

**CODE OF ORDINANCES
OF THE CITY OF HUNTSVILLE, ALABAMA
CHAPTER 15 LICENSES**

ARTICLE II. GENERAL PRIVILEGE LICENSES

Sec. 15-31. Definitions.

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 City of Huntsville for the privilege of doing any kind of business, trade, profession, or any other activity in the City of Huntsville by whatever name called. However, municipal occupational licenses, municipal gasoline taxes, municipal tobacco taxes, and municipal sales tax or any other municipal tax now in existence or that may hereafter be adopted other than an annual license, shall not be considered "business licenses."

Business License Remittance Form. Any business license return, renewal reminder notice, or other writing on which a taxpayer calculates its business license tax liability for all or part of the license year and remits the amount so calculated with the form.

Department or Department of Revenue. The Alabama Department of Revenue of the State of Alabama.

Designee. An agent of a taxing jurisdiction authorized to administer or collect, or both the city's business license taxes, which may include another taxing jurisdiction, the Department of Revenue, or a "private auditing or collecting firm."

Gross receipts. A 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, means the entire receipts of the business, vocation, occupation or profession engaged in, including all receipts from sales regardless of the place where the sale was solicited, or the place where the contract of sale was consummated, or the place of delivery. 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: sales and/or use taxes; utility gross receipts taxes levied pursuant to Article 3, Chapter 21, title 40; state, county or municipal excise or sales taxes on the sale of gasoline or other motor fuels; or state, county, or municipal sales or excise taxes on the sale of tobacco or tobacco products or liquor or alcoholic beverages; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this chapter.
- b. A different basis for calculating the business license may be used with respect to certain categories of taxpayers as prescribed in 11-51-91B.
- 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 city during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from

- the furnishing of utility service shall not be subject of further business license taxation by a municipality.
- d. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowings, 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 earning of subsidiary entities.
 - e. The gross receipts or gross sales referred to are those of such business for the year next preceding the current license year; however, if the business did not operate the entire next preceding year, the license tax shall be based upon the amount of receipts or sales which bears the same relationship to the actual amount of sales or receipts during such preceding year as the entire year bears to such time which the business was operated during January 1 of the current license year. The gross receipts or gross sales referred to are the actual gross receipts of such business for the current year, estimated at the time of the issuance of the license, and adjusted when the actual amounts are available.

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 governing body of the governing body of the City of Huntsville with the primary responsibility of administering the city license tax and related matters.

License Year. The calendar year.

Taxing Jurisdiction. Any municipality that levies a business license tax, or the Department of Revenue acting as agent on behalf of the City of Huntsville pursuant to Section 11-51-180.

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 records required by this chapter.

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 the chapter, and not defined above, shall have the same meanings ascribed to them in Section 40-2A-3 unless the context otherwise requires.

Sec. 15-32. Penalty.

Any person who knowingly or willfully makes or exhibits any false written affidavit, certificate or statement as to the basis upon which a license is issued for the purpose of defrauding the city by avoiding the payment of a license or for procuring a license for a less sum than is lawfully due by such person or his principal, and for any person to engage in or carry on any trade, business, occupation, vocation, profession or to do any act within the corporate limits of the city for which a license is required by this article without first having taken out such license as provided in section 15-35, or any person violating any provision of this article, or doing any act made unlawful by the terms of this article, or declared by this article to be an offense against the city shall, upon conviction in any case, be fined not less than \$1.00 nor more

than \$500.00 and may also be sentenced to hard labor for the city for a period of time not exceeding six months, either or both, at the discretion of the court trying the case.

(Ord. No. 93-725, § 27, 11-9-1993; Ord. No. 94-789, § 27, 11-10-1994)

State law references: Doing business without license, Code of Ala. 1975, § 11-51-93; penalty for ordinance violations, Code of Ala. 1975, § 11-45-9.

Sec. 15-33. Failure to obtain or renew license.

(a) *Doing business before obtaining license*

(1) It shall be unlawful for any person to engage in any trade, business, occupation, vocation or profession in the city without first having obtained a valid license; and each day during which such trade, business, occupation, vocation or profession is so engaged in shall constitute a separate offense. If any license levied under this section shall not be paid before any trade, business, occupation, vocation or profession is engaged in, there shall be an added penalty, interest and citation fee as defined in section 15-47.

(2) The agent or other representative of both nonresidents and residents who are doing business in the city shall be personally responsible for the compliance with this section of their principals, or employers and of the trade, business, occupation, vocation or profession they represent.

(3) Where any person is subject to the payment of the privilege license tax due the city and has failed or refused to pay the tax, any officer, agent, servant or employee of such person who undertakes to carry on such business for such person for which a license is required, shall be guilty of a misdemeanor and shall be fined not less than \$1.00 nor more than \$500.00, and may be imprisoned not more than six months; and each day that any officer, agent, servant or employee undertakes to carry on such trade, business, occupation, vocation or profession for such person shall constitute a separate offense.

(4) Whenever a city magistrate or municipal judge is presented with probable cause sufficient to authorize the issuance of an arrest warrant for a violation of this section, subject to the provisions of subsection (b) of this section applicable to violations resulting from a failure to renew a business license, which provisions shall be satisfied prior to the initiation of any criminal or civil proceeding based upon a failure to renew a business license, the magistrate or judge may, in his discretion, elect to issue a summons ordering the accused to appear in the municipal court at a date and time certain to answer the charge against him.

(5) Purchase of a license does not constitute a waiver of the city's right to institute criminal or civil action for the period in which the person was in violation of this article.

(b) *Notice of hearing for failure to renew license.*

(1) Any city employee who is designated a license enforcement officer by the city clerk-treasurer is authorized to issue a notice of hearing to any person found by him to be in violation of this section on grounds that such person has failed to renew his business license. The notice of hearing shall order the person to appear or show cause as to why such person is not in violation of this section for having failed to renew his business license. Each notice of hearing shall:

- a. Be in writing;
- b. State the name of the accused;

- c. State the address of the accused, if known;
- d. State the offense charged;
- e. Set forth the date and time the accused is to appear in the clerk's office;
- f. Set forth the address of the clerk's office;
- g. Be signed by the officer issuing or serving the notice; and
- h. Set forth a warning in bold type that a willful failure to appear as directed shall result in the issuance of a warrant of arrest for violation of this section. Failure to appear shall be prima facie evidence of a willful failure to appear.

- (2) The provisions of this subsection (b) of this section apply only to violations of this section resulting from a failure to renew a business license.

(Ord. No. 93-725, § 2, 11-9-1993; Ord. No. 99-1055, § 1, 12-9-1999)

State law references: Engaging in business without license, Code of Ala. 1975, § 11-51-93; penalty for ordinance violations, Code of Ala. 1975, § 11-45-9.

Sec. 15-34. Place of business.

(a) Any person desiring to engage in any trade, business, occupation, vocation or profession for which a license is required and for which a fixed place of business is required shall designate the place at which the trade, business, occupation, vocation or profession is to be carried on; and the license to be issued shall designate such place; and such license shall authorize the carrying on of such trade, business, occupation, vocation or profession only at such place. No trade, business, occupation, vocation or profession shall be carried on at a location or place of business and no privilege license shall be issued until such time as the applicant complies with the zoning ordinance, building codes, fire codes, and other codes and ordinances of the city. Proof of compliance shall be evidenced by the privilege license application approval routing slip being signed by an authorized representative of the appropriate departments of the city. For each location at which such trade, business, occupation, vocation or profession is carried on, a separate license fee and tax shall be paid. Maintenance of a place for the carrying on of a trade, business, vocation, occupation or profession shall be prima facie evidence that the person so maintaining or in charge of such place is carrying on the trade, business, vocation, occupation or profession; however, a regularly licensed business selling at a temporary location within the city for no more than five days and no more than twice annually may do so without payment of an additional license fee. Any person engaged in a business outside the corporate limits of the city who, in connection with such business, shall be engaged in delivering goods, articles or properties of merchandise from such business to persons within the corporate limits of the city shall, as to such goods, articles or properties of merchandise delivered from such business to persons within the corporate limits of the city, be deemed to be conducting a business within the corporate limits and shall be required to pay the same license on that portion of business conducted by such person within the corporate limits of the city as is required by persons engaged in similar business within the corporate limits of the city.

(b) The city clerk-treasurer shall determine, upon receipt of an application to obtain or renew a privilege license, whether the applicant's business is identified as an industrial activity under the regulations adopted by the Environmental Protection Agency at 40 CFR 122, "National Pollutant Discharge Elimination System [NPDES] Permit Application Regulation for Storm Water Discharges; Final Rule." If the applicant's business is identified as an industrial activity, the applicant will be required to enter, on the license application form, the NPDES discharge

permit number issued by the Alabama Department of Environmental Management (ADEM) and the permit's date of expiration. Failure to enter the valid NPDES permit number on the application shall result in the city clerk-treasurer's sending a copy of the applicant's license to ADEM.

(Ord. No. 93-725, § 6, 11-9-1993)

State law references: License designates place of business, etc., Code of Ala.

Sec. 15-35. Separate licenses for each business.

a. Any taxpayer engaged at one location in more than one line of business falling within separate NAICS sector or sub-sectors, for which a business license is or may be required by the municipality in accordance with Code of Alabama, chapter 11-51, shall pay for a license for each separate NAICS sector or sub-sectors from which the taxpayer derived more than 10 percent of its gross receipts during the preceding license year. Provided, however, that for each business license schedule, the gross receipts which shall be taxed with regard to such license schedule shall, except as provided below and other provision of this code, be only those gross receipts which arise within the line of business which is the subject of the license.

b. Nothing herein shall be construed to exempt the gross receipts derived from one or more additional lines of business of the taxpayer if those gross receipts do not exceed the required threshold for the purchase of a second or multiple license schedules. Instead, those gross receipts shall be included in the business license for the taxpayer's primary line of business

Sec. 15-36. Statement of affirmation.

In all cases where the amount of the license tax is dependent upon the amount of business done, gross receipts, value of stock or equipment, number of employees, or any other factor whatsoever, it shall be the duty of the person subject to such tax to render to the city clerk-treasurer or his duly authorized representative, on or prior to the date when such tax becomes due, a sworn statement showing the factors mentioned in this section, 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. Upon receipt of the license tax based upon the classification of such person as shown by his sworn statement, the city clerk-treasurer shall issue the appropriate license; but the issuance and granting of the license is expressly conditional upon the truth and accuracy of such sworn statement, and the license shall be revocable by the city council as inadvertently and mistakenly granted and issued wherever it shall be made to appear satisfactorily to the council that the sworn statement is false or incorrect or that the holder of such license has not paid to the city the correct amount of license tax.

(Ord. No. 93-725, § 5, 11-9-1993)

Sec. 15-37. Exemptions for eligible veterans.

Any person applying for a license tax exemption and commutation for eligible veterans shall, before receiving such exemption and commutation, execute and file with the city clerk-treasurer sufficient proof of eligibility as provided in Code of Ala. 1975, §§ 40-12-370--40-12-377.

(Ord. No. 93-725, § 16, 11-9-1993)

Sec. 15-38. Farmer's exemption.

(a) No license shall be required of any farmer or other individual engaged in the production of farm products for sale or other disposition exclusively of articles produced by him; however, it shall be unlawful for any farmer or other individual engaged in the production of farm products to sell within the corporate limits of the city any article produced by him without first having procured, without cost, a permit from the city clerk-treasurer.

(b) Any farmer or other individual selling with a grower's permit properly endorsed by the city clerk-treasurer within the city shall be allowed to sell only those items listed on the grower's permit. Any farmer or other individual selling any other items not listed on the grower's permit shall forfeit any and all tax advantages allowed for a farmer or individual so engaged. (Ord. No. 93-725, § 17, 11-9-1993)

State law references: Exemption for farm products, Code of Ala. 1975, § 11-51-105.

Sec. 15-39. Interstate commerce.

No provision of this chapter shall be applied so as to impose any unlawful tax or unlawful burden on interstate commerce or on any activity of the state or federal government, or in any manner which is repugnant to or violates any provision of the United States or state constitution. (Ord. No. 93-725, § 28, 11-9-1993)

State law references: Interstate commerce exemption, Code of Ala. 1975, § 11-51-90(b).

Sec. 15-40. State Licensing Boards

The Alabama DOR shall maintain by state law a list of all state boards and agencies that regulate the licensing of businesses or occupations under their jurisdiction, and that so notify the department in writing, herein collectively called "state licensing boards." Prior to issuing a business license to a taxpayer who is subject to the jurisdiction of a particular state licensing board, the city license administrator shall attempt to confirm from the board that the taxpayer is duly licensed by and in good standing with that board before a city of Huntsville business license is granted.

Sec. 15-41. Exemption for public school booster organizations.

No license shall be required of any bona fide nonprofit school music, academic or athletic group, group booster or parents' group when raising money by selling "band" candy, ornaments, fruitcakes, fresh fruit or gift items, or washing cars, etc., where all of the profits from such sales will go to support the school band, math team, athletic team, cheerleaders, etc., by purchasing equipment, musical instruments or uniforms, or to pay for transportation to and from games, tournaments, competitions or exhibitions where such trips or activities, games, tournaments, competitions or exhibitions are approved by the school board of the city schools. If a retail sale of these items are made, an academic sponsor or parents group would be responsible to see that any and all sales tax would be collected and paid to the city clerk-treasurer. (Ord. No. 93-725, § 19, 11-9-1993)

Sec. 15-42. License takes highest classification.

Whenever more than one license classification under this Code or any ordinance of the city shall apply to any business, vocation, occupation, calling or profession in which any person may be engaged in the city, that classification shall apply which provides for the highest amount of license, unless otherwise provided; and if a license under a classification for a smaller amount

of license is erroneously issued, the city clerk-treasurer is authorized to recall and cancel the license as issued in error and require a license under the classification calling for such highest tax without penalty to the licensee unless, in the opinion of the city clerk-treasurer, supported by the city council, an attempt to defraud was made by the licensee.
(Ord. No. 93-725, § 20, 11-9-1993)

Sec. 15-43. Wholesale or retail license.

Where a person is engaged in furnishing or selling goods, wares or other products at wholesale, unless the context clearly appears otherwise, he shall pay a license based on the wholesale rate for the same amount a retail merchant would pay for the products if sold at retail. The term "wholesale sale" means a sale to a merchant, jobber, dealer, or to any person for resale and shall include sales of building materials to contractors for use in their business and sales to schools, hospitals, other similar institutions and fleet sales of automotive parts and supplies to licensed companies owning and operating five or more vehicles for use in their business. Anything in this chapter to the contrary notwithstanding, a person shall be entitled to the wholesale rate only if more than 90 percent of his gross receipts are from wholesale sales. Any merchant claiming the benefit of the wholesale rate of license tax must be able to produce sufficient records or other information to prove sales at wholesale in the required percentage or the license at the retail rate shall apply.

Sec. 15-44. Leased department.

Each person operating what is commonly known as leased departments in department stores shall pay a license on each department so leased according to a proper classification of the business so conducted as provided in this chapter.
(Ord. No. 93-725, § 14, 11-9-1993)

Sec. 15-45. Food establishments.

Any establishments selling articles of food or drinks must have a permit from the county health department before the city shall issue a license.
(Ord. No. 93-725, § 15, 11-9-1993)

Sec. 15-46. Payment of license by check.

Whenever a license or license receipt shall be issued in return for any check, the license shall not be valid or of any force or effect unless such check shall be duly paid upon presentation to the drawee. The city clerk-treasurer shall collect an administrative bad check charge as provided by section 2-154 on any and every check that is not honored, for whatever reason, upon the first presentation to the drawee.
(Ord. No. 93-725, § 22, 11-9-1993)

Sec. 15-47. Due date and penalties.

All privilege license taxes levied under this article shall be due January 1 of each year and shall be delinquent on the following February 1, except that an insurance privilege license tax levied under this article shall not be delinquent until the following second day of March. If January 31 falls on a Saturday, Sunday or holiday, the privilege license taxes levied can be paid at the clerk-treasurer department or inspection department on the next working day before 5:00

p.m. or postmarked the next working day. If any license levied under this article shall not be paid before it has become delinquent, there shall be added a penalty as follows:

- (1) 30 or less days late, the penalty is computed at 15 percent;
- (2) More than 30 days late, the penalty is computed at 30 percent;

of the amount of such license fee plus interest at the rate of 12 percent per year from the date of such delinquent, which penalty and interest must be collected by the city clerk-treasurer when the license is issued.

Sec. 15-48. Issuance fee.

A fee of \$10.00 shall be collected for issuing each license under this article.

State law references: License issuance fee authorized, Code of Ala. 1975, § 11-51-90(a)(2).

Sec. 15-49. License year.

Except as otherwise specifically provided in the schedule of licenses, all licenses fixed in such schedule shall be annual, beginning on January 1 each year, and ending on December 31 of each year; and each license issued under the authority of this article, whether issued on or after January 1 of the year for which it is issued, shall expire on December 31 of that year. Any license issued for a business commenced after July 1 of the calendar year for which it is issued may be issued upon payment of half the amount of the annual license tax required for the subject of such license, except as otherwise specifically provided in this article. This provision shall not apply to licenses based on gross receipts, which licenses shall be based upon the actual amount of gross receipts for such period as provided in this article.

(Ord. No. 93-725, § 3, 11-9-1993)

State law references: Charge for licenses taken out after July 1, Code of Ala. 1975, § 11-51-92(a).

Sec. 15-50. Audit of records.

Upon demand by the city clerk-treasurer or his authorized deputy, auditor, license inspector or representative, it shall be the duty of any person subject to or holding a license from the city to furnish the city clerk-treasurer or his authorized deputy, auditor, license inspector or representative, without delay, all such information as may be required for determination of the proper classification of such person for license taxation purposes, or for determination of the correct amount of license tax to which such person is subject; and to that end it shall be the duty of such person to submit to the city clerk-treasurer or his authorized deputy, auditor or representative, for inspection and examination, during reasonable business hours, at such person's place of business in the city all books of accounts, invoices, bank statements, sales tax records, state and federal income tax records, reports and memoranda containing entries showing the amount of purchases, sales, receipts, inventories and any other information from which the correct license tax classification of such person may be ascertained and the correct amount of such license to which such person is subject may be determined. It shall be unlawful for any person to fail or refuse to perform any duty imposed, or to obstruct or interfere with the city clerk-treasurer or his authorized deputy, auditor, license inspector or representative in obtaining information necessary or convenient for determination of the proper license tax of such person. Each day's failure or refusal to perform any duty imposed shall constitute a separate offense.

Sec. 15-51. Inadequate records.

If any person subject to or holding a license from the city does not have in his possession or under his control in the city true and intelligible books of accounts, invoices, bank statements, sales tax records, state and federal income tax records, reports or memoranda correctly showing the data and information necessary for determination of the correct amount of the license tax due, or if, having in his possession or under his control such records, he shall fail or refuse to submit and exhibit the records for inspection and examination, it shall be the duty of the city clerk-treasurer to ascertain, from such information and data as he may reasonably obtain, the license tax classification of such person, and the correct amount of license tax due from such person, and to assess the same amount against such person, and to give such person notice of such assessment, and to demand of such person immediate payment of the amount of such license tax ascertained to be due, less an amount such person may have theretofore paid upon such license tax. If the amount of license tax so ascertained and demanded is not paid within ten days after receipt of notice of the assessment and demand for payment, the city clerk-treasurer shall notify such person by registered mail that at a time and place specified in such notice, he will apply to the city council for revocation of such person's license. At the time and place so specified, such person may appear before the city council in person or by counsel, or both, and show cause, if any, why the license shall not be revoked. At any such hearing, and for all other purposes, the decision and determination of the city clerk-treasurer as to the classification and the amount of the license tax due shall be deemed correct and final unless it is satisfactorily shown that such decision and determination is incorrect.

(Ord. No. 93-725, § 24, 11-9-1993)

Sec. 15-52. Lien for license tax.

As of the date a license is due, a lien shall attach on all property, both real and personal, used in an exhibition, trade, business, vocation, occupation or profession for which a license is or may be required by the city. This lien shall be superior to all other liens, except liens of the state, county and city for taxes, and the lien of the state and county license. Such lien may be enforced by an attachment or in equity.

(Ord. No. 93-725, § 25, 11-9-1993)

State law references: Lien for license taxes, Code of Ala. 1975, § 11-51-96.

Sec. 15-53. Right and duty to inspect records and/or merchandise placed in public warehouse or other storage facilities.

It shall be the right and duty of the city clerk-treasurer or his authorized deputy, auditor, license inspector or representative to inspect from time to time during reasonable business hours all records, books, and other papers or documents, as well as the merchandise itself, that is placed in public warehouses in the city, as well as all other places where merchandise is stored for or by some person other than the owner or operator of the place where the merchandise is stored. Information obtained from such inspection and investigation is to be used as an aid in determining the proper classification of the owner of the merchandise for license taxation and for fixing the amount of such license tax; and it shall be unlawful for any person to impede, hinder or obstruct the city clerk-treasurer or his authorized deputy, auditor, license inspector or representative in the reasonable performance of his duty.

(Ord. No. 93-725, § 26, 11-9-1993)

Sec. 15-54. Information may not be divulged.

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 an purpose other than the proper administration of any matter administered by the City of Huntsville, or upon order of any court, or as otherwise allowed in this section. 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 other department of the City of Huntsville upon their request. Any person willfully violating the provisions of this section shall, for each act of disclosure, have committed a Class A misdemeanor.

The City of Huntsville authorizes the exchange of information according to the Code of Alabama Section 40-2A-10(d) to permit the exchange of business license information between and among the municipality and other municipalities adopting similar ordinances or between county and state governments, subject to the confidentiality restriction imposed by this section.

In no event shall any damages, attorney fees, or court costs be assessed against the City of Huntsville under this section, nor shall any damages, attorney fees, or court costs be assessed against elected officials, officers or employees of a municipal government under this section.

Sec. 15-55. Transfer of business physical location.

No license shall be transferred except by the consent of the city clerk-treasurer or his/her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more that 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, unless the change requires the taxpayer to obtain a new Federal Employer Identification Number or Department of Revenue Taxpayer Identification Number. No transfer shall be valid until the original license has been surrendered to the city clerk-treasurer or his duly authorized representative and a new license issued to the new owner. A licensee may move his place of business using the same license only after meeting all the zoning and fire requirements and with the approval of the city clerk-treasurer or his/her designee in writing, without charge. A licensee must meet the requirements in section 15-34 concerning compliance with the zoning ordinances, building codes, fire codes, and other codes and ordinance of the city before the physical business location address can be changed.

State law references: Transfer of license, Code of Ala. 1975, § 11-51-94.

Sec. 15-56. License to be exhibited.

Every person shall exhibit and display the license issued to him in some conspicuous place in his business establishment at the address to which the license was issued. Any transient or nonresident person doing business within the city who does not have a permanent business location in the city shall carry such license either upon his person or in any vehicle or other conveyance which is used in such business, and such person shall exhibit the license to any authorized enforcement officer of the city when so requested. A nontransient license must show the location of business and is valid only at the indicated location. The holder of such license shall immediately show such license to the city clerk-treasurer, license inspector, auditor or his

duly authorized deputies, or any police officer of the city upon being so requested by such person.

(Ord. No. 93-725, § 8, 11-9-1993)

Sec. 15-57. Revocation of license.

(a) Any general privilege license issued pursuant to this article may be revoked or suspended by the city council after notice and hearing for any of the following reasons:

(1) The licensee, its agent, servant, or employee violates any provision of the Code or any Ordinance of the City of Huntsville, or any statute or law of the State of Alabama, relating to the business for which said license is issued.

(2) The licensee, its agent, servant, or employee, violates or aids or abets in violating or knowingly permits or suffers to be violated any penal ordinance of the City of Huntsville or any criminal law of the State of Alabama on the licensed premises, or under color of license.

(3) If in connection with the issuance or renewal of any license, the licensee or its agent filled or caused to be filed any application, affidavit, statement or other document containing any untrue or misleading statement or omission of material fact.

(4) Failure of licensee to pay any tax or other liability due and owing to the city after any applicable process for judicial or administrative review has been concluded or has expired.

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

(c) (1) The city council, upon petition by the city-clerk treasurer, shall set a hearing on the matter of revoking, suspending, or refusing to renew a license. Notice of the hearing and grounds for the revocation, suspension or non-renewal of the license shall be in writing and served on the licensee or applicant for renewal at the address on file with the city-clerk treasurer by first class or certified mail at least ten (10) calendar days prior to the hearing.

(2) At such hearing, the licensee or applicant for renewal shall have the right to present evidence, the right to introduce witnesses and the right to be represented by an attorney.

(d) Following the hearing contemplated by paragraph © of this section the city council may, by resolution, take any of the following actions:

(1) Suspend the then-current privilege license for a period not to exceed twelve (12) months, and if the then-current license is to expire before the end of the suspension period, the renewal of the license shall be held in abeyance until the expiration of the suspension period.

(2) Revoke the then-current license for any period in excess of twelve (12) months and not to exceed twenty four (24) months, and if the then-current license is to expire before the end of the revocation period, the renewal of the license shall be held in abeyance until the expiration of the revocations period.

(3) Refuse to renew the general privilege license for any period in excess of twelve (12) months and not to exceed twenty-four (24) months.

(4) Suspend, revoke, refuse to renew, or refuse to issue, as the case may be, a general privilege license during the term of the suspension, revocation, or non-renewal for any business which the affected licensee is an owner, partner, principal, or shareholder in a privately held corporation. The term "licensee" for purposes of this provision shall include the licensee, its owners, partners, principals, or shareholders or a privately held corporation.

(e) A copy of the city council's resolution shall be mailed to the licensee or applicant for renewal in the same manner as the notice of the hearing as provided hereinabove.

(f) It shall be unlawful for any person to violate the terms of the revocation, suspension, or non-renewal as set forth in the resolution of the city council.

(g) As an additional or alternative remedy, the city may institute injunctive proceedings in a court of competent jurisdiction against the licensee or applicant for renewal.

(h) The licensee or applicant for renewal may seek judicial review in accordance with state law.

(Ord. No.04-97)

Sec. 15-58. Power to change license.

The adoption of a schedule of licenses shall not abridge the right of the city council to change, alter, increase, decrease or revoke any license at any time. When any increase is made, unless it is paid in 30 days, the license shall be revoked and no further business carried on under that license; nor shall it abridge the right of the city council to require a license for any trade, business, occupation, vocation or profession not included in this article.

(Ord. No. 93-725, § 30, 11-9-1993)

Sec. 15-59. License schedule.

The following schedule is declared to be a schedule of the charges for licenses for the calendar year beginning January 1, 1994, and ending December 31, 1994, and the schedule is levied for the calendar year 1994 and for each calendar year thereafter until it has been amended or repealed, on all persons engaged in any exhibition, trade, business, vocation, occupation, profession or calling or doing any action specified within the corporate limits of the city. The licenses in this schedule shall be paid to the city as set forth in the schedule of licenses as follows:

- (1) **Advertising.** Each person engaged in the business of advertising, by whatever means, shall pay a license tax on annual gross receipts as follows:

\$ 0.00 to \$19,999.00	\$65.00
\$20,000.00 and over	\$65.00
Plus, per \$1,000.00 in excess of \$20,000.00 . . .	\$1.00

- (2) **Amusement machines.** Each person engaged in the business of owning, operating, possessing or giving space in their place of business to a lawful automatic amusement, picture, video, pinball, information vending, dispensing or displaying machine, or machine on which a person is weighed or blood pressure given shall pay a license tax as follows:

For each machine \$50.00

There shall be no proration of the annual rate of the license provided for in this schedule.

This license shall be due and payable by the person, owner or proprietor of the place of business where such vending machine is located.

Failure to have on the machine a sticker furnished by the city clerk-treasurer's office evidencing payment of the license tax shall be prima facie evidence that a license tax on the machine has not been paid.

It shall be the duty of the person in whose place of business any such machine is operated or located to see that the proper city license is obtained and the sticker or label is attached in a conspicuous place on the machine before its operation shall commence.

This schedule shall not apply to machines dispensing tangible products, to any coin-operated telephone, or to any machine vending postage stamps.

State law references: Authority to license and tax amusements, Code of Ala. 1975, § 11-51-104; doing business without license, Code of Ala. 1975, § 11-51-93; penalty for ordinance violations, Code of Ala. 1975, § 11-45-9.

- (3) ***Automotive dealer (transportation and industrial equipment), new.*** Each person engaged in the business of buying, selling or trading new and used aircraft, automobiles, mobile homes, recreational vehicles, farm tractors, industrial equipment, or trucks shall pay a license tax based on gross annual receipts as follows:

\$0.00 to \$199,999.00	\$250.00
\$200,000.00 to \$29,999,999.00	\$250.00
Plus, per \$1,000.00 in excess of \$200,000.00	\$1.00
\$30,000,000.00 to \$49,999,999.00	\$30,050.00
Plus, per \$1,000.00 in excess of \$30,000,000.00 . . .	\$0.50
\$50,000,000.00 to \$99,999,999.00	\$40,050.00
Plus, per \$1,000.00 in excess of \$50,000,000.00 . . .	\$0.25
\$100,000,000.00 and over	\$52,550.00
Plus, per \$1,000.00 in excess of \$100,000,000.00 . .	\$0.14

For the purpose of this schedule, gross receipts shall mean the entire receipts of the business, including all receipts from government sales, or sales outside the city except as provided in this schedule. Gross receipts shall not include used automobiles taken in trade or in a series of trades as credit or part payment on the sale of a new or used vehicle, the amount reported being the net trade difference; and a deduction shall be allowed for federal excise tax, wholesale parts sales (on in-house or intercompany book transfers only), labor (where work is performed on vehicles in the sales inventory only), freight on new automobiles, and for repossessions of automobiles, such deduction for the repossessions being based on the unpaid taxable purchase price remaining at the time of the repossession.

This schedule does not allow for the operation of a wrecker or vehicle towing/hauling service, which shall be licensed under the hauling for hire schedule (schedule (45)).

This schedule shall not apply to the sale of lawn mowers, motorbikes, motorcycles and garden tractors, all of which should be licensed according to the merchant--retail schedule (schedule (56)).

ADMINISTRATIVE NOTE: The following schedule has been administratively added in order to track the Temporary Car Sales Lots approved by the State of Alabama Department of Revenue where the location in the City of Huntsville has been approved shall be granted a license at No Charge.

03 T Automotive Dealer (New) Temporary Location

- (4) **Automotive dealer, used.** Each person engaged in the business of buying, selling or trading used aircraft, automobiles, mobile homes, recreational vehicles, farm tractors, industrial equipment or trucks shall pay a license tax based on gross annual receipts as follows:

\$0.00 to \$199,000.00	\$160.00
\$200,000.00 and over	\$160.00
Plus, per \$1,000.00 in excess of \$200,000.00 . . .	\$1.00

ADMINISTRATIVE NOTE: The following schedule has been administratively added in order to track the Temporary Car Sales Lots approved by the State of Alabama Department of Revenue where the location in the City of Huntsville has been approved shall be issued a license at No Charge:

04 T Automolitive Dealer (Used) Temporary Location

- (5) **Automobile or truck rental or leasing.** Each person engaged in the business of renting or leasing automobiles or trucks shall pay a license tax as follows:

For each vehicle . . . \$30.00

Schedule (5) does not apply to the rental or lease of aircraft, boats or heavy equipment. Aircraft, boats, or heavy equipment rental or leasing shall be licensed according to the renting and/or leasing schedule (schedule (72)).

- (6) **Reserved.**

- (7) **Barbershop or beauty shop.** Each person operating a barbershop or beauty shop shall pay a license tax in accordance with the number of chairs/stations in each shop as follows:

For the first chair/station	\$50.00
For each additional chair/station	\$20.00

A license shall be required for each chair/station whether or not such chair/station is in use. Any sale of merchandise within the shop will be licensed according to the merchant retail schedule (schedule (56)). Any rental of space within the shop will be licensed

according to the renting and/or leasing schedule (schedule (72)). Any nail technician will be licensed according to the service schedule (schedule (77)).

- (8) ***Beverage, liquor, off-premises.*** Each person retailing liquor for off-premises consumption only shall, prior to engaging in such business, pay to the city for the privilege of so engaging an annual license tax as follows:

For each business \$1,200.00

There shall be no proration of the annual rate provided for in this schedule, nor shall this schedule be transferred from one owner to another owner.

ADMINISTRATIVE NOTE: Before this Schedule can be purchased, the application has to be approved by the City of Huntsville ABC Committee.

- (9) ***Beverage, liquor, on-premises.*** Each person retailing liquor for on-premises and off-premises consumption only shall, prior to engaging in such business, pay to the city for the privilege of so engaging an annual license tax as follows:

For each business \$1,200.00

There shall be no proration of the annual rate provided for in this schedule, nor shall this schedule be transferred from one owner to another owner.

ADMINISTRATIVE NOTE: Before this Schedule can be purchased, the application has to be approved by the City of Huntsville ABC Committee. This schedule has been administratively subdivided into the following categories:

- 09 1 Liquor – Class 1 Restaurant
- 09 2 Liquor – Class 2 Restaurant
- 09 3 Liquor – Class 3 Lounge
- 09 4 Liquor – Class 4 Lounge
- 09 5 Liquor – Special Events
- 09 6 Liquor – Private Club
- 09 7 Liquor – Special Retail

State law references: Alcoholic beverage privilege licenses authorized, Code of Ala. 1975, § 28-3A-21(c).

- (10) ***Beverage, liquor, wholesale.*** Each person wholesaling liquor to others for resale shall, prior to engaging in such business, pay to the city for the privilege of so engaging an annual license tax as follows:

For each business . . . \$1,500.00

There shall be no proration of the annual rate provided for in this schedule, nor shall this schedule be transferred from one owner to another owner.

ADMINISTRATIVE NOTE: Before this Schedule can be purchased, the application has to be approved by the City of Huntsville ABC Committee.

State law references: Alcoholic beverage privilege licenses authorized, Code of Ala. 1975, § 28-3A-21(c).

- (11) ***Beverage, malt and/or brewed, wholesale.*** Each person engaging in business as a wholesale distributor of malt or brewed beverages, prior to engaging in such business, pay to the city for the privilege of so engaging an annual license tax as follows:

For each business \$250.00

There shall be no proration of the annual rate provided for in this schedule, nor shall this schedule be transferred from one owner to another owner.

ADMINISTRATIVE NOTE: Before this Schedule can be purchased, the application has to be approved by the City of Huntsville ABC Committee.

State law references: Alcoholic beverage privilege licenses authorized, Code of Ala. 1975, § 28-3A-21(c).

- (12) ***Beverage, malt and/or brewed, off-premises.*** Each person retailing malt or brewed beverages for off-premises consumption only, prior to engaging in such business, shall pay to the city for the privilege of so engaging an annual license tax as follows:

For each business \$50.00

There shall be no proration of the annual rate provided for in this schedule, nor shall this schedule be transferred from one owner to another owner.

ADMINISTRATIVE NOTE: Before this Schedule can be purchased, the application has to be approved by the City of Huntsville ABC Committee.

State law references: Alcoholic beverage privilege license authorized, Code of Ala. 1975, § 28-3A-21(c).

- (13) ***Beverage, malt and/or brewed, on-premises.*** Each person retailing malt or brewed beverages for on-premises consumption only, prior to engaging in such business, shall pay to the city for the privilege of so engaging an annual license tax as follows:

For each business \$75.00

There shall be no proration of the annual rate provided for in this schedule, nor shall this schedule be transferred from one owner to another owner.

ADMINISTRATIVE NOTE: Before this Schedule can be purchased, the application has to be approved by the City of Huntsville ABC Committee. This schedule has been administratively

subdivided into the following categories:

- 13 1 Beer - Class 1 Restaruant
- 13 2 Beer - Class 2 Restaurant
- 13 3 Beer - Class 3 On Premise
- 13 4 Beer Pub On Premise
- 13 5 Beer - Special Event
- 13 6 Beer - Special Retail
- 13 9 Brewpub

State law references: Alcoholic beverage privilege license authorized, Code of Ala. 1975, § 28-3A-21(c).

- (14) ***Beverage, table wine, wholesale.*** Each person engaging in business as wholesale distribution of table wine shall, prior to engaging in such business, pay to the city for the privilege of so engaging an annual license tax as follows:

For each business \$275.00

There shall be no proration of the annual rate provided for in this schedule, nor shall this schedule be transferred from one owner to another owner.

ADMINISTRATIVE NOTE: Before this Schedule can be purchased, the application has to be approved by the City of Huntsville ABC Committee.

State law references: Alcoholic beverage privilege license authorized, Code of Ala. 1975, § 28-3A-21(c).

- (15) ***Beverage, table wine, retail.*** Each person, firm or corporation retailing table wine for off-premises and on-premises consumption, prior to engaging in such business, shall pay to the city for the privilege of so engaging an annual license tax as follows:

For each business \$75.00

There shall be no proration of the annual rate provided for in this schedule, nor shall this schedule be transferred from one owner to another owner.

ADMINISTRATIVE NOTE: Before this Schedule can be purchased, the application has to be approved by the City of Huntsville ABC Committee. This schedule has been administratively subdivided into the following categories:

- 15 Table Wine - Retail
- 15 1 Table Wine Class 1 Restaurant
- 15 2 Table Wine Class 2 On Premise
- 15 3 Table Wine Class 3 On Premise

State law references: Alcoholic beverage privilege license authorized, Code of Ala. 1975, § 28-3A-21(c).

- (16) **Billiard or pool tables.** Each person operating a billiard or pool room or parlor shall pay an annual license tax as follows:

For the first table at each location \$125.00
 For each additional table at each location \$25.00

This license is required for all tables, whether in use or not.

State law references: Authority to license billiard or pool tables, Code of Ala. 1975, § 11-51-102.

- (17) **Bingo.** Any person operating an authorized bingo game in accordance with chapter 4, article II, shall pay an annual license tax as follows:

For each license year \$500.00
 For one calendar week \$25.00

ADMINISTRATIVE NOTE: (According to City of Huntsville Code of Ordinances Chapter 4. Before a Schedule 17 License can be purchased, the new and renewal application has to be approved by the City of Huntsville Bingo Committee.)

- (18) **Bonds – Appearance and appeal.** Each person, firm, or corporation engaged in the business of becoming or procuring surety for any court, appeal appearances or otherwise for consideration, except guarantee companies or corporations otherwise specifically licensed, shall pay a license tax on gross annual receipts as follows:

\$0.00 to \$24,999.00 \$32.00
 \$25,000.00 and over \$320.00
 Plus, per \$1,000.00 in excess of \$25,000.00 . . . \$1.00

- (19) **Bowling alley.** Each person engaged in the business of providing bowling alleys, including ten pin alleys, box ball alleys, shuffleboards, and miniature bowling alleys and shuffleboards shall pay an annual license tax as follows:

For each lane . . . \$40.00

This license is required for all lanes, whether in use or not.

State law references: Authority to license bowling alleys, Code of Ala. 1975, § 11-51-102.

- (20) **Broker or dealer in securities.** Each person engaged in the business of acting as broker or dealing in securities, commodities or mutual funds, or in the business of lending money on stocks, bonds, securities or commodities shall pay an annual license tax for each registered agent, broker or dealer employed by or using the facilities or resources of the agency, as follows:

For each registered broker, agent or dealer . . . \$350.00

- (21) ***Building and loan or savings and loan association or banks.*** Each person operating a building and loan association or bank shall pay an annual license tax as follows:

When capital surplus, reserves and undivided profits combined 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 \$600,000.00	\$110.00
\$600,000.00 and over	\$125.00
For each branch of such association or bank	\$10.00

Provided, however, if a bank holding company is engaged in additional lines of business that do not fall within NACIS SECTORS 551 or 522 and which are not considered financial in nature, as defined under federal banking law, the bank holding company shall obtain a business license for each addition line of business so assessed by the city for each location where this additional lines of business are conducted in the city.

State law references: Licenses for banks and savings and loan associations, Code of Ala. 1975, §§ 11-51-130, 11-51-131.

- (22) ***Carnival, fair or circus.*** Each person operating a carnival, fair, circus or similar activity shall pay a license tax as follows:

For each week or part-week of operation \$2,500.00

For any carnival or fair operated for five days or less, by or for a local charitable organization that qualifies with an IRS 501 exemption or church where ten or fewer rides, concessions stands, sideshows or other amusements or other stands are set up

.....\$250.00

This fee shall include all sideshows, rides, concession stands, amusements or other stands. Anyone purchasing a license under this schedule must post with the city clerk-treasurer a certificate of insurance showing at least \$5,000,000.00 dollars coverage for liability. Anyone qualifying as a carnival or fair with ten or fewer rides, concession stands, sideshows, amusements or other stands must post with the city clerk-treasurer a

certificate of insurance showing at least \$1,000,000.00 dollars coverage for liability. Also, a tax bond in an amount determined by the clerk-treasurer must be posted with the city clerk-treasurer's department to ensure the prompt payment of any and all additional taxes that would be due the city. Each carnival, fair or circus must obtain a special exception to the zoning ordinance (Appendix A to this Code) and Madison County Health Department food permits (if food is being prepared and served in any manner) before a city privilege license will be granted (This process should be applied for at least 60 days before the event starts).

State law references: Authority to license amusements, Code of Ala. 1975, § 11-51-102.

- (23) **Cemetery company.** Each person engaged in the business of selling, soliciting the sale, or of furnishing cemetery lots or mausoleum space shall pay a license tax on gross annual receipts as follows:

\$0.00 to \$19,999.00	\$125.00
\$20,000.00 and over	\$125.00
Plus, per \$1,000.00 in excess of \$20,000.00 . . .	\$1.00

- (24) **Civic or social organizations--Special events fundraiser.** Each nonprofit civic, social or charitable organization conducting a fundraiser for a recognized charity shall pay a license fee as follows:

Liquor, table wine, malt or brewed beverage	\$250.00 per event
Table wine	\$75.00 per event
Malt or brewed beverage	\$75.00 per event

Each nonprofit organization must provide, to the city clerk-treasurer, a copy of its articles of incorporation as well as its 501(C)(3) Internal Revenue Code exemption. Also, each organization must provide proof of past contributions to a recognized charity within the city. A recognized charity shall mean a charitable or educational institution or organization, which provides services within the city.

ADMINISTRATIVE NOTE: Before this Schedule can be purchased, the application has to be approved by the City of Huntsville ABC Committee. This schedule has been administratively subdivided into the following categories:

- 24 1 Special Events Liquor License
- 24 2 Special Events Wine License
- 24 3 Special Events Beer License

- (25) **Club, social or recreational.** Each person engaged in the operation of a private or public social club, lounge, restaurant, health facility, swimming pool or any other facility where a membership fee, door charge, gate fee, cover charge or any other like or similar type fee is collected either one time, annually, semiannually, quarterly, monthly, weekly, daily or in any other manner, must obtain a license for such activity and shall pay a license tax on annual gross fees as follows:

\$0.00 to \$9,999.00	\$100.00
\$10,000.00 and over	\$100.00
Plus, per \$1,000.00 in excess of \$10,000.00 . . .	\$1.00

- (26) **Contractor, general, building.** Each person engaged in the business of accepting orders, contracts or subcontracts for erecting, enlarging, improving, relocating any building or structure shall pay a license tax based on annual gross receipts as follows:

\$0.00 to \$24,999.00	\$75.00
\$25,000.00 to \$99,999.00	\$150.00
\$100,000.00 to \$999,999.00	\$250.00
\$1,000,000.00 to \$4,999,999.00	\$350.00
\$5,000,000.00 to \$9,999,999.00	\$500.00
\$10,000,000.00 and over	\$500.00
Plus, per \$1,000.00 in excess of \$10,000,000.00 . . .	\$0.25

ADMINISTRATIVE NOTE: A current certificate of insurance has to be on file in the Inspection Department before this license can be purchased.

Each person engaged in the business of constructing houses or buildings for resale, whether on contract or otherwise, or who maintains an office in the city in connection with such construction within or outside of the city shall pay the license tax as provided in this schedule.

All general contractors shall, upon request, furnish the building inspector or license inspector or their duly authorized representative with a full and complete list showing the names, addresses and license numbers of all subcontractors to whom work has been contacted. The general contractor shall not allow any work to proceed by any subcontractor until such subcontractor has exhibited to him his current city privilege license for the work to be performed.

- (27) **Contractor/subcontractor, specialty.** Each person engaged in the business of accepting orders, contracts or subcontracts for making improvements to the land (including but not limited to building, grading, paving, installation of curbs, gutters or sewers, excavating, or landscaping) or any other type of construction shall pay a license tax based on annual gross receipts as follows:

\$0.00 to \$24,999.00	\$75.00
\$25,000.00 to \$99,999.00	\$150.00
\$100,000.00 to \$999,999.00	\$250.00
\$1,000,000.00 to \$4,999,999.00	\$350.00
\$5,000,000.00 to \$9,999,999.00	\$500.00
\$10,000,000.00 and over	\$500.00
Plus, per \$1,000.00 in excess of \$10,000,000.00 . . .	\$0.25

ADMINISTRATIVE NOTE: A current certificate of insurance has to be on file in the Inspection Department before this license can be purchased.

- (28) **Contractor, electrical.** Each person engaged in the business of accepting orders, contracts or subcontracts for electrical installation, construction, or repairs, shall pay a license tax based on annual gross receipts as follows:

\$0.00 to \$24,999.00	\$75.00
\$25,000.00 to \$99,999.00	\$150.00
\$100,000.00 to \$999,999.00	\$250.00
\$1,000,000.00 to \$4,999,999.00	\$350.00
\$5,000,000.00 to \$9,999,999.00	\$500.00
\$10,000,000.00 and over	\$500.00
Plus, per \$1,000.00 in excess of \$10,000,000.00 . . .	\$0.25

ADMINISTRATIVE NOTE: A current certificate of insurance has to be on file in the Inspection Department before this license can be purchased.

- (29) **Contractor, plumbing.** Each person engaged in the business of accepting orders, contracts or subcontracts for plumbing installation, construction or repairs shall pay a license tax based on annual gross receipts as follows:

\$0.00 to \$24,999.00	\$75.00
\$25,000.00 to \$99,999.00	\$150.00
\$100,000.00 to \$999,999.00	\$250.00
\$1,000,000.00 to \$4,999,999.00	\$350.00
\$5,000,000.00 to \$9,999,999.00	\$500.00
\$10,000,000.00 and over	\$500.00
Plus, per \$1,000.00 in excess of \$10,000,000.00 . . .	\$0.25

ADMINISTRATIVE NOTE: A current certificate of insurance has to be on file in the Inspection Department before this license can be purchased.

- (30) **Contractor, gas fitters.** Each person engaged in the business of accepting orders, contracts or subcontracts for gas piping installation, construction or repairs shall pay a license tax based on annual gross receipts as follows:

\$0.00 to \$24,999.00	\$75.00
\$25,000.00 to \$99,999.00	\$150.00
\$100,000.00 to \$999,999.00	\$250.00
\$1,000,000.00 to \$4,999,999.00	\$350.00
\$5,000,000.00 to \$9,999,999.00	\$500.00
\$10,000,000.00 and over	\$500.00
Plus, per \$1,000.00 in excess of \$10,000,000.00 . . .	\$0.25

ADMINISTRATIVE NOTE: A current certificate of insurance has to be on file in the Inspection Department before this license can be purchased.

- (31) **Contractor, heating and air conditioning.** Each person engaged in the business of accepting orders, contracts or subcontracts for heating and air conditioning installation, construction or repairs shall pay a license tax based on annual gross receipts as follows:

\$0.00 to \$24,999.00	\$75.00
\$25,000.00 to \$99,999.00	\$150.00
\$100,000.00 to \$999,999.00	\$250.00
\$1,000,000.00 to \$4,999,999.00	\$350.00
\$5,000,000.00 to \$9,999,999.00	\$500.00
\$10,000,000.00 and over	\$500.00
Plus, per \$1,000.00 in excess of \$10,000,000.00 . . . \$0.25	

ADMINISTRATIVE NOTE: A current certificate of insurance has to be on file in the Inspection Department before this license can be purchased.

- (32) **Contractor/subcontractor, other.** Each person engaged in the business of accepting orders, contracts or subcontracts for the building construction related services of trades of sheet metal or any other service or trade for installation, construction or repairs, or other related services not specifically provided for, shall pay a license tax based on annual gross receipts as follows:

\$0.00 to \$24,999.00	\$75.00
\$25,000.00 to \$99,999.00	\$150.00
\$100,000.00 to \$999,999.00	\$250.00
\$1,000,000.00 to \$4,999,999.00	\$350.00
\$5,000,000.00 to \$9,999,999.00	\$500.00
\$10,000,000.00 and over	\$500.00
Plus, per \$1,000.00 in excess of \$10,000,000.00 . . . \$0.25	

ADMINISTRATIVE NOTE: A current certificate of insurance has to be on file in the Inspection Department before this license can be purchased.

All contractors, general and subcontractors, schedules (26)--(32) shall upon request furnish the building inspector or license inspector or his duly authorized representative a signed copy of the contract or any other document necessary, authorizing the contractor to begin the construction project for which a permit is being purchased, reflecting the total gross amount of the construction project. The total gross amount reflected in the project shall be used either at the beginning of the year as a current projection of the gross receipts from the construction project, or upon completion of the construction project, or year end, at which time remittance from each general or subcontractor for any additional privilege license fees shall be due and payable. This fee can be simply billed out to the contractor or subcontractor by the inspection department, and remittance in full is expected within 30 days of the date of such billing.

No permits for work of any type for which a license is required according to schedules (26)--(32) shall be issued to a contractor, subcontractor, owner or any authorized agency by the building inspection department until all privilege license taxes have been paid.

- (33) ***Contractors and subcontractors, engineering, research or manufacturing.*** Each person engaged in the business of accepting orders, contracts or subcontracts for engineering, research or manufacturing of a product developed by the engineering or research services shall pay a license tax based on annual gross receipts from contracts performed within the city as follows:

\$0.00 to \$99,999.00	\$250.00
\$100,000.00 to \$999,999.00	\$250.00
Plus, per \$1,000.00 in excess of \$100,000.00 . . .	\$1.00
\$1,000,000.00 to \$9,999,999.00	\$1,150.00
Plus, per \$1,000.00 in excess of \$1,000,000.00 . . .	\$0.50
\$10,000,000.00 to \$99,999,999.00	\$5,650.00
Plus, per \$1,000.00 in excess of \$10,000,000.00 . . .	\$0.25
\$100,000,000.00 to \$999,999,999.00	\$28,150.00
Plus, per \$1,000.00 in excess of \$100,000,000.00 . . .	\$0.14
\$1,000,000,000.00 to \$9,999,999,999.00	\$154,150.00
Plus, per \$1,000.00 in excess of \$1,000,000,000.00 . . .	\$0.07
\$10,000,000,000.00 and over	\$784,150.00
Plus, per \$1,000.00 in excess of \$10,000,000,000.00 . . .	\$0.04

- (34) ***Contractors and subcontractors, engineering, research, manufacturing, or support service.*** Each person maintaining an office for liaison, marketing or administering contracts, who maintains an agent, representative or employees, where no contracts are performed within the city, shall pay a license tax based on the annual total gross operating cost of such office within the city or total gross receipts credited to such office within the city, whichever is greater, as follows:

\$0.00 to \$99,999.00	\$200.00
\$100,000.00 to \$999,999.00	\$200.00
Plus, per \$1,000.00 in excess of \$100,000.00 . . .	\$1.00
\$1,000,000.00 to \$9,999,999.00	\$1,100.00
Plus, per \$1,000.00 in excess of \$1,000,000.00 . . .	\$0.50
\$10,000,000.00 to \$99,999,999.00	\$5,600.00
Plus, per \$1,000.00 in excess of \$10,000,000.00 . . .	\$0.25
\$100,000,000.00 to \$999,999,999.00	\$28,100.00
Plus, per \$1,000.00 in excess of \$100,000,000.00 . . .	\$0.14
\$1,000,000,000.00 to \$9,999,999,999.00	\$154,100.00
Plus, per \$1,000.00 in excess of \$1,000,000,000.00 . . .	0.07
\$10,000,000,000.00 and over	\$784,100.00
Plus, per \$1,000.00 in excess of \$10,000,000,000.00 . . .	\$0.04

- (35) **Delivery.** Each person delivering articles of merchandise or any other property within the city when not in connection with a regularly licensed business or has no physical presence within the city shall pay a license tax based on gross receipts as follows:

\$0.00 to \$74,999.00	\$100.00
\$ 75,000.00 to \$ 124,999.00	\$200.00
\$125,000.00 to \$174,999.00	\$300.00
\$175,000.00 to \$249,999.00	\$400.00
\$250,000.00 and over	\$400.00
Plus, per \$1,000.00 in excess of \$250,000.00 . . .	\$1.00

As used in this schedule, a delivery license shall mean a business license for the limited privilege of delivering and requisite set-up and installation, by the taxpayer's employees or agents, of the taxpayer's own merchandise in the City of Huntsville, by means of delivery vehicles owned, leased, or contracted by the taxpayer mere delivery of he taxpayer's merchandise by common carrier shall not allow the City of Huntsville to assess a business license

Persons taking orders, soliciting or consummating sales of merchandise or taking orders, soliciting or consummating sales of services or performing such services within the city shall obtain a license based on such trade, business, occupation, profession or vocation, which shall entitle such business to deliver within the city without obtaining an additional license.

State law references: Authority to license delivery vehicles, Code of Ala. 1975, § 11-51-101; authority to license express companies, Code of Ala. 1975, § 11-51-126.

- (36) **Development of property.** Each person engaged in the business of developing, subdividing and selling lots to builders or others shall pay a license tax based on annual gross receipts as follows:

\$0.00 to \$49,999.00	\$125.00
\$50,000.00 and over	\$125.00
Plus, per \$1,000.00 in excess of \$50,000.00 . . .	\$1.00

- (37) **Directory.** Each person engaged in the business of making, compiling, selling or offering for sale any directory shall pay:

Annually \$1,000.00

This schedule shall entitle such person to sell advertising in the directory without procuring an additional license.

- (38) **Entertainment.** Each person, other than religious, charitable or educational organizations, engaged in any type of entertainment, not otherwise provided for, including but not limited to boxing, wrestling, rodeos, sports events, races, museums, lectures, concerts, or

other shows or performances where charges are made for admission shall pay a license as follows:

All events, per day	\$100.00
All events, per week	\$200.00
All events, per year	\$500.00

- (39) **Exterminator.** Each person selling disinfectant, insecticide and/or exterminators engaged in the business of pest extermination in any manner shall pay a license tax based on annual gross receipts tax as follows:

\$0.00 to \$26,000.00	\$65.00
\$26,000.00 and over	\$65.00
Plus, per \$1,000.00 in excess of \$26,000.00 . . .	\$2.50

- (40) **Finance and/or loan company.** Each person engaged in the business of acting as broker for mortgage contracts, consulting on mortgage contracts, lending money or discounting or buying conditional sales contracts, drafts, acceptances, notes or mortgages shall pay a license based on annual gross receipts as follows:

\$0.00 to \$49,999.00	\$350.00
\$50,000.00 and over	\$350.00
Plus, per \$1,000.00 in excess of \$50,000.00 . . .	\$1.00

- (41) **Funeral director.** Each person engaged in business as a funeral director, undertaker or mortician shall pay an annual license tax based on annual gross receipts as follows:

\$0.00 to \$49,999.00	\$250.00
\$50,000.00 and over	\$250.00
Plus, per \$1,000.00 in excess of \$50,000.00 . . .	\$1.00

This schedule shall include embalming, the sale of caskets, vaults, undertaking supplies and the operation of hearses where the gross receipts from such sales and services are included as one figure, when computing this license.

- (42) **Gasoline, retail.** Each person engaged in the business of selling gasoline at retail or operating a gasoline filling station shall pay an annual license tax as follows:

For the first multiple nozzle dispenser	\$100.00
For each additional multiple nozzle dispenser	\$60.00
For the first single nozzle dispenser	\$60.00
For each additional single nozzle dispenser	\$40.00
For each truck used for retail delivery	\$100.00

This schedule shall include sales of kerosene but not the sale of other merchandise such as tires, batteries, accessories, oil, etc., for which a merchant, retail schedule (schedule

(56)) must be purchased. Gross receipts from the sale of gasoline shall not be included in the computation of any other license required.

- (43) **Gasoline, wholesale.** Each person engaged in the business of selling gasoline or other petroleum products for resale or delivering gasoline or diesel fuel within the city shall pay an annual license tax based on the number of gallons sold or delivered within the city as follows:

0 to 2,999,999	\$375.00
3,000,000.00 to 3,999,999.00	\$500.00
4,000,000.00 and over	\$625.00
Plus, per four million gallons in excess of four million . . .	\$150.00

- (44) **Golf.** Each person engaged in the operation of a golf course, driving range, miniature golf or similar activity shall pay a license tax based on annual gross receipts as follows:

\$0.00 to \$24,999.00	\$150.00
\$25,000.00 and over	\$150.00
Plus, per \$1,000.00 in excess of \$25,000.00 . . .	\$1.00

- (45) **Hauling for hire.** Each person engaged in the business of transporting freight, vehicles or any other property for hire within the city shall pay an annual license tax as follows:

For each vehicle \$100.00

State law references: Authority to license vehicles for hire, Code of Ala. 1975, § 11-51-101.

- (46) **Hospital and/or clinic.** Each person operating a hospital or clinic shall pay an annual license tax as follows:

For the first five beds \$150.00
 For each additional bed \$10.00

This schedule does not allow for the operation of a restaurant, gift shop, pharmacy (other than for in hospital sales only), classes, etc., which shall be licensed according to each separate schedule of this section as specified.

- (47) **Hotel and/or motel.** Each person engaged in the hotel, motel or similar business shall pay an annual license tax as follows:

For the first 25 rooms \$150.00
 For each additional room \$5.00

This schedule does not include the right to operate a restaurant, barbershop, cigar stand or newsstand, or any other secondary business operated in connection with the renting of rooms without purchasing additional schedules.

ADMINISTRATIVE NOTE: Starting Jan. 1, 2005 this schedule has to have Schedule 95 added to the liabilities also.

- (48) **Insurance, fire and marine.** Each person engaged in the business of issuing fire and marine insurance on property located within the city shall pay an annual license of \$4.00 on each \$100.00 or major fraction thereof on the gross premiums, on policies issued during the next preceding year on property located in the city. Each person engaged in the business of fire and marine insurance for the first time in the city shall pay a minimum license as follows:

Minimum \$30.00

On which there shall be an adjustment on the same basis at the expiration of the year.

State law references: Licenses for fire and marine insurance companies, Code of Ala. 1975, § 11-51-120.

- (49) **Insurance, other.** Each person engaged in the business of issuing insurance, other than fire and marine, shall pay a license tax as follows:

Annually \$50.00

Plus \$1.00 for each \$100.00, or major fraction thereof, of the gross premium returns on all policies covering life, group life, burial benefits, funeral benefits, industrial life, accident, burglary, hospital, surety bonds, public liability, automobile liability and property damage, including collision and other miscellaneous coverage, issued during the preceding year to citizens of the city and/or on property located in the city. Each person engaged in the business of insurance, other than fire and marine, for the first time in the city shall pay a minimum license of \$50.00 on which there shall be an adjustment on this basis at the expiration of the year.

State law references: Licenses on insurance companies other than fire and marine insurance companies, Code of Ala. 1975, § 11-51-121.

- (50) **Laundry and/or dry cleaners.** Each person engaged in the business of operating a laundry, dry cleaners, linen supply service, diaper service or any service of like nature shall pay a license tax on gross annual receipts as follows:

\$0.00 to \$49,999.00 \$250.00

\$50,000.00 and over \$250.00

Plus, per \$1,000.00 in excess of \$50,000.00 . . . \$1.00

- (51) **Laundry pickup station.** Each person engaged in the business of collecting laundry and/or dry cleaning only shall pay an annual license tax as follows:

For each location \$50.00

State law references: Authority to license the persons who use vehicles on streets to transact business, Code of Ala. 1975, § 11-51-101.

- (52) **Laundry, self-service.** Each person engaged in the business of operating a self-service laundry or renting washing machines, dryers or dry cleaning machines shall pay an annual license tax as follows:

For each machine \$6.00

- (53) **Manufacturer.** Each person engaged in the business of manufacturing, producing, fabricating, compounding or processing not otherwise specifically licensed shall pay a license tax based on annual gross receipts as follows:

\$0.00 to \$49,999.00	\$125.00
\$50,000.00 to \$99,999.00	\$250.00
\$100,000.00 to \$999,999.00	\$250.00
Plus, per \$1,000.00 in excess of \$100,000.00 . . .	\$1.00
\$1,000,000.00 to \$9,999,999.00	\$1,150.00
Plus, per \$1,000.00 in excess of \$1,000,000.00 . . .	\$0.50
\$10,000,000.00 to \$99,999,999.00	\$5,650.00
Plus, per \$1,000.00 in excess of \$10,000,000.00 . . .	\$0.25
\$100,000,000.00 to \$999,999,999.00	\$28,150.00
Plus, per \$1,000.00 in excess of \$100,000,000.00 . . .	\$0.14
\$1,000,000,000.00 to \$9,999,999,999.00	\$154,150.00
Plus, per \$1,000.00 in excess of \$1,000,000,000.00 . . .	\$0.07
\$10,000,000,000.00 and over	\$784,150.00
Plus, per \$1,000.00 in excess of \$10,000,000,000.00 . . .	\$0.04

ADMINISTRATIVE INTERPRETATION: For the purpose of this schedule, gross receipts shall mean the entire receipts of the business including all gross receipts from government sales, sales outside the City of Huntsville and inter-company book transfers, which for the City of Huntsville Privilege License fee shall be considered only once. (Thus meaning the volume or value of the plant's transferred products regardless of whether transferred to another plant or affiliated company, or sold or manufactured under contract{s}).

- (54) **Marketing and/or sales representative.** Each person engaged in business as a manufacturing, marketing and/or sales representative, where the product sold is not warehoused within the city and is delivered by common carrier, shall pay a license tax based on annual gross commissions and/or total annual gross operating cost of such office within the city, whichever is greater, as follows:

\$0.00 to \$24,999.00	\$35.00
\$25,000.00 to and over	\$35.00
Plus, per \$1,000.00 in excess of \$25,000.00 . . .	\$1.00

- (55) **Mediums.** Each medium, fortuneteller, palmist, clairvoyant crystal gazer, divine healer, spiritual reader or similar profession whether or not any fee is charged directly or indirectly or whether or not any gratuity is accepted shall pay an annual license tax as follows:

For each person so engaged \$1,000.00

There shall be no proration of the annual rate of the license provided for in this schedule.

- (56) **Merchant, retail.** Each person engaged in the business of selling goods, wares or products (not specifically provided for in this license schedule) to others for consumption or use shall pay a license tax based on annual gross receipts as follows:

\$0.00 to \$9,999.00	\$35.00
\$10,000.00 to \$19,999.00	\$65.00
\$20,000.00 to \$249,999.00	\$65.00
Plus, per \$1,000.00 in excess of \$20,000.00 . . .	\$2.00
\$250,000.00 and over	\$525.00
Plus, per \$1,000.00 in excess of \$250,000.00 . . .	\$1.00

The term "gross receipts" for this schedule shall also include any and all receipts derived from the sale of registration cards, identification cards or any other type card which is required, for entrance into or to be able to purchase from a particular person making any type sales.

ADMINISTRATIVE NOTE: The following schedule has been administratively added in order to track the Temporary Lots operated by a properly licensed business in the City of Huntsville according to Sec. 15-34 of this Code where the location in the City of Huntsville has been approved shall be granted a license at No Charge.

56 T Merchant Retail Temporary Location

- (57) **Merchant, retail, sponsor.** Each person engaged in the business of selling goods, wares or products at flea markets, craft shows, art shows and exhibitions may obtain one license from the city clerk-treasurer issued to the person sponsoring or benefiting from the sale or exhibition, upon agreement of such person to account for the entire gross receipts of all vendors otherwise required to be licensed under this schedule participating in the sale or event. Such agreement shall be accompanied by such bond as may be determined by the city clerk-treasurer to be reasonably required for the purpose of assuring payment to the city of all license and sales taxes due to the city. The license fee shall be based on the entire gross receipts of the sale or exhibition as follows:

\$0.00 to \$9,999.00	\$35.00
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\$10,000.00 to \$19,999.00	\$65.00
\$20,000.00 to \$249,999.00	\$65.00
Plus, per \$1,000.00 in excess of \$20,000.00 . . .	\$2.00
\$250,000.00 and over	\$525.00
Plus, per \$1,000.00 in excess of \$250,000.00 . . .	\$1.00

Where temporary sales of merchandise or services for which a license is required under this section occurs on the premises of an existing licensee of the city, it shall be the duty of the licensee, the owner, and/or person in possession of the premises, knowingly allowing such sales of merchandise or services to allow such sales only upon presentation of proof from the person sponsoring the temporary sale that a valid and existing license has been issued by the city clerk-treasurer permitting the sale. Each seller of merchandise or services required to be licensed for a temporary sale under this section shall display at the place of sale, at a place viewable by the public, an appropriate license issued by the city clerk-treasurer, indicating on the license the dates, aggregating not more than 29 days, during which the license is valid. Where the license is issued to the sponsoring organization or beneficiary, the city clerk-treasurer can deliver a separate license showing the same identification number and dates for each separate seller. No such license shall be valid for more than one location or event.

It is further provided that where a bona fide nonprofit, educational, or civic organization is eligible for an exemption as provided in sections 15-37, 15-38, 15-40 and 15-41, a license will be issued to such organization upon payment of the issuance fee only.

The term "gross receipts" for this schedule shall also include any and all receipts derived from the sale of registration cards, identification cards, or any other type card which is required for entrance into or to be able to purchase from a particular person making any type sales.

- (58) **Merchant, wholesale.** Each person engaged in the business of selling goods, wares or products (not specifically provided for in this license schedule) to others for resale who has a physical presence within the city, shall pay a license tax based on annual gross receipts as follows:

\$0.00 to \$24,999.00	\$65.00
\$25,000.00 to \$49,999.00	\$100.00
\$50,000.00 to \$99,999.00	\$200.00
\$100,000.00 to \$149,999.00	\$300.00
\$150,000.00 to \$199,999.00	\$400.00
\$200,000.00 and over	\$400.00
Plus, per \$1,000.00 in excess of \$200,000.00 . . .	\$1.00

- (59) **Miscellaneous.** Each person who shall, in any capacity engage in or transact any business, commercial occupation, profession, trade or vocation for which no other license is specifically required by this section shall pay a license tax based on annual gross

receipts or total annual gross cost of operation within the city, whichever is greater, as follows:

\$0.00 to \$9,999.00	\$35.00
\$10,000.00 and over	\$35.00
Plus, per \$1,000.00 in excess of \$10,000.00 . . .	\$1.00

- (60) **Motor carrier.** Each person engaged in the business of maintaining or operating a motor bus terminal or operating any terminal or station facilities for transportation of passengers, property or express transported by motor carrier or airplane, and each person operating any motor carrier which does business in the city by receiving passengers or freight for transportation for hire, for intrastate and/or interstate transportation shall pay a license tax as follows:

Each carrier \$200.00

State law references: Authority to license the use of streets by persons who use vehicles on streets, Code of Ala. 1975, § 11-51-101.

- (61) **Newspapers, local.** Each person publishing or distributing newspapers which are printed or published within the city shall pay a license tax based on gross receipts as follows:

\$0.00 to \$49,999.00	\$250.00
\$50,000.00 and over	\$250.00
Plus, per \$1,000.00 in excess of \$50,000.00 . . .	\$1.00

Gross receipts for this schedule shall include all revenues received from sales of newspapers, advertising, and other goods or services.

- (62) **Newspapers, out-of-town.** Each person distributing or delivering newspapers published outside of the city shall pay an annual license tax as follows:

Each

\$100.00

- (63) **Parking lot.** Each person engaged in the business of storing or parking automobiles or other vehicles shall pay a license tax as follows:

For the first 25 spaces	\$100.00
For each additional space	\$5.00

- (64) **Pawnbroker.** Each person engaged in business as a pawnbroker shall pay a license based on annual gross interest receipts as follows:

\$0.00 to \$19,999.00	\$200.00
\$20,000.00 and over	\$200.00
Plus, per \$1,000.00 in excess of \$20,000.00 . . .	\$1.00

It shall also be required that any person accepting vehicles on pawn must also purchase a license according to the automotive dealer, used schedule (schedule (4)), to be able to sell those vehicles not taken out of pawn by the owner of the vehicle, and/or a merchant, retail schedule (schedule (56)) must also be purchased to be able to sell, those other items not taken out of pawn by the owners.

- (65) ***Pistols and/or other weapons.*** Each person engaged in the business as a dealer in guns, pistols, revolvers, rifles, shotguns, explosives, Bowie knives, dirks or other weapons shall pay a license fee based on annual gross receipts as follows:

\$0.00 to \$19,999.00	\$200.00
\$20,000.00 and over	\$200.00
Plus, per \$1,000.00 in excess of \$20,000.00 . . .	\$1.00

- (66) ***Precious metals, stones.*** Each person engaged in the business of purchasing precious metals or precious stones, including gold, silver, platinum, pearls, diamonds, rubies and other precious stones, and any ornament or item made from or containing gold, silver or platinum on which is set or displayed pearls, diamonds, rubies or other precious stones from the public shall pay an annual license tax as follows:

Each	\$200.00
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Any person purchasing a license according to this schedule shall also be required to purchase a merchant, retail schedule (schedule 56) or a merchant, wholesale schedule (schedule (58)) to cover the sale of these items.

- (67) ***Profession and vocation.*** Each person or member of a firm, partnership, professional corporation or association engaged in any practice, vocation or profession shall pay a license tax based on his gross annual receipts as follows:

\$0.00 to \$4,999.00	\$65.00
\$5,000.00 to \$9,999.00	\$95.00
\$10,000.00 to \$24,999.00	\$160.00
\$25,000.00 to \$49,999.00	\$250.00
\$50,000.00 to \$99,999.00	\$345.00
\$100,000.00 to \$149,999.00	\$440.00
\$150,000.00 to \$199,999.00	\$535.00
\$200,000.00 to \$249,999.00	\$625.00
\$250,000.00 and over	\$625.00
Plus, per \$1,000.00 in excess of \$250,000.00 . . .	\$1.00

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 distributed to that partner. Where the entity licensed is a corporation, the records and accounts of the corporation owned by each

professional practitioner and the license of each practitioner shall be determined according to his percentage of ownership.

Persons who are primarily performing such services as are described in contractor, subcontractor--engineering, research or manufacturing of this section shall be exempt from a license if a contractor, subcontractor--engineering, research or manufacturing license is lawfully obtained by such person.

- (68) **Radio and television broadcasting stations.** Each person who solicits advertising for radio or television broadcasting stations or companies shall pay an annual license tax based on annual gross receipts as follows:

\$0.00 to \$49,000.00	\$190.00
\$50,000.00 and over	\$190.00
Plus, per \$1,000.00 in excess of \$50,000.00 . . .	\$0.50

This license shall not apply to that portion of the business that may be interstate or foreign commerce or to business with the government of the United States of America.

- (69) **Railroads.** Each person engaged in the business of operating a railroad or railway train for transportation of freight and/or passengers, to and from other points in the state and having an office or place of business in the city shall pay a license fee as follows:

Each \$2,000.00

State law references: Licensing of railroads, Code of Ala. 1975, §§ 11-51-124, 11-51-125.

- (70) **Real estate agency, brokers.** Each person engaged in the business of buying, selling or exchanging real estate on commission shall pay a license fee based on annual gross receipts as follows:

\$0.00 to \$4,999.00	\$65.00
\$5,000.00 to \$9,999.00	\$95.00
\$10,000.00 to \$24,999.00	\$160.00
\$25,000.00 to \$49,999.00	\$250.00
\$50,000.00 to \$99,999.00	\$345.00
\$100,000.00 to \$149,999.00	\$440.00
\$150,000.00 to \$199,999.00	\$535.00
\$200,000.00 to \$249,999.00	\$625.00
\$250,000.00 and over	\$625.00
Plus, per \$1,000.00 in excess of \$250,000.00 . . .	\$1.00

- (71) **Registration card/coupon.** Each person engaged in the business of issuing, selling or leasing to merchants or others, trading stamps, registration cards, coupons, certificates or anything of like character, which are redeemable or which will be accepted in full or

partial payment or in exchange, shall pay an annual license tax based on gross receipts as follows:

\$0.00 to \$99,999.00	\$625.00
\$100,000.00 and over	\$625.00
Plus, per \$1,000.00 in excess of \$100,000.00 . . .	\$1.00

Gross annual receipts means and includes the full amount received from merchants and all others giving, using or issuing such trading stamps, registration cards, coupons, certificates or anything of like character.

- (72) ***Renting and/or leasing.*** Each person engaged in the business of renting or leasing real or personal property to others, including, but not limited to, apartments, office space, buildings, houses, furniture and equipment, shall pay a license tax based on gross receipts as follows:

\$0.00 to \$9,999.00	\$35.00
\$10,000.00 to \$99,999.00	\$35.00
Plus, per \$1,000.00 in excess of \$10,000.00 . . .	\$1.00
\$100,000.00 and over	\$125.00
Plus, per \$1,000.00 in excess of \$100,000.00 . . .	\$0.50

Any person receiving less than \$10,000.00 annually from the rental of residential real estate (this does not include commercial real estate) shall not be considered as engaged in the business of renting and/or leasing and shall be exempt from this license tax.

- (73) ***Repairs.*** Each person engaged in the business of repairing, installing, improving or servicing property which belongs to others shall pay a license tax based on annual gross receipts as follows:

\$0.00 to \$4,999.00	\$35.00
\$5,000.00 to \$9,999.00	\$65.00
\$10,000.00 to \$24,999.00	\$95.00
\$25,000.00 and over	\$95.00
Plus, per \$1,000.00 in excess of \$25,000.00 . . .	\$1.00

Any person engaged in the business of repairing, installing, improving or servicing real estate shall be considered a contractor and shall be required to purchase a license as such is defined in this article.

- (74) ***Restaurant, cafe, cafeteria.*** Each person engaged in the business of conducting a restaurant, cafe, cafeteria, catering service, lunch counter, soda fountain or public place where meals, food or refreshments are prepared, furnished or served, or where a food permit is required by the county health department, shall pay a license tax based on annual gross receipts as follows:

\$0.00 to \$24,999.00	\$65.00
\$25,000.00 to \$249,999.00	\$65.00
Plus, per \$1,000.00 in excess of \$25,000.00 . . .	\$1.75
\$250,000.00 to \$499,999.00	\$458.75
Plus, per \$1,000.00 in excess of \$250,000.00 . . .	\$1.25
\$500,000.00 and over	\$771.25
Plus, per \$1,000.00 in excess of \$500,000.00 . . .	\$1.00

ADMINISTRATIVE NOTE: Starting Jan. 1, 2005 this schedule has to have Schedule 96 added to the liabilities also.

- (75) **Retirement home.** Each person engaged in the business of operating a retirement home, rest home, nursing home, sanitorium, etc., shall pay a license fee as follows:

For the first five beds	\$100.00
For each additional bed	\$5.00

This shall not cover retail sales, operation of food service type facilities, pharmacy, beauty shop, etc.

- (76) **Schools.** Each person engaged in the business of conducting a school, college, kindergarten, nursery, day care, teaching classes in any manner or conducting seminars shall pay a license tax based on annual gross receipts as follows:

\$0.00 to \$24,999.00	\$65.00
\$25,000.00 and over	\$65.00
Plus, per \$1,000.00 in excess of \$25,000.00 . . .	1.00

Any person conducting a kindergarten, nursery or day care facility enrolling six or less children shall be exempt from this license tax.

This license tax shall not apply to schools operated by the state, county, city or churches, or other nonprofit organizations who hold a certificate issued by the Internal Revenue Service under Internal Revenue Code, section 501(a), as an organization described in section 501(c)(3).

- (77) **Service.** Each person engaged in the business of performing any service (labor) not regarded as a profession or vocation shall pay a license tax based on annual gross receipts as follows:

\$0.00 to \$4,999.00	\$35.00
\$5,000.00 to \$9,999.00	\$65.00
\$10,000.00 to \$24,999.00	\$95.00
\$25,000.00 and over	\$95.00
Plus, per \$1,000.00 in excess of \$25,000.00 . . .	\$1.00

- (78) **Shooting gallery.** Each person engaged in the business of operating a shooting gallery, pistol or rifle range, etc., shall pay a license tax based on gross receipts as follows:

\$0.00 to \$24,999.00	\$150.00
25,000.00 and over	\$150.00
Plus, per \$1,000.00 in excess of \$25,000.00 . . .	\$1.00

Any person engaged in this business must also have written permission from the police department.

State law references: Authority to license shooting galleries, Code of Ala. 1975, § 11-51-102.

- (79) **Skating rink.** Each person engaged in the business of operating a skating rink shall pay a license tax based on annual gross receipts as follows:

\$0.00 to \$24,999.00	\$125.00
\$25,000.00 and over	\$125.00
Plus, per \$1,000.00 in excess of \$25,000.00 . . .	\$1.00

State law references: Authority to license amusements, Code of Ala. 1975, § 11-51-102.

- (80) **Taxicab.** Any person engaged in the business of operating automobiles or other motor vehicles for hire commonly called and known as taxicabs or limousines shall pay an annual license tax as follows:

For each vehicle so operated ... \$125.00

Taxicabs must also comply with chapter 8, article IV before any license will be issued.

ADMINISTRATIVE NOTE: Taxicabs must also comply with City of Huntsville Ordinance 93-348 as amended or changed before any license will be issued. This schedule has been administratively subdivided into the following categories:

80 1	Taxicab
80 2	Limousine

Licenses granted under this schedule will also have to purchase an INSP schedule for the bi-annual inspections.

State law references: Authority to license vehicles for hire, Code of Ala. 1975, § 11-51-101.

- (81) **Telegraph company.** Each person engaged in the business of sending or receiving telegraphic messages to and from points within the state shall pay a license tax as follows:

Annually \$750.00

State law references: Licensing of telegraph companies, Code of Ala. 1975, § 11-51-127.

- (82) **Telephone company, local.** Each person engaged in the business of operating a telephone exchange within the city shall pay a license tax as follows:

Annually \$1,110.00

Plus the sum of \$60.00 for each additional 1,000 inhabitants according to the last federal census.

State law references: Licensing of telephone companies, Code of Ala. 1975, § 11-51-128.

- (83) **Telephone company, long distance.** Each person engaged in the business of operating a long distance telephone system between the city and intrastate points shall pay a license tax as follows:

Annually \$278.00

Plus \$15.00 for each 1,000 inhabitants in the city in excess of 20,000 inhabitants according to the last federal census.

It is not the purpose of this schedule to tax interstate or foreign messages or any United States government business.

State law references: Licensing of telephone companies, Code of Ala. 1975, § 11-51-128.

- (84) **Telephone solicitation.** Each person engaged in the business of making solicitations, where the telephone is used as the primary means of solicitation, shall pay a license tax on gross receipts as follows:

\$0.00 to \$19,999.00	\$625.00
\$20,000.00 and over	\$625.00
Plus, per \$1,000.00 in excess of \$20,000.00 . . .	\$1.00

- (85) **Television distribution.** Each person engaged in the business of television distribution shall pay a license tax of:

Each business \$100.00

Plus such additional amount as will equal three percent of the total gross receipts from the business during the next preceding year.

No person shall engage in or be licensed to operate a television distribution system without first having secured a franchise from the city.

ADMINISTRATIVE NOTE: The following schedule has been administratively subdivided in order to track all of the different Franchise Agreements negotiated by Legal passed by the City Council.

85 AT Fiber Optic ATC pass through
 85 FN Fiber Optic FiberNet
 85 FO Fiber Optic Telecom System
 85KM Fiber Optic KMC

- (86) **Theaters or motion picture shows.** Each person in the business of operating a theater, motion picture show, or theatrical theater where general admission is charged shall pay a license tax based on gross receipts as follows:

\$0.00 to \$19,999.00	\$65.00
\$20,000.00 and over	\$65.00
Plus, per \$1,000.00 in excess of \$20,000.00 . . .	\$1.00

A separate license must be purchased for the sales of merchandise, advertising, operation of a snack bar, amusement machines or any other secondary operations.

State law references: Authority to license amusements, Code of Ala. 1975, § 11-51-102.

- (87) **Trailer/mobile home parks.** Each person engaged in the operation of a camp, lot, park or other place in which are parked or stationed house trailers, recreational vehicles, tents, etc., which house trailers, recreational vehicles, tents, etc., are used as a place of abode shall pay an annual license tax as follows:

For the first 10 spaces	\$60.00
For each additional space	\$6.00

- (88) **Warehouse.** Each person engaged in the business of warehousing or storage of merchandise, including cotton, household goods, and other freight or commodities shall pay a license tax based on annual gross receipts as follows:

\$0.00 to \$9,999.00	\$65.00
\$10,000.00 and over	\$65.00
Plus, per \$1,000.00 in excess of \$10,000.00 . . .	\$1.00

- (89) **Waste grease collection.** Each person engaged in the business of purchasing and receiving or collecting waste grease and animal byproducts for rendering or recycling, from businesses, schools and institutions located in various cities of the state, shall pay the following annual license tax:

In cities of over 100,000 population \$50.00

(90) *Reserved*

(91) *Reserved*

(92) *Natural gas companies/natural gas utilities –*

(a) Each person, firm or corporation engaged in the business of selling distributing natural gas in the city for any purpose whatsoever by pipes or otherwise shall pay a license tax in the amount equal to three (3) percent of the gross receipts of the business transacted by such person, firm, or corporation in the city for the preceding calendar years from the sale or distribution of such gas from any point in or into the city. The gross receipts from said sales or delivery shall specifically include all reconnection fees, and any other fee or service charge imposed and collected by the person, firm or corporation. In addition thereto, the person, firm or corporation engaged in the business of selling or distributing gas shall also be required to pay a license tax based on sales of appliances, rentals, and all other activities incidental to its operations, but which do not involve the sale or distribution of gas, to the same extent as all other like businesses. On the first year's business, when an existing utility is taken over, the amount of the license shall be computed on the basis of gross receipts of the prior operators plus the gross receipts of the new owners.

(b) The license tax imposed hereinabove shall not apply to the City of Huntsville d/b/a Huntsville Utilities, which is paying to the city six (6) percent of its gross receipts from the sale of gas.

(Ord. No. 03-691)

(93) *Beverage, malt and/or brewed, manufacture*

Each person engaged in the distillation, production, fermenting, brewing, bottling, rectifying or otherwise in the manufacture of only malt and/or brewed alcoholic beverages, prior to engaging in such business, shall pay to the city for the privilege of so engaging an annual license tax as follows:

For each business	\$500.00
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There shall be no proration of the annual rate provided for in this schedule, nor shall this schedule be transferred from one owner to another owner.

(94) *Beverage, malt and/or brewed, warehouse*

Each person engaging in the receiving, storage, or warehousing only of malt and/or brewed beverages within the city for transshipment inside and outside the state, prior to engaging in such business, shall pay to the city for the privilege of so engaging an annual license tax as follows:

For each business \$250.00

There shall be no proration of the annual rate provided for in this schedule, nor shall this schedule be transferred from one owner to another owner.
(Ord. No. 04-191)

(95) *Reserved*

(96) *Reserved*

(GROW) Growers Permit.

Each person engaging in the selling of items authorized by a Growers Permit issued by the Alabama Cooperative Extension System at an approved location in the City of Huntsville and where the Permit has been signed and approved by the City Clerk/Treasurer shall be issued a license at No Charge.

ADMINISTRATIVE NOTE: This was administratively added due to the number of persons selling via a Growers Permit in the City of Huntsville for the purpose of tracking this type of vendor.

(INSP) Taxi/Limousine/Shuttle Inspection Fee.

Per Vehicle \$10.00

ADMINISTRATIVE NOTE: This was administratively added to collect the inspection fee described in the City of Huntsville Taxi Ordinance.

Sec. 15-60 Uniform Municipal Business License Application

The Uniform Municipal Business License Application shall be used by the city to allow a business (Contractor, Insurance or other types of business) to notify the city of their intent to conduct business. The city shall upon receipt of this application contact the business and provide him/her with a current municipal application.

Sec. 15-61 North American Industrial Classification System (NAICS)

Every taxpayer required to purchase a business license under this chapter shall:

a. Purchase a business license for each location at which it does business in the city.

b. Except as provided in Section 11-51-193, with respect to taxpayers subject to state licensing board oversight, be classified into on or more of the following 2002 North American Industrial Classification System (“NAICS”) sector and applicable sub-sectors, industry groups, industries and U. S. Industries thereunder:

SECTOR	NAICS TITLE	SUGGESTED BUSINESS LICENSE CODE GROUPING BY SAMPLE TOPIC OR CATEGORY	BASIS FOR LICENSE CALCULATION
111XXX	Crop Production	Agriculture, farming, nursery,	Gross Receipts

		Fruit, growers	
112XXX	Animal Production	Animal, dairy, cattle, ranching Sheep, chicken	Gross Receipts
113XXX	Forestry & Logging	Forestry, logging, timber	Gross Receipts
114XXX	Fishing, hunting, & trapping	Fishing, hunting supplies & equipment	Gross Receipts
115XXX	Support for Agriculture & Forestry	Cotton ginning, farm equipment post-harvest activities	Gross Receipts
211XXX	Oil & Gas Extraction	Oil, gas extraction, natural gas, crude	State Regulated
212XXX	Mining (except Oil & gas)	Mining activities	Gross Receipts Where not State Regulated
213XXX	Support for Mining Activities	Support activities for oil & gas wells	State Regulated
221XXX	Utilities	Utilities, gas, electric, water, Sewage, steam	State Regulated
236XXX	Building Developing & General Contracting	Construction, building, general residential, subdivisions	Gross Receipts
237XXX	Heavy Construction	Construction, heavy construction Highway, bridge, street	Gross Receipts
238XXX	Special Trade Con- Tractors	Construction, all special trades	Gross Receipts
311XXX	Food Manufacturing	Food manufacturing, animal, grain, Fruit, dairy, meat, seafood	Gross Receipts
312XXX	Beverage & Tobacco Manufacturing	Beverage manufacturing, soft Drink, bottled water, breweries Ice	Gross Receipts Except Not Where State Regulated
313XXX	Textile Mills	Mills, textile, fabric, yarn, carpet Canvas, rope, twine	Gross Receipts

314XXX	Textile Product Mills	Other mill operations not covered in 313	Gross Receipts
315XXX	Apparel Manufacturing	Apparel manufacturing, hosiery, men, women, children, lingerie	Gross Receipts
316XXX	Leather & Allied Product Manufacturing	Leather manufacturing, shoes, luggage, handbag, related products	Gross Receipts
321XXX	Wood Products Manufacturing	Wood products, sawmills, wood, preservation, veneer, trusses, Millwork	Gross Receipts
322XXX	Paper Manufacturing	Paper manufacturing, pulp, paper converted products	Gross Receipts
323XXX	Printing & Related Support Activities	Printing, lithographic, screen, quick, digital, books, handbills	Gross Receipts
324XXX	Petroleum & Coal Products Manufacturing	Petroleum manufacturing, asphalt, roofing, paving, grease	Gross Receipts
325XXX	Chemical Manufacturing	Chemical manufacturing, wood, fertilizer, pesticide, paint, soap, other	Gross Receipts
326XXX	Plastics & Rubber Products Manufacturing	Plastic & tire manufacturing, pipe, hoses, belts, bottle, sheet, foam	Gross Receipts
327XXX	Nonmetallic Mineral Product Manufacturing	Nonmetallic manufacturing, clay, glass, cement, lime, gypsum, other	Gross Receipts
331XXX	Primary Metal Manufacturing	Metal manufacturing, iron, steel, aluminum, copper, other non-ferrous	Gross Receipts
332XXX	Fabricated Metal Product Manufacturing	Fabricated metal, cutlery, structural, ornamental, wire, machine shops	Gross Receipts
333XXX	Machinery Manufacturing	Machinery manufacturing, farm, HVAC, office, industrial, engine,	Gross Receipts

		other	
334XXX	Computer & Electronic Products Manufacturing	Computers & electronics, peripherals, audio, video, circuit boards	Gross Receipts
335XXX	Electrical Equipment Manufacturing	Electrical equipment, lighting, small appliance, battery, other	Gross Receipts
336XXX	Transportation Equipment Manufacturing	Transportation manufacturing, auto truck, trailer, motor home, ship, boat, motorcycle	Gross Receipts
337XXX	Furniture & Related Products Manufacturing	Furniture manufacturing, cabinets, office furniture, beds, kitchen	Gross Receipts
339XXX	Misc. Manufacturing	Misc. manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	Gross Receipts
421XXX	Wholesale Trade, Durable Goods	Wholesale trade-durable, motor vehicle, home furniture, machinery, equipment	Gross Receipts
422XXX	Wholesale Trade, Non-durable Goods	Wholesale trade-non-durable, paper, apparel, grocery, dairy, farm, beverages	Gross Receipts
441XXX	Motor Vehicle & Parts Dealer	Motor vehicles, automobiles, Motorcycles, boats, parts, accessories	Gross Receipts
442XXX	Furniture & Home Furnishing Stores	Furniture stores, home, floor, furnishings, window, special products	Gross Receipts
443XXX	Electronics & Appliance Stores	Electronic & appliance store, household, radio, television, computer	Gross Receipts
444XXX	Building Material & Gardening Equipment Dealers	Building materials, hardware, paint, home center, wallpaper	Gross Receipts
445XXX	Food & Beverage	Food & beverage stores, grocery,	Gross Receipts

	Stores	convenience, markets, liquor, Beer	Where Not State Regulated
446XXX	Health & Personal Care Stores	Health & personal care stores, drug, cosmetic, optical, health foods	Gross Receipts
447XXX	Gasoline Stations	Gasoline stations, filling stations	Gross Receipts and/or Flat Rate
448XXX	Clothing & Accessories Stores	Clothing stores, men's, women's, children, infants, shoe, jewelry, luggage	Gross Receipts
451XXX	Sporting Goods, Hobby, Book, Music	Sporting goods stores, hobby, toy, fish, gun, music, books	Gross Receipts
452XXX	General Merchandise	General merchandise stores, department, warehouse clubs, superstores	Gross Receipts
453XXX	Miscellaneous Store Retailers	Misc. store retailers, florist, gift, novelty, used, pets, art, tobacco	Gross Receipts
454XXX	Non-store Retailers	Non-store retailers, electronic shopping, mail order, vending, Direct selling	Gross Receipts
481XXX	Air Transportation	Air transportation, airline tickets, shipping, freight, charters	Gross Receipts Where Not State Regulated
482XXX	Rail Transportation	Rail transportation, ticket offices, Short line, freight	State Regulated
483XXX	Water Transportation	Water transportation, coastal, freight, inland, passenger, forward	Gross Receipts Where Not State Regulated
484XXX	Truck Transportation	Truck transportation, terminal, Local and/or long-distance, freight	State Regulated
485XXX	Transit & Ground Passenger Transportation	Ground transportation, bus, taxi, limousine, charter, buggy`	Gross Receipts Where Not State Regulated and/or Flat Rate

487XXX	Scenic & Sightseeing Transportation	Scenic & sightseeing, land, water, air, special	Gross Receipts
492XXX	Couriers & Messengers	Couriers & messengers, services, delivery	Gross Receipts and/or Flat Rate
493XXX	Warehousing & Storage	Warehouse & storage, household, refrigerated, distribution, special	Gross Receipts, and/or Flat Rate
511XXX	Publishing Industries (except Internet)	Publishing, newspapers, periodicals, databases, software	Gross Receipts
512XXX	Motion Picture & Sound Recording Industry	Motion pictures & videos, theatres, recording, studios, drive-in	Gross Receipts
515XXX	Broadcasting (except Internet)	Broadcasting & radio, Television	Gross Receipts Where Not State Regulated
516XXX	Internet Publishing & Broadcasting	Publications or broadcasting for Internet only	Gross Receipts Where Not State Regulated
517XXX	Telecommunication	Providing, access to facilities for voice, data, text sound and/or video	Gross Receipts Where Not State Regulated
519XXX	Information Services & Data Processing	Providing, storing, processing, & providing access to information	Gross Receipts
522XXX	Credit Intermediation & Related Activities	Credit companies & activities related to credit & mediation of credit	Gross Receipts Where Not State Regulated
523XXX	Securities, Commodity, Other Financial Products	Insurance companies, life, health accident, and all other	Gross Receipts Where Not State Regulated
524XXX	Insurance Carriers & related Activities	Insurance companies, fire, marine & fire casualty	State Regulated
525XXX	Funds, Trusts, Other Financial Vehicles	Funds, plans, and/pr programs organized to pool securities	Gross Receipts Where Not State

		or other assets for others	Regulated
531XXX	Real Estate	Real Estate, offices, agents, brokers, & developers	Gross Receipts Where Not State
532XXX	Rental & Leasing Services	Rental & leasing, auto, truck, equipment, tangible property	Gross Receipts and/or Flat Rate
541XXX	Professions, Scientific, Technical Services	Attorney, doctor, dentist, architect, engineer, vet, other professions	Gross Receipts
551XXX	Management of Companies & Enterprises	Management of companies & enterprises, offices, regional, corporate	Gross Receipts Where Not State Regulated
561XXX	Administration & Support Services	Administrative & support services, office, employment, answering, travel	Gross Receipts Where Not State Regulated
562XXX	Waste Management & Remediation Services	Waste management, services, landfill, septic tank, companies, trucks	Gross Receipts Where Not State Regulated
611XXX	Educational Services	Educational services, business, secretarial, computer, technical sports, other	Gross Receipts Where Not State Regulated
621XXX	Ambulatory Health Care Services	Health care services, mental, outpatient, HMO, diagnostic, Blood, dialysis, other	Gross Receipts
622XXX	Hospitals	Hospitals, surgical, substance abuse, psychiatric, specialty	Gross Receipts and/or Flat Rate
623XXX	Nursing & Residential Care Facilities	Nursing & residential care facilities, elderly, day care, assisted living	Gross Receipts and/or Flat Rate
624XXX	Social Assistance	Social assistance, child, shelters, Vocational, emergency	Gross Receipts Where Not State Regulated
711XXX	Performing Arts, Spectator Sports	Arts & sports, dance, musical, spectator, teams, tracks, promoters, agents	Gross Receipts and/or Flat Rate

712XXX	Museums, Historical Sites	Museums, historical sites, zoos, botanical gardens, parks, special sites	Gross Receipts
713XXX	Amusement, Gambling & Related	Amusement & recreation, gambling, theme, arcade, gold, marinas, fitness	Gross Receipts and/or Flat Rate Where Not State Regulated
721XXX	Accomodations	Accomodations, hotel, travel, bed-and-breakfast, rooming houses, motel	Gross Receipts and/or Flat Rate
722XXX	Food Services & Drinking Places	Food service & drinking places, restaurant, caters, bar, lounge, club	Gross receipts and/or Flat Rate Where Not State Regulated
811XXX	Repair & Maintenance	Repair and maintenance, automotive, electronic, commercial, residential, other	Gross Receipts
812XXX	Personal & Laundry Services	Personal care services, hair, nail, skin, barber, beauty, diet, tanning, funerals	Gross Receipts
910XXX	Category for:	Vending machines, pool tables, amusement devices, etc.	Gross Receipts and/or Flat Rate
923XXX	Administration of Human Resources Programs	General Category	Gross Receipts Where Applicable
924XXX	Administration of Environmental Quality Programs	General Category	Gross Receipts Where Applicable
925XXX	Administration of Housing, Urban Comm.	General Category	Gross Receipts Where Applicable
926XXX	Administration of Economic Programs	General Category	Gross Receipts Where Applicable
927XXX	Space Research & Technology	General Category	Gross Receipts Where Applicable

928XXX	National Security & General Category International Affairs	Gross Receipts Where Applicable
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Sec. 15-62 Rights and Responsibilities of Municipal Taxpayers

See bill of rights as defined in Sec. 11-51-186 Code of Alabama 1975.

Secs. 15-60 3--15-90. Reserved.

Changes to Ordinance 93-725 as used in the Code of Ordianances (Ord. No. 93-725, 1, 11-9-1993; Ord. No. 94-53, 1-27-1994; Ord. No. 96-319, 4-25-1996; Ord. No. 98-165, 1(1), 3-12-1998; Ord. No. 01-864, 1, 10-25-2001; Ord. No. 01-974, 1, 12-13-2001; Ord. No. 02-395, 1, 6-13-2002; Ord. No. 02-794, 1, 10-10-2002; Ord. No. 06-691, 1, 8-28-2003; Ord. No. 04-97; Ord. No. 04-191; Ord. No. 04-1027; Ord. No. 05-1032; Ord. No. 06-309, Ord. No. 06-911 & Ord. No 07-742)

Secs. 15-60--15-90. Reserved.