection services)	\$50
541511	Computer Programmer Professional License (Individual and/or Firm)	\$200
446111	Consultant - Independent including mobile sales, cosmetics, jewelry, and home party/sales	\$50
541611	Consultants (Travel, Financial, Management, etc.)	\$150
337125	Contractor - Cabinet Makers (household furniture manufacturing except wood and metal)	\$150
561790	Contractor -Chimney, Gutter, Drain Swimming Pool Cleaning Services	\$150
236220	Contractor - Construction - Commercial and Institutional Building	\$150 State Certification is required
238310	Contractor - Drywall and Insulation (Drywall, plaster work and building insulation work. Acoustical ceiling tile and panel installation, lathing,	\$150

	drop ceiling installation, soundproofing, firestop, fresco, taping and finishing)	
238210	Contractor - Electrical and Other Wiring Installation	\$150 State Certification is required
238350	Contractor - Finish Carpentry (cabinets, molding or trim, countertop, paneling, door and window frame construction, garage door installation, window and door installation)	\$150
238330	Contractor - Flooring	\$150
238130	Contractor - Framing Under Homebuilder Supervision	\$150
236220.01	Contractor - General	\$150 State Certification is required List of sub-contractors required
238150	Contractor - Glass and Glazing	\$150
237310	Contractor - Highway, Street and Bridge (airport runway, highway line painting, traffic lanes or parking lot lines painting, pothole filling, resurfacing highway, road, street or bridge, and guardrail construction)	\$150
561720	Contractor - Janitorial Services	\$150
238140	Contractor - Masonry (block laying, marble, granite, and slate exterior, bricklaying, masonry, pointing, cleaning, or caulking, concrete block laying, stucco, and foundation building (brick, stone or block)	\$150
238220	Contractor - Plumbing and Heating and Air Conditioning (HVAC) (lawn and fire sprinkler installation, sewer hookup and connection, cooling tower installation, heating, ventilation, duct work Installation, fireplace, natural gas installation, furnace installation)	\$150 State Certification is required
238160	Contractor - Roofing (painting, spraying, or coating, sheet metal roofing installation, shake and shingle installation, skylight installation)	\$150
238170	Contractor - Siding (downspout, gutter, and gutter guard installation, fascia, and soffit installation, vinyl, wood, aluminum siding installation)	\$150
541890	Contractor - Sign Painters - Other Services Related to Advertising (sign lettering and painting, display lettering, store window dressing, keychains, magnets)	\$150
238910	Contractor - Site Preparation	\$150
238990	Contractor - All Other Specialty Trade (Billboards, swimming pool, paver installation, driveway and parking lot paving or sealing, sandblasting building	\$150

	exteriors, fence installation, scaffold erecting and dismantling, manufactured home set up and tie-down, interlocking brick and block and house mover)	
445120	Convenience, Food and Beverage and Grocery, and Commodities (limited line of goods including milk, bread, soda, and snacks)	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
492110	Couriers	\$150
999999.00	Delivery into the city	Schedule "I" Delivery Gross Receipts less than \$10,000 = no license Delivery Gross Receipts over \$10,000 = license fee of \$100
812320	Dry Cleaning and/or Pressing Clothing (Dry cleaning and Laundry Services except coin-operated)	\$175
561311	Employment Placement Agencies	\$150
541330	Engineer (Engineering Services)	\$200 State License Required
811310	Equipment Repair & Maintenance Commercial and Industrial Machinery and Equipment (except auto and electronic) Repair and Maintenance	\$100
525.00	Estate Sale Management	\$200
711190	Event Entertainment - Carnivals (a) per day	\$375 per day Must be purchased at city hall
711190.01	Event Entertainment - Carnivals per week	\$1,500 per week Must be purchased at city hall
713.03	Event Entertainment - Concerts or Entertainments: To be levied on the person or group providing the concert or entertainment, and not on the person or group providing the venue – per event	\$100 per event Must be purchased at city hall
713120	Event Entertainment - Machines: Coin operated, amusement, game and music	\$35
561710	Exterminators and Pest Control Services	\$100 State license/certification required
115210	Farriers (activities for animal production, semen	\$100

	banks, boarding, branding, breeding, hoof trimming)	
453220	Flea Market (rental of booths)	\$30 per booth
453310	Flea Market Items (Used Merchandise sales, books, consignment)	\$175
453110	Florists	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
722310	Food Service Companies (food concession, cafeteria food service)	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
812210	Funeral Homes and Funeral Services (provides facilities for wakes, arranging transport of the dead, selling caskets and related merchandise, director services, embalming services, mortician services, mortuaries and undertaker services)	\$200
811111	Garages, Mechanic, Auto Repair (general repair)	\$175
221210	Gas Companies	Schedule "D" 3% of gross receipts. (See 11-51-129 of the 1975 <i>Alabama Code</i>) Schedule "E" Wholesale, \$100 plus (+) \$0.02 per gallon sold or delivered. Payment of this tax is to be made by the 20 th of the month following the month the sales were made, and must be accompanied by a sworn statement specifying the
424720	Gasoline	

		number of gallons sold. (This subsection adopted 14 November 1961 effective 01 December 1961; and amended by Ordinance 93F to change to \$0.02 per gallon. Re-amended 11 October 1993 by Ord. 93L)
452990	General Merchandise Stores	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
541430	Graphic Design Services	\$100
713940	Gym Fitness and Recreational	\$150
621910	Healthcare - Ambulances - Each ambulance that services pick up inside the City	\$150 for the first ambulance \$100 for each additional
623312	Healthcare - Assisted Living Facility (without on-site nursing care, without nursing care, and rest homes without nursing care)	\$200
623311	Healthcare - Assisted Living Facility with nursing care	\$200
621310	Healthcare - Chiropractors	\$200
339116	Healthcare - Dental Laboratories (Bridges custom made, Dental Labs, Dentures custom made, Orthodontic Appliance custom made, custom made Teeth)	\$150
621210	Healthcare - Dentists	\$200
812191	Healthcare - Diet and Weight Reducing Centers	\$100
621610	Healthcare - Home Health Care Services	\$150
621492	Healthcare - Kidney Dialysis Centers	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a

		maximum of \$5000.00.
621511	Healthcare - Lab Facility, Lab Tech (local or mobile) Medical Laboratories (blood, pathology, bacteriological, forensic, medical testing)	\$125
623110	Healthcare - Nursing Home With Nursing Care	\$200
621320	Healthcare - Optometrist	\$200
446110	Healthcare - Pharmacy and Drug Stores (Health & Personal Care, Cosmetics, Health Food)	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
621340	Healthcare - Physical, Occupational, Speech Therapists and Audiologists	\$200
621111	Healthcare - Physicians except Mental Health Specialists	\$200
621112	Healthcare - Physicians Mental Health Specialists	\$200
621391	Healthcare - Podiatrist	\$200
621330	Healthcare - Psychologist	\$200
541112	Healthcare - Therapist (Independent no permanent Facility)	\$200
541940	Healthcare - Veterinarian Services (Individual and/or Firm)	\$200
721110	Hotels	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
454110	In Home Sales	\$150
611699	Independent Schools and Specialty Training and Education	\$200
541350	Inspectors - Home (Residential and Commercial Building Inspection Services)	\$150

611620	Instructor – Gymnastic, Martial Arts, Exercise, Art, Fitness, Dance, Hobbies etc.	\$150
524.01	Insurance – All Other	<p>Schedule “F” Other than Fire and Marine Companies - \$15 + 1% of the gross premiums, less return premiums. A sworn statement, verified by the company president, vice-president, or secretary, of the amount of gross premiums, less return premiums received on all policies issued in the City shall accompany payment. Both are due by March 2 of each year for the preceding year. (See 11-51-120/123 of the 1975 <i>Alabama Code</i>)</p>
524.00	Insurance- Fire and Marine	<p>Schedule “F” Fire and Marine Companies – 4% of the gross premiums, less return premiums, on property located in the City. A sworn statement of the amount of gross premiums less return premiums on property located in the City shall accompany the tax payment. (See 11-51-120/123 of the 1975 <i>Alabama Code</i>)</p>
524210	Insurance Agencies and Brokerages (agencies, brokerages, brokers)	\$175
541410	Interior Design Service	\$100
561730	Landscaping Services (planting trees, shrubs, plants, lawns, or gardens and maintenance, design of landscape and construction of walkways, retaining walls, decks, fences, ponds, & chemicals)	<p>\$150 State Certification Required</p>
812310	Laundry (Coin-operated laundries and drycleaners)	<p>Schedule “G” Self-service, coin-operated- Up to ten machines \$100 plus (+) \$5 for each additional machine</p>
561730.01	Lawn Care, (grass cutting only, no chemicals or planting)	\$75
812331	Linen Supply (rental or contract basis laundered items such as table and bed linens, towels, diapers, uniforms, and gowns)	<p>Schedule “A” Yearly Gross receipts up to \$100,000.00 equals (=)</p>

		<p>\$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.</p>
561622	Locksmiths	<p>\$100 Requires Certifications from the Electronic Security Board of Licensure of Alabama</p>
444190	Lumber Yards (other building material dealers, electrical supply, fencing, plumbing supply, prefabricated building dealers, glass)	<p>Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.</p>
332710	Machine Shop	<p>Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.</p>
454210	Machines: Vending, Snacks, Drinks & Weighing Machine	<p>\$35 each Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a</p>
311000	Manufacturers	

		maximum of \$5000.00.
812199.02	Massage Therapy	\$225 One Therapist & Facility, plus \$50 each additional operator State License is required
722330	Mobile Food Services (ice cream, mobile food concession stands, mobile canteens, mobile refreshment stands, mobile food carts, mobile snack stands)	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
423990	Monuments	\$100
512120	Motion Picture and Video Distribution and/or Production	\$150
484230	Motor Vehicle Carriers (specialized freight)	\$100
484210	Moving (household and office)	\$100
484210.01	Moving and Storage PODS (portable on demand storage)	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
512250	Music Studio – Recording, Producing, Promoting, Distribution etc.	\$150
812113	Nail Salon	\$100 for one operator or chair plus \$50 for each additional operator or chair Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x)
511110	Newspapers and Job Printing	\$100,000 multiplied by (x)

		.00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
522298	Pawn Shops / Brokers / Title Pawn / Merchandise / Check Cashing All Other Non-depository Credit Intermediation (short term credit, consumer cash lending and Pawn Shops)	\$300
454391	Peddler, Curb Market, Temporary Site (local)	\$150
454391.01	Peddler, Door to Door Solicitation – Transient	\$300 Copy of Driver’s License Required Register with Police Dept. Dawn till Dusk Only
711510	Photographers (Other no Permanent Studios Independent Artists, Writers, and Performers (actors, actresses, announcers, artists, authors, ballet dancers, cameramen, cartoonists, comedians, directors, disc jockeys, music arrangers and directors, storytellers, taxidermists, etc.)	\$50 per week or \$250 per year
541921	Photographers: (a) Studio permanently within the City (Photography Studios, Portrait)	\$125
922150	Probation Services (Parole and Probation)	\$150
541990	Professional Services Not Elsewhere Classified	\$200
531312	Property Managers – Nonresidential	\$125
531311	Property Managers Residential	\$125
482111	Railroads	\$100 + 10 per passenger car
531210	Real Estate Agencies (agents)	\$125 per agency + \$75 for each agent
531320	Real Estate Appraisers	\$75 License required from Alabama Real Estate Appraiser Board
721199	Rental – Airbnb, Bed and Breakfast and All Other Travelers Accommodations (guest houses, tourist homes, cabins and cottages, youth hostels)	Schedule “A” Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
532289	Rental – All Other Consumer Goods	\$150

532112	Rental – Leasing Vehicles on and off Road and Passenger Car Leasing (Long term)	\$150
532420	Rental – Leasing Furniture, Equipment, Consumer Goods	\$150
531130	Rental – Mini-warehouses and self-storage units	Schedule “A” Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
531190	Rental – Mobile Home Park (mobile home sites, vacant lots, flea market space, and grazing, farm, or forest land)	\$50.00 Each Unit
531110	Rental of Real Estate (apartments, duplex, houses, cottage, houses, mobile home, town house rentals)	\$50.00 per Unit per year
722511	Restaurants Full-Service	Schedule “A” Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00. Health Department Approval Required
722513	Restaurants Limited-Service (fast food, drive through)	Schedule “A” Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00. Health Department Approval Required

		<p>Schedule "A"</p> <p>Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee.</p> <p>Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.</p>
517410	Satellite Telecommunications	
321113	Saw Mills, Custom, Grist, or Planing Mills	\$200
561612	Security Guard Services (Security Guards and Patrol Services, bodyguard, guard dog and parking security)	\$175
561621	Security System Services Installation and Monitoring (burglar and fire alarms, installation, repair, or monitoring of electronic security alarm systems)	\$150 State License is required
562991	Septic Tank and Related Services (pumping, renting and /or servicing portable toilets) (installation under 238910)	\$150 State Certification is required Shelby County Health Department approval is also required to operate
512240	Sound Recording Studios	\$150
812199	Spa – permanent facility, nail tech, cosmetologist etc. (day spa, hair removal, saunas, ear piercing, hair replacement, or weaving services, tanning, message, permanent makeup)	\$225 One Therapist & Facility, plus \$50 each additional operator Proper Certification is required
722515	Specialty Food and Drink (ice cream, frozen yogurt, cookies, popcorn, bagels, doughnuts, or pretzels and nonalcoholic beverages)	<p>Schedule "A"</p> <p>Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee.</p> <p>Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.</p>
541360	Surveyor and Mapping Services	\$150 \$200 Must have Health Department Approval
812199.01	Tattoo Shop / Artist / Body Piercers	Requires State License

		<p>All contaminated waste generated by a Tattoo Artist or Body Piercer shall be removed by a licensed biohazard disposal service. All tattoo and body piercing shall be performed in a clean, sanitary area separate from and out of view of the waiting area. All tattoo parlors and body piercers licensed by the City shall be subject to all federal, state and county rules and regulations governing tattoo parlors and body piercers.</p> <p>No minor shall be administered a tattoo or any other body piercing procedure without written consent from a parent or guardian.</p> <p>No one shall administer or be administered a tattoo or any other body piercing procedure while under the influence of alcohol, prescription medication, or any substance controlled by 13A-12-201 to 13A-12-294 of the 1975 <i>Alabama Code</i>.</p>
485310	Taxi Cabs – Limousine	\$100 for first vehicle plus \$50 for each additional vehicle
561422	Telemarketing, Office, Agents – (Phone Sales (Bureaus and Other contact Centers (customer service call centers, order taking for clients via internet, soliciting contributions, providing information about products or services)	\$175
517002	Telephone Companies: (a) Per local exchange	\$225
517003	Telephone Companies: (b) Per intrastate long distance exchange	\$75
517911	Telephone Pre-Paid Cards	\$75 Schedule “A” Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee.
441320	Tire Shop (new and used, repair and maintenance)	Yearly Gross receipts over \$100,000.00 equals = total

		gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
524.02	Title Insurer	\$100
484121	Trucking Companies, hauling, leasing and sales	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
484121.01	Trucking Companies, hauling, leasing (no sales)	\$100
811211	TV and Radio Repair Shops (electronics repair and maintenance, television, stereos, speakers, video recorders, radios and cameras)	\$100
811420	Upholstery (refinishing, repair and restoring)	\$100
532282	Video Rental (prerecorded movies and games)	\$200
562111	Waste Collection – Trash, debris, brush, or rubble	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
424990	Wholesale Selling	Schedule "H" Yearly Gross receipts up to \$60,000.00 equals (=) \$150.00 license fee. Yearly Gross receipts over \$60,000.00 equals = total gross receipts minus (-) \$60,000.00 multiplied by (x) .00075 plus (+) \$150.00 (flat fee) equals (=) license fee with a maximum of \$5000.00.

		Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
321999	Woodwork Factories and Fence Manufacturers	
488410	Wrecker Service – Towing	\$150 per wrecker
999999.01	Unclassified miscellaneous business services not elsewhere classified	\$75
999999.02	Unclassified miscellaneous personal services not elsewhere classified	\$75
19	Tobacco Products: (a) Cigarettes – For packages 1-20	\$0.10
19	Tobacco Products: (a) Cigarettes – For packages 21-40	\$0.20
19	Tobacco Products: € Cigarettes – For packages over 40	\$0.30
19	Tobacco Products: This tax is to be paid by the consumer, but collected monthly by the City from the wholesaler. Any tobacco wholesaler doing business in the City of Montevallo must keep and make available to the City License Inspector records adequate to verify that the correct amount of tax has been paid. Payment of the tax is due on the 20 th of each month, for sales of the preceding month.	
19	Tobacco Products: Cigars, etc.: (a) For packages of 1-20 cigars	\$0.04
19	Tobacco Products: Cigars, etc.: (b) For packages 21-40	\$0.08
19	Tobacco Products: Cigars, etc.: € For packages over 40	\$0.12
19	Tobacco Products: (d) For pouches or cans or similar containers of chewing, or loose, or pipe tobacco or snuff or other tobacco products of up to four ounces	\$0.04
19	Tobacco Products: € For heavier pouches or cans	\$0.08
19	Tobacco Products: (f) For packs of rolling papers	\$0.08

19	Tobacco Products: (g) This tax is to be paid by the consumer, but collected monthly by the City from the wholesalers. Any tobacco wholesaler doing business in the City of Montevallo must keep and make available to the City License Inspector records adequate to verify that the correct amount of tax has been paid. Payment of the tax is due on the 20 th of each month, for sales of the preceding month.	
19	Other Tobacco Products: (a) For all tobacco products not covered above, and for cigarette papers	10% of wholesale price
19	Other Tobacco Products: (b) This tax is to be paid by the consumer, but collected monthly by the City from the wholesalers. Any tobacco wholesaler doing business in the City of Montevallo must keep and make available to the City License Inspector records adequate to verify that the correct amount of tax has been paid. Payment of the tax is due on the 20 th of each month, for sales of the preceding month.	

Numeric Listing

Schedule Code	Description	Amount / Schedule
115210	Farriers (activities for animal production, semen banks, boarding, branding, breeding, hoof trimming)	\$100
221210	Gas Companies	Schedule "D" 3% of gross receipts. (See 11-51-129 of the 1975 <i>Alabama Code</i>)
236220	Contractor - Construction - Commercial and Institutional Building	\$150 State Certification is required
236220.01	Contractor - General	\$150 State Certification is required List of sub-contractors required
237310	Contractor - Highway, Street and Bridge (airport runway, highway line painting, traffic lanes or parking lot lines painting, pothole filling, resurfacing highway, road, street or bridge, and guardrail construction)	\$150
238130	Contractor - Framing Under Homebuilder Supervision	\$150
238140	Contractor - Masonry (block laying, marble, granite, and slate exterior, bricklaying, masonry, pointing,	\$150

	cleaning, or caulking, concrete block laying, stucco, and foundation building (brick, stone or block)	
238150	Contractor - Glass and Glazing	\$150
238160	Contractor - Roofing (painting, spraying, or coating, sheet metal roofing installation, shake and shingle installation, skylight installation)	\$150
238170	Contractor - Siding (downspout, gutter, and gutter guard installation, fascia, and soffit installation, vinyl, wood, aluminum siding installation)	\$150
238210	Contractor - Electrical and Other Wiring Installation	\$150 State Certification is required
238220	Contractor - Plumbing and Heating and Air Conditioning (HVAC) (lawn and fire sprinkler installation, sewer hookup and connection, cooling tower installation, heating, ventilation, duct work Installation, fireplace, natural gas installation, furnace installation)	\$150 State Certification is required
238310	Contractor - Drywall and Insulation (Drywall, plaster work and building insulation work. Acoustical ceiling tile and panel installation, lathing, drop ceiling installation, soundproofing, firestop, fresco, taping and finishing)	\$150
238330	Contractor - Flooring	\$150
238350	Contractor - Finish Carpentry (cabinets, molding or trim, countertop, paneling, door and window frame construction, garage door installation, window and door installation)	\$150
238910	Contractor - Site Preparation	\$150
238990	Contractor - All Other Specialty Trade (Billboards, swimming pool, paver installation, driveway and parking lot paving or sealing, sandblasting building exteriors, fence installation, scaffold erecting and dismantling, manufactured home set up and tie-down, interlocking brick and block and house mover)	\$150 Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a
311000	Manufacturers	

		maximum of \$5000.00.
312112	Bottlers	Schedule "B" Yearly Gross receipts up to \$60,000.00 equals (=) \$200.00 license fee. Yearly Gross receipts over \$60,000.00 equals = total gross receipts minus (-) \$60,000.00 multiplied by (x) .00075 plus (+) \$200.00 (flat fee) equals (=) license fee with a maximum of \$5000.00.
312121	Alcohol - Beer On Premises Only	\$75 In addition to all other taxes whether Federal, State or Local
312122	Alcohol - Beer Off Premises	\$75 In addition to all other taxes whether Federal, State or Local
312131	Alcohol - Wine Off Premises Only	\$75 In addition to all other taxes whether Federal, State or Local
312131	Alcohol - Wine On Premises Only	\$75 In addition to all other taxes whether Federal, State or Local
312132	Alcohol - Beer Wholesale Distributor	\$275 In addition to all other taxes whether Federal, State or Local
312132.01	Alcohol - Wine Wholesale Distributor	\$275 In addition to all other taxes whether Federal, State or Local
312132.02	Alcohol - Beer & Wine Wholesale Distributor	\$375 In addition to all other taxes whether Federal, State or Local
312141	Alcohol - Liquor On or Off Premises - Payment for this tax is to be made by the 20 th of the month following the month the purchases were made, and must be accompanied by a sworn statement specifying the amount purchased	\$150 + 5% of purchases
321113	Saw Mills, Custom, Grist, or Planing Mills	\$200 Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total
321999	Woodwork Factories and Fence Manufacturers	

		gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
332710	Machine Shop	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
337125	Contractor - Cabinet Makers (household furniture manufacturing except wood and metal)	\$150
339116	Healthcare - Dental Laboratories (Bridges custom made, Dental Labs, Dentures custom made, Orthodontic Appliance custom made, custom made Teeth)	\$150
423990	Monuments	\$100
424720	Gasoline	Schedule "E" Wholesale, \$100 plus (+) \$0.02 per gallon sold or delivered. Payment of this tax is to be made by the 20 th of the month following the month the sales were made, and must be accompanied by a sworn statement specifying the number of gallons sold. (This subsection adopted 14 November 1961 effective 01 December 1961; and amended by Ordinance 93F to change to \$0.02 per gallon. Re-amended 11 October 1993 by Ord. 93L)
424990	Wholesale Selling	Schedule "H" Yearly Gross receipts up to \$60,000.00 equals (=) \$150.00 license fee. Yearly Gross receipts over \$60,000.00 equals = total gross receipts minus (-) \$60,000.00

		multiplied by (x) .00075 plus (+) \$150.00 (flat fee) equals (=) license fee with a maximum of \$5000.00.
441110	Automotive Dealers New	<p>Schedule "A"</p> <p>Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee.</p> <p>Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.</p>
441120	Automotive Dealers Used	<p>Schedule "A"</p> <p>Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee.</p> <p>Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.</p>
441310	Automotive Parts and Accessories Stores	<p>Schedule "A"</p> <p>Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee.</p> <p>Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.</p>
441320	Tire Shop (new and used, repair and maintenance)	<p>Schedule "A"</p> <p>Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee.</p> <p>Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee)</p>

		<p>equals (=) license fee with a maximum of \$5000.00.</p> <p>Schedule "A"</p> <p>Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee.</p> <p>Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee)</p> <p>equals (=) license fee with a maximum of \$5000.00.</p>
444110	Building Material (home centers, building materials, home improvement)	<p>Schedule "A"</p> <p>Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee.</p> <p>Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee)</p> <p>equals (=) license fee with a maximum of \$5000.00.</p>
444190	Lumber Yards (other building material dealers, electrical supply, fencing, plumbing supply, prefabricated building dealers, glass)	<p>Schedule "A"</p> <p>Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee.</p> <p>Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee)</p> <p>equals (=) license fee with a maximum of \$5000.00.</p>
445120	Convenience, Food and Beverage and Grocery, and Commodities (limited line of goods including milk, bread, soda, and snacks)	<p>Schedule "A"</p> <p>Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee.</p> <p>Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee)</p> <p>equals (=) license fee with a maximum of \$5000.00.</p>
445310	Alcohol - Package Stores Beer, Wine, and Liquor Stores (only)	<p>\$600</p> <p>License from Alabama ABC Board Required</p> <p>Schedule "A"</p> <p>Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee.</p> <p>Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x)</p>
446110	Healthcare - Pharmacy and Drug Stores (Health & Personal Care, Cosmetics, Health Food)	<p>\$100,000 multiplied by (x)</p>

		.00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
446111	Consultant - Independent including mobile sales, cosmetics, jewelry, and home party/sales	\$50
451211	Book Stores	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
452990	General Merchandise Stores	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
453110	Florists	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
453220	Flea Market (rental of booths)	\$30 per booth
453310	Flea Market Items (Used Merchandise sales, books, consignment)	\$175
453998	Auction Houses – General merchandise, Ordinary Merchandise, Livestock	\$175
454110	In Home Sales	\$150
454210	Machines: Vending, Snacks, Drinks & Weighing	\$35 each

	Machine	
484230	Motor Vehicle Carriers (specialized freight)	\$100
454310	Coal and Wood Dealers (firewood, bottled gas, fuel and heating oil)	\$50
454391	Peddler, Curb Market, Temporary Site (local)	\$150
454391.01	Peddler – Door to Door Solicitation – Transient	\$300 Copy of Driver’s License Required Register with Police Dept. Dawn till Dusk Only
482111	Railroads	\$100 + 10 per passenger car
484121	Trucking Companies, hauling, leasing and sales	Schedule “A” Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
484121.01	Trucking Companies, hauling, leasing (no sales)	\$100
484210	Moving (household and office)	\$100
484210.01	Moving and Storage PODS (portable on demand storage)	Schedule “A” Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
485310	Taxi Cabs - Limousine	\$100 for first vehicle plus \$50 for each additional vehicle
487110	Buses (tours, scenic and sightseeing, trolleys, horse-drawn carriage rides)	\$150
488410	Wrecker Service - Towing	\$150 per wrecker
492110	Couriers	\$150
524.00	Insurance- Fire and Marine	Schedule “F” Fire and Marine Companies – 4% of the gross premiums, less

		return premiums, on property located in the City. A sworn statement of the amount of gross premiums less return premiums on property located in the City shall accompany the tax payment. (See 11-51-120/123 of the 1975 <i>Alabama Code</i>)
524.01	Insurance – All Other	Schedule “F” Other than Fire and Marine Companies - \$15 + 1% of the gross premiums, less return premiums. A sworn statement, verified by the company president, vice-president, or secretary, of the amount of gross premiums, less return premiums received on all policies issued in the City shall accompany payment. Both are due by March 2 of each year for the preceding year. (See 11-51-120/123 of the 1975 <i>Alabama Code</i>)
524.02	Title Insurer	\$100
525.00	Estate Sale Management	\$200
511110	Newspapers and Job Printing	Schedule “A” Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
511120	Advertising soliciting ads in telephone directories and periodicals	\$150
512120	Motion Picture and Video Distribution and/or Production	\$150
512240	Sound Recording Studios	\$150
512250	Music Studio – Recording, Producing, Promoting, Distribution etc.	\$150

515210	Cable TV: (a) For companies non-franchised by the City.	5% of gross operating revenue or maximum allowed by State
515210.01	Cable TV: (b) For franchised companies.	5% of gross operating revenue or maximum allowed by State
517002	Telephone Companies: (a) Per local exchange	\$225
517003	Telephone Companies: (b) Per intrastate long distance exchange	\$75
517410	Satellite Telecommunications	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
517911	Telephone Pre-Paid Cards	\$75
522101	Bank Main Office – Not Branch Location or ATM	\$125 State Regulated per 11-51-130 of the Code of Alabama
522111	Bank Branch Or ATM – Not Main Office Of Bank	\$10 State Regulated per 11-51-130 of the Code of Alabama
522120	Banking - Savings & Loans – Not Branch Location Or ATM	\$125 State Regulated per 11-51-131 of the Code of Alabama
522121	Banking - S&L Branch Or ATM – Not Main Office Of S&L	\$10 State Regulated per 11-51-131 of the Code of Alabama
522292	Banking - Mortgage/Loan Companies Real Estate Credit (home equity lending, mortgage companies or banking)	\$150
522298	Pawn Shops / Brokers / Title Pawn / Merchandise / Check Cashing All Other Non-depository Credit Intermediation (short term credit, consumer cash lending and Pawn Shops)	\$300
523110	Banking - Investment and Securities Dealing	\$150
524210	Insurance Agencies and Brokerages (agencies, brokerages, brokers)	\$175 Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee.
531130	Rental - Mini-warehouses and self-storage units	\$100.00 license fee.

		Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
531110	Rental of Real Estate (apartments, duplex, houses, cottage, houses, mobile home, town house rentals)	\$50.00 per Unit per year
531190	Rental - Mobile Home Park (mobile home sites, vacant lots, flea market space, and grazing, farm, or forest land)	\$50.00 Each Unit
531210	Real Estate Agencies (agents)	\$125 per agency + \$75 for each agent
531311	Property Managers - Residential	\$125
531312	Property Managers - Nonresidential	\$125
531320	Real Estate Appraisers	\$75 License required from Alabama Real Estate Appraiser Board
532112	Rental - Leasing Vehicles on and off Road and Passenger Car Leasing (Long term)	\$150
532289	Rental - All Other Consumer Goods	\$150
532420	Rental - Leasing Furniture, Equipment, Consumer Goods	\$150
541110	Attorney	\$200
541112	Healthcare - Therapist (Independent no permanent Facility)	\$200
541211	Accountant / CPA	\$200
541211.01	Accounting, bookkeeping, tax preparation	\$150
541310	Architect (Architectural Services)	\$200
541320	Architectural Landscape Services	\$200 State Registration Required
541330	Engineer (Engineering Services)	\$200 State License Required
541350	Inspectors - Home (Residential and Commercial Building Inspection Services)	\$150
541360	Surveyor and Mapping Services	\$150
541410	Interior Design Service	\$100
541430	Graphic Design Services	\$100
541511	Computer Programmer Professional License (Individual and/or Firm)	\$200
541810	Advertising Agencies	\$150

541870	Advertising for distributing hand bills	\$50
541921	Photographers: (a) Studio permanently within the City (Photography Studios, Portrait)	\$125
541940	Healthcare - Veterinarian Services (Individual and/or Firm)	\$200
541990	Professional Services Not Elsewhere Classified	\$200
561311	Employment Placement Agencies	\$150
561422	Telemarketing, Office, Agents – (Phone Sales (Bureaus and Other contact Centers (customer service call centers, order taking for clients via internet, soliciting contributions, providing information about products or services)	\$175
561440	Collection Service – Collection Agency, Debt Collector (account or delinquent account collections, tax collections services, bill or debt collection services)	\$50
561612	Security Guard Services (Security Guards and Patrol Services, bodyguard, guard dog and parking security)	\$175
561621	Security System Services Installation and Monitoring (burglar and fire alarms, installation, repair, or monitoring of electronic security alarm systems)	\$150 State License is required
561622	Locksmiths	\$100 Requires Certifications from the Electronic Security Board of Licensure of Alabama
561710	Exterminators and Pest Control Services	\$100 State Certification is required
561720	Contractor - Janitorial Services	\$150
561730	Landscaping Services (planting trees, shrubs, plants, lawns, or gardens and maintenance, design of landscape and construction of walkways, retaining walls, decks, fences, ponds, & chemicals)	\$150 State Certification Required
561730.01	Lawn Care, (grass cutting only, no chemicals or planting)	\$75 Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee)
562111	Waste Collection – Trash, debris, brush, or rubble	

		equals (=) license fee with a maximum of \$5000.00.
562991	Septic Tank and Related Services (pumping, renting and /or servicing portable toilets) (installation under 238910)	\$150 State Certification is required Shelby County Health Department approval is also required to operate
532282	Video Rental (prerecorded movies and games)	\$200
541611	Consultants (Travel, Financial, Management, etc.)	\$150
541860	Advertising for soliciting other commercial ads (Direct Mail Advertising)	\$75
541890	Contractor - Sign Painters - Other Services Related to Advertising (sign lettering and painting, display lettering, store window dressing, keychains, magnets)	\$150
561790	Contractor -Chimney, Gutter, Drain Swimming Pool Cleaning Services	\$150
611620	Instructor – Gymnastic, Martial Arts, Exercise, Art, Fitness, Dance, Hobbies etc.	\$150
611699	Independent Schools and Specialty Training and Education	\$200
621111	Healthcare - Physicians except Mental Health Specialists	\$200
621112	Healthcare - Physicians Mental Health Specialists	\$200
621210	Healthcare - Dentists	\$200
621310	Healthcare - Chiropractors	\$200
621320	Healthcare - Optometrist	\$200
621330	Healthcare - Psychologist	\$200
621340	Healthcare - Physical, Occupational, Speech Therapists and Audiologists	\$200
621391	Healthcare - Podiatrist	\$200
621492	Healthcare - Kidney Dialysis Centers	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
621511	Healthcare - Lab Facility, Lab Tech (local or mobile) Medical Laboratories (blood, pathology,	\$125

	bacteriological, forensic, medical testing)	
621610	Healthcare - Home Health Care Services	\$150
621910	Healthcare - Ambulances - Each ambulance that services pick up inside the City	\$150 for the first ambulance \$100 for each additional
623110	Healthcare - Nursing Home With Nursing Care	\$200
623311	Healthcare - Assisted Living Facility with nursing care	\$200
623312	Healthcare - Assisted Living Facility (without on-site nursing care, without nursing care, and rest homes without nursing care	\$200
624120	Adult Day Care (Services for the Elderly and Persons with Disabilities)	\$175
624410	Child Day Care Services / Nurseries	\$175 License required by Alabama Department of Human Resources
711190	Event Entertainment - Carnivals (a) per day	\$375 per day Must be purchased at city hall
711190.01	Event Entertainment - Carnivals per week	\$1,500 per week Must be purchased at city hall
711510	Photographers (Other no Permanent Studios Independent Artists, Writers, and Performers (actors, actresses, announcers, artists, authors, ballet dancers, cameramen, cartoonists, comedians, directors, disc jockeys, music arrangers and directors, storytellers, taxidermists, etc.)	\$50 per week or \$250 per year
713.03	Event Entertainment - Concerts or Entertainments: To be levied on the person or group providing the concert or entertainment, and not on the person or group providing the venue – per event	\$100 per event Must be purchased at city hall.
713120	Event Entertainment - Machines: Coin operated, amusement, game and music	\$35
713940	Gym Fitness and Recreational	\$150
713950	Bowling Centers	\$100 for each lane
713990	Billiard or Pool Tables	\$500 for first table plus \$250 for each additional table. Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee)
721110	Hotels	

		<p>equals (=) license fee with a maximum of \$5000.00.</p> <p>Schedule "A"</p> <p>Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee.</p> <p>Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.</p>
721199	Rental - Airbnb, Bed and Breakfast and All Other Travelers Accommodations (guest houses, tourist homes, cabins and cottages, youth hostels)	<p>Schedule "A"</p> <p>Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee.</p> <p>Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.</p>
722310	Food Service Companies (food concession, cafeteria food service)	<p>Schedule "A"</p> <p>Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee.</p> <p>Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.</p>
722320	Caterers (prepare food at off-premise site and transport meals and snacks to events)	<p>Schedule "A"</p> <p>Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee.</p> <p>Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.</p>
722330	Mobile Food Services (ice cream, mobile food concession stands, mobile canteens, mobile refreshment stands, mobile food carts, mobile snack stands)	<p>Schedule "A"</p> <p>Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee.</p> <p>Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.</p>

722410	Alcohol - Bars, Lounge, Nightclubs, Pubs (primarily engaged in preparing and serving alcoholic beverages, may provide limited food services)	\$300.00 In addition to all other taxes whether Federal, State or Local
722513	Restaurants Limited-Service (fast food, drive through)	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00. Health Department Approval Required
722515	Specialty Food and Drink (ice cream, frozen yogurt, cookies, popcorn, bagels, doughnuts, or pretzels and nonalcoholic beverages)	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
722511	Restaurants Full-Service	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00. Health Department Approval Required
811111	Garages, Mechanic, Auto Repair (general repair)	\$175
811121	Automotive Body and Paint	\$150
811122	Automotive Glass Replacement Shops (replacing, repairing and/or tinting)	\$150
811192	Car Washes / Detail (Coin Operated or Physical) (automotive detail shops, mobile car and truck	\$150

	washes, car washes)	
811211	TV and Radio Repair Shops (electronics repair and maintenance, television, stereos, speakers, video recorders, radios and cameras)	\$100
811310	Equipment Repair & Maintenance Commercial and Industrial Machinery and Equipment (except auto and electronic) Repair and Maintenance	\$100
811420	Upholstery (refinishing, repair and restoring)	\$100
812111	Barber Shop	\$100 for one operator or chair plus \$50 for each additional operator or chair
812112	Beauty Salon	\$100 for one operator or chair plus \$50 for each additional operator or chair
812113	Nail Salon	\$100 for one operator or chair plus \$50 for each additional operator or chair
812191	Healthcare - Diet and Weight Reducing Centers	\$100
812199	Spa – permanent facility, nail tech, cosmetologist etc. (day spa, hair removal, saunas, ear piercing, hair replacement, or weaving services, tanning, message, permanent makeup)	\$225 One Therapist & Facility, plus \$50 each additional operator Proper Certification is required \$200 Must have Health Department Approval Requires State License All contaminated waste generated by a Tattoo Artist or Body Piercer shall be removed by a licensed biohazard disposal service. All tattoo and body piercing shall be performed in a clean, sanitary area separate from and out of view of the waiting area. All tattoo parlors and body piercers licensed by the City shall be subject to all federal, state and county rules and regulations governing tattoo parlors and body piercers. No minor shall be administered a tattoo or any other body piercing procedure without written consent from a parent
812199.01	Tattoo Shop / Artist / Body Piercers	

		<p>or guardian. No one shall administer or be administered a tattoo or any other body piercing procedure while under the influence of alcohol, prescription medication, or any substance controlled by 13A-12-201 to 13A-12-294 of the 1975 <i>Alabama Code</i>.</p>
812199.02	Massage Therapy	\$225 One Therapist & Facility, plus \$50 each additional operator State License is required
812210	Funeral Homes and Funeral Services (provides facilities for wakes, arranging transport of the dead, selling caskets and related merchandise, director services, embalming services, mortician services, mortuaries and undertaker services)	\$200
812310	Laundry (Coin-operated laundries and drycleaners)	Schedule "G" Self-service, coin-operated- Up to ten machines \$100 plus (+) \$5 for each additional machine
812320	Dry Cleaning and/or Pressing Clothing (Dry cleaning and Laundry Services except coin-operated)	\$175
812331	Linen Supply (rental or contract basis laundered items such as table and bed linens, towels, diapers, uniforms, and gowns)	Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.
812910	Animal Grooming (boarding, grooming, sitting, and training)	\$100
812990	Bondsmen	\$150
922150	Probation Services (Parole and Probation)	\$150
999999.00	Delivery into the city	Schedule "T" Delivery Gross Receipts less than \$10,000 = no license Delivery Gross Receipts over

		\$10,000 = license fee of \$100
999999.01	Unclassified miscellaneous business services not elsewhere classified	\$75
999999.02	Unclassified miscellaneous personal services not elsewhere classified	\$75
19	Tobacco Products: (a) Cigarettes - For packages 1-20	\$0.10
19	Tobacco Products: (a) Cigarettes - For packages 21-40	\$0.20
19	Tobacco Products: (c) Cigarettes - For packages over 40	\$0.30
19	Tobacco Products: This tax is to be paid by the consumer, but collected monthly by the City from the wholesaler. Any tobacco wholesaler doing business in the City of Montevallo must keep and make available to the City License Inspector records adequate to verify that the correct amount of tax has been paid. Payment of the tax is due on the 20th of each month, for sales of the preceding month.	
19	Tobacco Products: Cigars, etc.: (a) For packages of 1-20 cigars	\$0.04
19	Tobacco Products: Cigars, etc.: (b) For packages 21-40	\$0.08
19	Tobacco Products: Cigars, etc.: (c) For packages over 40	\$0.12
19	Tobacco Products: (d) For pouches or cans or similar containers of chewing, or loose, or pipe tobacco or snuff or other tobacco products of up to four ounces	\$0.04
19	Tobacco Products: (e) For heavier pouches or cans	\$0.08
19	Tobacco Products: (f) For packs of rolling papers	\$0.08
19	Tobacco Products: (g) This tax is to be paid by the consumer, but collected monthly by the City from the wholesalers. Any tobacco wholesaler doing business in the City of Montevallo must keep and make available to the City License Inspector records adequate to verify that the correct amount of tax has been paid. Payment of the tax is due on the 20th of each month, for sales of the preceding month.	
19	Other Tobacco Products: (a) For all tobacco products not covered above, and for cigarette papers	10% of wholesale price
19	Other Tobacco Products: (b) This tax is to be paid by the consumer, but collected monthly by the City from the wholesalers. Any tobacco wholesaler doing business in the City of Montevallo must keep	

and make available to the City License Inspector records adequate to verify that the correct amount of tax has been paid. Payment of the tax is due on the 20th of each month, for sales of the preceding month.	
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Schedule "A"

Schedule "A" Yearly Gross receipts up to \$100,000.00 equals (=) \$100.00 license fee. Yearly Gross receipts over \$100,000.00 equals = total gross receipts minus (-) \$100,000 multiplied by (x) .00075 plus (+) \$100 (flat fee) equals (=) license fee with a maximum of \$5000.00.

Schedule "B"

Schedule "B" Yearly Gross receipts up to \$60,000.00 equals (=) \$200.00 license fee. Yearly Gross receipts over \$60,000.00 equals = total gross receipts minus (-) \$60,000 multiplied by (x) .00075 plus (+) \$200.00 (flat fee) equals (=) license fee with a maximum of \$5000.00.

Schedule "C"

Schedule "C" \$30 per job plus (+) .005 times (x) the price of any work over \$2,000. In addition to builders' licenses.

Schedule "D"

Schedule "D" 3% of gross receipts. (See 11-51-129 of the 1975 *Alabama Code*)

Schedule "E"

Schedule "E" Wholesale, \$100 plus (+) \$0.02 per gallon sold or delivered. Payment of this tax is to be made by the 20th of the month following the month the sales were made, and must be accompanied by a sworn statement specifying the number of gallons sold. (This subsection adopted 14 November 1961 effective 01 December 1961; and amended by Ordinance 93F to change to \$0.02 per gallon. Re-amended 11 October 1993 by Ord. 93L)

Schedule "F"

- (a) Fire and Marine Companies – 4% of the gross premiums, less return premiums, on property located in the City. A sworn statement of the amount of gross premiums less return premiums on property located in the City shall accompany the tax payment. (See 11-51-120 and 122 of the 1975 *Alabama Code*)
- (b) Other than Fire and Marine Companies - \$15 + 1% of the gross premiums, less return premiums. A sworn statement, verified by the company president, vice-president, or secretary, of the amount of gross premiums, less return premiums received on all policies issued in the City shall accompany payment. Both are due by March 2 of each year for the preceding year. (See 11-51-121 of the 1975 *Alabama Code*)

Schedule "G"

Schedule "G" Self-service, coin-operated - Up to ten machines \$100 plus (+) \$5 for each additional machine

Schedule "H"

Schedule "H" Yearly Gross receipts up to \$60,000.00 equals (=) \$150.00 license fee. Yearly Gross receipts over \$60,000.00 equals = total gross receipts minus (-) \$60,000.00 multiplied by (x) .00075 plus (+) \$150.00 (flat fee) equals (=) license fee with a maximum of \$5000.00.

Schedule "I" Delivery License

Gross Receipts less than \$10,000.00 equals (=) no license required. Gross receipts over \$10,000.00 equals (=) license fee of \$100.00

This ordinance shall become effective upon its passage and advertisement as provided by law.

Approved and adopted this _____ day of _____ 2018

Mayor Hollie Cost

Attest:

Herman Lehman, City Clerk