ORDINANCE NO. 14-0-_30

AN ORDINANCE AMENDING CHAPTER 14, ARTICLE I OF THE CODE OF ORDINANCES OF THE CITY OF ANNISTON, ALABAMA PROVIDING LICENSE AND PRIVILEGE TAXES

WHEREAS, the City Council of the City of Anniston finds that it is in the best interests of the City of Anniston and its citizens for the city to amend Chapter 14, Article I of the Code of Ordinances to modernize and to make more equitable the city's business license privilege tax structure, classifications, schedules and rates;

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

Section 1. The City Council of the City of Anniston, Alabama hereby amends and restates Chapter 14, Article I, Section 14.3 of "The Code of the City of Anniston, Alabama, 1981" its entirety to read as follows:

Section 14.3. Definitions.

Unless the context clearly requires otherwise, the following terms shall have the following meaning as 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 municipality. With regard to the lease or rental of residential real estate, including residential rental-housing units, business shall apply only to those persons or entities who own, market, manage, lease or rent two (2) or more distinct residential real estate properties or units.

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

(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) City. The City of Anniston, Alabama.

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

(6) Designee. An agent or employee of the municipality authorized to administer or collect, or both the municipality's business license taxes, which may include another taxing jurisdiction, the department of revenue, or a "private auditing or collecting firm" as defined in Code of Ala., § 40-2A-3.

(7) 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, without regard to the location in which the activity giving rise to the receipts was transacted, solicited, executed, consummated, or delivered. Gross receipts include the comparable value of bartered work, goods or services provided in exchange for the work, goods or services of another. Gross receipts do not include any deductions for any purpose not specifically and expressly provided by municipal, state or federal law. 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 Code of Ala., Tit. 40, Ch. 21, Art. 3; license taxes levied pursuant to Code of Ala., Tit. 40, Ch. 21, Art. 2; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

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

(c) For a utility or other entity described in Code of Ala., § 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Code of Ala., Tit. 40, Ch. 21, Art. 3, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.

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

(e) Gross receipts for businesses domiciled outside the city or its police jurisdiction, with no office or substation located within the city or its police

jurisdiction, shall include the gross receipts derived from business activity within the corporate limits of the city or its police jurisdiction.

(8) Home occupation. A business conducted entirely within the business owner's home residence. A home occupation shall not receive a business license from the city until the premises are approved for operation by the city planning department.

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

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

(10) License year. The calendar year.

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

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

(13) Professional. Person engaged in a business or occupation who possess a high degree of scientific or specialized skill and knowledge and who are required by law to obtain a professional or occupational license from the state, including physicians, architects, engineers, and attorneys. A professional who is an exclusive employee of an eligible nonprofit corporation shall be required to apply for and procure a minimum annual business license in accordance with Section 14.20.

(14) 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 Code of Ala., § 11-51-180 et seq., as the context requires.

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

(16) Transient dealer. All persons, both principals and agents, who have no fixed place of business within the county or who have a fixed place of business in the county for less than ninety (90) days and who engage or conduct within the corporate limits of the city either in one (1) locality or in traveling from place to place, a temporary or transient business of selling or soliciting orders for the sale of goods, wares or merchandise with the intention of continuing in said business in said city for a period of not more than thirty (30) days, and have written permission from the owner of real property or the owner's authorized agent to rent, lease, use or occupy, either in whole or in part, for the purpose of carrying on such business use, any room, building, area within any municipal building or other public or privately-owned building, any lot or parcel of land, any motor vehicle including trucks and semi-trailers for the exhibition and sale of such goods, wares and merchandise other than the sale of unprocessed agricultural produce grown by the seller.

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

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

Section 2. The City Council of the City of Anniston, Alabama hereby amends and restates Chapter 14, Article I, Section 14.4(c) of "The Code of the City of Anniston, Alabama, 1981" its entirety to read as follows:

Sec. 14.4. License terms; minimums.

(c) *Issuance Fee.* For each business license issued or renewed by the city, there shall be an issuance fee in the amount established, as adjusted, by the Department of Revenue in accordance with Ala. Code § 11-51-90(2). The issuance fee shall be collected in the same manner as a license tax. No business license shall be issued or renewed to an applicant or licensee who is delinquent in filing a license or tax return or report to the city.

Section 3. The City Council of the City of Anniston, Alabama hereby amends and restates Chapter 14, Article I, Section 14.7 of "The Code of the City of Anniston, Alabama, 1981" its entirety to read as follows:

Sec. 14.7. Unlawful to do business without a license.

(1) It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the municipality for which a license is required without first having procured a license. A violation of this division of the ordinance passed hereunder fixing a license shall be punishable by a fine not to exceed the sum of five hundred ($500.00) for each offense, and if a willful violation, by imprisonment, not

to exceed six (6) months, or both, at the discretion of the court trying the same. Each day shall constitute a separate offense.

(2) The maintenance of a place for the carrying on of a business activity shall be prima facie evidence that the person, firm or corporation maintaining the place is carrying on a business.

(3) The performance of any business activity within the licensing jurisdiction of the city, whether or not a local office or place of business is maintained, shall constitute prima facie evidence that the person, firm or corporation is engaging in business subject to the city's license tax.

(4) Any license issued by the city in exchange for payment made by check or other instrument of payment that is not honored and paid upon presentation by the city to the drawee shall be deemed invalid and void. In such case, the payor shall be considered engaged in a business without procuring a license in violation of this ordinance.

(5) It shall be unlawful for any person to make a false statement, affidavit, or certificate as to the amount of stock on hand or volume of gross receipts, revenues or business, or amount of capital invested in business, or number of employees or vehicles used for business, whether made by the declarant or his or her principal.

(6) It shall be unlawful for any person to present any false certification that is required as a condition of licensing by the city, or to falsely present a valid certification applicable to another person in order to procure a license from the city.

Section 4. The City Council of the City of Anniston, Alabama hereby amends and restates Chapter 14, Article I, Section 14.20 of "The Code of the City of Anniston, Alabama, 1981" its entirety to read as follows:

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 Code of Ala., § 11-51-90B. 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 that it conducts within the city. Each business will be placed in the NAICS sector/sub-sector that 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 article. The City Clerk shall maintain and post for public inspection a copy of the license classification schedule adopted by the City Council and applicable to each license year.

Section 5. The City Council of the City of Anniston, Alabama hereby adopts the license classification schedule attached hereto as Exhibit A identifying the NAICS sectors, subsectors, and titles and the rate schedule applicable to the 2015 license year and any subsequent license year unless amended by an ordinance of the Council.

Section 6. The City Council of the City of Anniston, Alabama hereby amends and restates Chapter 14, Article I, Section 14.20.3 of "The Code of the City of Anniston, Alabama, 1981" its entirety to read as follows:

Sec. 14.20.3. License Schedules.

A significant line of business shall include any activity generating ten (10) percent or more of the total gross receipts of a business at a single location. Each business with a line of business generating less than ten (10) percent 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, garages, etc.). The City Clerk shall maintain and post for public inspection a copy of the license schedules for each business activity adopted by the City Council and applicable to each license year.

Section 7. The City Council of the City of Anniston, Alabama hereby adopts the license schedules attached hereto as Exhibit B. The license schedules set forth therein shall be applicable to the 2015 license year and any subsequent license year unless the license schedules are amended by an ordinance of the Council.

Section 8. The City Council of the City of Anniston, Alabama hereby amends and restates Chapter 14, Article I, Section 14.22(d) and (e) of "The Code of the City of Anniston, Alabama, 1981" its entirety to read as follows:

Sec. 14.22. Transient Dealers.

(d) Every transient dealer shall submit a prepayment of sales tax equal to five hundred dollars ($500.00) or five (5) percent of anticipated sales, based on the most recent, comparable locale, whichever is larger, at the time the license is purchased for each sale. Every transient dealer shall submit a verified report of sales within seven (7) days of the close of business within the city's licensing jurisdiction. Any underpayment of sales tax including any applicable penalties and interest shall be submitted with the required sales tax report. Any overpayment of sales tax shall be refunded within fifteen (15) days of the date the report is processed by the city or the city's authorized tax administrator. Exception to prepayment requirement: If a licensee has submitted Anniston sales tax during both of the most recent two (2) prior calendar years and has done so without the addition of penalties or interest, the prepayment requirement shall be waived.

(e) Transient vendors participating in a special event or street fair or sale within the city's licensing jurisdiction which includes two (2) or more vendors shall pay a license

tax of fifty dollars ($50.00) per day for each day of participation in the street fair or sale in lieu of any other license tax. This tax will be collected by the sponsor of the special event, street fair or sale and submitted to the finance department in a consolidated manner prior to the special event, street fair or sale along with a list containing the names and addresses of all participants.

Section 9. The City Council of the City of Anniston, Alabama hereby repeals Chapter 30, Article II, Division 2, Section 40 of "The Code of the City of Anniston, Alabama, 1981" requiring itinerant vendors' bonds and allowing for the forfeiture thereof.

Section 10. This Ordinance shall become effective immediately upon its adoption and publication one (1) time in The Anniston Star, a newspaper of general circulation published in the City of Anniston, Alabama, and the City Clerk is hereby ordered and directed to cause a copy of this Ordinance to be published one time in said newspaper.

PASSED and **ADOPTED** this 10th day of November, 2014.

CITY COUNCIL OF THE CITY OF ANNISTON, ALABAMA

Vaughn M. Stewart II, Mayor

Jay W. Jenkins, Council Member

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David E. Reddick, Council Member

Seyram Selase, Council Member

Millie Harris, Council Member

ATTEST:

Alan B. Atkinson, City Clerk

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 Code of Alabama, §11-51-90B. 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/subsector 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 article.

NAICS SECTOR	NAICS TITLE	Rate Schedule
11	**AGRICULTURE, FORESTRY, FISHING AND HUNTING**	
111	Crop Production	X
112	Animal Production	X
113	Forestry and Logging	X
114	Fishing, Hunting, Trapping	X
115	Support Activities for Agriculture and Forestry	X
21	**MINING**	
211	Oil and Gas Extraction (Code of Ala 40-20-2(c))	X
212	Mining (Except for Oil and Gas)	X
213	Support Activities for Mining	X
22	**UTILITIES**	
2211	Electric Power Generation, Transmission, Distribution	U
2212	Natural Gas Distribution	U
2213	Water, Sewage and Other Systems	U
23	**CONSTRUCTION**	
2361	Residential Building Construction	C
2362	Nonresidential Building Construction	C
237	Heavy and Civil Engineering Construction	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 & Air-Conditioning Contractors	C
23829	Other Building Equipment Contractors	C
23831	Drywall and Insulation Contractors	C
23832	Painting and Wal Covering Contractors	C
23833	Flooring Contractors	C

NAICS SECTOR	NAICS TITLE	Rate Schedule
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
31	**MANUFACTURING**	
311	Food Manufacturing	M
312	Beverage and Tobacco Product Manufacturing	M
31212	Breweries	A
313	Textile Mills	M
314	Textile Product Mills	M
315	Apparel Manufacturing	M
316	Leather and Allied Product Manufacturing	M
321	Wood Product Manufacturing	M
322	Paper Manufacturing	M
323	Printing and Related Support Activities	M
324	Petroleum and Coal Products Manufacturing	M
325	Chemical Manufacturing	M
326	Plastics and Rubber Products Manufacturing	M
327	Nonmetallic Mineral Product Manufacturing	M
331	Primary Metal Manufacturing	M
332	Fabricated Metal Product Manufacturing	M
333	Machinery Manufacturing	M
334	Computer and Electronic Product Manufacturing	M
335	Electrical Equipment, Appliance, and Component Manufacturing	M
336	Transportation Equipment Manufacturing	M
337	Furniture and Related Product Manufacturing	M
339	Miscellaneous Manufacturing	M
42	**WHOLESALE TRADE**	
423	Merchant Wholesalers, Durable Goods	W
424	Merchant Wholesalers, Nondurable Goods	W
4247	Petroleum and Petroleum Products Merchant Wholesalers (Ref §14.23 - 14.29.3)	W
4248	Beer and Ale Merchant Wholesalers and Importers	A
42481	Beer and Wine Merchant Wholesalers and Importers	A
42482	Wine Merchant Wholesalers and Importers	A
424820	Distilled Alcoholic Beverage Merchant Wholesalers and Importers	A
44 - 45	**RETAIL TRADE**	
4411	Automobile Dealers	R(a)
4412	Other Motor Vehicle Dealers	R(a)
4413	Automotive Parts, Accessories, and Tire Stores	R
442	Furniture and Home Furnishings Stores	R
443	Electronics and Appliance Stores	R
444	Building Material and Garden Equipment and Supplies Dealers	R
445	Food and Beverage Stores	R
44531	Beer, Wine, and Liquor Stores (Wine -- Off Premises)	A
445310	Beer, Wine, and Liquor Stores (Beer -- Off Premises)	A
446	Health and Personal Care Stores	R

NAICS SECTOR	NAICS TITLE	Rate Schedule
447	Gasoline Stations (Per Nozzle)	R
448	Clothing and Clothing Accessories Stores	R
451	Sporting Goods, Hobby, Book, and Music Stores	R
452	General Merchandise Stores	R
453	Miscellaneous Store Retailers	R
4533	Used Merchandise Stores	R
4539	Other Miscellaneous Store Retailers	R
454	Nonstore Retailers	R
454210	Vending Machine Operators (See §14.43-14.49)	R
45439	Other Direct Selling Establishments	R
454390	Other Direct Selling Establishments (See §14.22. Transient Dealers/Special Events)	R
48 - 49	**TRANSPORTATION AND WAREHOUSING**	
481	Air Transportation	D
482	Rail Transportation (Code of Ala §11-21-124)	D
483	Water Transportation	D
484	Truck Transportation (Interstate)	D
4841	General Freight Trucking (Intrastate) (Code of Ala §37-3-33)	D
4842	Specialized Freight Trucking	D
485	Transit and Ground Passenger Transportation	D
485113	Bus and Other Motor Vehicle Transit Systems (Code of Ala §37-3-33)	D
48531	Taxi Service	D
48532	Limousine Service	D
487	Scenic and Sightseeing Transportation	D
48841	Motor Vehicle Towing (Sec. 31.30 - 31.39)	D
492	Couriers and Messengers	D
49211	Couriers - Courier and Express Delivery (Code of Ala §11-51-126)	D
493	Warehousing and Storage	D
49319	Warehouse and Storage - Alcoholic Beverages	A
51	**INFORMATION**	
511	Publishing Industries (except Internet)	N
5111	Newspaper Publishers	N
512	Motion Picture and Sound Recording Industries	N
51213	Motion Picture and Video Exhibition	N
515	Broadcasting (except Internet)	N
517	Telecommunications	N
51711	Wired Telecommunications Carriers (Code of Ala § 11-51-128, Local)	N
517110	Wired Telecommunications Carriers (Code of Ala § 11-51-128, Long Distance)	N
5172	Wireless Telecommunications Carriers (except Satellite)	N
5173	Telecommunications Resellers	N
5175	Cable and Other Program Distribution	N
518210	Data Processing, Hosting, and Related Services	N
519	Other Information Services	N
52	**FINANCE AND INSURANCE**	
5221	Depository Credit Intermediation (Code of Ala §11-51-130)	B
5222	Nondepository Credit Intermediation	F
522298	Pawnshops	F
5223	Activities Related to Credit Intermediation	F

NAICS SECTOR	NAICS TITLE	Rate Schedule
523	Securities, Commodity Contracts, and Other Financial Investments and Related Activities	F
524113	Mutual Insurance Companies	F
524126	Insurance Carriers - Fire and Marine Insurance	F
524128	Insurance Carriers - Other than Fire and Marine	F
52429	Other Insurance Related Activities	F
525	Funds, Trusts, and Other Financial Vehicles	F
53	**REAL ESTATE AND RENTAL AND LEASING**	
531110	Lessors of Residential Buildings and Dwellings	G
531120	Lessors of Nonresidential Buildings (except Miniwarehouses)	G
531130	Lessors of Miniwarehouses and Self-Storage Units	G
531190	Lessors of Other Real Estate Property	G
531210	Offices of Real Estate Agents and Brokers (Code of Alabama §11-51-132)	G
5313	Activities Related to Real Estate	G
53211	Passenger Car Rental and Leasing	G
53212	Truck, Utility Trailer, and RV Rental and Leasing	G
53221	Consumer Electronics and Appliances Rental	G
53222	Formal Wear and Costume Rental	G
53223	Video Tape and Disc Rental	G
53229	Other Consumer Goods Rental	G
53241	Construction, Transportation, Mining, and Forestry Machinery and Equipment Rental and Leasing	G
53242	Office Machinery and Equipment Rental and Leasing	G
53249	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	G
54	**PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES**	
5411	Legal Services - Individual Professional License	P
5412	Accounting, Tax Preparation, Bookkeeping, and Payroll Services - Individual Professional License	P
54131	Architectural Services - Individual Professional License	P
54132	Landscape Architectural Services - Individual Professional License	P
54133	Engineering Services - Individual Professional License	P
54136	Geophysical Surveying and Mapping Services - Individual Professional License	P
54137	Surveying and Mapping (except Geophysical Services) - Individual Professional License	P
54138	Testing Laboratories	S
54141	Interior Design Services	S
54142	Industrial Design Services	S
54143	Graphic Design Services	S
54149	Other Specialized Design Services	S
54151	Computer Systems Design and Related Services	S
54161	Management Consulting Services	S
54162	Environmental Consulting Services	S
54169	Other Scientific and Technical Consulting Services	S
5417	Scientific Research and Development Services	S
5418	Advertising and Related Services	S
54192	Photographic Services	S
54194	Veterinary Services - Individual Professional License	P
54199	All Other Professional, Scientific, and Technical Services	S
55	**MANAGEMENT OF COMPANIES AND ENTERPRISES**	

NAICS SECTOR	NAICS TITLE	Rate Schedule
551	Management of Companies and Enterprises	I
561	**ADMINISTRATIVE AND SUPPORT SERVICES**	
5611	Office Administative Services	E
5612	Facilities Support Services	E
5613	Employment Services	E
5614	Business Support Services	E
5615	Travel Arrangement and Reservation Services	E
5616	Investigation and Security Services	E
5617	Services to Buildings and Dwellings	E
5619	Other Support Services	E
562	**WASTE MANAGEMENT AND REMEDIATION SERVICES**	
5621	Waste Collection	E
5622	Waste Treatment and Disposal	E
5629	Remediation and Other Waste Management Services	E
61	**EDUCATIONAL SERVICES**	
6111	Elementary and Secondary Schools	J
6112	Junior Colleges	J
6113	Colleges, Universities, and Professional Schools	J
6114	Business and Secretarial Schools	J
6115	Technical and Trade Schools	J
6116	Other Schools and Instruction	J
6117	Educational Support Services	J
62	**HEALTH CARE**	
6211	Physicians - Individual Professional License	P
621210	Dentists - Individual Professional License	P
621310	Chiropractors - Individual Professional License	P
621320	Optometrists - Individual Professional License	P
621330	Mental Health Practitioners - Individual Professional License	P
621340	Physical, Occupational and Speech Therapists, and Audiologists - Individual Professional License	P
621391	Podiatrists - Individual Professional License	P
621399	All Other Miscellaneous Health Practitioners - Individual Professional License	P
621410	Family Planning Centers	H
621420	Outpatient Mental Health and Substance Abuse Centers	H
621491	HMO Medical Centers	H
621492	Kidney Dialysis Centers	H
621493	Freestanding Ambulatory Surgical and Emergency Centers (except Hospitals)	H
621498	All Other Outpatient Care Centers	H
621511	Medical Laboratories	H
621512	Diagnostic Imaging Centers	H
621610	Home Health Care Services	H
621910	Ambulance Services	H
622110	General Medical and Surgical Hospitals	H
622210	Psychiatric and Substance Abuse Hospitals	H
623110	Nursing Care Facilities	H
623311	Continuing Care Retirement Communities	H
624	**SOCIAL ASSISTANCE**	

NAICS SECTOR	NAICS TITLE	Rate Schedule
624110	Child and Youth Services	S
624120	Services for the Elderly and Persons with Disabilities	S
624190	Other Individual and Family Services	S
624310	Vocational Rehabilitation Services	S
624410	Child Day Care Services	S
71	**ARTS, ENTERTAINMENT, AND RECREATION**	
711	Performing Arts, Spectator Sports, and Related Industries	L
711190	Other Performing Arts Companies (Carnivals §14.20.1)	L
712	Museums, Historical Sites, and Similar Institutions	L
713290	Other Gambling Industries (See § 5½.36 - Bingo)	L
713291	Sweepstakes Machines (If Found Legal)	L
713910	Golf Courses and Country Clubs	L
713940	Fitness and Recreational Sports Centers	L
713950	Bowling Centers (Per Lane)	L
713990	All Other Amusement and Recreation Industries	L
713991	All Other Amusement and Recreation Industries	L
713992	All Other Amusement and Recreation Industries (See §25.1 for Pool Rooms)	L
72	**ACCOMMODATION AND FOOD SERVICES**	
72111	Hotels (except Casino Hotels) and Motels	K
72119	Other Traveler Accommodation	K
72121	RV (Recreational Vehicle) Parks and Campgrounds	K
72131	Rooming and Boarding Houses	K
7221	Full-Service Restaurants	K
722111	Restaurant retail liquor	A
722112	Retail table wine (on or off premises)	A
722113	Retail beer (on or off premises)	A
7222	Limited-Service Eating Places	K
7223	Special Food Services	K
722410	Lounge retail liquor	A
722411	Club retail liquor	A
722412	Arts, Sports, Similar Events (Limit 7 days)	A
722413	Arts, Sports, Similar Events (Less than 30 days)	A
722414	Arts, Sports, Similar Events (Greater than 30 days)	A
81	**OTHER SERVICES (except PUBLIC ADMINISTRATION)**	
8111	Automotive Repair and Maintenance	O
8112	Electronic and Precision Equipment Repair and Maintenance	O
8113	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance	O
8114	Personal and Household Goods Repair and Maintenance	O
811490	Other Personal and Household Goods Repair and Maintenance	O
81211	Hair, Nail, and Skin Care Services - Per Technician	O
81219	Other Personal Care Services	O
81221	Funeral Homes and Funeral Services	O
81222	Cemeteries and Crematories	O
81231	Coin-Operated Laundries and Drycleaners	O
81232	Drycleaning and Laundry Services (except Coin-Operated)	O
81233	Linen and Uniform Supply	O

NAICS SECTOR	NAICS TITLE	Rate Schedule
8129	Other Personal Services	O
81299	Bail Bonding Services	O
812990	Psychic Services	O
99	**UNCLASSIFIED SERVICES**	
9991	Unclassified miscellaneous—Business services not elsewhere classified	V
9992	Unclassified miscellaneous—Personal services not elsewhere classified	V
9993	Home occupation—As defined in §14.3. Requires Zoning approval.	V

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 the 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 flate rate, per unit or capped basis (e.g., pool tables, bowling lanes, etc.). The license schedules for each activity are as follows:

DELIVERY LICENSE (Per Section 14.20.1)

$100.00 — The rate for the delivery license is established in Section 14.20.1 for deliveries up to $100,000.00 of gross receipts derived for the previous year.

NOTE: When deliveries total more than $100,000.00 in the preceding year, the delivery license shall be collected under the appropriate license category for the specific type of business listed herein as a retail or wholesale.

SCHEDULE A – BEER, WINE, AND LIQUOR

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NAICS Class	Description	Annual License Tax	Licensing Notes
44531	Retail Table Wine (Off Premises Only)	$150.00	
445310	Retail Beer (Off Premises Only)	$150.00	
722111	Restaurant Retail Liquor	$300.00	*Requires restaurant plus alcohol license.* Monthly tax of 10% of gross purchases from State ABC Board, other than purchases of table wine, due by 20th day
722112	Retail Table Wine (On and Off Premises Consumption)	$150.00	
722113	Retail Beer (On and Off Premise Consumption)	$150.00	
722410	Lounge Retail Liquor	$500.00	*Requires lounge license plus alcohol license.* Monthly tax of 10% of gross purchases from State ABC Board, other than purchases of table wine, due by 20th day
722411	Club Retail Liquor License	$500.00	*Requires club license plus alcohol license.* Monthly tax of 10% of gross purchases from State ABC Board, other than purchases of table wine, due by 20th day
722412	Special Events Retail License (Limit 7 Days)	$150.00	*Requires event license plus alcohol license. Monthly tax of 10% of gross purchases from State ABC Board, other than purchases of table wine, due by 20th day*
722413	Special Retail License (Valid 30 Days or Less)	$100.00	*Requires event license plus alcohol license.* Monthly tax of 10% of gross purchases from State ABC Board, other than purchases of table wine, due by 20th day
722414	Special Retail License (Valid more than 30 days)	$250.00	*Requires event license plus alcohol license.* Monthly tax of 10% of gross purchases from State ABC Board, other than purchases of table wine, due by 20th day
4248	Beer (Wholesaler)	$550.00	
42481	Beer and Wine (Wholesaler)	$750.00	Plus $200 for each warehouse in addition to principal warehouse
42482	Wine (Wholesaler)	$550.00	

SCHEDULE A – BEER, WINE, AND LIQUOR, Continued

NAICS Class	Description	Annual License Tax	Licensing Notes
424820	Liquor (Wholesaler / Importer)	$500.00	Monthly tax of 1/10 of 1% due by 20th day
31212	Manufacturer (Breweries)	$500.00	Monthly tax of 1/10 of 1% due by 20th day
49319	Alcoholic Beverage (Warehouse)	$200.00	Monthly tax of 1/10 of 1% due by 20th day

SCHEDULE B – DEPOSITORY INSTITUTIONS (State Regulated - §11-51-130)

Capital, surplus and undivided profits (or non-withdrawable 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 – CONSTRUCTION

1/10 of 1% of Gross Receipts	0.001
Minimum License Fee	$100.00

SCHEDULE D – TRANSPORTATION AND WAREHOUSING

1/5 of 1% on the 1st $150,000 of gross receipts	0.002
Plus 1/10 of 1% of gross receipts in excess of $150,000	0.001
Minimum License Fee	$100.00
State Regulated and/or Flat Fees - Transportation and Warehousing:	
Warehousing Alcoholic Beverage (NAICS 49319)	SCHEDULE A
General Freight Trucking (Intrastate) (Code of Ala §37-3-33) (NAICS 4841)	$100.00
Bus and Other Transit Systems (Code of Ala §37-3-33) (NAICS 485113)	$100.00
Express Delivery (Code of Ala §11-51-126) (NAICS 49211)	$250.00
Taxi Service (Sec. 31.1 - 31.29) (NAICS 48531)	$200.00
Limousine Service (NAICS 48532)	$150.00
Tow Truck/Wrecker Services (NAICS 48841) (per vehicle):	
Vehicle up to 1 Ton	$25.00
Vehicle 1 Ton and less than 2 Tons	$40.00
Vehicle over 2 Tons and less than 5 Tons	$75.00
Vehicle over 5 Tons	$100.00

SCHEDULE E – ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES

1/5 of 1% on the 1st $150,000 of gross receipts	0.002
Plus 1/10 of 1% of gross receipts in excess of $150,000	0.001
Minimum License Fee	$100.00

SCHEDULE F – FINANCE AND INSURANCE

3/8 of 1% of gross receipts	0.00375
Minimum License Fee	$100.00
State Regulated and/or Flat Fees - Finance and Insurance:	
Insurance - Mutual Aid Benefit, Industrial, etc. (Sec. 14.33)	
1/2 of 1% of gross premiums, less return premiums	.005 + $10
Insurance - Fire and Marine (Code of Ala 11-51-120)	
4% per $100 of gross premiums, less return premiums	4% Per $100
Insurance - Other than Fire and Marine (Code of Ala 11-51-121)	
$1.00 per $100 of gross premiums, less return premiums	$1 Per $100 + $20
Pawnbroker - Flat rate plus rate for each line of business	$200.00

SCHEDULE G – REAL ESTATE AND RENTAL AND LEASING

1/5 of 1% of gross receipts	0.002
Minimum License Fee	$100.00

SCHEDULE H – HEALTH CARE

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 $.25 on each thousand of gross receipts in excess of $100,000.00	

SCHEDULE I – MANAGEMENT OF COMPANIES AND ENTERPRISES

3/8 of 1% of gross receipts	0.00375
Minimum License Fee	$100.00

SCHEDULE J – EDUCATIONAL SERVICES

1/5 of 1% of gross receipts	0.002
Minimum License Fee	$100.00

SCHEDULE K – ACCOMMODATION AND FOOD SERVICES

Base tax	$100.00
Plus 3/20 of 1% of the 1st $300,000 of gross receipts	0.00150
Plus 1/8 of 1% of gross receipts between $300,000.01 and $600,000	0.00125
Plus 1/10 of 1% of gross receipts in excess of $600,000	0.00100
State Regulated and/or Flat Fees - Accommodation and Food Services:	
Retail Alcoholic Beverage	SCHEDULE A

SCHEDULE L – ARTS, ENTERTAINMENT, AND RECREATION

1/5 of 1% on the 1st $150,000 of gross receipts	0.002
Plus 1/10 of 1% of gross receipts in excess of $150,000	0.001
Minimum License Fee	$100.00
City Regulated and/or Flat Fees - Arts, Entertainment, and Recreation:	
Bingo Game Operators (Sec. 5½.36) (NAICS 713290)	
Due monthly by 20th day following the month of play	$4/Player/Session
Carnivals, Circuses (Sec. 14.20.1) (NAICS 711190)	$100 + $10/Day
Carnivals, Circuses (Sec. 14.20.1) (NAICS 711190) - Non-Profit Sponsored	$10 / Day
Sweepstakes Machines (Sec 14.20.1) (NAICS 713291) - Per Machine	$5,000.00
Bowling Centers (NAICS 713950) - 1st 2 Lanes (per lane)	$50.00
Each additional bowling lane	$10.00
Skating Rink	$300
Billiard/Pool Tables (Sec 25.1 Pool Rooms) (NAICS 713992) - 1st 2 Tables (per table)	$100
Each additional pool table	$30

SCHEDULE M – MANUFACTURING

Tax Rate on Gross Receipts	0.00075
Minimum License Fee	$100.00
Maximum License Fee	$10,000.00
State Regulated and/or Flat Fees - Manufacturing:	
Manufacturing Alcoholic Beverage	SCHEDULE A

SCHEDULE N – INFORMATION

Base tax	$100.00
Plus 3/20 of 1% of the 1st $300,000 of gross receipts	0.00150
Plus 1/8 of 1% of gross receipts between $300,000.01 and $600,000	0.00125
Plus 1/10 of 1% of gross receipts in excess of $600,000	0.00100
State Regulated and/or Flat Fees - Information:	
Telephone per Code of Ala §11-51-128 - Based upon population:	
Telephone local (2012 Population)	$1,290.00
Telephone long distance (2012 Population)	$323.00
Cable and other program distribution - 5% of gross receipts	5%

SCHEDULE O – OTHER SERVICES

1/5 of 1% on the 1st $150,000 of gross receipts	0.002
Plus 1/10 of 1% of gross receipts in excess of $150,000	0.001
Minimum License Fee	$100.00
City Regulated and/or Flat Fees - Other Services:	
Hair, Nail, and Skin Care Services (NAICS 81211) - One Technician	$100.00
Each Additional Technician	$50
Psychic Services (NAICS 812990)	$1,000
Home Occupation (Must meet Zoning requirements)	$100.00

SCHEDULE P – PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES

If gross receipts are:	
$0.00 to $25,000	$50.00
$25,000.01 to $50,000.00	100.00
$50,000.01 to $75.000.00	150.00
$75,000.01 to $100,000.00	200.00
$100,000.01 to $125,000.00	250.00
$125,000.01 to $150,000.00	300.00
$150,000.01 to $200,000.00	400.00
$200,000.01 to $250,000.00	500.00
$250,000.01 and over	750.00

SCHEDULE R – RETAIL TRADE

Base tax	$100.00
Plus 3/20 of 1% of the 1st $300,000 of gross receipts	0.00150
Plus 1/8 of 1% of gross receipts between $300,000.01 and $600,000	0.00125
Plus 1/10 of 1% of gross receipts in excess of $600,000	0.00100
State Regulated and/or Flat Fees - Retail Trade:	
Retail alcoholic Beverage	SCHEDULE A
Gasoline (Per Nozzle)	$30.00
Vending Machine Decal Fee - per machine (in addition to gross receipts)	$1.00
Special Events (In addition to Schedule A)	$50 / Day

SCHEDULE R(a) – AUTO DEALERS

Tax Rate on Gross Receipts	0.0003
Minimum License Fee	$100.00
Maximum License Fee	$5,000.00

SCHEDULE S – SOCIAL ASSISTANCE & SCIENTIFIC AND TECHNICAL SERVICES

1/5 of 1% on the 1st $150,000 of gross receipts	0.002
Plus 1/10 of 1% of gross receipts in excess of $150,000	0.001
Minimum License Fee	$100.00

SCHEDULE U – UTILITIES (State Regulated - §11-51-129)

State Regulated - Utilities (Code of Ala §11-51-129) :	
3% of Gross Receipts	3%

SCHEDULE V – UNCLASSIFIED SERVICES AND HOME OCCUPATION

3/8 of 1% of gross receipts	0.00375
Minimum License Fee	$100.00
Home Occupation - License requires application and approval by City Zoning Department	$100.00

SCHEDULE W – WHOLESALE

3/40 of 1% of gross receipts	0.00075
Minimum License Fee	$125.00
State Regulated and/or Flat Fees - Wholesale Trade:	
Wholesale gasoline distributor (Sec. 14.23—14.29.3)	$300.00
Wholesale alcoholic Beverage	SCHEDULE A

SCHEDULE X – AGRICULTURE, FORESTRY, FISHING, HUNTING, MINING

1/5 of 1% on the 1st $150,000 of gross receipts	0.002
Plus 1/10 of 1% of gross receipts in excess of $150,000	0.001
Minimum License Fee	$100.00