ORDINANCE NO.07-08-20
Business License

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

BUSINESS LICENSE CODE OF THE

RED BAY, ALABAMA
FOR THE YEAR 2008 AND EACH SUBSEOUENT YEAR

SCHEDULE OF LICENSES AND FEES

ALABAMA, as follows:

Section 1. Levy of License Tax

Pursuant to the *Code of Alabama* and in accordance with the *Municipal Business License Reform Act of 2006* (Act No. 2006-586), the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the City of Red Bay for the year beginning January 1, 2008, and for each subsequent year thereafter. There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession or other activity in the municipality, or the police jurisdiction, by whatever name called. The license tax required of business activity outside the corporate limits but within the police jurisdiction shall be computed at one-half (½) of the license tax applicable within the corporate limits.

The levy of the tax, the powers authorized for administration, collection and enforcement of the Red Bay privilege license tax and the related definitions shall be as specified not only by the *Code of Alabama* as amended by the *Municipal Business License Reform Act of 2006* (Act No. 2006-586), but also as the same may be further amended by actions of the State Legislature to include additional mandatory requirements relating to municipal business licenses.

Section 2. Alabama Taxpayers' Bill of Rights and Uniform Revenue Procedures Act

As authorized by State Code Sec. 11-51-191(g) (5)c, all privilege license taxes levied by the City of Red Bay shall be subject to the provisions of State Code Sec. 11-51-191.

Section 3. Definitions.

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

BUSINESS. Any commercial or industrial activity or any 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.

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

BUSINESS LICENSE REMITTANCE FORM. Any business license return, renewal reminder notice, or other writing on which the taxpayer calculates the business license tax liability for all or part of the license year and remits the amount so calculated with the form.

CITY. The City of Red Bay, Alabama.

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

DESIGNEE. An agent or employee of the municipality authorized to administer or collect, or both the municipality's business license taxes, which may include another taxing jurisdiction, the Department of Revenue, or a "private auditing or collecting firm" as defined in Section 40-2A-3 of the *Code of Alabama.*

GROSS RECEIPTS. The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

(a) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

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

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

(d) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

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

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

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

LICENSE YEAR. The calendar year.

MUNICIPALITY. 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.

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.

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 Section 11-51-180 et seq., as the context requires.

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

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

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

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

Section 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 Alabam*a 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 Red Bay 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.

Section 5. License shall be location specific.

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

(b) Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

(c) A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

(i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.

(ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.

(iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

(iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.

(v) All business claimed by a branch office or offices must be conducted by and through said office or offices.

(vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

(d) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

Section 6. Restriction on transfer of license.

No license shall be transferred except with the consent of the council or Mayor or the city clerk or revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number.

Section 7. Unlawful to do business without a license.

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the municipality for which a license is required without first having procured a license. A violation of this division of the ordinance passed hereunder fixing a license shall be punishable by a fine not to exceed the sum of five hundred ($500) for each offense, and if a willful violation, by imprisonment, not to exceed six months, or both, at the discretion of the court trying the same. Each day shall constitute a separate offense.

Section 8. License must be posted.

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

Section 9. <u>Duty to file report</u>.

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

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

(c) The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.

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

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

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

(3) If a petition for review: a. is not timely filed, or b. is timely filed, and upon further review the license officer, or the administrative hearings officer or governing body of the municipality, as the case may be, determines that the preliminary assessment is due to be upheld in whole or in part, the taxing jurisdiction shall make the assessment final in the amount of business license tax due as computed by the taxing jurisdiction, with applicable penalty 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 five hundred dollars ($500.00) or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more then five hundred ($500.00). In either case, at the option of the

taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal delivery. The final assessment shall include a statement informing the taxpayer of his or her right to appeal the final assessment to circuit court within 30 days from the date of the entry of the final assessment.

Section 10. Duty to permit inspection and produce records.

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

(a) Permit the designee of the municipality to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said municipal designee to gain such information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;

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

Section 11. Unlawful to obstruct.

It shall be unlawful for any person, or for any agent, servant or employee of such person, to fail or refuse to perform any duty imposed by this ordinance; nor shall any person, agent, servant or employee of such person obstruct or interfere with the designee of the municipality in carrying out the purposes of this ordinance.

Section 12. Privacy.

(a) It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the mayor, city clerk, the municipal attorney or others authorized by law to receive such information described herein.

(b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the license form of any taxpayer or any part of the license form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this ordinance.

(c) Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license. Statistical information pertaining to taxes may be disclosed to the municipal council upon their written request through the City Clerk or Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

Section 13. Failure to file assessment.

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

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

(c) If no appeal is made on or before the date fixed in such notice, or if such appeal is not sufficient in the judgment of the municipality, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the municipality to be correct. If upon such hearing the municipal designee finds a different amount due than that originally assessed, he/she shall make the assessment final in the correct amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.

(d) A notice by the United States mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the designee of the municipality shall be prima facie correct upon any appeal.

Section 14. Lien for non-payment of license tax.

On all property, both real and personal, used in the business, the municipality shall have a lien for such license, which lien shall attach as of the date when the license is due, as allowed by *Code of Alabama*, Section 11-51-44 (1975).

Section 15. Criminal penalties.

Any person found guilty of violating any of the provisions of this ordinance shall be fined in an amount not less than fifty dollars ($50.00) and not more than five hundred dollars ($500.00), and may also be sentenced to imprisonment for a period of not exceeding six (6) months, in the discretion of the court trying the case, and violations on separate days shall each constitute a separate offense.

Section 16. Civil penalties.

In addition to the remedies provided by *Code of Alabama*, Section 11-51-150 (1975) et seq., the continued or recurrent performance of any act or acts within the corporate limits or within its police jurisdiction for which a license may be revoked or suspended under this ordinance is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The municipality, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

Section 17. Penalties and interest.

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

(c) All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one (1) percent per month.

Section 18. Prosecutions unaffected.

The adoption of this ordinance shall not in any manner affect any prosecution of any act illegally done contrary to the provisions of any ordinance now or heretofore in existence, and every such prosecution, whether begun before or after the enactment of this article shall be governed by the law under which the offense was committed; nor shall a prosecution, or the right to prosecute, for the recovery of any penalty or the enforcement of any forfeiture be in any manner affected by the adoption of this ordinance; nor shall any civil action or cause of action existing prior to or at the time of the adoption of this ordinance be affected in any manner by its adoption.

Section 19. Procedure for denial of new applications.

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

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

(c) If said applicant desires to appear before the municipal governing body to show cause why said license should be issued, he shall file a written notice with the municipal clerk, said notice to be filed within two (2) weeks from the date of mailing by the municipal clerk of the notice of the denial of such license by the municipal governing body.

(d) Upon receipt of said notice the municipal clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the municipal governing body and shall give the notice of the date, time and place of said hearing to the applicant.

(e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the municipal governing body shall proceed to hear any evidence which may be presented both for and against the issuance of said license.

(f) If the municipal governing body determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the municipality said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

Section 20. <u>Procedure for revocation or suspension of license</u>.

(a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the municipal governing body for the violation by the licensee, his agent, servant, or employee of any provision of this ordinance or of any ordinance of the municipality, or any statute of the State of Alabama relating to the business for which such license is issued; and shall also be subject to revocation by the municipal governing body if the licensee, his agent, servant, or employee under color of such license violates or aids or abets in violating or knowingly permits or suffers to be violated any penal ordinance of the municipality or any criminal law of the State of Alabama; and shall also be subject to revocation by the municipal governing body if, in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.

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

(c) The municipal governing body shall set a time for hearing on the matter of revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for said hearing. At the hearing the municipal governing body shall hear all evidence offered by any party and all evidence that may be presented bearing upon the question of revocation or the refusal of renewal, as the case may be.

Section 21. Refunds On Overpayments

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

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

(c) The municipality shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. It the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.

(d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, together with interest to the extent provided for in Section 11-51-92. If the municipality determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.

(e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of the county in which the municipality denying the petition for refund is located. Said notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

Section 22. 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.

Section 23. 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. 11-51-90B. 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/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.

PRIVILEGE LICENSE CODE

FOR

THE **CITY OF** RED BAY

RED **BAY, ALABAMA 35582**

EFFECTIVE JANUARY **1, 2008**

Those engaging in the following business or vocation shall pay the following license:

5412 Accountants: Auditors, tax consultants, those preparing income tax returns for other than themselves, except attorneys at law, each person $150.00
Plus 1/20th of 1% of all gross receipts over $100,000.00

5418 Advertising: For advertising on the streets with banners floats, cartoons; for advertising from vehicles; for advertising by billboards or supplying billboards or sign tacking or distributing advertising matter:

Per Year - $75.00
Per Day — $ 5.00

For advertising by procuring the assembledge of persons and addressing the same:

Per week - $11.00
Per Day - $ 2.50

The license provided in this section shall be in addition to all other license. Nothing in this section shall be construed as applying to newspapers or radio stations.

9993 Home Occupational: Any individual or partner or corporation conducting a business and acting in the capacity of another company and specifically working out of their home or another office other than a commercial establishment in Red Bay, Alabama, such as: Mary Kay Cosmetics, Avon, Electrolux Vacuum Cleaner, Home Interior Products, Stanley Products, Amway Products, Tupperware, and/or any other product of this nature or comparable whether described herein or not shall pay a Privilege License fee per year of $ 35.00

23822 Air conditioning and central heating: Each person, firm, or corporation selling and contracting to install same $75.00

No central heating and air conditioning units may be installed unless the necessary electrical and plumbing work is done by a licensed electrician or the plumbing work is done by a licensed plumber.

62191 Ambulance and/or convalescent vehicle service:

First Unit $ 35.00

Each additional unit $ 10.00

8111 Automobile repair shop including rebuilding or repair automobile bodies only but not including dealers who pay a privilege license to deal in new or used automobiles and pay under the rate for merchant general auto $100.00

485 Automobile for hire Taxi—cabs, and you—drive—its, for each vehicle STATE RATE

311 Bakeries: Each distributor of bread or other bakery products who does not bake within the city and who delivers to retail merchants, or sells form the vehicle shall pay for the use of the streets for each truck $150.00

5221 Banks and Savings and Loan Associations surplus, reserves and undivided profits calendar year are less than:

$50,000.00..$10.00
$50,000.00 AND LESS THAN 100,000.00 ....$20.00
$100,000.00 AND LESS THAN 150,000.00.....................$30.00
$150,000.00 AND LESS THAN $200,000.00....................$40.00
$200,000.00 AND LESS THAN $250,000.00....................$50.00
$250,000.00 AND LESS THAN $300,000.00....................$60.00
$300,000.00 AND LESS THAN $350,000.00....................$70.00
$350,000.00 AND LESS THAN $400,000.00....................$80.00
$400,000.00 AND LESS THAN $450,000.00....................$90.00
$450,000.00 AND LESS THAN $500,000.00...................$100.00
$500,000.00 AND LESS THAN $550,000.00...................$110.00
$550,000.00 AND LESS THAN $600,000.00...................$125.00
$600,000.00 AND OVER...$150.00

Each Branch Bank . $ 10.00

Each ATM location $10.00

81211 Barber shops & Beauty Parlors:

For the first chair $50.00

For each additional chair $10.00

Each shoeshine stand $ 5.00

812990 Bonds: For engaging in the business of making bail bonds or other court bonds, in addition to all other license $100.00

454311 Butane, propane or bottles gas: Those selling, delivering or distributing butane or propane gas $100.00

312212 Bottling works: Each plant operating a bottling works with a manufacturing facility located within the City shall pay a license based on gross annual receipts of such business. MANUFACTURING RATES APPLY. Each distributor of soft drinks, bottled outside the city shall pay for the use of the streets, for each truck used in making deliveries within the city $165.00

56172 Building Cleaners: Each person, firm, or corporation in the business of cleaning buildings in the city with steam or machinery of any type $ 75.00
Each person, firm, or corporation in the business of providing maintenance or cleaning service $ 50.00
Window cleaning service $ 25.00

811192 Car Wash: Where in connection with a business at a fixed location or the car wash is the only business $ 75.00
Car wash per day when not in connection with a charity. .$ 25.00
All charity car washes for benefits or person and/or civic purposes, a business license is not required.

2361 Contractors and Subcontractors: Any person accepting orders or contracts, whether at a fixed price or a cost plus basis or hourly rate, for doing work on or in any building or structure requiring the use of paint, stone, brick, mortar, wood, cement, structural iron or steel, sheet materials, or shall accept contracts to do any paving, curbing on sidewalks or streets on public or private property, using asphalt, brick, stone, cement, wood, or other composition or who shall accept an order or contract to construct any sewer of stone, brick, terra cotta, or other materials or shall accept a contract to construct highways, bridges, dams or railroads, the amount of which contract exceeds $100.00 shall pay an annual license tax of $ 75.00
Senior Citizens (Age 62 and above) per year $ 37.50
By the job, if the job takes no longer than one week to complete $ 25.00

23821 Contractor of Electrical Work: Each person, firm or corporation engaged in the business of contracting to install or installing any house wiring or electrical appliances or electrical repair work of any kind or submitting estimates for such work whether awarded or not, including cases where the actual work is done by the person submitting the estimate. License may be issued only after the electrician has provided proof of sufficient insurance to cover his work within the City and has passed an electrical examination accepted by the City $ 75.00

23822 Contractor of plumbing: Each person, f in or corporation engaged in the business of plumbing, whether gas or water regardless whether the person submitting the bids does the actual work or not $ 75.00

23832 Contractors of painting: Any person, firm or corporation engaged in the painting business, accepting contracts for painting whether at a fixed price or on a cost plus basis or on an hourly rate for doing any work on or in any building or structure $ 75.00
Senior Citizens (Age 62 or older) Per year $ 37.50

561450 Credit Bureaus, Collecting Agencies: Any person, firm or corporation making credit reports in the City of Red Bay whether office located within the corporate limits or not $ 75.00

812320 Cleaners: (Including Dry Cleaning, dying, pressing, etc.) MERCHANT GENERAL RETAIL RATES APPLY

424430 Dairies and other dealers in milk and milk products or both and any person vending, unloading, delivering or distributing milk or milk products~ within the city limits each wholesale truck. $200.00

624410 Daycare Centers: For the first $25,000.00 of gross receipts $ 50.00
Plus, 1/10 of 1% over $25,000.00 with a minimum of $ 75.00

492 Deliveries or Motor Carriers: (Freight) Any motor carrier, person, firm or corporation or motor transportation company who picks up inside the city limits any goods, freight, wares, or any other items not mentioned herein to be delivered to a destination outside the City of Red Bay $25.00

54133 Engineering firms or engineers: $100.00

561 Exteninator or Pest Control: $100.00

453 Fireworks, Retail $150.00
Fireworks, Manufacturing $200.00
All license issued under this section is subject to a permit being issued by the State Fire Marshall's Office, and a copy given to the City Hall at the time license is issued.

4247 Gasoline and Motor Oil, wholesale $137.50
For each vehicle used in making deliveries of gasoline, kerosene, or motor oil from outside the city and using the streets for such purposes, each vehicle $192.50

447 Gasoline and motor oil retail filling stations, each pump $22.00

444 Glass Company selling plate glass $ 75.00

713 Golf courses $ 50.00

721 Hotels, Motels (25 Rooms or Less) $125.00
Each additional room $ 3.00

This license does not include the right to operate a restaurant, barber shop, cigarette or newsstand or any other secondary business operated in connection with the renting of rooms without additional license.

622 Hospitals: Each person operating a hospital for profit shall pay a license based on the total number of beds in said hospital, said license to be calculated at the rate of $10.00 for each bed contained in the hospital.

713940 Health Spas, Body Building, Exercising and Weight Loss $100.00

312113 Ice Manufacturing, Dealers and Distributors $100.00

524128 Insurance Companies: (Other than Fire and Marine) Each Insurance Company, or its agent, shall pay $10.00 and $1.00 on each $100.00 and major fraction thereof on gross premiums, less return premiums, received during the proceeding year on policies issued during said year to citizens of the City in a manner as provided by the Code of Alabama of 1940 Title 37, Section 736, which said code section is by reference made part of this schedule. On the 31st day of December of each year or within sixty (60) days thereafter, each insurance agent, agency broker, or company which did any business in said city during any part of the year preceding said December 31st shall furnish said City Clerk a statement in writing duly sworn showing the full and true amount of gross premiums received during said year, on business in the City, and accompany said statement with the amount of license due, as hereinabove specified and failing therein, said company and its agent shall be liable to the penalties herein imposed. If any companies discontinue writing insurance, said company shall pay 1% on the amount of premiums written for the last year in business. STATE RATE

524126 Insurance Companies: (Fire and Marine) Each such company or its agent shall pay, for the privilege of doing business $4.00 on each $100.00 of gross premiums less return premiums, issued during the preceding year on property located in the City, in a manner as provided by the Code of Alabama of 1940, Title 37, Section 739,which code section is by reference adopted as a part of this schedule. New companies doing business in the City shall pay a license of $100.00 and there shall be an adjustment on a four percent basis of gross premiums, less returned premiums, collected by such companies at the end of the calendar year. On the 31st day of December of each year or 60 days thereafter, each insurance agent, agency, broker, or company which did any business in said city during any part of the year preceding said December 31st shall furnish the City Clerk with a statement in writing duly verified, showing on business in said City and shall accompany said statement with the amount of license due, as hereinabove specified and failing therein, said company and its agents shall be liable to the penalties herein imposed. If any company discontinues writing insurance, said company shall pay 4% on the amount of premiums written for the last year in business. STATE RATE

812300 Laundries: For each vehicle used in soliciting, picking up, delivering, distributing and unloading laundry, dry cleaning, pressing or dying where laundry, dry cleaning, pressing or dying is done outside the city for the privilege of the use of the streets in soliciting, picking up, delivering, distributing or unloading $100.00

812331 For each vehicle used in offering linens or other laundered articles for rent, or in distributing, unloading, collection or picking up the same $100.00

812310 Laundries, any person operating any self—service laundry, for the first 10 machines or less $ 55.00
For each additional machine over 10 $ 2.75

332710 Machine Shops $ 75.00

4539 Marble and or Stone Dealers: Each person, firm or corporation selling or dealing in marble or stone, or when the same is manufactured into monuments, markers, ornamental products, etc.,
each per year $100.00

453998 Merchants General Retail: Any person, firm or corporation operating a business or furnishing or selling goods, wares, merchandise, or other products other than wholesale merchants as defined herein for which no classification is herein otherwise provided shall pay a license tax based o their gross sales during the previous calendar year at merchants general rates which are as follows:
On less than 30,000.00..$75.00
$30,000.00 and less than 40,000.00..$100.00
$40,000.00 and less than $50,000.00..$125.00
$50,000.00 and less than $60,000.00..$150.00
$60,000.00 and less than $70,000.00..$175.00
$70,000.00 and less than $80,000.00..$200.00
$80,000.00 and less than $90,000.00..$225.00
$90,000.00 and less than $100,000.00..$250.00
And 1/35 of 1% of all gross sales above $100,000.00 except if above $2,000,000.00 in gross sales, $250.00 plus 1/50th of 1% of all gross sales above $100,000.00.
Gross receipts for the purpose of this section shall not include any sums of money which the person, firm, or corporation shall have collected for any government agency pursuant to any sales or excise tax and shall not include the amount of any refunds which said person, firm, or corporation may have made to customers. The ten "Gross Sales: shall mean the gross sales for the calendar year immediately preceding the year for which the privilege license is being computed.

423 Merchants General wholesale: Each person, firm or corporation operating a wholesale business or selling goods and entitled to the wholesale rate shall pay a wholesale license on his gross annual receipts as follows:

On less than $60,000.00	$100.00
$60,000.00 and less than $80,000.00	$125.00
$80,000.00 and less than $120,000.00	$200.00
$120,000.00 and less than $160,000.00	$250.00
$160,000.00 and less than $200,000.00	$300.00

And also 1/40th of 1% of all gross sales above $200,000.00 except, if above $2,000,000.00 in gross sales, $300.00 plus 1/50th of 1% of all gross sales above $200,000.00.

Gross receipts for the purpose of this section shall not include any sums of money which the person, firm, or corporation shall have collected for any government agency pursuant to any sales or excise tax and shall not include the amount of any refunds which said person, firm, or corporation may have made to customers. The term "Gross Sales: shall mean the gross sales for the calendar year immediately preceding the year for which the privilege license is being computed.

441 Merchant General, Auto, Boat, and Tractor SAME SCHEDULE AS MERCHANTS GENERAL RETAIL ON THE FIRST $1000,000.00 AND THEN 1/125 OF 1% ON ALL GROSS SALES OVER $100,000.00 EXCEPT IF ABOVE $10,000,000.00 IN GROSS SALES, $250.00 PLUS 1/175TH OF 1% ON ALL GROSS SALES OVER $ 100,000.00

339 Manufacturing Rates: Each person, firm or corporation engaged in a business for which the manufacturers rates apply shall pay the following license, based on his gross annual receipts for the calendar year as follows:

On less than $40,000.00	$100.00
$40,000.00 and less than $80,000.00	$150.00
$80,000.00 and less than $100,000.00	$200.00
$100,000.00 and less than $120,000.00	$240.00
$120,000.00 and less than $140,000.00	$280.00
$140,000.00 and less than $160,000.00	$320.00
$160,000.00 and less than $180,000.00	$360.00
$180,000.00 and less than $200,000.00	$400.00
$200,000.00 and less than $250,000.00	$500.00
$250,000.00 and less than $1,000,000.00	$600.00
$1,000,000.00 and less than $4,000,000.00	$1,000.00
$4,000,000.00 and less than $7,000,000.00	$2,000.00
$7,000,000.00 and less than $10,000,000.00	$2,300.00
$10,000,000.00 and over	$3,000.00

The term manufacturing is defined as follows: A person who, either directly or by contraction with others for the necessary labor or mechanical services, manufacturers the necessary labor or mechanical services, manufacturers for sale of commercial use any article, substance, or commodity, including all the activities of a commercial nature wherein labor or skill is applied, by hand or nature wherein labor or skill is applied, by hand or machinery, to materials so that as a result thereof a new and different or useful article of tangible personal property or substance of trade or commerce is produced and including the production of fabrication of specially made or custom made articles, and including the making, fabrication, processing, refining, mining, slaughtering, packing, aging, curing, preserving, canning, and preparing and freezing foods, fruits, vegetables and meats.

All persons, firms, or corporations whose business shall fall within the definition of manufacturer as set forth in the above paragraph shall purchase a privilege license based on the manufacturers rates unless provided for in the privilege license code of the City.

531190 Mobile Home Parks: Five spaces or less $ 75.00
Each additional space $ 10.00

484 Motor Carriers: For each vehicle used in delivering, distributing, or unloading goods, wares, or merchandise, (but from which sales are not made) Whether or not as a regular business, unless otherwise taxed by the privilege license code of this city and unless operating from a stationary mercantile establishment otherwise taxed hereby, for the privilege of using the streets in unloading, or transporting $100.00
STATE RATE

The rate for the delivery license is established in Section 22

NOTE: Motor vehicle carriers who deliver only to Red Bay are exempt from business license code under Alabama Code 1975 Sec. 37— 3-33, but if they also pick up inside the city limits and deliver outside the city limits, then business license fee applies.

5111 News Stands:
Or dealers except licensed retail merchants (EA.) $ 10.00

623 Nursing Homes: Each person operating a nursing home or similar type business for profit shall pay a license as follows:
1/15th of 1% of all gross receipts received during the previous calendar year.

52229 Pawn Shop $100.00

454 Peddler, of any commodity or any kind of merchandise, whether pedestrian or by vehicle, license to be issued for a full calendar year only $100.00
It is a requirement that all solicitors must be registered at the City Hall in advance.

541923 Photographer: Each studio $100.00
Each person soliciting for any studio or photographer in whatever manner and each person distributing credit coupons, stamps, or vouchers for any studio or photographer and using the streets or public places for that purpose $ 50.00
A separate license is required for the doing of each different act specified in this schedule.

541990 Professional: Each person and each member of a firm or partnership in any professional or vocation practice, shall pay a license based on his gross receipts during the previous calendar year as follows:

On less than $10,000.00	$ 75.00
$10,000.00 and less than $25,000.00	$100.00
$25,000.00 and less than $75,000.00	$200.00

$75,000.00 and less than $100,000.00 $250.00
And also 1/30th of 1% of all gross receipts over $100,000.00

Where the licensed entity is a partnership the gross receipts of each partner will be determined according to the partnership agreement by allocating to each partner gross receipts in the same proportion as the profits or distributed to said partner. Where the entity licensed is a professional corporation, the records and accounts of the corporation shall be so kept as to show the percentage of the business actually owned by each professional practitioner, and license for each practitioner shall be determined according to his percentage of ownership. In the event the books, records and accounts of the licensed entity are kept so as to show the interest of each professional practitioner, then each practitioner shall be deemed to have gross receipts for the previous year requiring the maximum license payment under this schedule. Nothing in this schedule shall be construed as imposing a privilege license on any person, who is working full—time as a fixed salary rate or full—time at an agreed hourly basis for any person, firm, or corporation which pays a privilege license under any provisions of this ordinance. Gross receipts means all income from professional or vocational practice before deduction of expenses. Gross receipts shall not include escrow funds or funds received by delivery or clients or customers.

445230 Produce: Sale of produce by persons who do not have a Franklin County Growers Permit $ 50.00

482 Railroads: Each railroad company or other person operating within the city limits shall pay for the privilege of doing intra-state business within the city limits of the municipality.
STATE RATE

531211 Real Estate Agent, Broker, or Agency:
Each PROFESSIONAL RATES APPLY

531320 Real Estate Appraisers: PROFESSIONAL RATES APPLY

722110 Restaurant and Cafeteria:

MERCHANTS GENERAL RETAIL RATES APPLY

8114**12 SERVICE AND REPAIR**: $100.00

71399 Skating Rinks: $300.00
Plus, see #132 for vending machines, per game, etc.

236220 Sign Painter: PROFESSIONAL RATES APPLY

517100 Telegraph Companies – Code of Alabama 11-51-128 STATE RATE

812210 Undertakers: For engaging in the business of preparing bodies for burial embalming, selling caskets, or providing hearse service or maintaining a funeral home, one or all, each place of business $100.00
Plus, 1/20th of 1% on all gross receipts over $100,000.00

56173 Tree Surgeon: $100.00

9101 Vending Machines: Music, ice, newspapers, games and merchandise (includes drink machines) EACH $ 12.00

444130 Transient Lumber and Building Material: Every person, firm, or corporation distributing, soliciting orders for delivering, unloading lumber or any building materials or supplies from outside the city limits except for deliveries, solicitation or unloading such lumber or other building materials to a licensed lumber or building materials to a licensed lumber or building material dealer for resale $125.00

711120 Schools: Teaching Karate, Judo, or any other area of self defense $ 50.00

488 Wrecker Service: $100.00
NOTE: If a service station owns a wrecker service, then a privilege license is required in addition to the other vocation privilege license.

2211 Utilities-electric power or light company:
For selling or distributing electrical current, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current from any point in or into the municipality.
3% of Gross Receipts

For selling or distributing electrical current, an amount equal to 1.5 percent of the gross receipts of the business transacted outside of the city limits of Red Bay, Alabama, but within the police jurisdiction of the Red Bay Police Department which extends 1.5 miles from the city limits of the City of Red Bay.
1.5% of Gross Receipts

2212 Utilities-natural gas company:
For selling or distributing natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of natural gas from any point in or into the municipality.
3% of Gross Receipts

For selling or distributing natural gas, an amount equal to 1.5 percent of the gross receipts of the business transacted outside of the city limits of Red Bay, Alabama, but within the police jurisdiction of Red Bay Police Department which extends 1.5 miles from the city limits of the City of Red Bay.
1.5% of Gross Receipts

2213 Utilities- water, sewage treatment, steam and other:
For Selling or distributing water, sewage treatment, steam and other, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of water, sewage treatment, steam and other from any point in or into the municipality. 3% of Gross Receipts

For selling or distributing water, sewage treatment, steam and other, an amount equal to 1.5 percent of the gross receipts of the business transacted outside of the city limits of Red Bay, Alabama, but within the police jurisdiction of Red Bay Police Department which extends 1.5 miles from the city limits of the City of Red Bay. 1.5% of Gross Receipts

561 Non Profit Businesses: $85.00

Section 24. 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.

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Section 25. License Exemptions.

Exemptions from the payment of privilege license tax shall include:

(a) those business activities specifically exempted at the municipal level of government by a franchise contract, by state or federal law or by some other legal requirement superior to this license ordinance and only to the extent required by same and

(b) nonprofit corporations authorized as such by the Internal Revenue Service and possessing documentation to prove such authorization.

Section 26. 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.

Section 27. Exchange of information.

(a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances 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 municipality 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 the Code of Alabama section 40-23-25, 40-23-82, or 40-12-224.

Section 28. License fees in Police jurisdiction.

Any person, firm, association, or corporation engaged in any business outside the municipality but within the police jurisdiction hereof shall pay one-half of the amount of the license imposed for like business within the municipality.

Section 29. Effective date.

This ordinance shall become effective on and after January 1, 2008.

Section 30. 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 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 31. Repealer.

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

Adopted: 09/04/2007

The provisions of this ordinance shall become effective at 12:01a.m. on January 1, 2008, and the City Clerk of the City of Red Bay is hereby ordered and directed to cause a copy of this ordinance to be published one time in The Red Bay News, a newspaper of general circulation published in the City of Red Bay, Alabama.

PASSED AND ADOPTED this the 4th day of September, 2007.

CITY COUNCIL OF THE CITY OF
RED BAY, ALABAMA

BY Jeff Reid
Jeff Reid, Mayor

BY Bobby Nelson
Bobby Nelson, Council Member

BY Rayford Seahorn
Rayford Seahorn, Council Member

BY Pat Hammock
Pat Hammock, Council Member

BY Ann Wilkins
Ann Wilkins, Council Member

BY Ricky Holland
Ricky Holland, Council Member

ATTEST:

Linda B. Holcomb
Linda B Holcomb, City Clerk