

ORDINANCE # 1948

ORDINANCE TO AMEND ORDINANCE #1907 **BUSINESS LICENSE CODE OF THE**

CITY OF PRICHARD, ALABAMA **FOR THE YEAR 2008 AND EACH SUBSEQUENT YEAR**

SCHEDULE OF LICENSES AND FEES

BE IT ORDAINED BY THE CITY COUNCIL OF PRICHARD, ALABAMA, as follows:

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SECTION 1. Levy of Tax.

Pursuant to the *Code of Alabama*, the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the municipality for the year beginning January 1, 2008, and for each subsequent year thereafter. There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession or other activity in the municipality, or the police jurisdiction, by whatever name called.

SECTION 2. Definitions.

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

[1] **BUSINESS.** Any commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, including the lease or rental of residential or nonresidential real estate, whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within a municipality.

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

[3] **BUSINESS LICENSE REMITTANCE FORM.** Any business license return, renewal reminder notice, or other writing on which the taxpayer calculates the business

license tax liability for all or part of the license year and remits the amount so calculated with the form.

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

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

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

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

- (b) A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- (c) For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- (d) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

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

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

[9] LICENSE YEAR. The calendar year.

[10] MUNICIPALITY. Any town or city in this state that levies a business license tax from time to time. The term shall also include the town's or city's police jurisdiction, where the business license tax is levied in the police jurisdiction.

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

[12] TAXING JURISDICTION. Any municipality that levies a business license tax, whether or not a business license tax is levied within its police jurisdiction, or the Department of Revenue acting as agent on behalf of a municipality pursuant to Section 11-51-180 et seq., as the context requires.

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

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

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

SECTION 3. License term; minimums.

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

- (a) *Full Year*. Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$ 100.00.
- (b) *Half Year*. Every person who commences business on or after July 1st, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.
- (c) *Issue Fee*. For each license issued there shall be an issue fee collected of ten dollars (\$10.00) and said issue fee shall be collected in the same manner as the license tax.
- (d) *Annual Renewal*. Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 31st day of January each year.
 - (i) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
 - (ii) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama* which states

that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.

(iii) On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality.

Licensees are required to furnish the municipality any address changes for their business prior to December 1st in order for them to receive their notice.

(iv) Business license renewal payments received by the municipality shall be applied to the current renewal only when any and other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the municipal code.

SECTION 4. License shall be location specific.

- (a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- (b) Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- (c) A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts

attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

- (i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
- (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.

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

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

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

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

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

SECTION 5. Restriction on transfer of license.

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in

the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

SECTION 6. Unlawful to do business without a license.

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

SECTION 7. License must be posted.

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

SECTION 8. Duty to file report.

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

the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.

- (b) If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest.
- (c) The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.
- (d) If the amount of business license tax remitted by the taxpayer is undisputed by the Municipality, or if the taxpayer consents to the amount of any deficiency or preliminary Assessment in writing, the municipality shall enter a final assessment for the amount of the Tax due, plus any applicable penalty and interest.

- (e) (1) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to their respective positions..
- (2) If a petition for review is not timely filed, or is timely filed, and upon further review the license officer determines that the preliminary assessment is due to be upheld in whole or in part, the municipality may make the assessment final in the amount of business license tax due as computed by the license officer, with applicable interest and penalty computed to the date of entry of the final assessment. The license officer shall, whenever practicable, complete his or her review of the taxpayer's petition for review and applicable law within 90 days following the later of the date of filing of the petition or the conference, if any.
- (3) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) by either first class U.S. mail or

certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars (\$500.00) or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred (\$500.00). In either case, at the option of the taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal delivery. The final assessment shall include a statement informing the taxpayer of his or her right to appeal the final assessment to circuit court within 30 days from the date of the entry of the final assessment.

SECTION 9. Duty to permit inspection and produce records.

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

- (a) Permit the designee of the municipality to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said municipal designee to gain such information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;
- (b) To furnish information during reasonable business hours, at the licensee's place of business, in the municipality or the police jurisdiction, all books of account, invoices, papers, reports and memoranda containing entries showing amount of purchases, sales receipts, inventory and other information from which the correct license tax classification of such

person may be ascertained and the correct amount of license tax to which he is subject may be determined, including exhibition of bank deposit books, bank statements, copies of sales tax returns to the State of Alabama, copies of Alabama income tax returns and federal income tax returns.

SECTION 10. Unlawful to obstruct.

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

SECTION 11. Privacy.

- (a) It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the mayor, the municipal attorney or others authorized by law to receive such information described herein.
- (b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the license form of any taxpayer or any part of the license form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this ordinance.

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

SECTION 12. Failure to file assessment.

- (a) In any case where a person subject to paying a license tax as provided herein fails to do so, the municipal designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.
- (b) The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to appear before the municipal governing body on a day named not less than twenty (20) days from the date of notice and to show cause why such assessment shall not be made final. Such appearance may be made by agent or attorney.
- (c) If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgement of the municipality, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the municipality to be correct. If upon such hearing the municipal designee finds a different amount due than that originally assessed, he/she shall make the assessment final in the correct

amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.

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

SECTION 13. Lien for non-payment of license tax.

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

SECTION 14. Criminal penalties.

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

SECTION 15. Civil penalties.

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

SECTION 16. Penalties and interest.

- (a) All licenses not paid within thirty (30) days from the date they fall due shall be increased by fifteen (15) percent for the first thirty (30) days they shall be delinquent and shall be measured by an additional fifteen (15) percent for a delinquency of sixty (60) or more days, but this provision shall not be deemed to authorize the delay of thirty (30) days in the payment of the license due, which may be enforced at once.
- (b) In the case of persons who began business on or after the first day of the calendar year, the license for such "new business" shall be increased by fifteen (15) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15) percent for a delinquency of forty-five (45) days or more.
- (c) All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one (1) percent per month.

SECTION 17. Prosecutions unaffected.

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

SECTION 18. Procedure for denial of new applications.

- (a) The municipal designee shall have the authority to investigate all applications and may refer any application to the municipal governing body for a determination of whether such license should or should not be issued.
- (b) If the municipal governing body denies the issuance of any license referred to it, the municipal clerk shall promptly notify the applicant of the municipal governing body's decision.
- (c) If said applicant desires to appear before the municipal governing body to show cause why said license should be issued, he shall file a written notice with the municipal clerk, said notice to be filed within two (2) weeks from the date of mailing by the municipal clerk of the notice of the denial of such license by the municipal governing body.
- (d) Upon receipt of said notice the municipal clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the municipal governing body and shall give the notice of the date, time and place of said hearing to the applicant.
- (e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the municipal governing body shall proceed to hear any evidence which may be presented both for and against the issuance of said license.

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

SECTION 19. Procedure for revocation or suspension of license.

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

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

SECTION 20. Refunds On Overpayments

- (a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.
- (b) A petition for refund shall be filed with the municipality within two years from the date of payment of the business license tax, which is the subject of the petition.
- (c) The municipality shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for

refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.

- (d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, together with interest to the extent provided for in Section 11-51-92. If the municipality determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.
- (e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of the county in which the municipality denying the petition for refund is located. Said notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit

court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

SECTION 21. Delivery License.

- (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 if the taxpayer meets all of the following criteria:
- (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
 - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
 - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
 - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) 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 so delivered;
 - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria

have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.

- (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 license year.
- (e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

541001. ABSTRACT OF TITLE: AMENDED ORD. #1907 \$600.00

541002. ACCOUNTANTS: AMENDED ORD. #1907 \$600.00

238003. ACETYLENE WELDING: AMENDED ORD. #1907 \$150.00 plus .001524 of gross receipts.

443004. ADDING MACHINES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

541005. ADVERTISING: (a) Agents, firms, associations, corporations, or other persons engaged in the business of posting bills, painting decorated advertisements on boards similar to billboards or in the distribution of circulars, pamphlets, or other advertising matter are required to procure and display a license before doing any such business, this clause not to merchants advertising in this manner their own goods or merchandise. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

(b) For repairing, removing of any kind, painting or repairing, assembling, erecting, maintaining, selling, offering to sell, leasing or sub-leasing to others, neon or electrical signs. AMENDED ORD. # 1907: \$150.00 plus .001524 of gross receipts.

541006. ADVERTISING WITH AIRPLANE: Each airplane used for this purpose of advertising in a way. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

541007. ADVERTISING IN OR ON BUSES: By signs, placards, cards, or otherwise. *Does not apply to M.T.A. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

And it shall be unlawful for any Bus Company to allow advertising to be placed in or on buses owned or controlled by such company until the license herein required is paid and obtained and any person placing or hanging advertising in or on buses not licenses as required above shall be guilty of violating the provisions of the License Code.

541008. ADVERTISING: Commercial, soliciting for, contracting for, preparing, accepting compensation for advertising matter, persons, firms or corporations. AMENDED ORD. # 1907: \$150.00 plus .001524 of gross receipts.

Provided, however this license shall not apply to that portion of the business that may be in Interstate or Foreign Commerce, or to business done with the Government of the United States.

541009. ADVERTISING ON STREETS: Not otherwise specified. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

541010. ADVERTISING IN OR ON TAXICABS: By signs, placards, or otherwise. AMENDED ORD. # 1907: \$150.00 plus .001524 of gross receipts.

It shall be unlawful for any taxicab owner to allow advertising to be placed in or on any taxicab owned or controlled by such taxicab owner until the license herein required is paid and obtained, and any person placing or hanging advertising in or on any taxicab not licensed as above required shall be guilty of a misdemeanor.

541011. ADVERTISING NOT OTHERWISE SPECIFIED: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

524012. AGENCY: (a) Having an office in the City of Prichard and representing persons, firms, or corporations, and doing business outside the City, but within the State of Alabama without regard to Interstate business. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

(b). Conducting or contracting or maintaining an office in the City of Prichard or advertising for the purpose of conducting special sales, excluding salvage, fire and bankrupt stock sales. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

524013. AGENCY: Commercial, purporting to give information on person, or persons, firms, associations, or corporations, commercial or otherwise, purporting to give information as to credit rating or standing of individuals or firms undertaking to make collection through such methods, this clause not to apply to local credit associations which do not supply information to collect accounts for public generally. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

524014. AGENTS: Persons, firms, associations or corporations, doing a class of business loans known as a short loan business. AMENDED ORD. #1907: \$500.00.

524015. AGENTS: Of railroad or steamship companies not entering the city. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

524016. AGENTS: For laundries, delivering uniforms, linens, etc., having plant outside of Prichard. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

524017. AGENTS: Taking measurements of men's or women's wearing apparel where neither such agent nor his principal is carrying on a licensed business in such city. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

524018. AGENTS: Money Orders, and/or Utility Bills, etc.: A license shall be required for each location where an agent person, firm, association, or corporation engaged in the issuance of money orders and/or accepting payments on account for utility companies, and/or performing related services. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

524019. AGENTS AND SOLICITORS: Not otherwise specified must be approved by Police Department. AMENDED ORD. #1907: \$150. plus .001524 of gross receipts.

238020. AIR CONDITIONING: AMENDED ORD. #1907: \$200.00 plus .001524 of gross receipts if selling and installing wares.* Must have a State or City Card and \$10,000.00 bond if not certified by the state.

333021. AIR PRODUCTS: AMENDED ORD. #1907: \$650.00 plus .002093 of gross receipts.

561022. AIRLINES: Every airline maintaining an office for the sale of tickets to passengers shall purchase a license. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

999022A. ALARM SYSTEMS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

331023. ALUMINUM PLANTS: AMENDED ORD. #1907: \$650.00 plus .001524 of gross receipts.

621024. AMBULANCE SERVICE: Each person, firm or corporation engaged in the business of furnishing ambulance service, other than as part of the business as undertaker shall pay: AMENDED ORD. #1781: Up to three (3) ambulances: \$172.50
Each additional ambulance: \$11.50

Provided that insurance policy is filed with the License Officer, and provided that a permit is procured from the Chief of Police, before he license is issued.

713025. AMUSEMENT DEVICES: Operated by depositing a coin in a slot.
AMENDED ORD. #1781: Each Machine: \$28.75

541026. ANALYST-BUSINESS, STATISTICAL, OR INDUSTRIAL: AMENDED ORD. #1907: \$600.00.

453027. ANTIQUE, ORIENTAL GOODS, WARES OR MERCHANDISE.
AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

531028. APPRAISERS, REAL ESTATE: AMENDED ORD. #1907: \$600.00

541029. ARCHITECTS: AMENDED ORD. #1907: \$600.00

339030. ARTIFICIAL LIMBS: Each person, firm or corporation manufacturing, making and/or selling artificial limbs, trusses, braces or similar appliances. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

771031. ARTISTS OR ART STUDIOS: AMENDED ORD. #1907: \$600.00

324032. ASPHALT MATERIAL MANUFACTURERS: AMENDED ORD. #1907: \$650.00 plus .002093 of gross receipts.
541033. ATTORNEYS: AMENDED ORD. #1907: \$600.00
711034. AUCTIONEERS: Selling real estate or merchandise. This license to be issued personal to the individual crying auction. AMENDED ORD. #1781: \$115.00 (received correspondence from the state advising no fee can be charged)
711035. AUCTIONS: Of jewelry, precious stones, watches, clocks, etc. (auctioneers shall post bond of \$1000.00, conditioned for faithful observance of the law) AMENDED ORD. #1907: \$375.00 plus \$150.00 plus .001524 of gross receipts.
541036. AUDITORS: AMENDED ORD. #1907: \$600.00
339037. AUTOMATIC SPRINKLERS: Each person, firm or corporation engaged in the business of selling or installing automatic sprinkler systems. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.
441038. AUTOMOBILE ACCESSORIES, BATTERIES, PARTS, SUPPLIES AND/OR TIRES. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.
441039. AUTOMOBILE, DEALER IN: Each person, firm, or corporation dealing in, or soliciting orders for the sale or purchase of automobiles, motor cars or other self-propelled vehicles, whether owned by a dealer or not, except dealers in motorcycles. AMENDED ORD. #1781: \$230.00 plus .001524 of gross receipts.
811040. AUTOMOBILES LAUNDRIES:
- A. Manual car wash: AMENDED ORD. #1861 and #1907: \$320.00 plus \$150.00 Merchants Retail and .001524 of gross receipts.
- B. Mechanical car wash: AMENDED ORD. #1861 AND #1907: \$620.00 plus \$150.00 Merchants Retail and .001524 of gross receipts.
485041. AUTOMOBILE OR OTHER VEHICLES: Any person, firm, association or corporation engaged in the business of soliciting passengers for hire, or transportation to points outside the City of Prichard. per year. AMENDED ORD. #1781: \$287.50
811042. AUTOMOBILE PAINT SHOPS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.
811043. AUTOMOBILE REPAIR SHOPS: AMENDED ORD. #1907: \$500.00 plus .001524 of gross receipts.

811044. AUTOMOBILE SALVAGE AND/OR WRECKING: Every person, firm or corporation or individual engaged in the business of salvaging and/or wrecking automobiles. See Ordinance #633. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

811045. AUTOMOBILE TIRE AND TUBE REPAIRERS, RETREADERS, OR RECAPPERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

532046. AUTOMOBILE AND/OR TRUCKS: Rented without drivers. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

332047. AWINGS: For manufacturing, selling, erecting, or installing. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

313048. BAGGING OR TIES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

451049. BAIT: Fish, including worms, minnows, crickets, roaches and any and all other kind of live bait. AMENDED ORD. #1907: \$150.00 plus .01524 of gross receipts.

445050. BAKERY: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

522051. BANKRUPT STOCK SALES: Sale of bankrupt stock in the City of Prichard purchased outside of the City and advertised as "Bankrupt Stock", per year of any part thereof. AMENDED ORD. #1781: \$115.00

611052. BARBER SCHOOLS: AMENDED ORD. #1907: \$600.00

812053. BARBER SHOPS: AMENDED ORD. #1924: \$350.00 per shop or owner plus \$100.00 each additional stylist.

446054. BARBER AND/OR BEAUTY SUPPLY HOUSE: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

339055. BASKET, BOX, CARTON AND/OR CRATE FACTORY: AMENDED ORD. #1907: \$650.00 plus .002093 of gross receipts.

441056. BATTERIES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

812057. BEAUTY PARLORS: AMENDED ORD. #1924: \$350.00 per shop or owner plus \$100.00 each additional cosmetologist.

312058. BEER-RETAIL: TO BE APPROVED BY COUNCIL. AMENDED ORD. #1907: \$75.00. NO LICENSE SHALL BE TRANSFERABLE FROM "ONE PERSON TO ANOTHER".

312059. BEER-WHOLESALE: PER ANNUM AMENDED ORD. #1781: \$250.00
SEE HOUSE BILL 165.

No license for the sale of beer shall be issued for a period of less than one year and no such license shall be transferable from "one person to another".

451060. BICYCLES AND TRICYCLES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

713061. BILLIARD OR POOL TABLES: Each table coin operated or not. AMENDED ORD. #1907: \$50.00 each

NEED COUNCIL APPROVAL AND STATE LICENSE.

453062. BIRD DEALERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

44563. BISCUIT OR CRACKER OR CAKE DISTRIBUTOR: Each manufacturer, branch, or agent, maintaining a distributing depot, warehouse or place of business, selling to merchants from stocks or making deliveries in the City of Prichard. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

316064. BLACKSMITH: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

541065. BLUEPRINTS OR PHOTOSTATS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

721066. BOARDING HOUSES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

811067. BOILER CLEANING OR SCALING: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

811068. BOILER WORKS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

524069. BONDSMEN: Any person, firm, association or corporation, signing as surety bail bonds for a reward. TO BE APPROVED BY THE COUNCIL. AMENDED ORD. #1781: \$575.00

451070. BOOK STORES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

312071. BOTTLED SOFT DRINKS: Manufacturers of, or bottlers of, or agents or distributors of, whether bottled in the City of Prichard or not. The above license is not to include any business, for which a license is specifically required by any other subsection of this schedule, and shall apply to consigned and warehouse stocks, whenever sold or distributed from local warehouses, as well as purchased stock. Board of health permit required before license can be issued. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

312072. BOTTLERS OF MILK: Where combined with flavoring syrup and sold in bottles or sealed paper containers, including fresh fruit juices sold in bottles or containers which are bottled with carbonated water. Board of health permit required before license can be issued. AMENDED ORD. #1907: \$150.00 plus .000823 of gross receipts. NO REGRESSION SCALE.

713073. BOWLING ALLEYS: Ten pin alleys, box ball alleys, shuffleboard, miniature golf, or like operations. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

327074. BRICK MAKERS INCLUDING CONCRETE BLOCK AND BRICK: Including those soliciting orders or having an office in the city, and who sell or deliver brick within the City of Prichard or its police jurisdiction. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

523075. BROKERS: AMENDED ORD. #1907: \$600.00

523076. BROKERS: Merchandise, Agents or Distributors-carrying stock of goods whether on consignment or refused by consignee, whether sold from car or from store or from warehouse. AMENDED ORD. #1907: \$600.00

523077. BROKERS, MONEY: Each person, firm, association, or corporation conducting the business of factoring, or buying or selling first or second mortgages on real estate or notes secured by first or second mortgages thereon, or buying or selling bonds or stocks or conditional sales contracts or purchase money on automobiles, or rent notes. AMENDED ORD. #1907: \$600.00.

523078. BROKERS: Not otherwise specified AMENDED ORD. #1781: \$172.50

314079. BROOM MANUFACTURERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

230080. BUILDERS OR CONTRACTORS: And all subcontractors, but shall not include paving contractors or the extermination of rats, mice, roaches, termites, etc. whether done by special contract or in connection with or incident to building or repair work. No permit is to be issued by the city building inspector until license has been purchased. AMENDED ORD. #1907: \$200.00 plus .001524 if selling and installing wares. \$10,000.00 Bond Required and State License.

And in addition, 1/4 of 1% of the cost of the work to be done, as shown by the permit of the City Building Inspector or City Engineer. No person shall be exempt from this license.

No permit authorizing work to commence is to be issued by the City Building Inspector until (a) the license of \$200.00 and (b) the 1/4 of 1% as stated above are paid.

After work is completed, the Builder shall report the actual cost of the work done or performed and shall pay the balance of the amount due.

NOTE: this shall include all dealers or persons contracting or agreeing for the erection of buildings under a stipulation for compensation by way of percentage or commission from the owner, whether a maximum limit of costs is or is not guaranteed or agreed on. The amount expended upon each said building or job by the owner shall fix the amount of the license under the schedule above written.

NOTE: IN ORDER TO PULL UNLIMITED PERMITS, THE STATE OF ALABAMA REQUIRES THAT THE APPLICANT POSSESS EITHER A STATE CONTRACTOR'S LICENSE OR BE A MEMBER OF THE HOME BUILDER'S ASSOCIATION. Otherwise, the permits are restricted to \$10,000.00 residential and \$50,000.00 commercial.

522081. BANKS, SAVING AND LOAN ASSOCIATIONS: AMENDED ORD. #1781: \$10.00

444082. BUILDING MATERIALS AND SUPPLIES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

458083. BUS COMPANIES THROUGH CITY: Any person, firm or corporation operating or maintaining a terminal station, depot or waiting room at which both persons and property for transportation by motor vehicle for hire are received or discharged. Per Annum AMENDED ORD. #1781: \$230.00

443084. BUSINESS MACHINES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

485085. BUSES: Inspected and Insurance required. AMENDED ORD. #1781: \$50.00

211086. BUTANE GAS DEALERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

211087. BUTANE GAS-WHOLESALE: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

In addition to this license there is a license tax of 2 cents per gallon where it is used or sold for use in powering motor vehicles on public streets or roads.

445088. BUTTER, EGGS OR CHEESE DEALERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts. Board of Health permit is required before license can be issued.

337089. CABINET MAKERS: Or those having an office in the city or receiving pay in the City for orders delivered in the City. AMENDED ORD. #1907: \$200.00 plus .001524 if selling and installing wares on the gross receipts.

722090. CAFE OR CAFETERIA: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts. Board of Health permit is required before license can be issued.

445091. CAKE DISTRIBUTORS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

422092. CANDY AND CONFECTIONARY DEALERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

311093. CANDY MANUFACTURES: AMENDED ORD. #1907: \$650.00 plus .002093 of gross receipts.

561094. CARPET OR RUG CLEANERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

443095. CARTRIDGES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

443096. CASH REGISTER: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

400097. CATERING SERVICE AND/OR TEA ROOMS: Operated as a business, where no other license is paid. Board of Health permit is required before license can be issued. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

238098. CEMENT, BRICK OR ROCK WORKERS: Where no other license is paid. AMENDED ORD. #1907: \$200.00 plus .001524 of gross receipts if selling and installing wares.

327099. CEMENT MANUFACTURING PLANT: AMENDED ORD. #1907: \$650.00 plus .001524 of gross receipts.

812100. CEMETERY COMPANIES OR AGENTS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

324101. CHARCOAL: When put in paper bags whether burnt by parties selling same or not, offered to retail trade, per year. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

485102. CHAUFFEURS AND DRIVERS: ORD. #1907: \$10.00

522103. CHECK EXCHANGE: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

325104. CHEMICALS: Each person, firm or corporation engaged in the business of manufacturing and/or dealing in chemicals within the city or who maintains a sales office in the City. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

541105. CHEMISTS: AMENDED ORD. #1907: \$600.00

442106. CHINA, GLASSWARE OR CROCKERY: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

621107. CHIROPODIST: AMENDED ORD. #1907: per individual \$600.00

621108. CHIROPRACTOR: AMENDED ORD. #1907: per individual \$600.00

713109. CIRCUSES: Or shows in the nature of circuses, with or without menageries, when same exhibit inside or outside the limits of the city, and when transported in 12 or less vehicles. AMENDED ORD. #1781: per week \$862.50

541110. CIVIL ENGINEERS AND SURVEYORS: AMENDED ORD. #1907: \$600.00

333111. CLEANING AND PRESSING/LAUNDRY: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

454112. COAL, COKE OR CHARCOAL DEALERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

423113. COAL, COKE AND/OR CHARCOAL DISTRIBUTORS: Supplying industrial plants, whether by pipeline or not. AMENDED ORD. #1907: 3% of gross receipts.

454114. COAL, COKE OR CHARCOAL, SOLD FROM RAILROAD YARDS OR CARS, DEALERS: Selling coal, coke or charcoal in the city limits, from railroad cars or yards, whether within the city limits or not, by any person, firm or corporation not maintaining coal yard in the city limits for keeping coal in stock or on hand, per annum. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.
445115. COFFEE AND TEA DEALERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.
493116. COLD STORAGE: Supplying cold storage for hire. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.
524117. COLLECTING AGENCY: Each person, firm, or corporation, other than attorneys at law but including adjusters of commercial accounts, engaged in collecting general accounts shall pay a license at the rate prescribed herein measured by gross receipts from said business during the next preceding year. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.
445118. CONFECTIONERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.
238402. CONCRETE CONTRACTOR: Mixed or not, individuals pouring concrete. \$200.00 plus .001524 of gross receipts. No bond required.
446120. COSMETICS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.
323121. COUPON BOOKS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.
522122. CREDIT ASSOCIATION: Local, engaged in supplying information or collecting accounts for their own members only. AMENDED ORD. #1781: \$57.50
213123. CREOSOTING: AMENDED ORD. #1907: \$650.00 plus .002093 of gross receipts.
333124. DAIRY MACHINERY. Dealers or agents selling or delivering machinery for handling or processing dairy products. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.
722125. DANCE HALLS OR NIGHT CLUBS: TO BE APPROVED BY COUNCIL AMENDED ORD. #1907: \$250.00 (Plus any other sections pertaining to the above.)
611126. DANCING SCHOOLS: (a) Persons, firms or corporations engaged in the business or profession of teaching dancing. AMENDED ORD. #1907: \$600.00

623127A. DAY CARE CENTER- ADULT: Any person providing care, for compensation, to more than six (6) adults during part of or all of the daylight hours, but less than 24 hours, apart from their own guardians, provided, that the license shall be issued only upon presentation of evidence that the premises meet City fire, safety, and health standards. AMENDED ORD. #1783: .001524 Minimum Licenses \$575.00

624126B. DAY CARE CENTER, CHILD: Any person providing care, for compensation, to more than six (6) children, other than his or her own children in his or her own home, during part of, or all of the daylight hours, but less than 24 hours, apart from their own parents or guardians (but not including nursery schools or kindergartens, See, Paragraph 318 hereof), provided, that application for license shall be presented to the City Council, with evidence showing that the premises met City fire, safety, and health standards. Application shall further state agreements by the applicant to abide by such reasonable regulations as the City Council may from time to time impose. Initial License shall be issued upon approval of the City Council and may be renewed thereafter without such prior approval provided satisfactory standards are maintained. Must present copy of State License. AMENDED ORD. #1783: .001524 Minimum License \$287.50

624126C. DAY CARE HOME, CHILD: Any person providing care, for compensation, to be more than two (2) but not more than six (6) children, other than his or her children, in his or her own home, during part of, or all of the daylight hours, but less than 24 hours, apart from their own parents or guardians (but not including nursery schools or kindergartens, See Section 318 hereof). Provided, that the license shall be issued only upon presentation of evidence that the premises met City fire, safety, and health standards. Must present copy of State License. AMENDED ORD #1783: .001524 Minimum License \$115.00

454128. DEALERS: In goods or commodities having no place of business in the City, whether carrying stock or not, shall pay an annual license of AMENDED ORD.#1781: \$150.00 plus .001524 of gross receipts.

492129. DELIVERIES: Non-resident jobbers, brokers or wholesalers delivering from orders. Current decal must be displayed on windshield of vehicle entering the City. Also this does not apply to Interstate Commerce. AMENDED ORD: #1907: \$115.00 per vehicle

492130. DELIVERY COMPANIES INCLUDING ARMORED CARS: Engaged in the of packages or valuables. AMENDED ORD. #1907: \$115.00 per vehicle

541131. DENTAL LABORATORIES: AMENDED ORD. #1907: \$600.00

339132. DENTAL SUPPLIES: AMENDED ORD. #1907: \$600.00

541133. DENTISTS: AMENDED ORD. #1907: \$600.00

561134. DETECTIVE: For engaging in the business of furnishing agents and carrying on and maintaining what is known as a Detective Agency, for each agency. AMENDED ORD. #1907: \$600.00

812135. DIAPER SERVICE COMPANIES: Persons, firms or corporations operating what is known as Diaper Service. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

443136. DICTAPHONES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

323137. DIRECTORIES: Each person, firm or corporation, making, compiling, selling or offering for sales any business directory. AMENDED ORD. #1781: \$287.50

323138. DIRECTORIES: Telephone. Soliciting ads and Advertising. AMENDED ORD. #1781: \$230.00

212139. DIRT PITS: Any lot, parcel tract or acreage of land used for the purpose of extracting or excavating dirt, sod or clay: AMENDED ORD. #1781:

A. Up to five (5) acres \$575.00; and
B. \$57.50 for each additional acre or part of an acre.

When other state permits expire, so does the city license. For the purpose of this section, the size of each dirt pit shall be the total acreage of the parcel or parcels for which this license is purchased as shown on the map in the Office of the Revenue Commissioner for Mobile County, Alabama.

325139. DISINFECTANTS AND/OR INSECTICIDES: Each person, firm, or corporation manufacturing or selling. AMENDED ORD. # 1907: \$150.00 plus .001524 of gross receipts.

541140. DOCTORS: AMENDED ORD. #1907: \$600.00

451141. DOMINO TABLES: For dominos in a public place, each table AMENDED ORD. #1907: \$50.00

445142. DOUGHNUTS, WHOLESALE AND RETAIL: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

611143. DRIVING SCHOOL: Each person, firm or corporation engaged in the business of teaching the operation of motor vehicles of every kind and character others. This license shall not apply to Driving schools or persons teaching driving in connection with the curriculum of any public school. AMENDED ORD. #1907: \$600.00

446144. DRUGS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

453145. DRY GOODS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

221146. ELECTRIC LIGHT COMPANIES, ETC.: Each person, firm or corporation engaged in the business of selling or distributing electrical current, an amount equal to three per cent (3%) of the gross receipts for the business transacted by such person, firm or corporation, in the City of Prichard for the preceding year from the sale of electrical current sold or distributed from any point or points in the City of Prichard by such person, firm, or corporation for any purpose whatsoever.

Provision of above paragraph to apply to operation in Police Jurisdiction on basis of 1 1/2 % of said gross receipts.

There is further hereby levied and imposed upon each said person, firm or corporation which sells merchandise or electrical appliances in addition to furnishing electrical current, the same license or privilege tax as is otherwise provided for retail merchants.

238147. ELECTRIC CONTRACTORS: AMENDED ORD. #1907: \$200.00 plus .001524 of gross receipts if selling and installing wares. Must have City or State Card and \$10,000.00 bond.

443148. ELECTRICAL AND/OR GAS APPLIANCES AND/OR SUPPLIES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

453149. ELEVATORS: Branches or agencies for elevator companies, selling or installing hydraulic, steam, electric, or any mode or repairing same, including to the control box. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

561150. EMPLOYMENT AGENCY OR BUREAU: AMENDED ORD. #1907: \$600.00

541151. ENGINEERS: Civil, Constructing, Consulting, Designing, Electrical, Industrial, Mechanical or Mining: AMENDED ORD. #1907: \$600.00

332152. ENGRAVERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

484153. EXPRESS COMPANIES: Commercially engaged in the City, and sending packages from the City, to any point in the State, and from any point in the State to the City, it being the purpose not to tax interstate packages. AMENDED ORD. #1781: \$345.00

(See Alabama Code 1923, Section 2158) Commercially engaged in the City and sending packages from the City to any point in the State, and from the City to any point in the State, and from any point in the State, and from the City, it being the purpose not to tax interstate packages, where an additional charge is made for delivery of such packages inside the corporate limits of the City. AMENDED ORD. #1781: \$575.00

561154. EXTERMINATORS: Termites, Ants, Roaches, Insects and other Pests. MUST HAVE STATE LICENSE AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

453155. FARMING EQUIPMENT AND IMPLEMENTS: AMENDED ORD. #1781: \$230.00 plus .001524 of gross receipts.

115156. FEED, GRAIN, FLOUR, SEED, BAG ETC.: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

444157. FERTILIZERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

453158. FIRE OR WRECK: Sale of merchandise (unless the merchandise is salvage from fire in the City of Prichard), no license to be issued for less than the full price of one year. ORD. #1706: \$500.00.

238159. FIRE PROOFING BY COATING MATERIAL: With liquid or other substance for the purpose of making the material coated fireproof. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

713159A. FIREWORKS: SEASONAL. AMENDED ORD. #1781: \$250.00 plus .001524 of gross receipts.

445160. FISH AND/OR OYSTER DEALERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

454161. FLEA MARKET (SEE ROD. #1634) AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

238162. FLOORING FINISHING OR SANDING: Refinishing, Polishing. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

453163. FLORISTS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

811164. FOUNDRY OR MACHINE SHOPS OR BOTH: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

541165. FREIGHT INSPECTION BUREAU: AMENDED ORD. #1781: \$287.50

484166. FREIGHT TRUCKS: AMENDED ORD. #1781 \$86.25 Each Truck

445167. FROZEN FOODS: Any person, firm, or Association selling frozen foods, fish, fruits, vegetables, etc. Board of Health permit required before license can be issued. AMENDED ORD. #1907: \$150.00 PLUS .001524 of gross receipts.

445168. FRUIT, RETAIL: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

422169. FRUIT AND PRODUCE DEALERS: Wholesale. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

561170. FUMIGATORS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

442171. FURNITURE: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

337172. FURNITURE, MANUFACTURES: AMENDED ORD. #1907: \$650.00 plus .002093 of gross receipts.

448173. FURS, SKINS, PELTS: A license for the calendar year is hereby levied and fixed for each person, firm or corporation or association who shall engage in the City of Prichard or it police jurisdiction in the business or dealers in raw or manufactured furs, skins, and pelts, or buying or selling such furs, skins, or pelts. amended ORD. #1781: \$287.50

Any person, firm, corporation or association liable for the license fixed and prescribed in the preceding paragraph of this ordinance, who shall be guilty of a offense against the City of Prichard, and no conviction shall be fined not less than \$50.00, not more than \$500.00 and may also be imprisoned or sentenced to hard labor for not exceeding six months, one or both, at the discretion of the Recorder or Judge trying the case.

448174. FURS, SKINS, PELTS: Repairing or storing furs, skins, and pelts and garments made from them, where plant is maintained in the City of Prichard. AMENDED ORD. #1907: \$650.00 plus .002093 of gross receipts.

562174A. GARBAGE COLLECTION: AMENDED ORD. #1783: .001524 Minimum License \$1,000.00 (See Also Trucks for Hire)

314175. GARMENT MANUFACTURES: AMENDED ORD. #1907: \$650.00 plus .002093 of gross receipts.

221176. GAS COMPANIES: Each person, firm or corporation engaged in the business of selling or distributing natural gas and/or liquid petroleum, in an amount equal to 3% of

the gross receipts for the business transacted by such person, firm, or corporation, in the City of Prichard for the preceding year from the sale of such natural gas and/or liquid petroleum sold or distributed from any point or points in the City of Prichard by such person, firm, or corporation for any purpose whatsoever.

The provision of the above paragraph to be applied to operation in the Police jurisdiction on the basis of one and one-half (1 1/2) of said gross receipts.

There is hereby levied and imposed upon each person, firm, or corporation which sells merchandise or gas appliances in addition to furnishing manufactured or natural gas, the same license or privilege tax as is otherwise provided on other retail merchants.

447177. GASOLINE: (a) Retail dealers in, and agents for, the sale of gasoline. AMENDED ORD. #1907: \$50.00 Each Nozzle. This license in addition to all other licenses.

(b) In addition to section (a) above, retail merchants schedule shall apply to all sales except gasoline.

422178. GASOLINE, WHOLESALE ORD. #1706: .000635 of the gross sales of gasoline for the preceding year.

453179. GAS AND AIR PRODUCTS: Dealers in Oxygen-Acetylene-Compressed air and all other gaseous except Butane Gas. AMENDED ORD. #1907: \$650.00 plus .002093 of gross receipts.

238180. GAS FITTERS: AMENDED ORD. #1907: \$200.00 plus .001524 of gross receipts if selling and installing wares. State Card is required. Also a \$10,000.00 bond is required.

238181. GAS FITTERS: When another license is paid for any other business engaged in, or by gas companies, AMENDED ORD. #1781 \$115.00

443182. GAS STOVES OR FIXTURES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

452183. GENERAL MERCHANDISE: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

453184. GIFT SHOP: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

454185. GOING OUT OF BUSINESS SALE: (a) If license had a full year Merchants License: Same as Merchants. (b) If license did not have a Merchants License for the full year. AMENDED ORD. #1781: \$200.00

448186. GOLD: Itinerant buyer of gold
APPROVED BY THE COUNCIL.

\$545.00 TO BE

713187. GOLF LINKS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

422188. GROCERIES WHOLESALE: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

445189. GROCERIES- RETAIL: AMENDED ORD. #1907: \$650.00 plus .002093 of gross receipts.

327190. GYPSUM PLANT: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

444191. HARDWARE: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

812192. HAT CLEANING AND RENOVATING: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

713193. HEALTH CLUB OR GYMNASIUM: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

446194. HEARING AID DEVICES: All persons or firms engaged in accepting orders or selling hearing aid devices of any type. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

721195. HOTELS OR MOTELS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

561196. HOUSE CLEANING: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

238197. HOUSE MOVER: AMENDED ORD. #1907: \$200.00 \$10,000.00
BOND REQUIRED.

238198. HOUSE WRECKER: AMENDED ORD. #1907: \$200.00 \$10,000.00
BOND REQUIRED.

NOTE: The term "House Wrecker" as used in this section is defined as one who demolishes houses or sells old lumber and brick, etc.

311199. ICE CREAM MANUFACTURES: Manufactures of stores of, agents or distributors of, whether manufactured within the City of Prichard or not. AMENDED ORD. #1907: \$650.00 plus .002093 of gross receipts.

454200. ICE CREAM PEDDLERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts. Must provide current Board of Health permit before license can be issued.

445201. ICE CREAM-RETAIL: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts. Must provide current Board of Health permit before license can be issued.

422202. ICE CREAM DEALER: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts. Must provide current Board of Health permit before license can be issued.

312203. ICE FACTORIES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts. Must provide current Board of Health permit before license can be issued.

325204. INSECTICIDES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

541205. INSULATORS: Insulating ice boxes, building, etc., against cold or heat, and where no license for construction work has been obtained. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

524206. INSURANCE:

(a) Fire and Marine Insurance. Each person, firm or corporation doing business in the City of Prichard shall pay \$4.00 on each \$100.00 and major fraction thereof of the gross premiums on policies issued for the preceding calendar year on property located in the City of Prichard and Police jurisdiction thereof, less premiums returned by cancellation provided that each person, firm or corporation which has not done business in the City of Prichard shall pay a license of \$100.00 and there shall be an adjustment at the expiration of the year of such license according to the schedule herein before specified.

(b) Other Insurance: Each person, firm or corporation doing any other kind of business than those specified in subdivision (a) (c) and (f) shall pay \$20.00 and \$1.00 on each \$100.00 and major fraction thereof of gross premiums less the premiums returned by cancellation received during the previous year to citizens of the City of Prichard and Police jurisdiction thereof.

(c) Mutual Aid Association: SAME AS FIRE AND MARINE INSURANCE.

(d) Persons, firms, or corporation writing own insurance shall pay same license as other agents or agencies. Provided, that this shall not apply to Knights of Pythias, Odd Fellows and such incorporated fraternal orders.

(e) Burial Insurance same rate as Life Insurance.

(f) Automobile, Fire, Theft or Collision Insurance. SAME RATE AS LIFE INSURANCE.

524207. INSURANCE ADJUSTERS: AMENDED ORD. #1907: \$600.00

448208. JEWELRY: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

453209. JUNK DEALER: Handling paper, rags and other nonmetallic materials. AMENDED ORD. #1907: \$150.00 plus .001524 gross receipts.

453210. JUNK SHOPS: SAME AS MERCHANTS RETAIL, provided that persons dealing in, purchasing or disposing of old castings and metals of any kind, waste paper, rags, and like materials, are hereby declared to be keepers of junk shops and subject to the requirements herein set forth. Junk collectors in truck/wrecker. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

531211. LAND, LAND AND DEVELOPMENT OR REAL ESTATE COMPANIES OR AGENTS: Selling their own property exclusively, whether inside or outside city maintaining an office in the city. AMENDED ORD. #1907: \$600.00

562211A. LANDFILLS: The term landfill as used herein shall refer to any lot, parcel, tract or acreage of land use for the purpose of disposal, treatment, storage or processing of solid wastes.

(a) Each person, firm or other entity engaged in the business of operating a landfill must obtain a permit from the Alabama Department of Environmental Management and all other applicable state, federal or local permitting authorities.

(b) 0.07805 of annual gross receipts. AMENDED ORD. #1781.

(c) Minimum license of \$5,750.00

561212. LANDSCAPE GARDENER AND/OR DEALERS IN SHRUBBERY:

(a) Each person engaged in the business of landscape gardener and/or dealer in or selling shrubbery, fruit trees, flower plants or other plants. AMENDED ORD. #1907: \$115.00 and \$10,000.00 BOND REQUIRED.

812213. LAUNDRIES: (a) Branch laundries or offices where laundry is received or delivered regardless of whether a part of the work is done there or elsewhere in the City. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

812214. LAUNDRIES: AUTOMATIC: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

Note: If the sell of misc. items within Laundromat, a Merchant Retail License is required. If dry cleaning service is within Laundromat, a Laundries License is required in addition to the above license.

541215. LAWYERS: SAME AS PROFESSIONS: AMENDED ORD. #1907: Or flat fee of \$600.00

422216. LEATHER GOODS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

812217. LINEN SUPPLY COMPANIES: Furnishing linens, uniforms, jackets, etc. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

445218. LIQUOR-RETAIL: AMENDED ORD. #1907: \$650.00

No license for the sale of liquor shall be transferable from "one person to another" without approval of Council.

In addition to this license there is a license of 12% on all purchases of liquor from ABC Stores. MUST BE APPROVED BY COUNCIL.

445219. LIQUOR-RETAIL, PRIVATE CLUBS: Any yachting club affiliated with the Southern Yachting Association, any veterans club affiliated with veterans organization, any fraternal and benevolent club affiliated with a national organization, may obtain this license for the sale of liquor at retail, and shall not be required to purchase any other license for sale of liquor 12% of the amount of all purchases of liquor and/or wines from State ABC Stores during the preceding calendar year, or \$50.00, whichever sum is greater.

323220. LITHOGRAPHERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

811221. LOCKSMITHS-KEY MANUFACTURES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

721222. LODGING HOUSES: Receiving transients. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts. Must provide current Board of Health permit before license can be issued.

113223. LOG, TIMBER OR LUMBER MERCHANT: Each dealer engaged in buying, receiving or otherwise handling or storing logs, timber, cross ties or paper mill wood or logs either for him self or as an agent. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

113224. LUMBER: (a) Lumber, Manufacturing. SAME AS MANUFACTURERS. As used herein, the term "Lumber Manufacturing" is defined as the operation of a saw mill, concentration yard or planning mill, either actually manufacturing lumber from logs and/or processing it for shipment in wholesale lots. The concentration of unfinished lumber and the processing thereof into finished lumber for shipment in wholesale lots by carload or truckload is recognized as manufacturing and not a wholesale dealer of lumber. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

(b) Wholesale Dealers in Lumber. SAME AS WHOLESALE MERCHANTS: As used herein, the term "Wholesale Dealer in Lumber" is defined as a person, firm, or corporation who buys and sells lumber in wholesale quantities, by carload, or truckload, without making deliveries from a yard in the City of Prichard. and who does not operate machinery; and such term shall include office wholesalers, brokers, commission buyers, and sellers, operating an office in the City of Prichard, but shall not include manufacturers of lumber who sell their own lumber in wholesale lots and this schedule shall not apply to concentration yards, saw mills, or planning mills paying a license under Paragraph (a) of the schedule.

(c) Retail Lumber Dealers or Lumber yards. SAME AS MERCHANTS. As used herein, the term "Retail Lumber Dealer" is defined as a person, firm, or corporation engaged in the business of selling lumber and lumber projects in retail quantities direct to consumers or contractors.

722225. LUNCH ROOMS OR STANDS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts. Must provide current Board of Health permit before license can be issued.

332226. MACHINE SHOP OR WIRE WORK: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

532227. MACHINERY AND TOOLS-SMALL-FOR HIRE: To include power lawnmowers. Where this is the principal business AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

532228. MACHINERY-HEAVY-FOR HIRE: Such as tractors, bulldozers, cranes, steam rollers, etc. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

339229. MANUFACTURER: Not otherwise specified: The term "Manufacturer" as used herein is to include each person, firm, corporation or association engaged in manufacture in, processing extracting or refining, etc. . AMENDED ORD. #1907: \$650.00 plus .002093 of gross receipts.

321230. MANUFACTURERS, MILL WORK: Selling to Wholesalers exclusively. AMENDED ORD. #1907: \$650.00 PLUS .002093 of gross receipts.

332231. MARINE AND INDUSTRIAL METAL WORKING PLANT: Including repair and building of vessels, repair, building and manufacturing of machinery, machines parts and all welding and blacksmith shops, (but not including tin shops that are not required to take out contractor's license. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

337232. MATTRESS MANUFACTURER: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

811233. MATTRESS RENOVATORS OR REPAIRER: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

445234. MEATS, FRESH, RETAIL: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

711235. MECHANICAL RIDES: Other than amusement devices operated by depositing a coin in a slot: per week. AMENDED ORD. #1781: \$862.50

446236. MEDICINE FOR MAN OR BEAST: Manufacturers, compounders or sellers of. AMENDED ORD. #1781: \$115.00

524237. MERCANTILE REPORTING AGENCIES: Including persons furnishing credit reports for making collections. AMENDED ORD. #1781: \$230.00

453238. MERCHANTS-RETAIL: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

This License in addition to all other license required.

422239. MERCHANTS-WHOLESALE: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

The above licenses are not to include any business, for which a license is specifically required by any other subsection of this schedule, and shall apply to cosigned and ware house stocks, whenever sold or distributed from local warehouses, as well as purchased stock.

Merchants selling goods both wholesale and retail are required to report them separately.

492240. MESSENGER SERVICE: Carrying, receiving or delivering messages within the City of Prichard not to apply to receiving or delivering. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

422241. MILK DEALERS: AMENDED ORD. #1907: \$150.00 plus .000823 of gross receipts. No regression scale.

314242. MILLS: Not otherwise specified, SAME AS MERCHANTS RETAIL.
AMENDED ORD. #1907: \$650.00 plus .002093 of gross receipts.

421243. MIMEOGRAPHING, MULTIGRAPHIC, ETC.: For engaging in mimeographing, multigraphing, or similar kind of business (excluding lithographing and printing) each person, firm, corporation. SAME AS MERCHANT RETAIL.
AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

713244. MINIATURE GOLF COURSE AND DRIVING RANGES: SAME AS MERCHANTS RETAILS: \$150.00 plus .001524 of gross receipts.

522245. MONEY LENDERS: AMENDED ORD. #1907: \$500.00

453246. MONUMENTS, TOMBSTONES, STATUARY: Agents or dealers.
AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

441247. MOTOR BIKES, OR MOTOR SCOOTERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

441248. MOTOR BOATS: Engines (inboard or outboard), Hulls, Supplies, New or Used. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

441249. MOTORCYCLES AND SUPPLIES: AMENDED ORD. #1907: \$150.00 PLUS .001524 of gross receipts.

713250. MOVING PICTURES: where admission charged. \$345.00

711251. MUSIC STORES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

512252. MUSIC STUDIO AND OUTLETS: Music studios furnishing music to places of business by wire connections or remote control, for hire, and places receiving music so furnished and charging thereof. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

453253. NAVAL STORES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

511254. NEWSPAPERS: AMENDED ORD. #1907: \$143.75

511255. NEWSPAPER: Purporting to be weeklies or monthlies, delivering in the City.
AMENDED ORD. #1781. \$57.50

511256. NEWSSTANDS: Where newspapers and periodicals are sold or where also acting as agency for the distribution of newspapers or periodicals. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

453257. NOTIONS AND NOVELTIES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

443258. OFFICE EQUIPMENT, FIXTURES AND/OR SUPPLIES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

211259. OIL: Dealers in crude of fuel oil, exclusively, retail. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

454260. OIL-GREASE: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

212261. OIL REFINERY: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

262262. OPTICIAN: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

541263. OPTOMETRIST: SAME AS PROFESSIONS. AMENDED ORD. #1907: \$600.00

?264. ORNAMENTAL IRON, WIRE & BRASS INSTALLATION: Including fences, elevator enclosures, window guards, etc. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

445265. OYSTERS: AMENDED ORD. #1907: \$150.00 Plus .001524 of gross receipts.

311266. PACKING HOUSING COMPANIES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

238267. PAINTER, PAPER HANGERS, INTERIOR DECORATORS: (Contractors) AMENDED ORD. #1907: \$200.00 \$10,000.00 BOND REQUIRED.

444268. PAINT, WALL PAPER, ETC.: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

453269. PAPER OR PAPER BAGS: Dealers in. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

322270. PAPER MILL: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

812271. PARKING LOT OR STORAGE GARAGES: AMENDED ORD. #1907:
\$150.00 plus .001524 of gross receipts.

238272. PAVING CONTRACTOR: AMENDED ORD. #1907: \$200.00 No
Bond Required.

(a) And in addition, 1/4 of 1% of the cost of the paving work to be done, as shown by the permit of the City and no City permit shall be issued by the City to do any paving work until the City license for same is paid to the City. No paving work shall be performed except as otherwise provided, without a permit to perform such work issued by the License Officer.

After paving work is completed, the Contractor shall report the actual cost of the work done or performed and shall pay the balance of the amount due.

NOTE: This shall include all persons, firms, or corporations contracting, or agreeing for the paving under a stipulation for compensation by way of percentage or commission from the customer, whether a maximum limit of costs is or not guaranteed or agreed upon. The amount expended upon each said paving contract or job by the customer or owner shall fix the amount of the license under the schedule written above.

(b) Any amounts paid by paving contractors under the provisions of paragraph (a) of 272 shall produce an equal amount of credit available to such paving contractor for application to the cost licenses that may be due the City under Subsection 380 of the License Code of the City for the next succeeding year.

(c) The provisions of this section shall not apply for any paving work performed by paving contractors for any government agency of the United States, State of Alabama and the City and County of Mobile, Alabama.

522273. PAWNBROKERS: "MUST HAVE STATE LICENSE. \$575.00

And no person who has not taken out license and given bond as herein provided, shall offer by sign, advertisement or other publication, goods as pawned or pawnbroker goods.

And this shall not include the sale of any goods other than those received as pledges. Such goods-SAME AS MERCHANT RETAIL.

454274. PEANUT PEDDLER: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts. Must have current Board of Health Food Handlers Card.

454275. PEDDLERS-RESIDENT: Including fruits and vegetables (Excluding seasonal stands, and racks in stores operated by others). Per Year. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts. Must have current approval from the current Board of Health Food Handlers Card if food or drink items are being sold.

454275A.	One Day	\$ 50.00
454275B.	Two Day	\$ 75.00
454275C.	Three to seven days	\$100.00

NOTE: All peddlers are subject to Police Regulations.

454276. PEDDLERS, NOT OTHERWISE SPECIFIED: Each. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts. Must have current Board of Health Food Handlers Card if food or drink items are being sold.

453277. PET SHOPS: Including the sale of cats, dogs, birds, etc., each person, firm or corporation operating. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

812278. PHOTOGRAPHERS: \$600.00

(a) A studio photographer is hereby defined to be every person, firm or corporation maintaining a studio within the City for the purpose of taking therein, personally or through his or its agents, partners, or employees, photographs of persons at such studio, and every person, firm or corporation maintaining in any one established place within the City for at least one year complete equipment for the taking of photographs, including all finishing processes, whether inside or outside of such place.

443279. PHOTOGRAPHIC SUPPLIES: Cameras, and camera accessories, etc. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

621280. PHYSICIANS: AMENDED ORD. #1907: \$600.00

621281. PHYSICIANS AND SURGEONS, SUPPLIES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

454282. PIANO OR ORGAN: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

811283. PIANO TUNER: AMENDED ORD. #1907. \$150.00 PLUS .001524 of gross receipts.

451284. PISTOLS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

238285. PLASTERER: Each person, firm, corporation or association doing business as Plasterer, Stucco worker or Lather. \$115.00

422286. PLASTICS: If manufactured or processed, same as manufacturer; if retailed or wholesale, same as merchants. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

332287. PLATING; Metal or otherwise, where principal business. SAME AS MERCHANT.

451288. PLAYING CARDS: Wherever sold, per annum or less time. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

238289. PLUMBERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts if selling and installing wares.

And in addition thereto, where materials, fixtures and/or merchandise are used or sold. Must have STATE CARD. \$10,000.00 BOND.

444290. PLUMBING FIXTURES AND SUPPLIES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

713291. PONY RIDES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

454292. POTTERY OR EARTHENWARE: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

445293. POULTRY AND EGGS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

444294. PREFABRICATED HOUSES: If manufactured, same as merchants; if retailed or wholesales, same as merchant. AMENDED ORD #1907: \$150.00 plus .001524 of gross receipts.

?295. PRESSING CLUBS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

323296. PRINTERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

541297. PROFESSIONS AND VOCATIONS: Each person and each member of a firm, partnership and every corporation engaged in any practice, vocation or profession. AMENDED ORD. #1907: \$600.00

811298. RADIATORS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

515299. RADIO BROADCASTING: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

443300. RADIO AND /OR TELEVISION SALES AND SERVICE: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

512301. RADIO BROADCASTING STATIONS: Provided, however, this license shall not apply to that portion of business that may be in interstate or Foreign Commerce, or to business done with the Government of the United States. AMENDED ORD: 1781: \$250.00

492302. RAILROADS: \$25.00, plus the sum of \$35.00 for each additional 1,000 inhabitants or majority fraction thereof in the City of Prichard in excess of 1,000 inhabitants according to the Federal Census next preceding the year for which the license tax is assessed; provided, however that the maximum license tax shall not exceed \$2,000.00

531303. REAL ESTATE AGENTS: AMENDED ORD. #1907: \$600.00

532304. REAL PROPERTY-RENTALS

304.01 AMENDED ORD. #1862: RESIDENTIAL: \$150.00 PER UNIT.
304.02 AMENDED ORD. #1862: COMMERCIAL: \$200.00 PER UNIT

453304A. RECYCLING PLANT: .002093 of annual gross receipts. Minimum License of\$1,000.00

The term Recycling Plants as used in the section shall mean: Each person, firm or other entity engaged in accepting, handling, or disposal of municipal waste for the purpose of recycling, processing, composting, treating or recovering valuable materials from municipal solid waste provided, however, such term shall not mean any person, firm or other entity engaged in any manner in the handling, disposal, treating, storage or processing of hazardous materials as may be defined by the Alabama Department of Environmental Management, 40 Code of Federal Regulations 261, as may be amended, or governmental body or agency.

811305. REFRIGERATION SERVICE: Repairing or installing refrigerator boxes or show cases, etc. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

811306. REPAIR SHOPS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

For repairing bicycles, guns and pistols, clocks and watches, old furniture, typewriters. (where no typewriters dealers license is paid), automatic sprinklers and sprinklers systems. (provided that persons, firms or corporations taking out the license shall be subject to the same rules and regulations as govern plumbers), refrigerators, radio and televisions, altering clothing. (including suits, pants, etc.), stoves, washing machines, repairing or sharpening lawn mowers, small electric appliances of all types (such as irons, portable fans, waffle irons or other small appliances), repairing or sharpening saws of any and all types, and for repair shops, not otherwise specified.

623307. REST, CONVALESCENT AND/OR NURSING HOMES: \$3,450.00 OR 1.15% on all gross receipts whichever is less. AMENDED ORD. #1781.

722308. RESTAURANTS, CAFES, LUNCH AND SANDWICH STANDS, INCLUDING LUNCHES AT SODA FOUNTAINS: EACH PERSON, FIRM OR CORPORATION CONDUCTING A RESTAURANT, CAFE, LUNCH OR SANDWICH STAND, SHALL PAY A LICENSE ON EACH PLACE SO CONDUCTED. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

454309. RETAILS SALES: The term retail sale or sale at retail wherever used in any section or subsection of this code is defined as any and all sales not covered by the term wholesale as defined in this code.

333310. ROAD AND FARM EQUIPMENT AND/OR MACHINERY: Each person, firm, or corporation dealing in an carrying stock of heavy road and farm equipment and/or machinery: AMENDED ORD. #1907: \$230.00 plus .001524 of gross receipts.

454311. ROLLING STORES: Persons, firms or corporation operating what is known as Rolling Stores shall pay for each motor store using the street, per annum. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts. Must have current Board of Health Permit and vehicle must be inspected.

324312. ROOFING MATERIALS MANUFACTURING PLANT: AMENDED ORD. #1907: \$650.00 plus .002093 of gross receipts.

339313. RUBBER STAMPS OR STENCILS: Each manufacturer or dealer in rubber stamps, or agents thereof. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

336314. SAIL MAKERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

453315. SALVAGING MERCHANDISE: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

238316. SAND BLASTING: Cleaning building by.....\$115.00

321317. SAW MILLS: AMENDED ORD. #1907: \$650.00 plus .002093 of gross receipts.

611318. SCHOOLS: EACH PERSON, FIRM OR CORPORATION CONDUCTING A SCHOOL (not otherwise specified) as a business shall pay a license for the privilege of engaging in such business same as merchants retail or flat fee. \$500.00

This license shall not apply to schools operated by the State, County, and City or to Public Schools.

453319. SEEDS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

562320. SEPTIC TANKS; Building, Cleaning Installing. AMENDED ORD. #1907: \$200.00

453321. SERVICES: Not otherwise specified, when not in conflict with any other section of this code. each person, firm or corporation operating or performing such service shall pay the license specified for whatever licensed service is most similar, from a competitive standpoint. SAME AS MERCHANTS RETAIL. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

453322. SEWING MACHINES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

453323. SHOES AND BOOTS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

713324. SHOOTING GALLERIES: Or contrivances of like nature. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

522325. SHORTS LOANS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

713326. SIDE SHOWS: Or exhibitions of painting, pictures, freaks, curiosities, museum of anatomy, etc., in connection therewith per week. \$826.50 Must have Council Approval.

238327. SIDEWALKS: No persons or persons, firms associations or corporations shall be permitted to lay cement sidewalks in the City of Prichard without first obtaining a permit from the Inspection Department before permits are issued. This includes contractors putting down cement sidewalks and curbing. \$115.00

487328. SIGHTSEEING VEHICLES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

238329. SIGN PAINTING: Repairing, erecting, sign repairing and show card writing, not including poster, billboard, neon, or electrical sign, or decorative painting. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

453330. SILVERWARE: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

713331. SKATING RANK: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

445332. SODA FOUNTAINS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

445333. SODA WATER: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

339334. STAGE SCENERY: Manufacturing of to include curtains, drops, drapes, floats, etc. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

454335. STATIONERY: AMENDED ORD. # 1907: \$150.00 plus .001524 of gross receipts.

493336. STORAGE OF GOODS OR MERCHANDISE: Except cotton, whether in transit or otherwise on value on merchandise stored therein. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

443337. STORE FIXTURES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

711338. STREETS FAIRS: Or Carnival Shows-each street fair per week or part thereof and subject to Police regulations. \$826.50 Must have Council approval.

312339. TABLE WINE-RETAIL: AMENDED ORD. #1781: \$400.00 MUST HAVE COUNCIL APPROVAL.

312340. TABLE WINE-WHOLESALE: AMENDED ORD. #1781: \$287.50

812341. TAILORS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

812342. TATTOOING: AMENDED ORD. #1781: \$575.00

541343. TAX EXPERTS OR ADJUSTMENT BUREAUS: Each person, firm, or corporation engaging in the business of undertaking, or advertises to undertake the adjustment of taxes, and the making of income tax reports or giving assistance in making income tax reports or other reports required by various governmental agencies. SAME AS MERCHANT RETAIL.

This license shall no apply to auditors, accountants or bookkeepers, who pay under the Professional Schedule or who pay a flat fee of \$600.00. AMENDED ORD. # 1907

485344. TAXI CABS: Each taxi cab operated from a garage or office upon telephone call. AMENDED ORD. #1781: \$115.00
(Must be approved by Council and Have current insurance policy in City License Office).

485345. TAXI CABS DRIVERS: AMENDED ORD. #1781: \$10.00

517346. TELEGRAPH COMPANIES: AMENDED ORD. #1781: \$375.00
 517346A. TELEMARKETING: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

517347. TELEPHONES COMPANIES: Exchange License \$1,100.00, plus the sum of \$60.00 for each additional 1,00 inhabitants or majority fraction thereof in the City of Prichard in excess of 20,000 inhabitants according to the Federal Census next preceding the year for which the license tax is assessed; Long Distance License- \$278.00, plus the sum of \$15.00 for each additional 1,100 inhabitants or majority fraction thereof in the City of Prichard in excess of 20,000 inhabitants according to the Federal Census next preceding the year for which the license tax is assessed.

515348. TELEVISION BROADCASTING STATION: \$500.00

Provided, however, this license shall not apply to that portion of the business that may be in Interstate or Foreign Commerce or to business done with the Government of the United State.

511349. TELEPHONE DIRECTORIES: Soliciting ads and advertising. AMENDED ORD. #1781: \$345.00.

561350. TERMITES: Eradication or extermination of termites; or fumigation. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

541351. TESTING LABORATORIES: Whether laboratory is maintained in City or not. AMENDED ORD. #1781: \$345.00

713352. THEATERS: AMENDED ORD. #1907: \$200.00 plus .001524 of gross receipts.

711353. THEATRICAL: musical or other similar exhibitions. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

238354. TILE DEALERS OR LAYERS: AMENDED ORD. #1781: \$115.00

332355. TIN SHOPS: Persons operating tin shops and doing no contracting for tin or sheet metal work of any description, and who are not required to take out contractor's license. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

453356. TOBACCO: In all forms, including cigars and cigarettes. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

721357. TOURISTS COURTS, HOMES, MOTELS, ETC., AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

451358. TOY DEALERS: Whether seasonal or not. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

451359. TRADING STAMPS, COUPONS: AMENDED ORD #1907: \$150.00 plus .001524 of gross receipts.

811360. TRAILERS, AUTOMOBILE, and HOUSE OR TRUCK: Each person, firm or corporation engaged in the business of buying or selling trailers, either new or second-hand, tires or accessories, and/or operating a shop for the care and service of trailers. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

484361. TRAILERS, AUTOMOBILE: Luggage or Freight-For Hire. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

721362. TRAILER COURT: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

484363. TRANSFER COMPANIES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

562364.01 TRASH COMPANIES: ORD. #1781: \$575.00 plus \$377.00 use of streets.

562403. TRASH CONTAINER: \$150.00 plus .001524 of gross receipts.

561365. TRAVEL BUREAU: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

561366. TRAVEL AGENCIES: (same as Travel Bureau).

561367. TREE PRUNING AND TREE SURGERY: AMENDED ORD. #1907: \$200.00

484368. TRUCKS- HAULING FREIGHT: Each Truck: \$86.25

484369. TRUCK DEPOTS: Motor propelled common carriers or motor propelled contract carriers or contract or contract carriers maintaining depots, stations or terminal facilities in the City for the handling of freight and for which no other license is required by the ordinance of the City of Prichard. For each such carrier maintaining a depot, station or terminal facility as above provided, based on the average number of motor vehicle trucks handled serviced, kept, loaded or unloaded per day herein for "each truck. ORD. # 1781. \$28.75

(in view of Title 37, Section 746, Amended Title 48, Section 301 (31) of the Alabama Code of 1940, no such carrier should be required to pay a license tax for any year in excess of \$300.00)

484370. TRUCKS: For Hire-Hauling Garbage... \$57.50

453371. TRUNKS AND /OR LUGGAGE: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

325372. TURPENTINE REDUCTION PLANT: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

443373. TYPEWRITERS AND SUPPLIES: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

812374. UNDERTAKER: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

453375. UNITED STATES GOVERNMENTS SURPLUS GOODS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

811376. UPHOLSTERER:

OF FURNITURE: \$50.00

OF AUTOMOBILES: \$75.00

And in addition thereto, where materials, supplies and/or merchandise are used or sold, SAME AS MERCHANTS RETAILS.

492377. USE OF STREETS, ETC.: Each person firm, corporation, association or company who uses the streets, avenues, alleys, or public roads of the City of Prichard for unloading, distributing, disposing of, or delivering of goods; wares, produce or merchandise of any kind which said goods, wares, produce or merchandise was transported from a point without the City of Prichard, Alabama to a point within the City of Prichard, Alabama, shall pay a license equal to, but not in excess of the license paid for like volume by local licensees engaged in the business. AMENDED ORD #1907: \$115.00 per vehicle.

221378. UTILITIES: 3% OF GROSS: AMENDED ORD. #1781

453379. VAULTS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

492380. VEHICLES: Motor, carrying goods or merchandise and/or dirt, clay, sand, soil or other building material for hire or reward. \$86.25

454381. VENDING MACHINES: Vending matches, gum candy, postage stamps, cigarettes, popcorn, peanuts or other articles, electric pianos or other music, or for looking at pictures, soft drinks, weighing machines, etc., each, per annum:
(a) A license of \$15.00 for each machine operated that is dispensing merchandise, and in addition thereto the owner or operator of such machines shall pay a license on all his over-all business. SAME AS MERCHANT RETAIL: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

(b) For each machine vending only peanuts, peanut butter sandwiches and/or peanut products, a license of \$1.00 for each machine operated, and in addition thereto the owner or operator of such machine shall pay a license on his gross annual business according to the same schedule as Merchants Retailers. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

(c) Operated by five cent pieces or any coins of larger denomination and operating a music machine of any kind.

JUKE BOX.....\$40.00

Note: Provided no machines shall be placed on streets or sidewalks.

321382. VENEERING PLANTS: Manufacturers of veneer and plywood products: AMENDED ORD. #1907: \$650.00 plus .002093 of gross receipts.

337383. VENETIAN BLINDS: Manufactures and sale of. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

541384. VETERINARIANS: AMENDED ORD. #1907: \$600.00

493385. WAREHOUSE: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

561386. WATCHMEN SERVICE: AMENDED ORD. #1907: \$600.00

221387. WATER COMPANY: Serving Households in the City of Police Jurisdiction. SAME AS UTILITIES.

445388. WATER DEALERS: Including sale of water to vessels or water craft: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

422389. WATERMELON GARDEN: AMENDED ORD #1907: \$150.00 plus .001524 of gross receipts.

332390. WELDING: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

238391. WELL DIGGERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

422392. WHOLESALE MEATS: AMENDED ORD #1907: \$150.00 plus .001524 of gross receipts.

422393. WHOLESALE SALE: The term wholesale sale, wherever used in any section or subsection of this code, is defined as a sale by wholesalers, to licensed retail merchants jobbers, dealers, or other wholesalers for resale, or to industrial plants, manufacturers,

contractors, licensed businesses and governmental bodies and does not include a sale by wholesalers to users or consumers,

711394. WILD WEST SHOWS: or exhibitions of like character, per week. COUNCIL APPROVAL: \$750.00

561395. WINDOW AND/OR HOUSE CLEANING: Each person, firm or corporation engaged publicly in the business of cleaning plat glass windows and/or house cleaning. AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

444396. WOOD DEALERS: AMENDED ORD. #1907: \$150.00 plus .001524 of gross receipts.

321397. WOODWORKING MANUFACTURERS: AMENDED ORD. #1907: \$650.00 plus .002093 of gross receipts.

484398. WRECKERS: For each truck or motor vehicle used for the purpose of carrying, hauling or towing wrecked or damaged automobiles or other vehicles along or upon the streets in the City of Prichard. AMENDED ORD. #1907: \$115.00 PER WRECKER.

Provided proof of liability insurance is filed with license officer and provided a permit is procured from the "Chief of Police", BEFORE THIS LICENSE IS ISSUED.

422399. PRODUCE: Must have approval from Department of Agriculture. No fee charged.

454400. SPECIAL EVENTS: Commercial Promoted Special Events (Rodeo, Wrestling, Boat Show, Car Show, Concerts, and etc)

454400A.	One Day	\$250.00
454400B.	Two Day	\$350.00
454400C.	Three to seven days	\$500.00

713401. AMUSEMENT & RECREATION SERVICE: \$200.00 plus .001524 of gross receipts.

ADOPTED THIS 19TH DAY OF NOVEMBER, 2007.

APPROVED:

RON K. DAVIS, MAYOR

ATTEST:

DARLENE LEWIS, CITY CLERK