

2008 CITY OF JACKSON BUSINESS LICENSE FEE SCHEDULE

*Police Jurisdiction: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

CODE	DESCRIPTION	FEE OR CLASS
111998	Farming - agriculture, crop production, nursery, fruit, growers,	A
112990	Animals - dairy, cattle, ranching, sheep, raising chickens, poultry	A
113110	Forestry - logging, forestry, timber track operations, timber mgt,	\$100
114119	Fishing & hunting - hunting and trapping, finfish, shellfish, supplies,	A
115114	Agriculture support - cotton gins, farm mgt, post-harvest activities,	\$100
211111	Oil and gas extraction - natural gas liquid extraction, crude extraction,	C
212299	Mining - (except for oil and gas) all related mining activities,	C
213112	Mining support services - for oil and gas mining activities, oil/gas wells,	C
221122	Utilities - electric power or light company - state regulated	F
221210	Utilities - natural gas company - state regulated	F
221310	Utilities - water, sewage treatment, steam, and other	F
233320	Contractors - <u>general contractors</u> , comm. bldg, residential, subdivisions,	\$100
233321	Contractors - <u>general contractors</u> - itinerant not local	\$125
234990	Contractors - <u>heavy construction</u> , highway, bridge, street, water, sewer,	\$125
234991	Contractors - <u>heavy construction</u> - itinerant not local	\$125
235110	Contractors - <u>specialty trade</u> - plumbing, heating & air conditioning	\$50
235210	Contractors - <u>specialty trade</u> - painting and wall covering	\$50
235310	Contractors - <u>specialty trade</u> - electrical contractors	\$50
235410	Contractors - <u>specialty trade</u> - masonry and stone contractors	\$50
235420	Contractors - <u>specialty trade</u> - drywall, acoustical & insulation	\$50
235430	Contractors - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	\$50
235510	Contractors - <u>specialty trade</u> - carpentry contractors	\$50
235520	Contractors - <u>specialty trade</u> - floor coverings/all types	\$50
235610	Contractors - <u>specialty trade</u> - roofing, siding & sheet metal	\$50
235710	Contractors - <u>specialty trade</u> - concrete contractors	\$50
235810	Contractors - <u>specialty trade</u> - water well drilling & irrigation	\$50
235910	Contractors - <u>specialty trade</u> - structural steel erection	\$100
235920	Contractors - <u>specialty trade</u> - glass and glazing contractors	\$50
235930	Contractors - <u>specialty trade</u> - excavation and site development	\$50
235940	Contractors - <u>specialty trade</u> - wrecking and demolition	\$50
235950	Contractors - <u>specialty trade</u> - building equipment & mechanical install	\$50
235990	Contractors - <u>specialty trades contractors</u> - non-general & non-heavy,	\$50

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235991	Contractors - specialty trades contractors - itinerant not local	\$50
311991	Food mfg - meat, seafood, grain, fruit, dairy, animal, poultry processing,	A
312100	Beverage mfg - all types of soft drinks, bottled water, breweries, ice,	A
312121	Beer - off premise - state regulated through ABC	G ✓
312122	Beer - on premise - state regulated through ABC	G
312131	Wine - state regulated through ABC	G
312132	Beer & Wine - wholesale distributor	G
312141	Alcohol - state regulated through ABC	G
313112	Textile mfg - fabric, yarn, carpet, canvas, rope, twine, fabric mills,	E
314129	Other mfg - mill operations not covered in 313, rugs, linen, curtains	E
315999	Apparel mfg - women, men, children, hosiery, outerwear, accessories,	E
316993	Leather mfg - shoes, luggage, handbag, related products, all footwear,	E
321999	Wood mfg - sawmills, wood preservation, veneer, trusses, millwork,	E
322229	Paper mfg - pulp, paper, and converted products, stationary, tubes, cores,	E
323112	Printing - screen, quick, digital, books, lithographic, handbills, comm.	E
324199	Petroleum and coal mfg - asphalt, grease, roofing, paving products,	C
325998	Chemical mfg - of fertilizer, wood, pesticide, paint, soap, resin, plastic	C
326291	Plastic & rubber mfg - tires, pipe, hoses, belts, bottles, sheet, wrap, film,	D
327331	Nonmetallic mfg - glass, cement, lime, pottery, ceramic, brick, tile,	C
331528	Primary metal mfg - iron, steel, aluminum, wire, copper, foundries	C
332999	Metal fabrication - cutlery, structural, ornamental, machine shops,	\$100
333990	Machinery mfg - office machinery, industrial, engines, farm, HVAC,	C
334419	Computer & electronic mfg - audio, video, circuit boards, peripherals,	C
335211	Appliance mfg - small appliance, lighting, electrical, battery, freezer,	C
336112	Transportation mfg - mfg auto, truck, trailer, motor home, boat, ship,	C

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337129	Furniture mfg - cabinets, office, household, beds, medical, kitchen,	C
339999	Miscellaneous mfg - specialty mfg not defined in separate categories	B
421990	Wholesale trade - <u>durable</u> , vehicle, machinery, equipment, furniture,	A
422720	Wholesale trade - wholesale gasoline distributor	A
422990	Wholesale trade - <u>non-durable</u> , paper, apparel, grocery, beverages, dairy,	A
441310	Motor vehicle & parts - auto, motorcycles, boats, parts, accessories,	A
441311	Motor vehicles - new and/or used - dealerships and lots	A
442290	Furniture - furniture, home furnishings, stores, floor coverings, window,	A
443112	Electronic & appliance store - household, radio, television, computers,	A
444130	Building materials - hardware, paint, home center, wallpaper, nursery,	A
445120	Food & beverage stores - grocery, convenience store, markets,	A
445310	Package Stores - selling beer, wine and liquor plus general mdse	G
446199	Health care stores - drug, pharmacy, cosmetic, optical, health food	A
447110	Gasoline Retail - selling gasoline with or without convenience stores	A
448190	Clothing & accessories - men, women, children, infant, shoe, jewelry,	A
451120	Sporting goods & hobbies - toy, fish, gun, books, games	A
452110	General merchandise stores - department, warehouse clubs, superstores,	A
453310	Used Merchandise Stores - books, miscellaneous, consignment, flea mkt	A
453998	Miscellaneous retailers - florist, gift, novelty, pet, art, tobacco, used mdse	A
454390	Non-store retailers - vending machine operators, direct selling, mail order	D
454391	Non-Store Retailer - peddlers license / local peddler	H
454392	Non-Store Retailer - peddlers license / itinerant peddler	H
481111	Air transportation - airline tickets, shipping, freight, charters service	A
483212	Water transportation - coastal, freight forwarders, inland, passenger	B
484122	Truck transportation - local, long-distance, freight, moving, and storage	\$75
484230	Truck transportation - terminal - state regulated 37-3-33	\$125

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485113	Passenger transportation - charter and other vehicle transit services	A
485114	Passenger transportation - bus terminals state regulated 37-3-33	A
485320	Passenger transportation - taxi, cabs, limousine service, buggy, charters	I
485321	Passenger transportation - number of taxis, cabs, limousines, or buggies	I
487990	Sightseeing - scenic and sightseeing, land, air, water, special trans	A
492210	Couriers - couriers and local messengers, services, local delivery services,	A
493110	Warehousing and storage - distribution, household, refrigerated, special,	A
511199	Publishing industries - newspaper, book, periodical, databases, software	A
512131	Motion pictures - theatres, videos, recording, drive-ins, sound studios,	A
513100	Broadcasting - radio and television stations	\$75
513310	Telecommunications - telephone local per 11-51-128	J
513320	Telecommunications - telephone long distance per 11-51-128	J
513322	Telecommunications - cellular and other wireless, paging,	J
513330	Telecommunications - resellers of service	J
514190	Information services - all types of information services	A
521110	Bank Main Office - not branch location or ATM	R
521111	Bank Branch or ATM - not main office of bank	R
522120	Savings and Loans - not branch location or ATM	R
522121	S&L Branch or ATM - not main office of S&L	R
522298	Pawn Shop - whether title pawn or merchandise	\$175
522390	Credit services - companies and activities related to credit and mediation,	\$50
523999	Securities, commodity - brokerage, portfolio, investment, other	\$150
524126	Insurance Company - casualty, fire, and/or marine premiums	11-51-120/123
524128	Insurance Company - health, allied and all other premiums	11-51-120/123
524292	Agent Office - administration of third parties, pension funds, annuities, etc	\$100
525990	Funds, trusts, other financial agencies - agents, agencies, investments,	\$100
531390	Real estate - offices, agents, brokers, management, appraisers,	\$100
532490	Rental and leasing - auto, truck, trailer, RV, all tangible property,	A
532230	Rental and leasing - movie and video rental	A
541110	Attorney/Lawyers - individual and/or firm professional license	\$125
541211	Accountant/CPAs - individual and/or firm professional license	\$125

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541310	Architect - individual and/or firm professional license	\$125
541330	Engineer - individual and/or firm professional license	\$125
541360	Surveyor - individual and/or firm professional license	\$125
541511	Computer Programmer - individual and/or professional firm license	\$125
541921	Photographer - studios, portrait, commercial, services	\$50
541940	Veterinarian - individual and/or firm professional license	\$125
541990	Professional Services Not Elsewhere Classified - scientific, technical,	\$125
551110	Management companies - offices, enterprises, regional, corporate,	\$150
561439	Administrative services - answering, employment, office, sec., travel,	\$125
561710	Exterminating services - exterminating company and its services	\$50
561720	Janitorial firm - janitorial cleaning services - individual or firm	\$50
562998	Waste management - companies, trucks, septic tanks, landfill, services,	\$50
611699	Educational services - technical, computer, sports, services, business,	\$50
621111	Physician - individual and/or firm professional license	\$125
621200	Dentist - individual and/or firm professional license	\$125
621310	Chiropractor - individual and/or firm professional license	\$125
621320	Optometrist - individual and/or firm professional license	\$125
621491	HMO - medical centers and services	\$125
621498	Outpatient Care Centers - all other types of services	\$125
621910	Ambulance - ambulance company and/or services	\$50
622110	Hospitals - surgical, substance abuse, psychiatric, general care, special,	\$125
623110	Nursing care - residential care facility, day care, assisted living	\$125
623312	Nursing Home - care for elderly and continuing care facilities	\$125
624229	Social assistance - shelters, vocational, child care, abuse, emergency,	\$125
711219	Arts and sports - dance, musical, teams, tracks, promoters, agents,	\$50
711310	Special Events - promoter or activity - see schedule for rates	K
712190	Museums - museums and historical sites, zoos, botanical gardens, parks,	\$125
713990	Amusement - arcades, golf clubs, marinas, fitness, bowling centers,	A
721110	Accommodations - hotels, motels and similar facilities	\$225
721191	Accommodations - bed and breakfast inns and services	\$225
721214	Accommodations - trailer parks, RV parks, and travel parks	E
721310	Accommodations - rooming houses and boarding houses	\$50
722110	Restaurant - full service restaurant facility	A

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722211	Restaurant - limited facility or service	A
722320	Caterers - and/or mobile food services	A
722410	Drinking Establishment - club, lounge, bar or other	G
811118	Repairs and maintenance - auto, paint/body, carwash, other vehicular,	\$50
811219	Repairs and maintenance - all electronic equipment	\$50
811412	Repairs and maintenance - all appliances, home & garden equipment	\$50
812199	Personal Services - hair, skin, barber, beautician, diet, nail, tanning,	\$50
812990	Fortune Teller or Clairvoyant - individual reader license	\$2000
910001	Category for number of - vending machines for all types vending	M
910002	Category for number of - pool tables	N
910003	Category for number of - amusement devices and/or games	O
910004	Category for number of - buses, taxis, trucks, or other equipment	P
910006	Category for number of - square feet used for calculating license amount	Q
999111	Unclassified miscellaneous business services not elsewhere classified	\$50
999222	Unclassified miscellaneous personal services not elsewhere classified	\$50
999999	Delivery	S

Schedule "A":

Each person or entity classified as Schedule A shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

1. On gross receipts less than \$35,000, license fee of \$50.00.
2. On gross receipts of \$35,000 but less than \$95,000, license fee of \$100.00.
3. On gross receipts of \$95,000 but less than \$125,000, license fee of \$125.00.
4. On gross receipts of \$125,000 but less than \$175,000, license fee of \$150.00.
5. On gross receipts of \$175,000 but less than \$225,000, license fee of \$175.00.
6. On gross receipts of \$225,000 but less than \$300,000, license fee of \$200.00.
7. On gross receipts of \$300,000 but less than \$375,000, license fee of \$225.00.
8. On gross receipts of \$375,000 but less than \$425,000, license fee of \$250.00.
9. On gross receipts of \$425,000 but less than \$525,000, license fee of \$275.00.
10. On gross receipts of \$525,000 but less than \$700,000, license fee of \$300.00.
11. On gross receipts of \$700,000 but less than \$1,000,000, license fee of \$325.00.
12. On gross receipts of \$1,000,000 and over, license fee of \$375.00.

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Schedule "B":

Each person or entity classified as Schedule B shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

1. The license shall be \$50.00 plus a sum of money equal to fifty cents (\$0.50) per one thousand dollars (\$1,000.00) of gross annual receipts for the year preceding the current license year.

Schedule "C":

Each person or entity classified as Schedule C shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

1. On gross receipts of not more than one hundred thousand dollars (\$100,000.00) the license will be one hundred dollars (\$100.00).
2. On gross receipts of more than one hundred thousand dollars (\$100,000.00) but not more than five hundred thousand dollars (\$500,000.00) the license shall be two hundred dollars (\$200.00).
3. On gross receipts of more than five hundred thousand dollars (\$500,000.00) but not more than one million dollars (\$1,000,000.00) the license shall be three hundred dollars (\$300.00).
4. On gross receipts of more than one million dollars (\$1,000,000.00) but not more than three million dollars (\$3,000,000.00) the license shall be five hundred dollars (\$500.00)
5. On gross receipts of more than three million dollars (\$3,000,000.00) but not more than five million dollars (\$5,000,000.00) the license shall be one thousand dollars (\$750.00).
6. On gross receipts of more than five million dollars (\$5,000,000.00) the license shall be one thousand dollars (\$1,000.00).

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Schedule "D" :

Each person or entity classified as Schedule D shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

1. On gross receipts of less than fifteen thousand dollars (\$15,000.00) the license shall be fifty dollars (\$50.00).
2. On gross receipts of fifteen thousand dollars (\$15,000.00) to seventy thousand dollars (\$70,000.00) the license shall be one seventy five dollars (\$75.00).

On gross receipts of over seventy thousand dollars (\$70,000.00) the license shall be one hundred dollars (\$100.00) plus fifty cents (\$0.50) per thousand dollars of gross receipts over seventy thousand dollars (\$70,000.00).

Schedule "E" :

Each person or entity classified as Schedule E shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

1. On gross receipts up to fifty thousand dollars (\$50,000.00) the license shall be fifty dollars (\$50.00).
2. On gross receipts of fifty thousand dollars (\$50,000.00) but less than one hundred fifty thousand dollars (\$150,000.00) the license shall be seventy-five dollars (\$75.00).
3. On gross receipts of one hundred fifty thousand dollars (\$150,000.00) but less than two hundred fifty thousand dollars (\$250,000.00) the license shall be one hundred dollars (\$100.00).
4. On gross receipts of over two hundred fifty thousand dollars (\$250,000.00) but less than five hundred thousand (\$500,000) the license shall be one hundred fifty dollars (\$150.00).
5. On gross receipts of over five hundred thousand (\$500,000) the license shall be three hundred dollars (\$300.00).

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Schedule "F" - Electric Company and Gas Company

For selling or distributing electrical current or natural gas, an amount equal to three percent (3%) of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

Schedule "G" - Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
Manufacturer		500.00	
Importer		½ of State	
Liquor Wholesale		500.00	
Beer Wholesale		250.00	
Wine Wholesale		275.00	
Beer and Wine Wholesale		375.00	
Warehouse		200.00	
040 (Beer On/Off Premise)	312121	75.00	
050 (Beer Off Premise Only)	312122	50.00	
060 (Table Wine On/Off Premise)	312131	75.00	
070 (Table Wine Off Premise Only)	312131	75.00	
010 Lounge Retail Liquor Class I)	312141	5000.00	
Lounge Retail Liquor Class II (package store)		1,000.00	
020 Restaurant Retail Liquor	312121	150.00	
Club Retail Liquor License Class 1 or 2		500.00	
Special Retail License for no more than 30 days		250.00	
Special Retail License for more than 30 days But no more than 1 year.		350.00	
Special Events Retail License		250.00	
No license issued in excess of 7 days			

For all of the above please refer to City of Jackson Alcohol Ordinance.

Schedule "H" - Peddlers

Yearly Rate issued for annual sales activity \$1000.00.

This type of license must be presented to the Mayor and Council at a regular scheduled Council Meeting of the City of Jackson and voted on at the next regular scheduled Council Meeting of the City of Jackson, Alabama.

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Schedule "I" - Taxi Cabs & Limousines

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine and the cost of said decals shall be according to the following table:

1 taxi cab or limousine per decal	\$ 50.00
All taxi cabs or limousines over 1 per decal	\$ 25.00

Schedule "J" - Telephones & Telecommunications

[each city or town must apply Code of Alabama 11-51-128 for telephones and establish other rates and/or schedules for various other telecommunications businesses]

Schedule "K" - Special Events Licenses

Dances, Concerts, Plays and other Special Events (wrestling matches, tough man events, boxing, trade shows, etc.)excluding school functions, if an admission is charged the license fees will be as follows. This does not include alcohol licenses for special events (see schedule "G" for alcohol special event license). There is a separate license fee for a Circus and Carnival. License fees waived upon proof of non profit status or an established civic organization with officers, charter members and regular meeting status.

Per Day	- \$50.00
Per Week	- \$150.00
Circus	- \$650.00 per day
Carnivals or Fairs	- \$1250.00 per week

Schedule "L" - Fortune Tellers

Yearly rate is \$2,000.

This type of license must be presented to the Mayor and Council at a regular scheduled Council Meeting of the City of Jackson and voted on at the next regular scheduled Council Meeting of the City of Jackson, Alabama.

Schedule "M" - Vending Machines

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

1 to 5 machines vending any type merchandise or product	\$ 20.00 per decal
5 to 10 machines vending any type merchandise or product	\$ 10.00 per decal
all over 10 machines vending any type merchandise or product	\$ 5.00 per decal

Schedule "N" - Billiard and/or Pool Tables

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For 1 to 2 billiard or pool tables	\$ 50.00 per decal
All billiard or pool tables over 2	\$ 25.00 per decal

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Schedule "O" - Amusement Devices

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For the first 10 machines	\$ 25.00 per decal
All machines over 10	\$ 10.00 per decal

Schedule "P" - Buses, Trucks & Other Equipment

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following table:

From 1 to 2 buses, trucks or other equipment	\$ 50.00 per decal
From 2 to 5 buses, trucks or other equipment	\$ 25.00 per decal
Over 5 buses, trucks or other equipment	\$ 10.00 per decal

Schedule "Q" - Square Feet

S-1	From zero	to	5,000 Square Feet.....	100.00
S-2	From 5,000	to	10,000 Square Feet.....	200.00
S-3	From 10,000	to	20,000 Square Feet.....	300.00
S-4	From 20,000	to	30,000 Square Feet.....	400.00
S-5	From 30,000	to	40,000 Square Feet.....	500.00
S-6	From 40,000	to	50,000 Square Feet.....	600.00
S-7	From 50,000	to	60,000 Square Feet.....	700.00
S-8	From 60,000	to	70,000 Square Feet.....	800.00
S-9	From 70,000	to	80,000 Square Feet.....	900.00
S-10	From 80,000	to	90,000 Square Feet.....	1,000.00
S-11	From 90,000	to	100,000 Square Feet.....	1,200.00
S-16	From 100,000 up - 1,200.00 plus \$.01 per square foot over 100,000			

Schedule "R" - Banks / Savings & Loans

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

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Schedule "S" – Delivery License, Amended

SECTION 21. Delivery License.

ORDINANCE NO. 11-14-17

AN ORDINANCE AMENDING ORDINANCE NO. 2007-12-11, SECTION 21, SCHEDULE S, REGARDING BUSINESS LICENSES FOR PERSONS DELIVERING GOODS WITHIN THE MUNICIPAL LIMITS OR THE POLICE JURISDICTION OF THE CITY OF JACKSON, ALABAMA.

WHEREAS, the Alabama Legislature has adopted Act No. 2017-415, which amended the laws relating to municipal delivery licenses; and

WHEREAS, the City of Jackson, Alabama finds that to comply with said Act No. 2017-415 it will be necessary to amend the City's Business License Ordinance No. 2007-12-11.

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

Section 1. Section 21 of Ordinance No. 2007-12-11 of the City of Jackson, Alabama is hereby amended by deletion of the entire language of said section and substitution of the following, so that hereafter said Section 21 shall read in its entirety, as follows:

DELIVERY LICENSE, SECTION 21

- a. In lieu of any other type of license, a taxpayer may at its option purchase for \$100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality or the police jurisdiction if the taxpayer meets all of the following criteria:
 1. Other than deliveries, the taxpayer has no other physical presence within the Municipality or the police jurisdiction;
 2. The taxpayer conducts no other business in the municipality or the police jurisdiction other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
 3. Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality or its police jurisdiction, and is done by means of delivery vehicles owned, leased or contracted by the taxpayer;
 4. The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000.00) during the license year;
 5. Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise to be delivered;
 6. If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then with 45 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and will be subject to a penalty of \$10.00.
- b. Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
- c. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- d. The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding year.
- e. The purchase of a delivery license or the exemption from the purchase of a delivery license pursuant to subsection (f) shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the

authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

- f. A taxpayer that otherwise meets the criteria for the purchase of a delivery license is not required to purchase a delivery license or regular business license if (i) the taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed \$10,000; and (ii) the taxpayer has no other physical presence within the municipality during the year.

Section 2. This Ordinance shall be effective immediately upon its adoption and publication in the local newspaper of circulation according to law.

Section 3. The sections, paragraphs, sentences, clauses and phrases of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraph and sections, since the same would have been enacted by the City Council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

ADOPTED AND APPROVED this the 14th day of February, 2017.



Paul R. South, Mayor

Attest:



Betty Powell, City Clerk