

ORDINANCE # 09-O-11

AN ORDINANCE AMENDING SECTIONS AND SUBSECTIONS 14.4 (c), 14.20, 14.20.1, AND 14.20.3 (ORDINANCE # 07-O-6) OF “THE CODE OF THE CITY OF ANNISTON, ALABAMA, 1981” AND FURTHER PROVIDING FOR THE LEVY AND ASSESSMENT OF PRIVILEGE LICENSE TAXES AND FEES FOR THE PRIVILEGE OF ENGAGING IN BUSINESSES, TRADES OR PROFESSIONS WITHIN THE CITY AND ITS JURISDICTION, PROVIDING FOR THE CLASSIFICATION AND CATEGORIZATION OF SUCH BUSINESSES AND FURTHER PROVIDING FOR THE ADMINISTRATION THEREOF.

BE IT ORDAINED by the City Council of the City of Anniston, Alabama, as follows:

SECTION 1. The following portions of sections are hereby amended to read as follows:

Sec. 14.4. License term; minimums.

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

- (a) *Full Year.* Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full.
- (b) *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.
- (c) *Issue Fee.* \$10.00.
- (d) *Annual Renewal.* Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 31st day of January each year.
 - (i) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
 - (ii) 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.

(iii) 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.

(iv) 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.

(e) *Gross receipts threshold:* The gross receipts threshold for licensing a line of business at an Anniston location shall be 10% as permitted by State Code Sec. 11-51-95(b).

(f) *Interest:* Interest shall be assessed on business license tax delinquencies at the rate specified by State Code.

(g) *Small vendor license:* The option to adopt a small vendor license is not adopted by the city.

Sec. 14.20. License classifications.

North American Industrial Classification System (NAICS) identification (sector/sub-sector) numbers are required as a part of the periodic reporting requirements for every

business. For municipal business license purposes, each taxpayer must be minimally classified as required by State Code Sec. 11-51-90.2. The descriptions listed beside each NAICS code incorporate examples of each category; however these examples are not all inclusive. A business is classified and licensed based upon the business activity or activities which it conducts within the City. Each business will be placed in the NAICS sector/sub-sector which best matches its activity or activities and shall pay a license tax based upon the corresponding schedule assigned to its description unless otherwise specified. The City may assign additional digits of each NAICS code for reporting purposes and proper administration of this ordinance.

<u>CODE</u>	<u>2002 NAICS TITLES / BUSINESS LICENSE CODES</u>	<u>SCHEDULE</u>
111	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	X
112	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	X
113	Forestry – logging, forestry, timber track operations, timber mgt,	X
114	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies,	X
115	Agriculture support – cotton gins, farm mgt, post-harvest activities,	X
211	Oil and gas extraction – natural gas liquid extraction, crude extraction,	X
212	Mining - (except for oil and gas) all related mining activities,	X
2123	Crushed Stone Dealer – mining and sales	X
213	Mining support services – for oil and gas mining activities, oil/gas wells,	X
2211	Utilities – electric power or light company	State Max
2212	Utilities – natural gas company	State Max
2213	Utilities – water, sewage treatment, steam, and other	State Max
2361	Contractors – <u>general</u> – residential building & housing construction	C
2362	Contractors – <u>general</u> – non-residential & commercial building construction	C
237	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer	C
238	Contractors – <u>specialty trade</u> – plumbing, HVAC, masonry, roofing, flooring	C
23811	Poured Concrete Foundation and Structure Contractors	C
23812	Structural Steel and Precast Concrete Contractors	C
23813	Framing Contractors	C
23814	Masonry Contractors	C
23815	Glass and Glazing Contractors	C

23816	Roofing Contractors	C
23817	Siding Contractors	C
23819	Other Foundation, Structure, and Building Exterior Contractors	C
23821	Electrical Contractors	C
23822	Plumbing, Heating, and Air-Conditioning Contractors	C
23829	Other Building Equipment Contractors	C
23831	Drywall and Insulation Contractors	C
23832	Painting and Wall Covering Contractors	C
23833	Flooring Contractors	C
23834	Tile and Terrazzo Contractors	C
23835	Finish Carpentry Contractors	C
23839	Other Building Finishing Contractors	C
23891	Site Preparation Contractors	C
23899	All Other Specialty Trade Contractors	C
311	Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing	M
312	Beverage mfg – all types of soft drinks, bottled water, breweries, ice	M
31212	Alcoholic beverage mfg – breweries, wineries, distilleries (ABC regulated)	See Chapter 3
313	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills	M
314	Other mfg – mill operations not covered in 313, rugs, linen, curtains	M
315	Apparel mfg – women, men, children, hosiery, lingerie outerwear, accessories	M
316	Leather and allied products mfg – shoes, luggage, handbag, footwear	M
321	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork	M
322	Paper mfg – pulp, paper, and converted products, stationary, tubes, cores	M
323	Printing – quick, digital, books, lithographic, handbills, commercial	M
324	Petroleum and coal mfg – asphalt, grease, roofing, paving products	M
325	Chemical mfg – fertilizer, wood, pesticide, paint, soap, and resin	M
326	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film	M
327	Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile	M
331	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	M
332	Metal fabrication – cutlery, structural, ornamental, machine shops	M
333	Machinery mfg – office machinery, industrial, engines, farm, HVAC	M
334	Computer & electronic mfg – audio, video, circuit boards, peripherals	M
335	Appliance mfg – small appliance, lighting, electrical, battery, freezer	M

336	Transportation mfg – auto, truck, trailer, motor home, boat, ship and motorcycle	M
337	Furniture mfg – cabinets, office, household, beds, kitchen	M
339	Miscellaneous mfg – medical, dental, jewelry, sporting goods, toys, signs, other	M
423	Wholesale trade – <u>durable</u> , vehicle, machinery, equipment, furniture	W
424	Wholesale trade – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	W
4247	Wholesale trade – wholesale gasoline distributor (also see Sec. 14.23 – 14.29.3)	\$300.00
424810	Wholesale Beer	See Chapter 3
424820	Wholesale Wine	See Chapter 3
424821	Wholesale Beer and Wine	See Chapter 3
424822	Wholesale Liquor	See Chapter 3
441	Motor vehicles - new and/or used automobiles, motorcycles, boats	A
4413	Motor vehicle parts and accessories – all auto parts and accessories, tires	R
442	Furniture – furniture, home furnishings, stores, floor coverings, window	R
443	Electronic & appliance store – household, radio, television, computers,	R
444	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	R
445	Food & beverage stores – grocery, convenience store, markets	R
445310	Retail Beer – Off Premises Only	See Chapter 3
445311	Retail Table Wine – Off Premises Only	See Chapter 3
446	Health and personal care stores – drug, pharmacy, cosmetic, optical	R
447	Gasoline Retail - selling gasoline with or without convenience stores (per pump)	F
448	Clothing & accessories – men, women, children, infant, shoe, jewelry	R
451	Sporting goods & hobbies – toy, fish, gun, books, games	R
452	General merchandise stores – department, warehouse clubs, superstores	R
453	Miscellaneous store retailers – florist, gift, novelty, pet, art	R
4533	Used merchandise stores – books, miscellaneous, consignment, flea market	R
454	Non-store retailers – direct selling, mail order	R
4548	Non-Store Retailer – peddlers license / local peddler	R
4549	Non-Store Retailer – peddlers license / itinerant peddler (See Sec. 14.22.1)	R
481	Air transportation – airline tickets, shipping, freight, charters service	X
482	Rail transportation – transportation, ticket offices	State Max
483	Water transportation – coastal, freight forwarders, inland, passenger	X
484	Truck transportation – local, long-distance, freight, moving, and storage	X

4841	Truck transportation – terminal – common/contract carrier – state regulated	State Max
485	Passenger transportation – charter and other vehicle transit services	X
485113	Passenger transportation – bus terminals	State Max
48531	Passenger transportation –taxi cabs (see Sec. 31)	\$200.00
48532	Passenger transportation – chauffeured limousines	X
487	Sightseeing transportation – scenic, land, air, water, special transportation	X
492	Couriers – couriers and local messengers, services, local delivery services	X
493	Warehousing and storage – distribution, household, refrigerated, special	X
511	Publishing industries except internet – book, periodical, software	X
5111	Newspaper publishing – publishing and printing combined	X
512	Motion picture and recording industry – producing, recording, sound studios	X
51213	Motion picture exhibition – theatres and drive-ins	X
515	Broadcasting – radio and television stations	X
517	Telecommunications – cellular and other wireless, paging	R
51711	Telecommunications – telephone local per 11-51-128	State Max
51712	Telecommunications – telephone long distance per 11-51-128	State Max
5173	Telecommunications – resellers of service	R
5175	Telecommunications – Cable and other program distribution (5%)	State Max
519	Information services and data processing – providing, storing, processing, etc.	X
5221	Depository Institutions – banks, credit unions, savings & loans (main & branch)	B
5222	Credit services – loan and finance companies, cash advance, check cashing, deferred presentment providers	O
52229	Pawn Shop – whether title pawn or merchandise	O
5223	Activities related to credit services – mortgage and non-mortgage loan brokers	O
523	Securities, commodity – brokerage, investment, other financial services	X
524	Insurance Carriers and Related Activities –title insurance, claims adjusting, third party administration of pension funds	X
5241	Insurance Company and/or its agents – See Section 14.30 – 14.34	State Max
525	Funds, trusts, other financial agencies – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	X
531	Real estate – management, appraisers, mini-warehouse and storage leasing	X
5311	Real estate rental/leasing – residential and commercial real estate (Sch. F)	F
5312	Real estate – offices of agents and brokers	X

532	Rental and leasing – video, movie, all tangible property	R
5321	Rental and leasing – car and truck rental (vehicle)	R
541	Professional, Scientific, and Technical Services – all not otherwise individually classified	R
5411	Attorney/Lawyers – individual professional license	L
5412	Accountant/CPAs – individual professional license	L
5413	Architect – individual professional license	L
54133	Engineer – individual professional license	L
54137	Surveyor – individual professional license	L
5415	Computer Programmer – individual professional license	L
5418	Advertising and related services	X
54192	Photographer – studios, portrait, commercial, services	X
54194	Veterinarian – individual professional license	L
551	Management companies – offices, enterprises, regional, corporate	X
561	Administrative services – answering, employment, travel, janitorial, security, exterminating, investigation, cleaning, packaging	X
56173	Landscaping services – except planning	X
561622	Locksmith services – except sales	X
562	Waste management – (permit required) - companies, trucks, septic tanks	X
611	Educational services – technical, computer, sports, services, business	X
621	Healthcare Services – outpatient care centers, medical and diagnostic laboratories, imaging centers, home healthcare services, family planning	X
6211	Physician – individual professional license	L
6212	Dentist – individual professional license	L
62131	Chiropractor – individual professional license	L
62132	Optometrist – individual professional license	L
62133	Mental Health Practitioners – individual professional license	L
62134	Physical, Occupational, Speech Therapists, Audiologists – individual license	L
62139	Podiatrist - individual professional license	L
621399	All other miscellaneous health practitioners - individual professional license	L
62191	Ambulance – ambulance company and/or services	X
622	Hospitals – surgical, substance abuse, psychiatric, general care	X
623	Nursing care – nursing care facilities, residential care facility, assisted living	X
624	Social Assistance – family services, shelters, vocational, child day care services	X

711	Arts and sports – dance, musical, teams, tracks, promoters, agents	X
711190	Carnivals, Circuses and Similar Entertainment	Sec. 14.20.1
712	Museums – museums and historical sites, zoos, botanical gardens, parks	X
713	Amusement – arcades, golf clubs, marinas, fitness	X
713290	Bingo – halls, parlors, operators	Sec. 5 ^{1/2} .36.
713291	Sweepstakes machines – (if found legal)	Sec. 14.20.1
71395	Bowling centers – per lane	X
71399	Skating rink – roller or ice rink	X
721	Accommodations – bed and breakfast, trailer parks, RV parks, and travel parks	X
72111	Accommodations – hotels, motels and similar facilities	X
7221	Restaurant – full service restaurant facility	R
722111	Restaurant Retail Liquor	See Chapter 3
722112	Retail Table Wine (On or Off Premises)	See Chapter 3
722113	Retail Beer (On or Off Premises)	See Chapter 3
7222	Restaurant – limited facility or service	R
7223	Caterers – and/or mobile food services	R
722410	Lounge Retail Liquor	See Chapter 3
722411	Club Retail Liquor	See Chapter 3
722412	Special Events Retail License - 7 days or less	See Chapter 3
722413	Special Events Retail License – More than 7 days	See Chapter 3
811	Repairs and maintenance – not otherwise classified	X
8111	Repairs and maintenance – garages, auto, paint/body	X
8112	Repairs and maintenance – all electronic equipment	X
8114	Repairs and maintenance – all appliances, home & garden equipment, upholstery, footwear and leather	X
81149	Tailor shops – alterations only	X
812	Personal Services – diet, nail, tanning	X
81211	Barber and Beauty Shops	X
81221	Funeral Services	X
81232	Dry cleaning and laundry services – except coin operated	X
81231	Dry cleaning and laundry services – coin operated	X
812997	Bonding – bail bonding services	X
812198	Fortune Teller or Clairvoyant – individual reader license	\$1,000.00

812199	Tattoo Parlor	X
9101	Vending machines for all types vending – see Sec. 14.43 – 14.49	Sec.14.43
9102	Billiard/pool tables – per table	F
9991	Unclassified miscellaneous <u>business</u> services not elsewhere classified	X
9992	Unclassified miscellaneous <u>personal</u> services not elsewhere classified	X
9993	Home Occupation – as defined in Sec. 14.3	X

Sec. 14.20.1. License Tax

Alabama Code, State of – Restricted licenses shall be taxed at the maximum authorized by State Code. This includes all insurance companies, railroads, telephone companies, public utilities, etc. as defined under State Code Sec. 11-51-120 through 131.

Alcoholic Beverages, Sales, Distribution, and Manufacturing of – In addition to any other primary business activity, any activity regulated by the Alabama Beverage Control Board will be classified as assigned by the Alabama Alcoholic Beverage Control Board and taxed under the provisions of Chapter 3 of “The Code of the City of Anniston, Alabama, 1981” and/or the maximum tax amount permitted by state law. Furthermore, the provisions of Chapter 3 of “The Code of the City of Anniston, Alabama, 1981” and as from time to time amended shall remain in full force and effect and supplement the provisions of this ordinance. For businesses whose main business activity is selling alcoholic beverages, gross receipts that are derived from activities other than the sale of alcoholic beverages must be licensed based on the applicable NAICS code sector. A separate category for the sale, distribution, or manufacturing of alcoholic beverages must also be paid as defined in Chapter 3 of City Code.

Bingo Game Operators – See Sec. 5½.36.

Carnivals, Circuses and Similar Entertainment Venues – Those businesses contained within NAICS code 711190 may conduct business within the license jurisdiction of the City of Anniston if otherwise obtaining all required approvals from the City of Anniston and the State of Alabama. Prior to engaging in business, the business shall be required to

remit to the City a privilege license tax based upon Schedule O to include all anticipated gross receipts of the carnival, circus or similar entertainment venue. If the carnival, circus, or similar entertainment venue is conducted by a person or entity determined to be a “transient dealer” then the application requirement and fee (if not sponsored by a non-profit entity) as well as the required prepayment of sales/amusement taxes shall apply. In either case, the license shall cover only said business activity for a period not to exceed ten consecutive days within a 120 day period of time unless additional days are approved by the City Council.

Delivery - 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 one hundred thousand dollars (\$100,000) during the license year; 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;
- (5) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.

- (a) Mere delivery of the taxpayer's merchandise by common carrier shall not 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 one hundred thousand (\$100,000) 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.
- (b) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (c) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (d) The purchase of a delivery license shall not, in and of itself, establish 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.

Sweepstakes machines – Machines which may be operated or set in motion upon the insertion of any currency or which may be operated or set in motion without requiring any currency or consideration from the public of any kind whatsoever and which may be operated by the public for use as a game, entertainment, amusement, chance or sweepstakes, of any kind or description, for which any reward of value is conveyed to the operator of the machine, regardless of whether the operator of the machine purchases or is required to purchase any other products or services to obtain the entries or chances to win the sweepstakes and regardless of whether entries or chances are available to the public through mail or pick up without operating the machine and without requiring any currency or consideration. Specifically excluded from the purview of this ordinance are video games, pinball machines, or game machines in which the operator of the machine receives additional game time on the machine as the only reward or value conveyed to the operator or in which the only reward or value conveyed to the operator or in which the only reward or value conveyed to the operator of the machine is the operator's name or initials on the machine for obtaining the highest point total of that game. If 90% of the

gross receipts from a machine are derived by the operation of the machine by an individual under the age of sixteen (16), the machine shall be exempt from the sweepstakes machine license tax. Such machines shall require an “annual only” tax of \$5,000.00 per machine with no prorating for a license purchased between June 30 and December 31 of each year. No refund for any unused portion of the license will be authorized if the machine is removed from service before the end of the year. However, if a licensed machine malfunctions and is replaced by another sweepstakes machine, the original license will automatically transfer to the replacement machine.

Taxicabs – See Sec. 31.

Sec. 14.20.3 License Schedules.

A significant line of business shall include any activity generating 10% or more of the total gross receipts of a business at a single location. Each business with a line of business generating less than 10% of total gross receipts shall include those receipts in the computation for the line of business with the largest amount of gross receipts for the location. Exceptions are made for Alcoholic Beverage Control Board regulated activities as well as business activities whose fees are calculated on a flat rate, per unit or capped basis (e.g. pool tables, vending machines, etc.) The license schedules for each activity are as follows:

Schedule A

If gross receipts are:

Less than \$50,000.00 = \$60.00

\$50,000.01 to \$75,000.00 = \$90.00

\$75,000.01 to \$100,000.00 = \$120.00

\$100,000.01 to \$150,000.00 = \$250.00

Over \$150,000.00 = \$250.00 plus \$.50 per thousand or major fraction thereof of gross receipts greater than \$150,000.01

Schedule B

Capital, surplus and undivided profits (or non-withdraw able shares, reserves and undivided profits of a savings and loan association)

Less than \$50,000.00 = \$ 10.00

\$50,000.00 to \$99,999.99 = \$20.00

\$100,000.00 to \$149,999.99 = \$30.00

\$150,000.00 to \$199,999.99 = \$40.00

\$200,000.00 to \$249,999.99 = \$50.00

\$250,000.00 to \$299,999.99 = \$60.00

\$300,000.00 to \$349,999.99 = \$70.00

\$350,000.00 to \$399,999.99 = \$80.00

\$400,000.00 to \$449,999.99 = \$90.00

\$450,000.00 to \$499,999.99 = \$100.00

\$500,000.00 to \$600,000.00 = \$110.00

Over \$600,000.00 = \$125.00

Plus any branch bank or automated teller machine = \$10.00

Schedule C

If gross receipts are:

\$0.00 to \$49,999.99 = \$50.00

\$50,000.00 to \$149,999.99 = \$100.00

\$150,000.00 to \$249,999.99 = \$150.00

\$250,000.00 and over = \$250.00

Schedule F

447 **Gasoline Retail** - selling gasoline with or without convenience stores

First pump = \$50.00

Each additional pump = \$25.00

5311 **Real Estate Rental and Leasing**

Residential = \$50.00 per property

Commercial = \$150.00 per property (includes apartment complexes)

9102 **Category for number of billiard/pool tables**

First two tables at a single location = \$100.00 each

Each additional table at a single location = \$30.00 each

Schedule L (Per Individual)

If gross receipts are:

\$0.00 to \$25,000 = \$50.00

\$25,000.01 to \$50,000 = \$100.00

\$50,000.01 to \$75,000 = \$150.00

\$75,000.01 to \$100,000 = \$200.00

\$100,000.01 to \$125,000 = \$250.00

\$125,000.01 to \$150,000 = \$300.00

\$150,000.01 to \$200,000 = \$400.00

\$200,000.01 to \$250,000 = \$500.00

\$250,000.01 to \$375,000 = \$750.00

\$375,000.01 and over = \$750.00 plus \$1.00 per thousand or major fraction thereof of gross receipts greater than \$375,000.01

Schedule M

If gross receipts are:

Less than \$100,000 = \$50.00

\$100,000.01 to \$500,000 = \$200.00

\$500,000.01 to \$1,000,000 = \$300.00

\$1,000,000.01 to 5,000,000 = \$500.00

\$5,000,000.01 to \$10,000,000 = \$1,000.00

\$10,000,000.01 to \$15,000,000 = \$1,500.00

\$15,000,000.01 and over = \$1,500.00 plus \$.05 per thousand or major fraction thereof of gross receipts greater than \$15,000,000.01

Schedule O

Base Tax of \$50.00

Plus \$4.00 per thousand or major fraction thereof of gross receipts

Schedule R

Base Tax of \$50.00

Plus \$1.25 on each thousand or major fraction thereof of gross receipts

Schedule W

Base Tax of \$50.00

Plus \$1.00 on each thousand or major fraction thereof of gross receipts

Schedule X

If gross receipts are:

\$0.00 to \$19,999.99 = \$50.00

\$20,000.00 to \$39,999.99 = \$75.00

\$40,000.00 to \$59,999.99 = \$100.00

\$60,000.00 to \$79,999.99 = \$125.00

\$80,000.00 to \$100,000.00 = \$150.00

Plus \$1.00 on each thousand of gross receipts in excess of \$100,000.00

SECTION 2. The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs and sections, since the same would have been enacted by the municipality council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 3. Effective 12:01 a.m., January 1, 2010, Sections of “The Code to the City of Anniston, Alabama, 1981”, be and the same are hereby amended. To the extent that all other ordinances or parts of ordinances of the City of Anniston conflicting herewith or inconsistent with the provisions in this ordinance, the same are hereby repealed to the extent of such conflict.

SECTION 4. The provisions of this ordinance shall become effective at 12:01 a.m. on January 1, 2010, and the City Clerk of the City of Anniston is hereby ordered and directed to cause a copy of this ordinance to be published one time in The Anniston Star, a newspaper of general circulation published in the City of Anniston, Alabama.

PASSED AND ADOPTED this the 13th day of October 2009.

CITY COUNCIL OF THE CITY OF
ANNISTON, ALABAMA

BY _____
Gene D. Robinson, Mayor

BY _____
John D.R. Spain, Council Member

BY _____
Herbert Palmore, Council Member

BY _____
Benjamin L. Little, Council Member

BY _____
M. David Dawson, Council Member

ATTEST:

Alan B. Atkinson, City Clerk