

ORDINANCE NO. 04-08-01

**Adopting Business License Code Beginning May 2008 and
Each Subsequent Year, Including Schedule of Licenses and Fees.**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLUMBIANA,
ALABAMA, as follows:

Section 1. Ordinance 10-07-01 is amended to read as follows:

Sec. 1. Levy of Tax.

Pursuant to the Code of Alabama, the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the city for the year beginning May 1, 2008, and for each subsequent year thereafter, each year beginning January 1. 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 city.

Sec. 2. Definitions.

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

(1) *Business.* Any commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, including the lease or rental of residential or nonresidential real estate, 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 city.

(2) *Business license.* An annual license issued by the city for the privilege of doing any kind of business, trade, profession, or any other activity in the city 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.

(3) *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.

(4) *Department or department of revenue.* The Alabama Department of Revenue, as created under Alabama Code §§40-2-1 *et seq.*

(5) *Designee.* An agent or employee of the city (including the city license officer) authorized to administer or collect the city's business license taxes, which may include another

taxing jurisdiction, the Department of Revenue, or a "private auditing or collecting firm" as defined in §40-2A-3, Code of Alabama.

(6) *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 of Chapter 21 of Title 40; license taxes levied pursuant to Article 2 of Chapter 21 of 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 ordinance.

(b) A different basis for calculating the business license may be used by the city with respect to certain categories of taxpayers as prescribed in §11-51-90(b).

(c) For a utility or other entity described in §11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the city 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 city.

(d) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, 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.

(7) *License form.* Any business license application form, renewal reminder notice, business license remittance form, or business license return, by whatever name called.

(8) *License officer or city license officer.* The city employee charged by the city with the primary responsibility of administering the city's business license tax ordinance and matters related thereto.

(9) *License year.* The calendar year.

(10) *Municipality.* Any town or city in Alabama that levies a business license tax from time to time. The term shall also include the town's or city's police jurisdiction, where the business license tax is levied in the police jurisdiction.

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

(12) *Taxing jurisdiction.* Any municipality that levies a business license tax, whether or not a business license tax is levied within its police jurisdiction, or the Department of Revenue acting as agent on behalf of a municipality pursuant to §§11-51-180 *et seq.*, Code of Alabama, as the context requires.

(13) *Taxpayer.* Any person subject to or liable under this ordinance 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 ordinance 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 ordinance, or to keep any information required by this ordinance.

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

(15) *Other terms.* Other capitalized or specialized terms used in this ordinance, and not defined above, shall have the same meanings ascribed to them in §40-2A-3, Code of Alabama, unless the context therein otherwise specifies.

Sec. 3. Duties of director of revenue.

The director of revenue shall diligently exercise the following duties of the office:

- (1) Perform duties assigned by this ordinance to the city license officer;
- (2) Keep correct and proper records of all transactions;

(3) See that no person escapes the payment of the tax required in this ordinance or engages in business at a different place than authorized in the license or engages in business under a transferred license or an assumed name;

(4) See that no frauds are perpetrated upon the city by persons petitioning for exemptions or by persons claiming immunity from license;

(5) Issue licenses and receive monies for licenses;

(6) Daily deliver all monies received to the city's depository bank and obtain a proper receipt therefor;

(7) Report to the city attorney all delinquent taxpayers which, in the director of revenue's opinion, should have legal action instituted against them;

(8) Be responsible for all business of a licensing nature; and

(9) Such other duties as may be delegated or assigned by the mayor.

Sec. 4. License term; minimums; renewal; payment.

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

(a) Full Year. Every person who commences business before July 1 shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$100.00.

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

(c) Issuance Fee. For each license issued, an issuance fee of \$10.00 shall be collected in the same manner as the license tax.

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

(i) If the due date for payment of any business license falls on a weekend or a holiday recognized by the city from time to time, the due date shall automatically be extended until the next business day.

(ii) Insurance company annual license renewals shall be renewed in accordance with §11-51-122, Code of Alabama, which states that on or before March 1st of each year, each insurance company shall furnish the city 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 city code.

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

(iv) Business license renewal payments received by the city shall be applied to the current renewal only when any debts the licensee owes to the city 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 city code.

(e) Deadline for mailing renewal application. Any license renewal application submitted by mail will be deemed to have been received by the applicable due date in subsection (d) if it bears a postmark on or before the applicable due date. Since some post offices stop postmarking of mail early (that is, before midnight) in order to allow time to dispatch the mail, it is the responsibility of the licensee to contact the local post office to determine the correct cutoff time.

(f) Due date falling on Saturday, Sunday or holiday. Where the due date provided in subsection (d) falls on a Saturday, Sunday or municipal holiday, the due date shall be extended to the next day which is not a Saturday, Sunday or municipal holiday. The postmark rules in subsection (e) shall apply to that day as if it were the due date.

(g) Billing for unpaid amount. If the amount paid is not sufficient to cover all the fees and penalties due, the excess shall be billed by the revenue department. If the excess is not paid within 30 days, the license shall be revoked.

(h) Waivers. If payment is delayed because of extraordinary events which are beyond the control of the licensee, and the licensee makes a written request, the license officer is authorized to grant a waiver of any or all of the delinquent penalty. Extraordinary events include

such things as acts of God, catastrophes, natural disasters, civil emergencies, major computer system failures, etc.

(i) Credit for payment. No license fee paid through bank institutes (check or in the future possibly drafts) shall be valid unless and until such instrument has been duly paid by the drawee upon presentation.

Sec. 5. Exemptions.

The following persons shall be exempt from payment of the stated amount on one license per year under this article:

(1) All blind persons (as that term is defined in §40-12-330, Code of Alabama) shall be exempt from payment of that portion of a license tax not exceeding the sum of \$75.00.

(2) All disabled veterans (as that term is defined in §40-12-340, Code of Alabama) shall be exempt from payment of that portion of a license tax not exceeding the sum of \$25.00.

(3) All veterans (as that term is defined in §40-12-370, Code of Alabama), shall be exempt from payment of that portion of a license tax not exceeding the sum of \$35.00.

(4) All farmers or others engaged in the production of farm products of whatever nature shall be exempt from the payment of any license fee for the sale or other disposition of articles produced by them at any place, provided a permit is first obtained from the director of revenue. The permit will be issued upon presentation of a certificate from the county agricultural agent that the produce or nursery product was grown by the person requesting the permit.

(5) Government entities and associations thereof are exempt from any license requirements.

(6) Organizations operated by nonprofit corporations are exempt from any license requirements.

Sec. 6. Special permits for nonprofit enterprises.

The license officer may issue special permits, without the payment of any license fee or other charges therefor, to any person for the conduct or operation of a nonprofit enterprise, either regularly or temporarily, when he finds that the applicant operates without private profit for a public, charitable, educational, literary, fraternal or religious purpose. An application shall be made for such special permit upon forms prescribed by the license officer and shall include such information as the license officer shall require. A person operating under a special permit shall

operate his nonprofit enterprise in compliance with all applicable rules, regulations, ordinances and laws.

Sec. 7. License application process.

(a) Submission of application. Every person required to procure a license under the provisions of any ordinance of the city shall submit an application for such license to the license officer.

(b) Disclosure of necessary information. The application shall be a written statement upon forms provided by the license officer as prescribed by §11-51-90(d), Code of Alabama and shall require disclosure of all information necessary to comply with this ordinance and any other information which the license officer shall find to be reasonably necessary to the fair administration of this ordinance.

(d) Truthful information. The application shall include a statement that the information provided is, to the best knowledge of the applicant, a true and correct report of the business and person(s) listed on the application.

(g) Designation of name, classification and location. Each license issued by the license officer shall designate the name of the person to whom issued, the classification of the business and the location of the business.

(h) Records check. Whenever under any provision of the city code or of state law a background check is required of a licensee, an applicant for a license or any employee, then the police chief shall review local police records and the applicant shall submit a records check from the state, and provide the records check to the license officer.

Sec. 8. Determination of license fee.

(a) License fees shall be in the amounts established in this ordinance and as further determined under this section.

(b) Persons paying a license tax based on gross receipts shall pay at least the minimum license tax required regardless of when business is commenced. When an existing business is taken over by new owners or operators and the license tax is based on gross receipts, the amount of the license tax shall be based on gross receipts of the preceding year regardless of whether the present owner was the owner or operator during the preceding year.

(c) For licensees located outside the city, the term "gross receipts" includes only that merchandise sold and/or delivered within the city.

(d) The amount of license tax shall be computed by using the appropriate schedule from this ordinance and using the previous calendar year's gross receipts to make the computation.

Sec. 9. License shall be location specific.

(a) For each place at which any business is carried on, a separate license shall be paid. Any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on. The license to be issued shall designate such place. The license shall authorize the carrying on of such business only at the place designated.

(b) Every person dealing 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 the following criteria:

(i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the city 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.

Sec. 10. Restriction on transfer of license.

No license shall be transferred except with the consent of the city council or of the city license officer or his or her designee. No license shall be transferred to reflect a physical change of address of the taxpayer within the city more than once during a license year and never from one taxpayer to another. A mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this ordinance, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2) the subject license is one for the sale of alcoholic beverages. The fee for transfer of a license shall be \$10.00 and must be paid before the transferee may act thereunder. Any licensee moving from one location to another shall notify the city license officer prior to the moving date. Movement to any new location requires the licensee to obtain a certificate of occupancy from the building office of the planning department.

Sec. 11. 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 city for which a license is required without first having procured a license.

Sec. 12. Unlawful to make false statement.

It shall be unlawful for any person to knowingly and willfully make any false statement, certificate or affidavit as to the volume of gross receipts, revenues, business, amount of capital invested in business, number of employees or vehicles used or any information required by this ordinance to be given to the revenue officer or the revenue officer's assistants for the purpose of defrauding the city by procuring a license for a sum less than is lawfully due.

Sec. 13. License must be posted.

(a) 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 city upon being requested so to do.

(b) Every licensee shall:

(1) Affix any insignia delivered for use in connection with a licensed vehicle on the windshield of the vehicle or as may be otherwise prescribed by the license officer or by law.

(2) Carry such license on his person when he has no licensed business premises.

(3) Affix any insignia delivered for use in connection therewith upon the outside of any coin, vending, game or other business machine or device, so that it may be seen at all times.

(4) Not allow any license, special permit or insignia to remain posted, or displayed, or used, after the period for which it was issued has expired, or when it has been suspended or revoked or for any other reason become ineffective. The licensee shall promptly return such inoperative license, special permit or insignia to the license officer.

(5) Not loan, sell, give or assign to any other person, or allow any other person to use or display, or to destroy, damage or remove, or to have in his possession, except as authorized by the license officer or by law, any license or insignia which has been issued to such licensee.

Sec. 14. Duty to file report.

(a) It shall be the duty of every person subject to such license tax to render to the city 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 city 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 city shall calculate the correct amount of the tax based on the most accurate and complete

information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty.

(c) If the amount of business license tax remitted by the taxpayer is undisputed by the city, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the city shall enter a final assessment for the amount of the tax due, plus any applicable penalties.

(d) The city 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 deliver the preliminary assessment to the taxpayer by personal delivery.

(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 city 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 city license officer shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the city 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 city council, by filing a notice of appeal with the city 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 is not timely filed, or is timely filed and upon further review the license officer or the city council 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 and interest.

(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 \$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 \$500.00. In either case, a copy of the final assessment may be delivered to the taxpayer by personal delivery.

Sec. 15. Duty to permit inspection and produce records.

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

(a) Permit the designee of the city to enter the business and to inspect all portions of his place or places of business for the purposes of enabling the 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 city, 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.

(c) The revenue officer is authorized to establish policies and procedures for the audit and assessment of taxpayers, including rights of review and appeal, all in accordance with the requirements of the Alabama Taxpayers' Bill of Rights and Uniform Revenue Procedures Act, §§40-2A-1 *et seq.*, Code of Alabama, and may revise such policies and procedures as appropriate and in accordance with state law.

Sec. 16. 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 city in carrying out the purposes of this ordinance.

Sec. 17. 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, the city 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 city council upon their written request through the Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

Sec. 18. 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 city 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 appear before the city council on a day named, not less than twenty (20) days from the date of notice, and to show cause why such assessment shall not be made final. The appearance may be made by agent or attorney.

(c) If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgment of the city, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the city to be correct. If upon such hearing the city 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 city shall be prima facie correct upon any appeal.

Sec. 19. Lien for non-payment of license tax.

On all property, both real and personal, used in the business, the city shall have a lien for such license, which lien shall attach as of the date when the license is due, as allowed by §11-51-96, Code of Alabama.

Sec. 20. Criminal penalties.

Any person found guilty of violating any of the provisions of this ordinance shall be fined in an amount not less than \$50.00 and not more than \$500.00, and may also be sentenced to imprisonment for a period of not exceeding six months, in the discretion of the court trying the case. Violations on separate days shall each constitute a separate offense.

Sec. 21. Injunctive relief; nuisance.

In addition to the remedies provided by §§11-51-150 *et seq.*, Code of Alabama, the continued or recurrent performance of any act or acts within the corporate limits 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 city, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

Sec. 22. Civil penalties.

(a) All licenses not paid within 30 days from the date they fall due shall be increased by 15% for the first 30 days they shall be delinquent, or fraction thereof, and shall be measured by an additional 15% for a delinquency of 60 or more days, but this provision shall not be deemed to authorize the delay of 30 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 15% for the first 15 days they shall be delinquent, and shall be measured by an additional 15% for a delinquency of 45 days or more.

Sec. 23. Qualifications of applicants for license.

(a) The general standards set out in this section relative to the qualifications of every applicant for a license shall be considered and applied by the license officer.

(b) The applicant shall:

(1) Not be in default under the provisions of this ordinance or indebted or obligated in any manner to the city except for current taxes.

(2) Present a certificate of occupancy by the building official to the effect that the proposed use of any premises is not a violation of city zoning or building regulations.

(3) Comply with all provisions of applicable city ordinances as certified by the responsible officer or department.

(4) Comply with regulations promulgated under §22-20-5, Code of Alabama, relating to establishments handling food and providing public accommodations.

(5) Comply with applicable provisions of state and federal law.

Sec. 24. License not to be issued if taxes unpaid or report delinquent.

No business license shall be issued or renewed whenever any one or more of the following circumstances exists:

(1) The applicant or licensee owes an unpaid license fee or tax of any kind to the city for which a final assessment has been issued and for which all direct appeals have been exhausted.

(2) The applicant or licensee has an outstanding obligation to file a license or tax return or report to the city and is delinquent in filing the return or report.

Sec. 25. Procedure for denial of new applications.

(a) The city designee shall have the authority to investigate all applications and may refer any application to the city council for a determination of whether such license should or should not be issued.

(b) If the city council denies the issuance of any license referred to it, the city clerk shall promptly notify the applicant of the city council's decision.

(c) If an applicant desires to appear before the city council to show cause why the license should be issued, he shall file a written notice with the city clerk, said notice to be filed within two weeks from the date of mailing by the city clerk of the notice of the denial of such license by the city council.

(d) Upon receipt of said notice the city clerk shall promptly schedule a hearing, to be held within 15 days from the date of receipt of such notice, before the city council 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 city council shall proceed to hear any evidence which may be presented both for and against the issuance of said license.

(f) If the city council 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 city 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.

Sec. 26. 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 city council 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 relating to the business for which such license is issued.

(b) The license shall also be subject to revocation by the city council 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 city or any criminal law of the state.

(c) The license shall also be subject to revocation by the city council 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.

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

(e) The city council shall set a time for hearing on the matter of revoking or refusing to renew a license. A notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten days before the day set for the hearing. At the hearing, the city council 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.

(f) When the conduct of any licensee, agent or employee is so inimical to the public health, safety and general welfare as to constitute a nuisance and thus give rise to an emergency, the license officer shall have the authority to summarily order the cessation of business and the close of the premises or to suspend or revoke the license. Unless waived in writing, within seven days after the license officer has acted summarily, the city council will consider the matter at a public hearing as provided in subsection (e).

(g) If any license is revoked, no part of the fees paid shall be refunded to the licensee. The unearned part shall be forfeited to the city.

(h) Whenever a license is revoked, no license to do business of the same or similar kind shall be issued to such person until two years have expired since the date of revocation; provided, however, the city council may by resolution authorize such licensing at its discretion.

(i) Grounds for revocation or suspension of a license also include the following:

(1) Aiding, abetting, countenancing or encouraging the use of the premises by persons who violate the criminal laws of this state and city on the premises.

(2) Being delinquent in payment to the city of any license fee or tax of any kind or nature levied upon and due by the licensee.

(3) Aiding, abetting, countenancing or encouraging a condition which violates health, litter and sanitary rules and regulations of the state, county or city.

(4) Operating a business in a location where such business is not authorized by city ordinances.

(5) Violating ordinances of the city.

(6) Creating a nuisance to the community.

Sec. 27. Refunds on overpayments.

(a) Any taxpayer may file a petition for refund with the city for any overpayment of business license tax erroneously paid to the city. If a final assessment for the tax has been entered by the city, 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 city within two years from the date of payment of the business license tax, which is the subject of the petition.

(c) The city 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 city. The taxpayer shall be notified of the city'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 city 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 city or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the city. If the city determines that a refund is due, the amount of overpayment thereon may first be credited by the city against any outstanding tax liabilities due and owing by the taxpayer to the city, 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 city, 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 Shelby County. The notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

(f) Except as provided in this section, no rebate or refund of any license fee or part thereof shall be made by reason of the non-use of such license or by reason of a change of location or business rendering the use of such license ineffective.

(g) The city license officer may refund a license fee or a prorated portion thereof where:

(1) The license fee was collected through an error.

(2) The licensee has been prevented from enjoying the full license privilege due to his death or incapacity to engage in such business.

(3) The licensed business is forced to close before the expiration of the license period by reason of the taking over of the licensed premises by a governmental entity.

(4) The licensed business was destroyed by fire or other casualty through no fault of the licensee.

(h) A rebate or refund as provided in this section shall be based upon the number of days in the license period remaining after the occurrence of the event relied upon for rebate.

Sec. 28. Use of streets.

Subject to the provisions of Section 29, each person using the streets, avenues, alleys or other public roads of the city for unloading, distributing, disposing of, or delivering goods, wares, produce or merchandise of any kind which was transported from a point outside the city to a point inside the city shall pay a license fee equal to, but not in excess of, that paid for a like volume by local licensees engaged in the same or similar business.

Sec. 29. 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 city if the taxpayer meets all of the following criteria:

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

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

(3) The delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in the city, 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 \$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 ten days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the city 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 city 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 \$75,000 limitation 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.

(e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the city for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law. The purchase of a delivery license does not conclusively determine that nexus does not exist between the taxpayer and the city.

Sec. 30. Special license provisions.

(a) Sale of merchandise or repair services by utility companies. The license fees for electric utilities, natural gas companies, and telephone companies shall not include gross receipts from the sale of merchandise or appliances or repair services and these shall be separately licensed.

(b) Fees for certain businesses to be maximum authorized by state law. The license fee for railroads, railway sleeping car companies, express companies, telegraph companies, telephone companies, street railroads, electric light and power companies, gas companies, waterworks companies, pipeline companies, gas distributing companies, heating companies, other public utilities, banks and savings and loan associations shall be the maximum fee authorized by Code of Ala. 1975, §§11-51-124 through 11-51-131.

(c) Contractors and subcontractors. The licensing provisions for contractors and subcontractors under this section shall be as follows:

(1) Each person engaged in business as a contractor shall pay a license fee based on the cost of altering or repairing houses, buildings, paving, sewers or any other structures, including the cost of materials.

(2) From time to time the contractor shall submit to the license officer estimates of each project to allow computation of the fee due above the basic fee. This additional fee shall be paid prior to the commencement of any work. After work is completed, the contractor shall report under oath the actual cost of the completed project and pay the balance then due.

(3) Every person who has authority to control or supervises, manages or directs the work of others, or who is delegated by the owner to do so, in any such construction is a contractor under this subsection. This subsection shall not apply to an owner who supervises the

construction of such person's own project and does not employ another person to direct the work of others, but a person who builds or constructs one or more buildings during the calendar year shall be considered a contractor. Any person who undertakes through a subcontract to do any part of the contract work described in this subsection shall be considered a contractor unless some other provision provides a specific license fee for such subcontractor.

(4) No building permit shall be issued until the basic license fee and the additional license fee has been paid and the contractor has furnished to the building official a list of the names and addresses of all subcontractors to be used on the project. If all subcontractors are not known at the time, the work may proceed but the contractor shall furnish the name and address of the subcontractor when ascertained and the subcontractor may not begin work until a proper license has been obtained.

(5) The amount expended on each project by the owner shall constitute the gross receipts upon which the license fee is based.

(d) Fire and marine insurance companies. Every person doing business as a fire or marine insurance company shall pay a license fee of four percent of each \$100.00 or major fraction thereof of gross premiums, less return premiums, on policies issued during the preceding year on property located in the city. No credit or deduction of any kind shall be allowed or made on account of the cost of reinsurance by such company in a company not authorized to do business in the state.

(e) Insurance companies other than fire or marine insurance companies in accordance with §11-51-121. Every person doing business as an insurance company other than a fire or marine insurance company shall pay a license fee of \$10.00 plus one percent of each \$100.00 or major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during such year to citizens of the city. All agents of such a company who are duly appointed in writing shall not be subject to or required to pay any privilege or occupation tax to the city for representing such company or soliciting business for it.

(f) Submission of statement of gross premiums and payment of fee by insurance companies in accordance with §11-51-122. Every person doing business as an insurance company shall on or before March 1st of each year, furnish to the mayor a written statement by affidavit of the president, vice-president or secretary of such company of the full and true amount of gross premiums, less return premiums, received during the preceding year and on which the

license fee is based, and shall accompany such statement with payment of the license fee due. Failure to furnish such statement or to pay such amount to the city shall cause a forfeiture of the right of the company so failing, or its agents, to continue to do business in the city until the statement shall have been furnished and the sum shall have been paid, and shall subject the company and its agents to punishment as provided in this ordinance.

(g) Insurance agents or agencies. Each agent or agency selling or soliciting insurance within the city shall on January 1 of each year furnish the city license officer a true and complete list of each company he is authorized to represent or for which any insurance was sold during the preceding year.

(h) Gasoline sales. In addition to any license fee required under this ordinance, the sale of gasoline shall be subject to city ordinance.

(i) Private detectives, private security guards and alarm businesses. In addition to any license fee required under this ordinance, the operation of a private detective, private security guard or alarm business shall be subject to a background check.

(j) Transient dealers. The license for transient dealers shall be in compliance with any/all ordinances of the City of Columbiana.

(k) Billboards. The license for billboards shall be in compliance with ordinances in the City of Columbiana. (no new billboards erected)

(l) Home occupation. Some home occupations, being found qualified, would pay 1/10th of the required amount of license within their classified schedule: zoning regulations: *Any use customarily conducted entirely within a dwelling and carried on solely by the inhabitant thereof, and which use is clearly incidental and secondary to the use of the dwelling for dwelling purposes, and does not change the character thereof, and in which not more than twenty-five (25) percent of the dwelling;* has no evidence of occupation; has no employees; is not regulated by the State of Alabama; conducts all business on premises only, and has no sales.

(m) Master guide for occupation classification and description. The North American Industrial Classification System (NAICS), 2002 edition, as prepared by the Office of Management and Budget of the Executive Office of the President, is hereby adopted by reference as the master guide in classifying and describing occupations and businesses covered by this article. Those occupations and trades not otherwise defined in this section shall be defined as described in the NAISC.

Sec. 31. License classifications.

<u>CODE</u>	<u>2002 NAICS TITLES / BUSINESS LICENSE CODES</u>	<u>SCHEDULE</u>
221	Utilities –utilitites, gas, electric, water, sewage,	1
236	Construction – residential building construction	4
236	Construction – nonresidential building construction	3
237	Heavy Construction – construction, heavy const., highway, bridge,street	3
238	Specialty Trade Contractors – construction, all special trades	\$100.00

Manufacturing

311	Manufacturing – food manufacturing	5
312	Beverage and Tobacco Manuf – soft drinks, bottled water, breweries, ice	5
313	Textile Mills	5
314	Textile Product Mills	5
315	Apparel Knitting Mills –apparel manuf., hosiery & lingerie	5
316	Leather and Hide Tanning and Finishing - shoes, luggage, handbags	5
321	Wood Products Manufacturing – wood Products, sawmills, millwork	5
322	Paper Manufacturing – paper manufacturing, pulp paper converted products	5
323	Printing – printing and related support activities	5
324	Petroleum and Coal Products Manufacturing	5
325	Basic Chemical Manufacturing	5
326	Plastic & Rubber Mfg – plastic and tire manf., pipe, hoses, belts, bottles	5
327	Nonmetallic Mineral Product Manufacturing – clay, glass, cement, lime	5
331	Primary Metal Manufacturing – metal manf, iron, steel, aluminum, copper	5
332	Fabricated Metal Product Manufacturing – cutlery structural, ornamental, wire5	5
333	Industrial Machinery Manufacturing – farm, HVAC, office, industrial	5
334	Computer and Electronic Product Manufacturing	5
335	Electrical Equip Appliance Component Manufacturing	5
336	Transportation Equipment Manufacturing	5
337	Furniture Related Product Manufacturing	5
339	Miscellaneous Manufacturing	5

Wholesale Trade

421	Wholesale trade - motor vehicle & parts & furniture, machinery, equip	\$100.00
422	Wholesale trade – non-durable, paper, apparel grocery, dairy farm, beverages	\$100.00
422	Wholesale trade – wholesale gasoline distributor	\$200.00
422	Wholesale trade – wholesale beer & wine	8

Retail Trade

441	Motor vehicle tires, accessories & parts – tires, parts and accessories	2
442	Furniture – furniture, home furnishings, stores, floor coverings, window	2
443	Electronic & appliance store – household, radio, television, computers	2
444	Building materials – hardware, paint, home center, wallpaper, nursery	2
445	Food & beverage stores – grocery, convenience store, markets, beer	2
445	Package Stores – selling beer, wine and liquor plus general mdse	8
446	Health care stores – drug, pharmacy, cosmetic, optical, health food	2
447	Gasoline Retail - selling gasoline with or without convenience stores	2
448	Clothing & accessories – men, women, children, infant, shoe, jewelry luggage	2
451	Sporting goods & hobbies – sporting gds, hobbies, sewing, book, music	2
452	General merchandise stores – warehouse clubs, superstores, department	2
453	Miscellaneous store retailers – florist, pet, art, MH dealer, novelty, tobacco	2
453	Miscellaneous store retailers – retail fireworks	13
454	Non-store retailers – vending machine operators, direct selling, also schedule 910 for vending machines	\$100.00
454	Non-store retailer – peddlers license	\$100.00
454	Non-store retailer – yard sale permit	12

Transportation and Warehouse

481	Air transportation – airline tickets, shipping, freight, charters service	2
482	Rail transportation – transportation, ticket offices, state regulated	11-51-124
483	Water transportation – coastal, freight forwarders, inland, passenger	2
484	Truck transportation – local, long-distance, freight, moving & storing	\$200.00
484	Truck transportation – terminal - state regulated	37-3-33 max. 25.00

484	Transportation – other support activity, packing & crating	\$200.00
485	Passenger transportation – charter and other vehicle transit services	\$100.00
485	Passenger transportation – bus terminals state regulated 37-3-33 max.	\$25.00
485	Passenger transportation – taxi cabs, limousine service,	9
487	Sightseeing – scenic and sightseeing, land, air, water, special trans	\$100.00
492	Couriers – couriers, local messengers, services, local delivery services	\$100.00
493	Warehousing and storage – distribution, household, refrigerated, special	\$200.00

Information

511	Publishing industries – newspaper, book, periodical, database	2
511	Software publishing – software publishing	2
512	Motion pictures – theatres, videos, drive-ins, sound studios, recording	2
515	Broadcasting – radio and television stations	2
517	Telecommunications – telephone local per 11-51-128	10
517	Telecommunications – telephone long distance per 11-51-128	10
517	Telecommunications – cellular and other wireless, paging	2
517	Telecommunications – resellers of service	2
517	Satellite Telecommunications – provide point-to-point telecommunications via satellites	2
517	Cable & other distribution – third-party distribution systems for cable, local tv, radio	2
517	Other telecommunications – satellite tracking, telemetry, radar station, rec’v/transmit	2
519	Internet Service Providers – internet serv providers, web hosting, email, web design	2
519	Information Services – data processing – providing, storing, processing	2

Finance and Insurance

522	Bank Main Office – not branch location or ATM 11-51-130	6
522	Bank Branch or ATM – not main office of bank 11-51-130	6
522	Savings and Loans – not branch location or ATM 11-51-131	6
522	S&L Branch or ATM – not main office of S&L 11-51-131	6
522	Pawn shop – whether title pawn or merchandise	2

522	Credit services – companies and activities related to credit and mediation	2
523	Securities, commodity – brokerage, investment banking, other	2
524	Insurance Company – casualty, fire, and/or marine premiums 11-51-120/123	15
524	Insurance Company – health, allied and all other premiums 11-51-120/123	15
524	Agent Office – adm. of third parties, pension funds, annuities, etc	\$100.00
525	Funds, trusts, other financial agencies – agents, agencies and investments	\$100.00

Real Estate and Rental and Leasing

531	Real estate, lessors of – each residential unit	\$50.00
531	Real estate, lessors of – each non-residential unit	\$100.00
531	Real estate, lessors of – each self-storage units	\$4.00
531	Real estate – offices, agents, brokers	2
532	Rental and leasing – auto, truck, trailer and RV	\$100.00
532	Rental consumer electronics and appliances – formal wear, movie/video rentals, med-equipment, consumer goods	2
532	Rental and leasing – rental centers, all tangible property	2
532	Rental and leasing commercial/industrial - equipment machinery	2
532	Rental of uniforms – uniform rentals,	\$150.00

Professional, Scientific and Technical Services

541	Attorney/Lawyers – individual professional license	14
541	Accountant/CPAs – individual professional license	14
541	Architect – individual professional license	14
541	Physician – individual professional license	14
541	Dentist – individual professional license	14
541	Chiropractor – individual professional license	14
541	Optometrist – individual professional license	14
541	Engineer – individual professional license	14
541	Surveyor – individual professional license	14
541	Design Services – interior, graphic, industrial and other	14
541	Computer Programmer – individual professional license	14

541	Management, Scientific and Technical Consulting – HR, marketing, envir-	14
541	Direct Mail Advertising - advertising materials, billboards, media buying agencies; each individual advertising media (no new billboards to be erected)	\$250.00
541	Photographer – studios, portrait, commercial, services	14
541	Veterinarian – individual professional license	14
541	Professional Services Not Elsewhere Classified – tax consultant, tech	14
551	Management companies – offices, enterprises, regional, corporate	14

Administrative/Support/Waste Management

561	Employment services – employment agencies, temp services,	\$100.00
561	Administrative services – answering, collection sec., agencies	\$100.00
561	Travel agencies – travel agencies, tour operators	\$100.00
561	Investigation/security services – investigation, security, armored car, locksmiths	\$100.00
561	Dwelling services/exterminating services – exterminating company,	\$100.00
561	Dwelling services/cleaning services – janitorial services; individual or firm and carpet cleaning	\$100.00
561	Dwelling services/landscaping	\$100.00
562	Waste management – companies, trucks, and other	\$100.00
562	Waste treatment – landfills, sewer treatment plants	2
562	Waste management – septic tanks installation & servicing, portable toilets	\$100.00

Educational Services

611	Educational services – business schools, computer, professional Development, sports, fine arts	\$100.00
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Health Care and Social Services

621	HMO – medical centers and services	2
621	Outpatient Care Centers – all other types of services	2
621	Medical/diagnostic – medical labs, diagnostic imaging	\$100.00
621	Ambulance – ambulance company and/or services	\$250.00

622	Hospitals – surgical, substance abuse, psychiatric, general care, special	2
623	Nursing care – residential care facility, day care, assisted living	\$350.00
623	Nursing Home – care for elderly and continuing care facilities	\$350.00
623	Residential Care Facilities – child group homes, halfway house, boot camp	\$350.00
624	Social assistance – shelters, vocational, abuse, emergency	2
624	Social assistance – food, housing, emergency services	2
624	Social assistance – vocation, rehabilitation services	2
624	Social assistance – day care services	\$200.00
624	Social assistance – in-home day care	\$100.00

Arts, Entertainment and Recreation

711	Arts – performing arts companies, sports, promoters, agents,	2
711	Special Events – promoter of activity – see schedule for rates	11
712	Museums – museums and historical sites, zoos, botanical gardens, parks	2
713	Amusement – arcades	\$50.00 see also schedule 910
713	Amusement – amusement & theme parks	2
713	Amusement – golf courses, fitness, sports, and bowling centers,	2
713	Amusement – fireworks displays	13

Accommodations & Food Services

721	Accommodations – hotels, motels and similar facilities	\$500.00
721	Accommodations – bed and breakfast inns and services	\$300.00
721	Accommodations – trailer parks, RV parks, and travel parks	\$100.00
721	Accommodations – rooming houses and boarding houses	\$50.00
722	Restaurant – full service restaurant facility	2
722	Restaurant – limited service, cafeterias, snack bars	2
722	Caterers – and/or mobile food services	\$100.00
722	Drinking Establishment – club, lounge, bar or other	8

Other Services

811	Repairs and maintenance – auto, paint/body, carwash, transmission, glass replacement	\$150.00
811	Repairs and maintenance – all electronic equipment, computer, phone	\$100.00

811	Repairs and maintenance – commercial and industrial machinery	\$150.00
811	Repairs and maintenance – appliances, home & garden equip't, serviceman, med equipment and footwear	\$100.00
812	Personal Services – hair, skin, barber, beautician, diet, nail, tanning Plus \$20.00 each, additional operator	\$100.00
812	Fortune Teller or Clairvoyant – individual reader license	\$500.00
812	Death Care Services - funeral homes/services, cemeteries	2
812	Dry cleaning and Laundry – dry cleaning and laundry (except coin-op)	2
812	Laundry – (coin-operated)	\$150.00
812	Linen-Towel Service – pick-up, delivery, linen or diaper service	\$150.00
812	Other Personal Services – pet care (except vets) photofinishing and parking lots	\$100.00
910	Category for number of – vending machines for all types vending and independently owned ATM	\$25.00
910	Category for number of – pool tables each	\$50.00
910	Category for number of – each amusement devices and /or games	\$50.00
910	Category for number of – each tow trucks, wreckers	7
999	Unclassified miscellaneous business services not elsewhere classified	2
999	Unclassified miscellaneous personal services not elsewhere classified	2

Sec. 32. License fee schedules.

**Rate Schedule #1
Electric, Gas, Water and other utilities**

For selling or distributing electrical current, natural gas, water, or for other public utilities which are not otherwise licensed, an amount equal to three percent (3%) of the gross receipts of the business transacted in the city for the previous year.

**Rate Schedule #2
GR**

Less than \$50,000.00 ----- \$100.00
On all gross receipts in excess of \$50,000.00 ----- \$100.00 plus .50 cents per
thousand of all receipts in excess of \$50,000.00 having a maximum of \$3,000,000.00 for the first
year (2008) and the maximum removed for all subsequent years thereafter.

(1/20 of 1% = \$.50 per thousand)

**Rate Schedule #3
Non residential Contractor**

Less than 25,000.00-----\$100.00
 Over \$25,000.00 ----- \$100.00 plus 4/10 of 1% on
 all receipts in excess of \$25,000.00

(4/10 of 1% = \$4.00 per thousand)

**Rate Schedule #4
Residential contractor**

Less than 40,000.00-----\$100.00
 Over 40,000.00-----\$100.00 plus ¼ of 1% on
 all receipts in excess of 40,000.00

(1/4th of 1 % = \$2.50 per thousand)

**Rate Schedule #5
Manufacturers GR**

Manufactures: Manufacturers of any product within said City shall pay a license based on their gross-sales at the following rates: Annual gross sales of \$100,000.00 or under \$250.00

On all gross receipts in excess of \$100,000.00 ----- \$250.00 plus .50 cents per thousand of all receipts in excess of \$100,000.00 having a maximum of \$3,000,000.00 for the first year (2008) and the maximum removed for all subsequent years thereafter.

(1/20 of 1% = \$.50 per thousand)

**Rate Schedule #6
Capital, Surplus, or Undivided Profits
(Banks, Savings & Loan Associations, Etc.)**

Bank ATM Location	\$ 10.00
Bank Branch Location	\$ 10.00
Bank Main Office Facility	\$ 125.00
Savings & Loan ATM Location	\$ 10.00
Savings & Loan Branch Location	\$ 10.00
Savings & Loan Mail Office Facility	\$ 125.00

Rate Schedule #7

Tow Trucks, Wreckers,

Vehicle up to 1 Ton (GVW) -----	\$ 50.00 each
Vehicle over 1 Ton (GVW) -----	100.00 each

**Rate Schedule #8
Beer, Wine and Liquor**

445	Alcohol/Beer – off premise - 050	\$50.00
722	Alcohol/Beer – on premise – 040	\$75.00
445	Alcohol/Table Wine – off premise - 060	\$75.00
722	Alcohol/Table Wine – on premise – 040	\$75.00
445	Alcohol/Liquor/Package Stores – off premise - 011	\$500.00
722	Alcohol/Liquor – Restaurant on premise - 020	\$500.00
722	Alcohol/Liquor – Lounge Retail Class I – 010	\$500.00
722	Alcohol/Liquor – Club Liquor Class II – 032	\$500.00
422	Alcohol/Beer & Table Wine – wholesale distributor -110	\$375.00
722	Alcohol Special Event – \$150.00 first day and \$100.00 each additional day	

Requirements: Comply with all requirements pursuant to application for license with The Alcoholic Beverage Control Board

**Rate Schedule #9
Taxi Cabs & Limousines**

Taxi cab or limousine	\$75.00 per vehicle
Taxicab/limousine driver	\$20.00 per driver
Taxicab*Requirements: Background Checks, Permit from City Clerk’s office, Liability Insurance (\$1M)	

**Rate Schedule #10
Telephones & Telecommunications**

Annual license for exchange of \$150.00 based on population of more than 3,000 inhabitants and not exceeding 4,000 inhabitants living within the limits of the city, according to the most recent federal decennial census.

Annual license for long distance of \$38.00 based on population of more than 3,000 inhabitants and not exceeding 4,000 inhabitants living within the limits of the city, according to the most recent federal decennial census.

**Rate Schedule #11
Special Events Licenses**

Liquor, special events retail license	\$150.00
Street Fairs	1,000.00 per week or \$50.00 per ride/machine
Circus	200.00
Wrestling/Boxing Matches	200.00

**Rate Schedule #12
Yard Sales**

\$ 5.00

Yard Sales, Garage Sales, Rummage Sales, or by similar names:

Provided, that a license shall not be required for such activity when:

- (a) The sale is to be conducted by the applicant and members of his immediate household only.
- (b) Items to be offered for sale are the legal property of the applicant and/or members of his immediate household, surplus to his or their needs, and do not include any items, purchases by or consigned to the applicant or members of his immediate household for resale.
- (c) The proposed sale shall be conducted for not more than two (2) consecutive days.
- (d) No other permit has been issued more than twice (2) during the calendar year to the applicant or any members of his immediate family.
- (e) "Neighborhood Garage Sale" is conducted by two or more families at the same location, provided that the applicants and all other participants meet the conditions set forth in paragraphs A-D above.
- (f) A Rummage Sale is conducted by Religious, Charitable, Civic or service Organizations, for the sale of goods donated to the organization for such sale, when the sale shall be conducted for not more than two (2) consecutive days, and when no other such sale has been conducted by the organization more than two (2) times during the calendar year. Provided further, that any such sale exempt from the requirements of license under the conditions stated above shall for the purpose of regulation only, required a permit, for which application shall be made to the City Clerk, and upon his verification of the conditions heretofore stated, which permit shall be issued in exchange for a permit fee of five \$5.00 dollars.
- (g) Yard Sales, Garage Sales, Attic Sales, Rummage Sales, or activities by similar names will not be allowed during the weekend of "Columbiana Liberty Day".
- (h) No traffic problems such as illegal parking, etc., shall be caused due to the above activities.
- (i) Yard sale signs are permitted only on the property where the yard sale is being held and in accordance with the city ordinance number 04-02-02.

Schedule Rate #13

Fireworks

Fireworks, retail	\$250.00
Fireworks, wholesale	\$250.00

*Requirements: All provisions of Title 8, Section 17, 210 through 226 of the 1975 Code of Alabama must be complied with; and all necessary permits must be exhibited to the City Clerk prior to obtaining license.

Schedule Rate #14

Professionals

Each Professional - \$200.00 plus .050 percent of any and all gross receipts above \$200,000.00 having a maximum of \$3,000,000.00 for the first year (2008) and the maximum removed for all subsequent years thereafter.

Where the business is a corporation, partnership, LLC, or entity other than a sole proprietorship, the gross receipts of each owner, partner, or member shall be determined by allocating to each owner, partner, or member gross receipts in the same percentage as ownership in the business or in the same percentage as the profits distributed.

Each professional who is an employee and not an owner, partner, or member shall pay the minimum fee of \$200.00. The corporation, partnership, LLC, or other entity shall be allowed to deduct from their gross receipts the salary amount paid to each professional employee who is not an owner, partner, or member and required to buy an individual license.

Schedule Rate #15

Insurance

. Insurance: The term “Insurance Companies” as used in this Ordinance, shall be construed in the same manner and to the same extent as provided in schedule 59 Section 361 of the Acts of the Legislature of the State of Alabama, approved September 15, 1919:

Insurance A. For doing business in the City of Columbiana, Alabama during the year 1978 and each successive year, until amended or repealed, except as here in after provided, by agents or otherwise, each fire or marine insurance company shall pay as a privilege license or tax, four percent (4%) of the gross premiums, less return premiums, on property located in said City on policies issued during the preceding year, provided that such percentage shall not exceed \$4.00 on each hundred dollars and major fraction thereof, such gross premiums, and no deduction of credit of any kind shall be allowed or made on account or because of reinsurance by said company in a company not authorized to do business in said City; provided that any company which has not done business in said City for the preceding year shall pay as a privilege license or license tax for the year, subject to adjustment at the end of the year, on the basis of percentages above mentioned on account of the gross premiums on policies issued during the year in property located in said City, less return premiums the sum of \$10.00; provided, such percentage shall not exceed 4% of the gross premiums, less return premiums.

Insurance: B: Insurance Company other than Fire or Marine, each insurance company other than fire or marine company, doing business in the City of Columbiana, Alabama shall pay as a

privilege license for doing business in said City, the sum of \$10.00 and \$1.00 on each hundred dollars or major fraction thereof of the gross premiums, less the premiums returned by cancellation, received by it on policies issued during the preceded year to citizens residing within said municipality.

Sec. 33. Exchange of information.

(a) The license officer may exchange tax returns, information, records, and other documents secured by the city, with other municipalities adopting similar provisions for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.

(b) Any such exchange shall be for one or more of the following purposes:

(1) Collecting taxes due.

(2) Ascertaining the amount of taxes due from any person.

(3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.

(c) Nothing herein shall prohibit the use of tax returns or tax information by the city in the proper administration of any matter administered by the license officer. The license officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to §§40-23-25, 40-23-82, or 40-12-224, Code of Alabama.

Section 2. Effective date.

This ordinance shall become effective May 1, 2008.

Section 3. Severability.

The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared invalid or unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs and sections, since the same would have been enacted by the city council without the incorporation of any such invalid or unconstitutional phrase, clause, sentence, paragraph or section.

Section 4. Repealer.

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 5. 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 ordinance shall be governed by the law under which the offense was committed. A prosecution or the right to prosecute, for the recovery of any penalty or the enforcement of any forfeiture shall not be in any manner affected by the adoption of this ordinance. No civil action or cause of action existing prior to or at the time of the adoption of this ordinance shall be affected in any manner by its adoption.

Adopted this the 15th, day of April, 2008.

J. Allan Lowe, Mayor

ATTEST:

Gina Antolini, City Clerk