

ORDINANCE NUMBER 11052014-300

COUNCIL MEMBER GOLDSMITH
INTRODUCED THE FOLLOWING ORDINANCE

COUNCIL MEMBER GILBERT
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 and 09222014-303**

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 other 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or parts of ordinances in conflict or inconsistent with this ordinance, and all amendments thereto, are hereby repealed to the extent necessary to give this ordinance full force and effect.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, 2015, and for each subsequent year thereafter. There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession or other activity in the 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, both principals and agents, 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. Posting of a bond equal to 10% of the inventory offered to be sold or \$5,000 bond, whichever is smaller, for a period of six months after the gross sales report is filed with the City Revenue Officer is required. 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

Schedule Code	Description	Amount / Schedule
541211	Accountant / CPA	\$200
511.00	Advertising - (a) Soliciting ads in telephone directories.	\$150
511.01	Advertising - (b) For soliciting other commercial ads.	\$75
511.02	Advertising - (c) For distributing hand bills.	\$50
621910	Ambulances - Each ambulance that services pick up inside the City	\$150 for the first ambulance \$100 for each additional
812910	Animal Grooming	\$100
541310	Architect	\$200
623311	Assisted Living Facility – With Nursing Care	\$200
623312	Assisted Living Facility – Without Nursing Care	\$150
511110	Attorney	\$200
541340	Audiologist	\$200
541311	Chiropractor	\$200

541511	Computer Programmer Professional License- (Individual and/or Firm)	\$200
541210	Dentist Or Orthodontist	\$200
541330	Engineer	\$200
541350	Home Inspectors	\$150
541360	Surveyor	\$150
541410	Interior Design Service	\$100
541430	Graphic Design Services	\$100
541111	Physician	\$200
541113	Psychologist	\$200
541114	Podiatrist	\$200
541320	Optometrist Or Ophthalmologist	\$200
541112	Therapist - (Independent no permanent Facility)	\$200
812199	Spa – Massage therapy , permanent facility, nail tech, cosmetologist etc	\$225 One Therapist & Facility,plus \$50 each additional operator
541940	Veterinarian (Individual and/or Firm)	\$200
541990	Professional Services Not Elsewhere Classified	\$200
339116	Dental Laboratories	\$75

522101	Bank Main Office – Not Branch Location or ATM	\$125
522111	Bank Branch Or ATM – Not Main Office Of Bank	\$10
522120	Savings & Loans – Not Branch Location Or ATM	\$125
522121	S&L Branch Or ATM – Not Main Office Of S&L	\$10
812112	Barber / Beauty – Shop, Salon	\$100 for one operator or chair Plus \$50 for each additional operator or chair
522391	Check Cashing Company	\$ 50
522292	Mortgage/Loan Companies	\$150
561440	Collection Service – Collection Agency, Debt Collector	\$50
312121	Beer On Premises Only - In addition to all other taxes whether Federal, State or Local	\$75
312122	Beer Off Premises Only - In addition to all other taxes whether Federal, State or Local	\$75
312131	Wine On Premises Only - In addition to all other taxes whether Federal, State or Local	\$75
312131	Wine Off Premises Only - In addition to all other taxes whether Federal, State or Local	\$75
312141	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	\$150 + 5% of purchases

	amount purchased	
312132	Beer Wholesale Distributor - In addition to all other taxes whether Federal, State or Local	\$275
312132.01	Wine Wholesale Distributor - In addition to all other taxes whether Federal, State or Local	\$275
312132.02	Beer & Wine Wholesale Distributor - In addition to all other taxes whether Federal, State or Local	\$375
713.00	Billiard or Pool Tables:	\$500 for first table plus \$250 for each additional table.
812990	Bondsmen	\$150
312112	Bottlers	B (\$200 +.00075X Gross Over \$60,000 max \$5000
713950	Bowling Alleys	\$100 for each lane
444110	Building Material	A \$100 +.00075X Gross Over \$100,000 max \$5000
485.00	Buses	\$150
517.00	Cable TV: (a) For companies non-franchised by the City.	5% of gross operating revenues
517.01	Cable TV: (b) For franchised companies.	5% of gross operating revenue
811119	Car Wash /Detail (Coin Operated or Physical	\$150

713.01.	Carnivals (a)- Must be purchased at city hall	\$375 per day *
713.02	Carnivals - Must be purchased at city hall	\$1,500 per week *
454.01	Coal and Wood Dealers	\$50
713.03	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. Must be purchased at city hall.	\$100 per event *
541.00	Consultants – Travel, Financial, Management, etc	\$150
236119	Contractors – Paving Contractor	\$150
236220	Contractors – General Contractor	\$150 *
236221	Contractors – Residential Homebuilder	\$150 *
236223	Contractors – Pool Installation	\$150
236224	Contractors – Specialty Trade – Pool Service	\$150
237110	Contractors – Specialty Trade – Water Well Drilling	\$150
237111	Contractors – Sprinkler Installation	\$150
23799	Contractors – Heavy Construction – Highway, Bridge, Street, Water, Sewer	\$150
238110	Contractors – Specialty Trade – Concrete Finishers	\$150

238111	Contractors – Specialty Trade – Concrete Ready Mix	\$150
238120	Contractors – Specialty Trade Structural Steel Erection	\$150
238131	Contractors – Framing Under Homebuilder Supervision	\$150
238132	Contractors – Specialty Trade – Awnings –	\$150
238133	Contractors – Specialty Trade – Gutters	\$150
238140	Contractors – Specialty Trade – Masonry	\$150
238150	Contractors – Specialty Trade – Glass Contractors	\$150
238160	Contractors – Specialty Trade – Roofing	\$150
238161	Contractors – Specialty Trade – Vinyl Siding, Sheet Metal	\$150
238162	Contractors – Specialty Trade – Windows & Screens	\$150
238210	Contractors – Specialty Trade – Electrical Contractors	\$150 *
238211	Contractors – Electronics Manufacturing	\$150
238220	Contractors – Specialty Trade – Plumbing	\$150 *

238221	Contractors – Specialty Trade – HVAC Contractor – Heating & Cooling	\$150 *
238290	Contractors – Install revolving doors, elevators, vacuum equip , mechanical equip etc	\$150
238310	Contractors – Specialty Trade – Drywall / Sheetrock	\$150
238311	Contractors – Specialty Trade – Insulation	\$150
238316	Contractors – Specialty Trade – Acoustical Contractor	\$150
238319	Contractors – Specialty Trade – Gas Fitters	\$150
238320	Contractors – Specialty Trade – Painting, Wall Covering	\$150
238330	Contractors – Specialty Trade – Floor Covering/All	\$150
238350	Contractors – Specialty Trade – Non-Structural	\$150
238910	Contractors – Specialty Trade – Excavation, Wrecking & Demolition, Dirt Moving	\$150
238911	Contractors – Development of Property	\$150
238990	Contractors – Specialty Trade – House Mover	\$150
561720	Contractors – Janitorial	\$150
238991	Contractors – Street Sweeping, Striping, Phone Wiring, Chimney Sweep, Air Filters	\$150

446.00	Cosmetics, Beauty Suppliers	A \$100 +.00075X Gross Over \$100,000 max \$5000
446111	Independent Beauty Consultant – Individual Cosmetic Sales, no place of business	\$50
492110	Couriers	\$150
424.00	Dairy Products	A \$100 +.00075X Gross Over \$100,000 max \$5000
624410	Day Care Centers / Nurseries	\$175
999999.00	Delivery Companies: Or Delivery into City	\$100 See schedule "I" must qualify for this license type
525.00	Distress Sales	\$200
812320	Dry Cleaning and/or Pressing Clothing	\$175
811310	Equipment Repair & Maintenance	\$150
561710	Exterminators	\$100 *
453212	Flea Market Sales - Used Merchandise Stores- Books, Consignment, Flea Market Items	\$175
453220	Flea Market (rental of booths)	\$30 per booth
453110	Florists	A \$100 +.00075X Gross Over \$100,000 max \$5000
812990	Fortune Tellers	\$125 per week

811.00	Garages, Mechanic, Auto Repair	\$175
221.00	Gas Companies	D 3% Gross receipts. (See 11-51-129 of 1975 Alabama Code) ALAGASCO in addition pays a 1% Franchise Fee based on its 1986 30-year franchise agreement
424720	Gasoline	E Wholesale, \$100 + \$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)
621610	Home Health Care Services	\$150
622.00	Hospitals, Emergency Rooms, Sanitaria,	A \$100 +.00075X Gross Over \$100,000 max \$5000
721.00	Hotels, Motels & Rooming Houses	A \$100 +.00075X Gross Over \$100,000 max \$5000
115210	Horseshoeing	\$100
424.01	Ice	\$100

524210	Insurance Agent / Office	\$175
611620	Instructor – Gymnastic, Martial Arts, Exercise, Art, Fitness, Dance, Hobbies etc	\$150
524.00	Insurance- Fire and Marine	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 and 122 of the 1975 <i>Alabama Code</i>)
524.01	Insurance – All Other	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 11-51-121 of the 1975 <i>Alabama Code</i>)
453.01	Junk Dealers (including scrap iron buy & sell)	\$150
621511	Lab Facility, Lab Tech (local or mobile)	\$125

812310.0	Laundry	G Self-service, coin-operated - Up to ten machines \$100 + \$5 for each additional machine
561730	Landscaping, (planting & chemicals)	\$150
561730	Lawn Care, (grass cutting only)	\$75
812.02	Linen Supply and Uniform Rental Companies	A \$100 +.00075X Gross Over \$100,000 max \$5000
522.02	Loans: Banks and Savings & Loans excused.	\$150
561622	Locksmith-Requires Certifications from the Electronic Security Board of Licensure of AL	\$100*
444190	Lumber Yards	A \$100 +.00075X Gross Over \$100,000 max \$5000
453220	Miscellaneous Retailers – Gift, Novelty, Pet, Art & Tobacco	A \$100 +.00075X Gross Over \$100,000 max \$5000
452990	General Merchandise Stores – Department, Warehouse Clubs, Superstores	A \$100 +.00075X Gross Over \$100,000 max \$5000
445120	Food & Beverage Stores – Grocery, Convenience Store	A \$100 +.00075X Gross Over \$100,000 max \$5000
337129	Furniture MFG – Cabinet Makers, Office, Household, Beds, Kitchen	A \$100 +.00075X Gross Over \$100,000 max \$5000
453998	Auction Houses – General merchandise, Ordinary Merchandise, Livestock	\$175

445310	Package Stores – Selling Beer, Wine & Liquor plus General Merchandise	\$600
522298	Pawn Shops / Brokers / Title Pawn / Merchandise	\$300
454391	Peddler, Curb Market, Temporary Site	\$150
454391	Peddler – Door to Door Solicitation - Transient	\$300 * Must Register with Police Dept – Dawn til Dusk Only
454210	Electronic Selling -Direct Selling, Mail Order, online selling	\$175
332710	Machine Shop	A \$100 +.00075X Gross Over \$100,000 max \$5000
713.04	Machines: Coin operated, amusement, game and music	\$75 each
454210	Machines / Vending : Snacks, Drinks & Weighing Machines	\$35 each
311.00	Manufacturers	A \$100 +.00075X Gross Over \$100,000 max \$5000
713.05	Merry-Go-Rounds, etc.: (a) Except in connection with a carnival licensed under 18 above, for each device- should be purchased at city hall	\$200 week
713.06	Merry-Go-Rounds, etc.: (b) For each device over one week- should be purchased at city hall	\$75 per week
332999	Metal Fabrication – Sheet Metal Fabrication	\$100
57	Mills: (a) Saw Mills – Prohibited	Prohibited

311.00	Mills: (b) Custom, Grist, or Planing Mills	\$200
423990	Monuments	\$100
484.00	Motor Vehicle Carriers	\$100
451140	Music Store – Selling of music, instruments etc	A \$100 +.00075X Gross Over \$100,000 max \$5000
512220	Music Studio – Recording, Producing, Promoting, Distribution etc	\$150
511.03	Newspapers and Job Printing	A \$100 +.00075X Gross Over \$100,000 max \$5000
623110	Nursing Home – With Nursing Care	\$200
811116	Paint & Body Shop	\$150
446110	Pharmacy - Health & Personal Care Stores, Drug, Cosmetics, Health Food	A \$100 +.00075X Gross Over \$100,000 max \$5000
541921	Photographers: (a) Studio permanently within the City	\$125
541.01	Photographers: (b) Other (no Permanent Studio)	\$50 per week Or \$250 per year
238220	Plumbing, Gas & Steam Fitting	\$150
624190	Probation Services	\$150
221.01	Public Utilities	3% of gross income in the City

811.01	Radio or Television Repair Shops	\$100
482.00	Railroads	\$100 + 10 per passenger car
811.02	Recapping and Radiator Repair Shops	A \$100 +.00075X Gross Over \$100,000 max \$5000
531.00	Rental of Real Estate: Including Apartments, Houses, Trailers, Trailer Lots and Commercial Leases	\$50.00 per Unit per year
531.01	Real Estate Agencies (Agents)	\$125 per agency + \$75 for each agent
53139	Real Estate Appraiser	\$75
532112	Rental / Leasing – Vehicles on / off Road	\$150
532420	Rental / Leasing – Furniture, Equipment, Consumer Goods	\$150
722.00	Restaurants	A * \$100 +.00075X Gross Over \$100,000 max \$5000
561612	Security Guard Services	\$175
561621	Security Services – Installation and Monitoring	\$150 *
562991	Septic Tank Cleaners: (Shelby County Health Department approval is also required to operate)	\$150*
454.03	Shoemakers or Cobblers	\$75

238.03	Sign Painters	\$150
713.07	Skating Rinks	\$200
115112	Soil Management	\$150
812199	Tattoo Shop / Artist / Body Piercers	<p>\$200</p> <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	\$100 for first vehicle plus \$50

		for each additional vehicle
561422	Telemarketing, Office, Agents – (Phone Sales)	\$175
517.02	Telephone Companies: (a) Per local exchange	\$225
517.03	Telephone Companies: (b) Per intrastate long distance exchange	\$75
517911	Telephone - Pre Paid Phone Cards	\$75
561320	Temporary Employment Services	\$150
441320	Tire Shop – Selling, Repair & Maintenance	\$150
524.02	Title Insurers	\$100
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) his 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.	
484121	Trucking Companies, hauling, leasing	A \$100 +.00075X Gross Over \$100,000 max \$5000
812210	Undertakers, Morticians, Embalmers	\$200

811420	Upholstery	\$150
532230	Video Rental Stores	\$200
424.02	Wholesale Selling	H \$150 + .00075 times gross sales over \$60,000 up to a maximum license tax of \$5,000
321999	Woodwork Factories and Fence Manufacturers	A \$100 +.00075X Gross Over \$100,000 max \$5000
48841	Wrecker Service	\$150 per wrecker
999999.01	Unclassified miscellaneous business services not elsewhere classified	\$75
999999.02	Unclassified miscellaneous personal services not elsewhere classified	\$75

Schedule "A"

\$100 + .00075 times all gross sales over \$100,000 to a maximum of \$5,000.

Schedule "B"

\$200 + .00075 times gross sales over \$60,000 up to a maximum license tax of \$5,000.

Schedule "C"

\$30 per job + .005 times the price of any work over \$2,000. In addition to builders' licenses.

Schedule "D"

3% of gross receipts. (See 11-51-129 of the 1975 *Alabama Code*) ALAGASCO in addition pays a 1% franchise fee based on its 1986 30-year franchise agreement.

Schedule "E"

Wholesale, \$100 + \$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"

Self-service, coin-operated- Up to ten machines \$100 + \$5 for each additional machine

Schedule "H"

\$150 + .00075 times gross sales over \$60,000 up to a maximum license tax of \$5,000

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 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 *Alabama Code*.

Schedule “I” Delivery License.

(a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:

(1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;

(2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set- up and installation of said merchandise;

(3) Such delivery and set- up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;

(4) The gross receipts derived from the sale and any requisite set- up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;

(5) Any set- up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;

(6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.

(b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.

(c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.

(d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(d) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

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

Approved and adopted this 5th day of November 2014

Mayor Hollie Cost

Attest:

Herman Lehman, City Clerk