

ORDINANCE: 1967

CITY OF PRICHARD, ALABAMA



BUSINESS LICENSE ORDINANCE

2010 REVISION

**ORDINANCE TO AMEND ORDINANCE #1948,
BUSINESS LICENSE
CODE OF THE CITY OF PRICHARD, ALABAMA**

**CITY OF PRICHARD, ALABAMA
FOR THE YEAR OF 2010 AND EACH SUBSEQUENT YEAR**

LICENSE FEES AND SCHEDULES

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BUSINESS LICENSE
CODE OF THE CITY OF PRICHARD, ALABAMA**

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FOR THE YEAR OF 2010 AND EACH SUBSEQUENT YEAR**

LICENSE FEES AND SCHEDULES

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY 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 City of Prichard, Alabama for the year beginning January 1, 2010, 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 city or the police jurisdiction, by whatever name called.

SECTION 2. Rate.

(a) *Corporate limits.* Each and every person, wherever located, who engages in any business within the corporate limits, shall pay an annual license according to the attached schedule of licenses, which is located at the end of this chapter.

(b) *Police jurisdiction.* Each and every person, wherever located, who engages in any business outside the corporate limits but within the police jurisdiction, shall pay an annual license at one-half (1/2) the rate according to the attached schedule of licenses. Nothing in this section shall be construed to permit any person conducting business within the corporate limits to pay the half rate; this section applies only to persons who do not engage in any business within the corporate limits.

(c) *Calculation method.* Unless another method is specified in the schedule, each license shall be calculated by multiplying the licensee's gross receipts for the prior year by the scheduled rate, using the following regression table which shows the percent of the license rate to be applied to gross receipts:

100 percent, of first million dollars or portion thereof.

80 percent, of second million dollars or portion thereof.

60 percent, of third million dollars or portion thereof.

40 percent, of fourth million dollars or portion thereof.

20 percent, all amounts in excess of four million dollars (\$4,000,000.00)

(d) *Special rules for new businesses.* Any person applying for a new license shall, upon payment of the minimum license amount in section 4, be issued a temporary license for a period of sixty (60) days.

(1) Not later than seventy (70) days after the issue date of the temporary license, the licensee shall file a sworn return showing the gross receipts during the first two (2) months of business. The licensee shall then pay such additional amounts as may be required by the applicable schedule for the said two (2) months; and multiplying that by six (6), applying thereto the same rate or sale of license fixed for those who did the same business during the preceding year.

(2) Failure to file the return required by this section shall constitute doing business without a license.

(e) *Delivery license.*

(1) In lieu of any other type of license, a taxpayer may at its option purchase for a payment in the amount of one hundred dollars (\$100.00) plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the city if the taxpayer meets all of the following criteria:

a. Other than deliveries, the taxpayer has no physical presence within the city or its police jurisdiction;

b. The taxpayer conducts no business in the city other than delivering merchandise and performing the requested set-up and installation of said merchandise;

c. Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in the city, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;

d. The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000.00) during the license year;

e. Any set-up or installation shall relate only to:

1. That required by the contract between the taxpayer and the customer or as may be required by state law; and

2. The merchandise so delivered;

f. If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within ten (10) days after any of the said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the city for the entire license year and without regard to this subsection.

(2) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the city 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 dollar (\$75,000.00) limitation described in the preceding subsection 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.

(3) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.

(4) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(5) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the city 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 city.

(f) *Branch office.*

(1) 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:

a. 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.

- b. The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility or facilities.
- c. The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
- d. 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.
- e. All business claimed by a branch office or offices must be conducted by and through said office or offices.
- f. The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

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

SECTION 3. Definitions.

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

Business any act for which a license may be required, including, but not limited to:

- (1) Practicing, engaging in, carrying on or conducting any commercial or industrial activity or any enterprise, exhibition, trade, vocation, occupation or profession.
- (2) Keeping, engaging in or carrying on business of any nature; offering merchandise for sale, soliciting orders, or making deliveries of any merchandise; rendering, giving or selling services of any kind, taking orders for merchandise to be subsequently delivered by any agency or means, or accepting payments on orders for merchandise to be delivered

subsequently by any agency or means; the lease or rental of residential or nonresidential real estate.

(3) Entering within the city's licensing jurisdiction to do business, to make sales, to make deliveries, or to do any act for which a license is required of businesses in the city;

(4) Storing, storing for sale or use, withdrawing from storage for sale or use, any or all of which acts or transactions are done in or from the city's licensing jurisdiction.

Business license an annual license duly issued by the revenue director of the city for the privilege of doing any kind of business, trade, profession or other activity in the city or its police jurisdiction.

Business license code, the provisions of this chapter.

Corporate limits corporate limits of the city, that may, from time to time, be altered.

Fire and marine insurance, all lines of insurance, regardless of the name of the policy, for which the primary coverage is insurance on real or personal property against loss or damage from any and every hazard or cause such as fire, theft or weather damage, and includes but is not limited to specialized forms of insurance such as fire insurance, flood insurance, earthquake insurance, home insurance, inland marine insurance or boiler insurance.

Fire and marine insurance company, a company engaged in the sale of insurance whose principal business endeavor, as manifested by its charter, its activities and its operations, is the sale of fire and marine insurance. For purposes of this ordinance, a fire and marine insurance company is one that derives fifty (50) percent or more of its gross premiums in a calendar year from the sale of fire and marine insurance.

Other insurance company, a company engaged in the sale of insurance that is not a fire and marine insurance company.

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

- (1) Gross receipts shall not include any of the following taxes collected by the business of behalf of any taxing jurisdiction or the federal government:
 - a. 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 taxes levied pursuant to Code of Ala. tit. 40, Ch. 21, art. 3;
 - b. License taxes levied pursuant to Code of Ala. tit. 40, Ch. 21, art. 2; or
 - c. 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.
- (2) For a utility or other entity described in Code of Ala. § 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within a city during the preceding year that are taxed under Code of Ala. tit. 40, Ch. 21, art. 3, except that nothing herein shall affect any existing contract or agreement between a city and a utility or other entity.
- (3) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowings, the sale of a capital asset, 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.

Gross sales:

- (1) The value proceeding or accruing from the sale of tangible personal property (and including the proceeds from the sale of any property handled on consignment by the taxpayer), including merchandise of any kind and character without any deduction on account ~~of the cost of the property sold, the cost of the materials used, labor or service cost, interest~~

paid, or any other expenses whatsoever, and without any deductions on account of losses; provided that cash discounts allowed and taken on sales shall not be included, and "gross sales" shall not include the sale price of property returned by customers when the full sales price thereof is refunded either in cash or by credit;

(2) "Gross sales" shall also mean and include the reasonable and fair market value of any tangible personal property previously purchased at wholesale which is withdrawn from the business or stock and used or consumed by any person so withdrawing the same, except property which has been previously withdrawn from such business or stock and so used or consumed and with respect to which property the tax has been paid because of such previous withdrawal, use or consumption, and except property which enters into and becomes an ingredient or component part of tangible personal property or products manufactured or compounded for sale and not for the personal and private use or consumption of any person so withdrawing, using or consuming the same; and

(3) Shall mean all sales regardless of the place where the sale was solicited, or place where the contract of sale was consummated, or the place of delivery.

Licensee means the person issued a business license under this Code and the person responsible for the payment of the annual business tax.

Person, an individual, a corporation, a partnership, an association, a joint-stock company, a business trust, an unincorporated organization, or any other legal entity.

Police jurisdiction, all adjoining territory within three (3) miles of the corporate limits of the city as may, from time to time, be altered.

Professional, an occupation requiring advanced education and training, including, but not limited to, accountants, attorneys, architects, chiropractors, dentists, engineers, optometrists, physicians and surgeons.

Revenue director, the revenue director of the city and any duly authorized auditor, agent, or other person designated to perform any of the duties conferred by this Code, or to enable the revenue director to enforce the provisions of this Code.

Schedule of licenses or schedule refers to the latest adopted schedule of licenses which describes the various business activities classified into one (1) or more North American Industrial Classification System ("NAICS") and applicable subsectors, industry groups, industries and U. S. industries there under subject to this Code and specifies the applicable tax rate for each activity.

SECTION 4. License term; minimums.

- (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 schedule, the minimum license shall be one hundred fifty dollars (\$150.00).
- (b) *Half year:* Every person who commences business on or after July 1, shall be subject to and shall pay one-half (1/2) of the annual license for such business for that calendar year. Persons commencing business on or after July 1 shall pay a minimum license of seventy five dollars (\$75.00).
- (c) The amount of the license due hereunder shall not be affected or decreased by the subsequent abandonment or discontinuance of such business. It is the responsibility of the licensee to inform the revenue director that a license will not be renewed. The license must be returned to the revenue director with a written notice signed and notarized by the licensee stating the date of discontinuance of business; this must be done on or before December 31st of the license year. Failure to notify the revenue director on or before December 31st may cause a Municipal Court Citation to be issued for failure to renew a license during the grace period. (See section 20 for penalties for failure to renew.)
- (d) *Issuance fee:* A fee of ten dollars (\$10.00) shall be charged for the issuing of each annual business license.
- (e) *Annual renewal:* Except as provided in subsections (1) or (2), the business license shall be renewed annually on or before the thirty-first day of January each year.

- (1) If the due date for payment of any business license falls on a weekend or a holiday recognized by the city from time to time, the due date shall automatically be extended until the next business day.
- (2) Insurance company annual license renewals shall be renewed in accordance with Code of Ala. § 11-51-122, which states that each year, each insurance company shall furnish the city a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year, indicate whether it is a fire and marine insurance company or "other" insurance company, 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.
- (3) On or before November 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 city. Licensees are required to furnish the city any address changes for their business prior to November 1 in order for them to receive their notice, and any delays attributable to licensees' failure to furnish address changes are attributable to the licensees, not to the city. The failure of the city to mail a renewal reminder shall not prevent the city from enforcing its business license laws against a taxpayer but shall preclude the city from assessing fines and penalties for late payment until a renewal reminder is mailed to the taxpayer at its last known address, as indicated in the city's records.
- (4) Business license renewal payments received by the city shall be applied to the current renewal only when any and all other debts the licensee owes to the city 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 5. PAYMENT BY CHECK.

Whenever a business license shall be issued in return for any check, the same shall not be valid or of any force or effect unless such check shall be duly paid upon presentation to the drawer.

SECTION 6. LICENSE SHALL BE LOCATION SPECIFIC

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. In the case of the lease or rental of residential or nonresidential real estate each location shall be considered a separate location and shall require the purchase of a separate license.

SECTION 7. LICENSES REQUIRED FOR EACH LINE OF BUSINESS

Every person engaged at one location in more than one line of business falling within separate North American Industrial Classification System ("NAICS") sectors or subsectors from which the taxpayer derives more than ten percent of its gross receipts during the preceding license year shall take out and pay for a license for each line of business.

SECTION 8. RESTRICTIONS ON TRANSFER OF A LICENSE.

No license shall be transferred except with the consent of the council or other governing body of the city or of the director of finance or the revenue director or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the city 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 the state 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) The city subject license is one for the sale of alcoholic beverages.

SECTION 9. LICENSES REGISTERS.

All of the licenses due the city, of whatsoever character, shall be collected by the revenue director; it shall also be his or her duty to keep a correct register of all such licenses. The revenue

director shall notify all delinquents of their delinquency, and upon failure of those so notified to procure their license, the revenue director shall swear warrants against the same, or commence any other remedy permitted by law, provided, however, that failure to notify a person of said delinquency does not excuse any violation of this chapter.

SECTION 10. 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 city or its police jurisdiction for which a license is required without first having procured a license. A violation of the ordinance passed hereunder fixing a license shall be punishable by a fine not to exceed the sum of five hundred (\$500.00) for each offense, and if a willful violation, by imprisonment, not to exceed six (6) months, or both, at the discretion of the court trying the same. Each day shall constitute a separate offense.

SECTION 11. 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 revenue director upon being requested so to do. In the case of license(s) purchased for the lease or rental of residential or nonresidential real estate each license is to be kept on file by the licensee and shall be available for inspection by the License Commissioner or his agent or representative.

SECTION 12. DUTY TO FILE REPORT.

(a) It shall be the duty of every person subject to such license tax to render to the city 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 city 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

city 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 city 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 city, 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 city, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the city shall enter a final assessment for the amount of the tax due, plus any applicable penalty and interest.

(1) Should a taxpayer disagree with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the revenue director within by January 31, setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the revenue director shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the city to present their respective positions, discuss any omission 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 revenue director determines that the preliminary assessment is due to be upheld in whole or in part, the city may make the assessment final in the amount of business license tax due as computed by the revenue director, with applicable interest and penalty computed to the date of entry of the final assessment. The revenue director shall, whenever practicable, complete his or her review of the taxpayer's petition for review and applicable law within ninety (90) days following 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 (1) 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 (2) by certified U. S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred dollars (\$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 thirty (30) days from the date of the entry of the final assessment. On appeal to the circuit court, the final assessment shall be prima facie correct, and the burden of proof shall be on the taxpayer to prove the assessment is incorrect.

SECTION 13. DUTY TO PERMIT INSPECTION AND PRODUCE RECORDS

Upon demand by the city revenue director, it shall be the duty of all licensees to:

- (a) Permit the revenue director to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said city revenue director 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 city 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, and bank statements, copies of sales tax returns to the state, copies of state income tax returns and federal income tax returns.

SECTION 14. 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 article; nor shall any person, agent, servant or employee of such person obstruct or interfere with the revenue director, in carrying out the purpose of this article.

SECTION 15. PRIVACY.

(a) It shall be unlawful for any person connected with the administration of this article 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 article, except to the mayor, the municipal attorney, other authorities with whom the city exchanges information under section 16 or similar exchanges, 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 article.

(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 city 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 16. 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 revenue director shall be authorized to assess and determine the amount of taxes due using the best information available either by return filed or by other means and enter a preliminary assessment, which will be mailed to the taxpayer and subject to review and appeal as set forth in section 12 above.

(b) The revenue director shall reserve the right to audit all persons subject to paying a license tax for failure to purchase a license or report accurate gross receipts when purchasing a license. The revenue director's right to audit shall be limited to five (5) years prior to the current business license year. Penalties for failure to purchase are in Section 20, (a), (b), (c), and (d).

SECTION 17. LIEN FOR NON-PAYMENT OF TAXES.

On all property, both real and personal, used in the business, the city 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 Ala. § 11-51-44 (1975).

SECTION 18. CRIMINAL PENALTIES.

Any person found guilty of violating any of the provisions of this Code shall be fined in an amount of one hundred fifty dollars (\$150.00) for the first violation within a license year, three hundred dollars (\$300.00) for the second violation within a license year, and not more than five hundred dollars (\$500.00) for the third and any subsequent violations in the same license year. In addition, any person found guilty of three (3) or more violations may 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 19. CIVIL REMEDIES.

In addition to the remedies provided by Code of Ala. § 11-51-150 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 section 24 of this Code is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The city, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

SECTION 20. PENALTY FOR FAILURE TO RENEW DURING GRACE PERIOD.

(a) All licenses renewals are due and payable from January 1st of each year through January 31st. All licenses renewed on or after February 1st through June 30th are subject to a 25% penalty. All licenses renewed on or after July 1st are subject to a 50% penalty.

(b) In the case of persons who begin business on or after the first day of the calendar year, if their business license is not obtained within thirty (30) days of such business opening, such license shall be assessed with an additional twenty-five (25%) penalty based on the total base license fee due. If their business license is not obtained within sixty (60) days of such business being open, such license shall be assessed with an additional fifty (50%) penalty based on the total base license fee due.

(c) All delinquent accounts (license fees and penalties) shall be also assessed with a cumulative penalty of simple interest at the rate of one (1%) percent for each month delinquent.

(d) Failure to renew during the grace period (January 1st through January 31st.) may cause the issuance, without prior notice, of a Municipal Court Citation. This citation will require a court appearance that may result in fines and court cost.

SECTION 21. SEVERABILITY.

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

SECTION 22. PROSECUTIONS UNAFFECTED.

The adoption of this article shall not in any manner affect any prosecution actually begun or the right to institute the 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 article; nor shall any civil action or cause of action existing prior to or at the time of the adoption of this article be affected in any manner by its adoption.

SECTION 23. PROCEDURE FOR DENIAL OF NEW APPLICATION.

(a) The revenue director shall have the authority to investigate all applications and may refer any application to the council for a determination on whether such license should issue.

(b) If the council denies the issuance of any license referred to it, the city clerk shall immediately so notify the applicant of the council's decision.

(c) If said applicant desires to appear before the council to show cause why said license should

~~be issued, he shall file a written notice with the city clerk, said notice to be filed within two (2)~~

weeks from the date of mailing by the city clerk of the notice of the denial of such license by the council.

(d) Upon receipt of said notice the city clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the council and shall give 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 council shall proceed to hear any evidence which may be presented both for and against the issuance of said license.

(f) If the council 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 city 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 24. REVOCATION, SUSPENSION, OR NONRENEWAL OF A LICENSE, AND PROCEDURE FOR SAME.

(a) Any lawful license issued to any person to conduct any business shall be subject to revocation or suspension by the city council for the violation by the licensee, his agent, servant, or employee, of any provision of this Code or of any ordinance of the city, or any statute of the state relating to the business for which such license is issued; and shall also be subject to revocation or suspension by the council if the licensee, his agent, servant, or employee, under color of such license violates or aids or abets in violating or knowingly permits or suffer to be violated any penal ordinance of the city or any criminal law of the state; and shall also be subject to revocation or suspension by the council 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 condition hereinabove set forth as grounds for the revocation or suspension of a license shall also constitute grounds for refusing to renew a license.

(c) The council shall set a time for hearing on the matter of revoking, suspending, or refusing to renew a license; and 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 council shall hear all evidence offered by any party and all evidence that may be presented bearing upon the question of revocation, suspension, or the refusal of renewal, as the case may be.

(1) Following the hearing contemplated by paragraph (c) of this section, the council may suspend the license for a period of no more than twelve (12) months, and may condition reinstatement upon the licensee's compliance with applicable state laws or regulations or city ordinances. A suspension not exceeding six (6) months may be imposed in cases where the licensee's violation is shown to be inadvertent and can be promptly corrected.

(2) No new license shall be issued to the licensee, or to any other firm in which the licensee or any of its stockholders or owners is interested, for any premise during the term of such suspension. At the end of such period of suspension, the licensee may apply for a new license or for reinstatement, as the case may be.

(e) (1) If, following the hearing contemplated by paragraph (c) of this section, the council revokes the license, then no new license shall be issued to the licensee, or to any other firm in which the licensee or any of its stockholders or owners is interested, for a period of twelve (12) months.

(2) No new license shall be issued for a period of twelve (12) months for the operation or conduct of any business that is the same, or of similar nature, as that engaged in by the licensee at the premises or location at which the licensee conducted such business if the revocation or non-renewal of the license is based, in whole or in part, on:

a. A finding that the operation of such business at such premises or location has led to or resulted in the creation of a nuisance; or

b. A finding that the operation of such business at such premises or location has created, caused or led to circumstances that are detrimental to adjacent residential neighborhoods;

or

c. A finding that the operation of such business at such premises or location has created, caused; or led to circumstances that are detrimental to the public health, safety or welfare; or

d. A finding that the operation of such business at such premises or location has resulted in a violation of applicable zoning restrictions or regulations; or

e. A finding that the licensee, his agent, servant or employee has permitted or suffered to allow habitual conduct which violates applicable state laws or regulations or city ordinances relating to the business for which such license is issued.

SECTION 25. EXEMPTIONS.

Any business, trade or other activity in the City of Prichard or its police jurisdiction that is exempt from this municipal annual license tax under state or federal law is hereby exempt from the annual privilege license levied, assessed or payable under this article.

SECTION 26. EXCHANGE OF INFORMATION.

The revenue director may exchange tax returns, information, records, and other documents secured by the city, with other cities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The revenue director may charge a reasonable fee for providing information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for the unauthorized disclosure as provided under state or municipal law.

(a) Any such exchange shall be for one or more of the following purposes:

(1) Collecting taxes.

(2) Ascertaining the amount of taxes due from any person or corporation.

(3) Determining whether a person (corporation) is liable for, or whether there is probable cause for believing a person (corporation) might be liable for, the payment of any tax

to a state, county, or municipal agency.

- (b) Nothing herein shall prohibit the use of tax returns or tax information by the city in a proper administration of any matter administered by the revenue director. The revenue director may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the state department of revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the state department of revenue, or successor may be liable pursuant to Code of Ala. 40-23-25, 40-23-82, or 40-12-224.

SECTION 27. WAIVER OF PENALTY.

Notwithstanding the foregoing, no fine or penalty under this section shall be assessed, or if assessed, shall be waived, if the reasonable cause exist. "Reasonable cause" shall mean: The death or major illness of or an accident involving a sole proprietor causing serious bodily injury that in either case resulted in the sole proprietor being unable to purchase the license or operate the business within ten (10) days preceding the due date for licenses; natural causes. Fire, explosion, or accident that caused the closing or temporary cessation of the business of the taxpayer during the ten (10) days preceding the due date for license; or reasonable reliance on the erroneous written advise of an employee or agent of the city's revenue department given in good faith while acting in an official capacity in response to a specific written request of the taxpayer or its representative provided the penalty did not result from the taxpayer's or its representative's failure to provide complete and accurate information or from a change in law or a new judicial interpretation of an existing law. Written advice or request includes those transmitted by electronic mail.

SECTION 28. REFUND OF OVERPAYMENTS.

- (a) Any taxpayer may file a petition for a refund with the city for any overpayment of business license tax erroneously paid to the city. If a final assessment for the tax has been entered by the city, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been in full paid prior to or simultaneously with the filing of the petition for refund.
- (b) A petition for refund shall be filed with the city within two years from the date of the overpayment of the business license tax, which is the subject of the petition.
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- (c) The city shall either grant or deny a petition for a refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the city. The taxpayer shall be notified of the city's decision concerning the petition for a refund by first class or by certified U.S. Mail, return receipt requested, sent to the taxpayer's last known address. If the city 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 city or the court otherwise determines that the refund is due, the overpayment shall be promptly refunded to the taxpayer, together with interest to the extent provided on section 11-52-92. If the city determines that a refund is due, the amount of overpayment plus any interest due thereon must first be credited by the city against any outstanding tax liabilities due and owing by the taxpayer to the city, and the balance of any overpayment shall promptly be refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the city 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 refund.
- (e) A taxpayer may appeal from the denial in whole or in part of a petition for a refund by filing a notice of appeal with the clerk of the county circuit court. Said notice of appeal must be filed within two (2) 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 (2) years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

SECTION 29. PAYMENT OF REASONABLE ATTORNEY FEES AND COURT COST.

In the event civil action is taken against any person found in violation of any of the provisions of this Ordinance and found liable pursuant to Code of Ala. § 11-51-150 et seq or Section 19 of this code, said person shall pay all costs of court and reasonable attorneys fees incurred by the City in said civil action.

SECTION 30. LICENSE FEE AND SCHEDULES

2010 LICENSE FEES AND SCHEDULES

541001. **ABSTRACT OF TITLE:** Title abstract offices
\$600.00 plus .005710 of gross receipts

541002. **ACCOUNTANTS:** Per individual accountant:
\$600.00 plus .001524 of gross receipts

238003. **ACETYLENE WELDING:** Welding repair
\$150.00 plus .003054 of gross receipts

541005. **ADVERTISING:**

005A- Agencies, firms, associations, corporations, or persons engaged in the business. Billboards, posters, pamphlets, coupon books, decorated paintings, circulars, or other advertising matter.
\$150.00 plus .001798 of gross receipts

005B- For repairing, removing for repair of any kind, painting or repairing, assembling, erecting maintaining, selling, offering to sell, leasing or sub-leasing, to others, neon or electrical signs.
\$150.00 plus .001798 of gross receipts.

541006. **ADVERTISING WITH AIRCRAFT:** Each aircraft used.
\$150.00 plus .001798 of gross receipts

541007. **ADVERTISING IN OR ON BUSES OR TAXI CABS:** By signs, placards, cards, or otherwise. Does not apply to Mobile Transit Authority
\$150.00 plus .002368 of gross receipts

541008. **ADVERTISING** not otherwise specified: To include soliciting for contracting for, preparing, and accepting compensation for advertising matters, and advertising on streets
\$150.00 plus .002368 of gross receipts.

541012A. **AGENCY:** 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.
\$150.00 plus .003288 of gross receipts

541012B. **AGENCY:** 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.
\$150.00 plus .003288 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 do not apply to local credit associations which do not supply information to collect accounts for public generally.

~~\$150.00 plus .002807 of gross receipts~~

524014. **AGENTS:** Persons, firms, associations, or corporations, doing a class of business loans known as a short loan business.

\$500.00 plus .002402 of gross receipts

524017. **AGENTS:** Agents, dealers, or other businesses. Any person, firm or corporation, who shall maintain, keep in repair or otherwise man any office, store, warehouse, place of business, telephone wires, right-of-way, easement, land or other facility or facilities situated in the city in connection with any business, vocation, occupation or profession which is not subject to a license under any other schedule of this Code shall pay based upon the average daily number of employees.

- a) Less than two persons - \$150.00:
- b) Two but less than four - \$180.00:
- c) Four but less than six - \$240.00
- d) Six but less than ten - \$300.00
- e) Ten but less than fifteen - \$360.00
- f) Fifteen persons - \$420.00

Plus \$25.00 for each person in excess of fifteen.

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.

\$150.00 plus .003911 of gross receipts

524019. **AGENTS AND SOLICITORS:** Not otherwise specified must be approved by Police Department. Provided, however, employees of persons licensed are not required to purchase a separate license.

\$150.00 plus .002456 of gross receipts

238020. **AIR CONDITIONING/ HVAC:**

If a State Card is provided, no bond is needed

If County Card is provided, \$10,000 Bond is needed

\$300.00 plus .002052 of gross receipts for sales, repair, installation.

333021. **AIR PRODUCTS:**

\$650.00 plus .002093 of gross receipts

* 999022A **ALARM SYSTEMS:** *

\$250.00 plus .002464 of gross receipts

331023 **ALUMINUM PLANTS:**

\$650.00 plus .001524 of gross receipts

621024 **AMBULANCE SERVICE:** Provided that insurance policy is filed with the License Office and provided that a permit is procured from the Chief of Police, before the license is issued Each person, firm, or corporation engaged in the business of furnishing ambulance service, other than as part of the business as undertaker shall pay:

Up to three (3) ambulances \$172.50

Each additional ambulance \$57.50

713025. AMUSEMENT DEVICES: Operated by depositing a coin in a slot.

\$28.75 each device

541026 ANALYST-BUSINESS, STATISTICAL, OR INDUSTRIAL: \$600.00.

453027. ANTIQUE, ORIENTAL GOODS, WARES OR MERCHANDISE.

\$150.00 plus .002881 of gross receipts.

530128: APPRAISERS, REAL ESTATE: \$600.00

541029: ARCHITECTS: per individual.

\$600.00 plus .001790 of gross receipts

339030: ARTIFICIAL LIMBS: Each person, firm, or corporation manufacturing, making and/or selling artificial limbs, trusses, braces or similar appliances.

\$150.00 plus .003060 of gross receipts

771031: ARTISTS OR ART STUDIOS: \$600.00.

324032: ASPHALT MATERIAL MANUFACTURERS:

\$650.00 plus .002093 gross receipts.

541033: ATTORNEYS:

\$600.00 plus .001790 of gross receipts

711034: AUCTIONEERS: Selling real estate or merchandise. This license to be issued personally to the individual crying auction.

\$115.00

541036 AUDITORS: (Individual or firm) \$600.00

339037 AUTOMATIC SPRINKLERS: Each persons, firm or corporation engaged in the business of selling or installing automatic sprinkler systems.

\$150.00 plus .001790 of gross receipts

441038 AUTOMOBILE ACCESSORIES BATTERIES, PARTS, SUPPLIES AND/OR TIRES.

\$150.00 plus .002126 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.

\$230.00 plus .001524 of gross receipts

811040A. AUTOMOBILE LAUNDRIES: Manual car wash. If selling air fresheners and/or other products, will also need Merchant Retail license

\$320.00 plus .001524 of gross receipts

811040B AUTOMOBILE LAUNDRIES: Mechanical car wash: If selling air fresheners and/or other products, will also need Merchant Retail license

\$620.00 plus .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.

\$287.50 per year

811042. AUTOMOBILE PAINT SHOPS:

\$250.00 plus .002532 of gross receipts

811043. AUTOMOBILE REPAIR SHOPS:

\$500.00 plus .001790 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.

\$250.00 plus .001736 of gross receipts

811045 AUTOMOBILE TIRE AND TUBE REPAIRERSM RETREADERS, OR RECAPPERS:

\$150.00 plus .001790 of gross receipts

532046 AUTOMOBILE AND/OR TRUCKS: Rented without drivers

\$150.00 plus .002546 of gross receipts

332047. AWINGS: For manufacturing, selling, erecting, or installing.

\$150.00 plus .002566 of gross receipts

313048 BAGGING OR TIES:

\$150.00 plus .001640 of gross receipts

451049. BAIT: Fish including worms, minnows, crickets, roaches, and any and all other kind of live bait.

\$150.00 plus .02519 of gross receipts

445050. BAKERY:

Must have a Board of Health permit before license is issued.

\$150.00 plus .003054 of gross receipts

522051 BANKRUPT STOCK SALES: Sales of bankrupt stock in the City of Prichard purchased outside of the City and advertised as "Bankrupt Stock", per year of any part thereof.

\$115.00 plus .001590 of gross receipts

611052. BARBER SCHOOLS:

Must provide copy of Barber Commission License.

\$600.00

812053. BARBER SHOPS:

Must provide copy of Barber Commission License for shop and for owner if they are a Stylist. Advise owner that each additional Stylist must obtain a license

\$350.00 which only covers the owner

812053A. BARBER SHOP APPRENTICE/BARBER/STYLIST:

Must provide copy of Barber Commission License.

\$100.00

446054. BARBER AND/OR BEAUTY SUPPLY HOUSE:

\$150.00 plus .002203 of gross receipts

339055. BASKET, BOX, CARTON, AND/OR CRATE FACTORY:

\$650.00 plus .002093 of gross receipts

441056. BATTERIES:

\$150.00 plus .002017 of gross receipts

812057. BEAUTY PARLORS:

Must provide copy of Barber Commission License for shop and for owner if they are a Stylist. Advise owner that each additional Stylist must obtain a license

\$350.00 which only covers the owner

312058. BEER-RETAIL: This license is non-transferable

Must be approved by the City Council

\$75.00

312059. BEER-WHOLESALE: This license is non-transferable. See House Bill 165.

Must be approved by the City Council

\$250.00

451060. BICYCLES AND TRICYCLES.

\$150.00 plus .002134 of gross receipts

713061. BILLIARD OR POOL TABLES: Coin operated or not.

Must be approved by the City Council

Must have a State License

\$50.00 each table

453062. BIRD DEALERS:

\$150.00 plus .002519 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.

Must have Board of Health Permit before license can be issued

\$150.00 plus .003054 of gross receipts

316064. BLACKSMITH:

\$150.00 plus .002916 of gross receipts

541065. BLUEPRINTS OR PHOTOSTATS:

\$150.00 plus .003163 of gross receipts

721066. BOARDING HOUSES:

Must have State and/or County License

Must meet Board of Health requirements, in addition all boarding houses shall pay an additional license where meals are served, same as restaurants.

\$150.00 plus .003259 of gross receipts

811067. BOILER CLEANING OR SCALING:

\$150.00 plus .002916 of gross receipts

811068. BOILER WORKS:

\$150.00 plus .002916 of gross receipts

524069. BONDSMEN: Any person, firm, association, or corporation, signing as surety bail bonds for a reward.

Must be approved by the City Council

Must be registered with Prichard Police Department

\$575.00

451070. BOOK STORES:

\$150.00 plus .002298 of gross receipts

312071. BOTTLED SOFT DRINKS: Manufactures 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 subsection of this schedule, and shall apply to consigned and warehouse stocks, whenever sold or distributed from local warehouse, as well as purchased stock. Board of health permit required before license can be issued.

\$150.00 plus .002333 of gross receipts

312072. BOTTLEERS 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. NO REGRESSION SCALE.

\$150.00 plus .000823 of gross receipts

713073. BOWLING ALLEYS: Ten pin alleys, box ball alleys, shuffleboard, miniature golf, or like operations.

\$150.00 plus .004343 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.

\$150.00 plus .002010 of gross receipts

523075. BROKERS:

(A) Custom house arrangement for passenger transportation and freight and cargo.

(B) Commodity and contract brokers and dealers

\$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.
\$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 there on, or buying or selling bonds or stocks or conditional sales contracts or purchase money automobiles, or rent notes.
\$172.50 plus .001790 of gross receipts

523078. **BROKERS:** Not otherwise specified.
\$172.50 plus .001790 of gross receipts

314079. **BROOM MANUFACTURERS:**
\$150.00 plus .001790 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.
A \$10,000.00 Bond and/or a State/County License is required to be on file.
\$300.00 plus .001668 if selling and installing wares.

No permit is to be issued by the city building inspector until license has been purchased And in addition, $\frac{1}{4}$ 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 \$300.00 and (b) the $\frac{1}{4}$ 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:**
\$10.00

444082. BUILDING MATERIALS AND SUPPLIES:

\$150.00 plus .001764 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
\$300.00

443084. BUSINESS MACHINES, COMPUTER SALES, SERVICE AND TECHNICAL SUPPORT:

\$150.00 plus .002244 of gross receipts

485085 BUSES:

Each bus must be inspected and proof of insurance must be provided.

\$75.00 each

211086. BUTANE GAS DEALERS:

\$150.00 plus .001524 gross receipts.

211087. BUTANE GAS-WHOLESALE: 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.

\$150.00 plus .001524 of gross receipts

445088A BUTTER, EGGS, OR CHEESE DEALERS- RETAIL:

A Board of Health Permit is required before license can be issued.

\$150.00 plus .002224 of gross receipts

445088B BUTTER, EGGS, OR CHEESE DEALERS- WHOLESALE:

A Board of Health Permit is required before license can be issued.

\$150.00 plus .000988 of gross receipts

337089. CABINET MAKERS: Or those having an office in the city or receiving pay in the City for orders delivered in the City.

\$150.00 plus .002395 of gross receipts

722090. CAFÉ OR CAFETERIA: Same as Restaurant,

A Board of Health Permit is required before license can be issued.

\$150.00 plus .003109 of gross receipts

445091. CAKE DISTRIBUTORS:

A Board of Health Permit is required before license can be issue.

\$150.00 plus .003054 of gross receipts

422092. CANDY AND CONFECTIONARY DEALERS:

A Board of Health Permit is required before license can be issue.

\$150.00 plus .001790 of gross receipts

311093. CANDY MANUFACTURES:

A Board of Health Permit is required before license can be issue.

\$650.00 plus .002093 of gross receipts

561094. CARPET OR RUG CLEANERS:

\$150.00 plus .003397 of gross receipts

811040A. CARWASH: MANUAL:

\$320.00 plus .001790 of gross receipts

If selling air fresheners and/or other products, will also need Merchant Retail License.

811040B. CARWASH: MECHANICAL:

\$620.00 plus .001790 of gross receipts

If selling air fresheners and/or other products, will also need Merchant Retail License

443095. CARTRIDGES:

\$150.00 plus .001790 of gross receipts

443096. CASH REGISTER:

\$150.00 plus .002244 of gross receipts

400097. CATERING SERVICE AND/OR TEA ROOMS:

A Board of Health Permit is required before license can be issued.

\$150.00 plus .003109 of gross receipts

238098. CEMENT, BRICK OR ROCK WORKERS: Where no other license is paid.
\$200.00 plus .002161 of gross receipts if selling and installing wares.

327099. CEMENT MANUFACTURING PLANT:

\$650.00 plus .001524 of gross receipts

812100. CEMETERY COMPANIES OR AGENTS:

\$150.00 plus .004226 of gross receipts

324101. CHARCOAL: When put in paper bags whether burnt by parties selling same or not, offered to retail trade per year.

\$150.00 plus .001873 of gross receipts

485102. CHAUFFEURS AND DRIVERS:

Must provided copy of Driver's License

Must provide proof of Insurance

\$15.00.

522103. CHECK EXCHANGE:

\$150.00 plus .002456 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.

\$150.00 plus .001846 of gross receipts

541105. **CHEMISTS:**

\$600.00 plus .003288 of gross receipts

442106. **CHINA, GLASSWARE OR CROKERY:**

\$150.00 plus .001873 of gross receipts

621107. **CHIROPDIST:**

\$600.00 plus .002782 of gross receipts

621108. **CHIROPRACTOR:**

\$600.00 plus .002782 of gross receipts

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. \$862.50 per week

541110. **CIVIL ENGINEERS AND SERVEYORS:** SEE ENGINEERS, 541151

333111. **CLEANING AND PRESSING/LAUNDRY:**

\$150.00 plus .003300 of gross receipts

454112. **COAL, COKE AND/OR CHARCOAL DEALERS:**

\$150.00 plus .001873 of gross receipts

423113. **COAL, COKE AND/OR CHARCOAL DISTRIBUTORS:** Supplying industrial plants, whether by pipeline or not.

\$150.00 plus .001873 of gross receipts

454114. **COAL, COKE, OR CHARCOL, SOLD FROM RAILROAD YARDS OR CARS:**

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.

\$150.00 plus .001873 of gross receipts

445115. **COFFEE AND TEA DEALERS:**

Must have a Board of Health Permit before license is issued.

\$150.00 plus .002141 of gross receipts

493116. **COLD STORAGE:** Supplying cold storage for hire.

\$150.00 plus .002285 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. (Same as agency)
\$150.00 plus .002807 of gross receipts

445118. CONFECTIONERS:

\$150.00 plus .001790 of gross receipts

238402. CONCRETE CONTRACTOR: Mixed or not, individuals pouring concrete.
\$300.00 plus .001790 of gross receipts. No Bond required.

446120. COSMETICS:

\$150.00 plus .002045 of gross receipts

522122. CREDIT ASSOCIATION: Local, engaged in supplying information or collecting accounts for their own members only. Same as agency.
\$150.00 plus .002807 of gross receipts

624128. CUSTODIAL (GROUP) HOME: must be approved by the City Council, Inspection Department and Fire Department. Applicant must have all State, County and Health Department or other agency permits approved prior to beginning operation. Any person providing care, for compensation, to more than one dependent persons (any person who by reason of physical incapacity, mental defect, behavioral disorder or custodial, judicial order) other than his or her own children in his or her own home, providing 24 hour a day, seven day a week care. Applicant further agrees to abide by such reasonable regulations as the City Council may from time to time impose. Applicant further understands that the facility shall be subject to inspection at any time during usual business hours by appropriate agencies of the City, County, and State.

\$250.00: Facility for two to six persons;

\$350.00: Facility for seven to ten persons;

\$450.00: for eleven to fifteen persons,

For all additional persons \$50.00 each per year.

333124. DAIRY MACHINERY: Dealers or agents selling or delivering machinery for handling or processing dairy products.
\$150.00 plus .001524 of gross receipts.

722125. DANCE HALLS OR NIGHT CLUB: (Plus any other sections pertaining to the above).

Must be approved by the City Council.

\$250.00 plus .001790 of gross receipts

611126. DANCING SCHOOLS: A persons, firms or corporation engaged in the business or profession of teaching dancing.
\$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.

Must provide copy of State License.

Minimum License \$575.00

Renewal license fee is .00154 of previous years gross or \$575.00 – whichever is highest.

624127B. DAY CARE CENTER, CHILD: Any person providing care for compensations 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 and may be renewed thereafter without such prior approval provided satisfactory standards are maintained.

Must present copy of State License.

Minimum License \$287.50

Renewal license fee is .00154 of previous years gross or \$287.50 – whichever is highest.

624127C. 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 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 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 \$150.00

Renewal license fee is .00154 of previous years gross or \$115.00 – whichever is highest.

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 \$150.00 plus .002340 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.
\$150.00

492130. DELIVERY COMPANIES INCLUDING ARMORED CARS: Engaged in the delivery of packages or valuables
\$150.00 per vehicle.

541131. DENTAL LABORATORIES: \$600.00

339132. DENTAL SUPPLIES: \$600.00

541133. DENTIST: \$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.

Must be registered with the Prichard Police Department**Must have \$10,000.00 surety bond/liability insurance****\$600.00**

812135. DIAPER SERVICE COMPANIES: Persons, firms or corporations operating what is known as Diaper Service.

\$150.00 plus .002998 of gross receipts.

323137. DIRECTORIES: Each persons, firms or corporation making, compiling, selling, or offering for sales any business directory.

\$287.50

323138. DIRECTORIES: Telephone. Soliciting ads and Advertising

\$230.00

212139A. DIRT PITS: Any lot, parcel tract or acreage of land used for the purpose of extracting or excavating dirt, sod, or clay. 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 Count, Alabama.

Must have State Permit.

Up to five (5) acres \$1200

Plus \$100.00 for each additional acre or part of an acre. plus .002004 of gross receipts.

325139. DISINFECTANTS AND/OR INSECTICIDES: Each person, firm or corporation manufacturing or selling:

\$150.00 plus .001790 of gross receipts.

541140. DOCTOR: \$600.00

451141. DOMINO TABLES: For dominos in a public place.

\$50.00 each table

445142. DOUGHNUTS, WHOLESALE/RETAIL:

Must have Board of Health Permit.

\$150.00 plus .003054 of gross receipts.

611143. DRIVING SCHOOL: Each persons, 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 curriculum of any public school.

Proof of insurance must be provided.

\$600.00

446144. DRUG/RX STORE:

\$150.00 plus .002059 of gross receipts

812213. DRY CLEANERS: 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.

\$150.00 plus .001790 of gross receipts

453145. DRY GOODS:

\$150.00 plus .001790 gross receipts.

221146. ELECTRIC LIGHT COMPANIES ETC.: Each person, firm or corporation engage 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 1 ½% 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:

Must have City or State Card

Must have \$10,000.00 surety bond

\$300.00 plus .001668 of gross receipts if selling and installing wares

443148. ELECTRICAL AND/OR GAS APPLIANCES AND/OR SUPPLIES:

\$150.00 plus .001668 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.

\$150.00 plus .001790 of gross receipts

561150. EMPLOYMENT AGENCY OR BUREAU:

\$600.00 plus .001826 of gross receipts

541151. ENGINEERS AND SERVEYORS: Civil, Constructing, Consulting, Designing, Electrical, Industrial, Mechanical, or Mining.

\$600.00 plus .002896 of gross receipts

332152. ENGRAVERS:

\$150.00 plus .002744 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:

\$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 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.

\$575.00

561154. **EXTERMINATORS:** Termites, Ants, Roaches, Insects, and other Pests.
\$150.00 plus .001790 of gross receipts

453155. **FARMING EQUIPMENT AND IMPLEMENTS:**
\$230.00 plus .001790 of gross receipts

115156. **FEED, GRAIN, FLOUR, SEED, BAG, ETC.**
\$150.00 plus .002168 of gross receipts

444157. **FERTILIZERS:**
\$150.00 plus .002168 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 full price of one year.
\$500.00

238159. **FIRE PROOFING BY COATING MATERIAL:** With liquid or other substance for the purpose of making the material coated fireproof.
\$150.00 plus .002628 of gross receipts

713159A. **FIREWORKS: SEASONAL:** Must have a \$10,000.00 bond.
\$250.00 plus .001790 of gross receipts

445160. **FISH AND/OR OYSTER DEALERS:** Must have Board of Health Permit
\$150.00 plus .001790 of gross receipts

454161. **FLEA MARKET:** (See ORD. #1634)
Each vendor must have a separate license.
\$150.00 plus .001790 of gross receipts

238162. **FLOORING FINISHING OR SANDING:** Refinishing or Polishing.
\$150.00 plus .002017 of gross receipts

453163. **FLORISTS:**
Must also have Delivery License @ \$100.00 per vehicle
\$150.00 plus .002045 of gross receipts

811164. **FOUNDRY OR MACHINE SHOPS OR BOTH:**
\$150.00 plus .002656 of gross receipts

541165. **FREIGHT INSPECTION BUREAU:** \$287.50.

484166. **FREIGHT TRUCKS:** \$86.25 Each Truck.

445167. **FROZEN FOODS:** Any person, firm, or Association selling frozen foods, fish, fruits, vegetables etc.
Must have Board of Health Permit before license can be issued.
\$150.00 plus .001790 of gross receipts

445168. FRUIT RETAIL:

Must have Board of Health Permit before license can be issued.

\$150.00 plus .001675 of gross receipts

422169. FRUIT AND PRODUCE DEALERS: Wholesale

Must have Board of Health Permit before license can be issued.

\$150.00 plus .001524 of gross receipts

561170. FUMIGATORS:

\$150.00 plus .004392 of gross receipts

442171. FURNITURE:

\$150.00 plus .002395 of gross receipts

337172. FURNITURE, MANUFACTURES:

\$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 its police jurisdiction in the business or dealers in raw or manufactured furs, skins, and pelts, or buying or selling such furs, skins, or pelts.

\$287.50 plus .001873 of gross receipts

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 on 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 of 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.

\$650.00 plus .002093 of gross receipts

562174A. GARBAGE COLLECTION:

Minimum License \$1,000.00

Renewal license fee is .00154 of previous years gross or \$1,000.00 – whichever is highest.

314175. GARMENT MANUFACTURES:

\$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 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, and 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 RETAIL DEALERS: \$100.00 per pump.

422178. GASOLINE, WHOLESALE DEALERS:
.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 gases except Butane Gas.
\$650.00 plus .002093 of gross receipts

238180. GAS FITTERS:
Must have State and/or County Card
Must have \$10,000.00 Surety Bond
\$200.00 plus .001524 of gross receipts if selling and installing wares

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

443182. GAS STOVES OR FIXTURES:
\$150.00 plus .002010 of gross receipts

452183. GENERAL MERCHANDISE:
\$150.00 plus .001590 of gross receipts

453184. GIFT SHOP: \$150.00 plus .001590 of gross receipts

454185. GOING OUT OF BUSINESS SALE: \$200.00

448186A. GOLD: (a) Buyers of gold, silver or other precious metals and stones operating as a sub-section of an existing licensed business.
\$300.00 plus .002965 of gross receipts

448186B. GOLD: Itinerant buyer of gold.
Must be approved by the City Council.
\$545.00

713187. GOLF LINKS:
\$150.00 plus .001790 of gross receipts

422188. GROCERIES WHOLESALE:
Must have Board of Health Permit before license can be issued.
\$150.00 plus .001524 of gross receipts

445189. GROCERIES - RETAIL:

Must have Board of Health Permit before license can be issued.

\$650.00 plus .002093 of gross receipts

327190. GYPSUM PLANT:

\$150.00 plus .001524 of gross receipts

444191. HARDWARE STORE:

\$150.00 plus .001790 of gross receipts

812192. HAT CLEANING AND RENOVATING:

\$150.00 plus .001790 of gross receipts

713193. HEALTH CLUB OR GYMNASIUM:

\$150.00 plus .001790 of gross receipts

4465194. HEARING AID DEVICES: All persons or firms engaged in accepting orders or selling.

\$150.00 plus .001873 of gross receipts

721195. HOTELS OR MOTELS:

\$150.00 plus .003883 of gross receipts

561196. HOUSE CLEANING:

\$150.00 plus .002566 of gross receipts

238197. HOUSE MOVER:

Must have \$10,000.00 Surety Bond

\$200.00

238198. HOUSE WRECKER: One who demolishes houses or sells old lumber and brick, etc.

Must have \$10,000.00 Surety Bond

\$300.00 plus .002052 of gross receipts

311199. ICE CREAM MANUFACTURES: Manufactures of stores, of agents or distributors of whether manufactured within the City of Prichard or not.

Must have Board of Health Permit before license can be issued.

\$650.00 plus .002093 of gross receipts

454200. ICE CREAM PEDDLERS:

Must have Board of Health Permit before license can be issued.

\$150.00 plus .002040 of gross receipts

445201. ICE CREAM - RETAIL:

Must have Board of Health Permit before license can be issued.

\$150.00 plus .002224 of gross receipts

422202. ICE CREAM - DEALER:

Must have Board of Health Permit before license can be issued.

\$150.00 plus .002040 of gross receipts

312203. ICE FACTORIES:**Must have Board of Health Permit before license can be issued.**

\$150.00 plus .002237 of gross receipts

325204. INSECTICIDES:

\$150.00 plus .001790 of gross receipts

541205. INSULATORS: Insulating ice boxes, building etc. against cold or heat, and where no license for construction work has been obtained.

\$150.00 plus .001975 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 in each \$100.00 and major fraction thereof of gross premium less the premiums returned by cancellation received during the previous year to citizens to 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 or 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: \$600.00**561196. JANITORIAL SERVICE:**

\$150.00 plus .002566 of gross receipts

448208. JEWELRY STORE:

\$150.00 plus .002965 of gross receipts

453209. JUNK DEALER: Handling paper, rags, and other nonmetallic materials.

\$150.00 plus .001838 gross receipts.

453210. JUNK COLLECTOR/SHOPS: 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.

\$150.00 plus .001838 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.

\$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. **Must obtain a permit from the Alabama Department of Environment Management and all other applicable state, federal or local permitting authorities.**

Minimum license of \$5,750.00 or 0.07805 of annual gross receipts, whichever is higher.

561212. LANDSCAPE GARDENER AND/OR DEALERS IN SHRUBBERY: Engaged in the business of landscape gardener and/or dealer in or selling shrubbery, fruit trees, flower plants or other plants.

Must have a \$10,000.00 Surety Bond

\$150.00 plus .001790 of gross receipts

230080. LAND CLEARING SERVICE:

Must have a \$10,000.00 Surety Bond

\$300.00

812213. LAUNDRIES/DRY CLEANERS: Branch laundries or officers where laundry is received or delivered regardless of whether a part of the work is done there or elsewhere in the City.

\$150.00 plus .001790 of gross receipts

812214. LAUNDROMAT: AUTOMATIC: Note: If the sell of misc. items with 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.

\$150.00 plus .004481 of gross receipts

541215. LAWYERS: \$600.00

422216. LEATHER GOODS:

\$150.00 plus .002698 of gross receipts

812217. LINEN SUPPLY COMPANIES: Furnishing linens, uniforms, jackets, etc.

\$150.00 plus .001790 of gross receipts

445218. LIQUOR-RETAIL

Must be approved by the City Council

~~\$650.00~~ \$175

License is non-transferable.

In addition to this license there is a 12% TAX on all purchase of liquor from ABC stores.

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:

\$150.00 plus .002526 of gross receipts

811221. LOCKSMITHS-KEY MANUFACTURES:

\$150.00 plus .002916 of gross receipts

721222. LODGING HOUSES: Receiving transients.

Must have a Board of Health Permit before license can be issued.

\$150.00 plus .003259 of gross receipts

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.

\$150.00 plus .002224 of gross receipts

113224. LUMBER: Lumber, Manufacturing. SAME AS MANUFACTURERS. As used herein, the term "Lumber Manufacturing" is defined as the operation of a saw mill, concentration yard of 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. Wood treatment to prevent decay.

\$150.00 plus .002010 of gross receipts

a) **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; such term shall include officer wholesalers, brokers, commission, buyers, and sellers, operating an office in the City, 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. \$150.00 plus .001736 of gross receipts.

b) **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. \$150.00 plus .001590 of gross receipts.

722225. LUNCH ROOMS OR STANDS:

Must have Board of Health Permit before license can be issued.

\$150.00 plus .003109 of gross receipts

332226. MACHINE SHOP OR WIRE WORK.

\$150.00 plus .002656 of gross receipts

532227. MACHINERY AND TOOLS-SMALL-FOR HIRE: To include power lawnmowers. Where this is the principal business.

\$150.00 plus .003581 of gross receipts

532228. MACHINERY-HEAVY -FOR HIRE: Such as tractors, bulldozers, cranes, steam rollers etc.

\$150.00 plus .002676 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 manufacturer in processing extract or refining etc.

\$650.00 plus .002093 of gross receipts.

321230. MANUFACTURERS, MILL WORK: Selling to Wholesalers exclusively.

\$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).

\$150.00 plus .001866 of gross receipts

337232. MATTRESS MANUFACTURER:

\$150.00 plus .002080 of gross receipts

811233. MATTRESS RENOVATORS OR REPAIRER:

\$150.00 plus .002107 of gross receipts

445234. MEATS, FRESH, RETAIL:

Must have Board of Health Permit before license can be issued.

\$150.00 plus .001524 of gross receipts

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

446236. MEDICINE FOR MAN OR BEAST: Manufacturers, compounders or sellers of.

\$150.00

524237. MERCANTILE REPORTING AGENCIES: Including persons furnishing credit reports for making collections.

\$150.00 plus .002807 of gross receipts

453238. MERCHANTS- RETAIL:

\$150.00 plus .001524 of gross receipts

422239. MERCHANTS-WHOLESALE:

\$150.00 plus .001736 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 warehouse stocks, whenever sold or distributed from local warehouse, 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.

\$150.00 plus .002456 of gross receipts

422241. MILK DEALERS:

Must have Board of Health Permit before license can be issued.

\$150.00 plus .001524 of gross receipts

314242. MILLS: Not otherwise specified.

\$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.

\$150.00 plus .003554 of gross receipts

713244. MINIATURE GOLF COURSE AND DRIVING RANGES:

\$150.00 plus .003658 of gross receipts

522245. MONEY LENDERS:

\$150.00 plus .002868 of gross receipts

453246A. MONUMENTS, TOMBSTONES, STATUARY:RETAIL Agents or dealers.

\$150.00 plus .002519 of gross receipts

453246. MONUMENTS, TOMBSTONES, STATUARY: WHOLESALE Agents or dealers:

\$150.00 plus .002347 of gross receipts.

Selling retail and wholesale are required to report them separately

441247. MOTOR BIKES OR MOTOR SCOOTER:

\$150.00 plus .001524 of gross receipts

441248. MOTOR BOATS: Engines (inboard or outboard), Hulls, Supplies, New or Used.

\$150.00 plus .001524 of gross receipts

441249. MOTORCYCLES AND SUPPLIES:

\$150.00 plus .001524 of gross receipts

713250. MOVING PICTURES: where admission charged

~~\$345.00 plus .003032 of gross receipts~~

711251. MUSIC STORES:

\$150.00 plus .002395 of gross receipts

512252. MUSIC STUDIO AND OUTLET: 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.

\$150.00 plus .003658 of gross receipts

453253. NAVAL STORES:

\$150.00 plus .002628 of gross receipts

511254. NEWSPAPERS:

\$150.00 plus .003464 of gross receipts

511255. NEWSPAPER: Purporting to be weeklies or monthlies, delivering in the City.
\$75.00

511256. NEWSSTANDS: Where newspaper and periodicals are sold or where also acting as agency for the distribution of newspaper or periodicals.

\$150.00 plus .001901 of gross receipts

453257. NOTION AND NOVELTIES:

\$150.00 plus .002690 of gross receipts

443258. OFFICE EQUIPMENT, COMPUTERS, COPIERS, MACHINES FIXTURES AND/OR SUPPLIES:

\$150.00 plus .002244 of gross receipts

211259. OIL: Dealers in crude oil, exclusively retail.

\$150.00 plus .001590 of gross receipts

454260. OIL-GREASE:

\$150.00 plus .001590 of gross receipts

212261. OIL REFINERY:

\$150.00 plus .001590 of gross receipts

262262. OPTICIAN:

\$150.00 plus .002368 of gross receipts

541263. OPTOMETRIST:

\$600.00 plus .001790 of gross receipts

211264. ORNAMENTAL IRON, WIRE, AND BRASS INSTALLATION: Including fences, elevator enclosures, window guards, etc.

\$150.00 plus .001790 of gross receipts

445265. OYSTERS:

Must have Board of Health Permit before license can be issued.
\$150.00 plus .001590 of gross receipts

311266. PACKING HOUSING COMPANIES:

\$550.00 plus .000934 of gross receipts

238267. PAINTER, PAPER HANGERS, INTERIOR DECORATORS: (Contractors)

Must have a \$10,000.00 Surety Bond

\$300.00 plus .001668 of gross receipts of materials supplied, sold or installed.

444268. PAINT, WALL PAPER, ETC.:

\$150.00 plus .002270 of gross receipts

453269. PAPER OR PAPER BAGS: Dealers in, (Wholesale or retail)

\$150.00 plus .001790 of gross receipts

322270. PAPER MILL:

\$150.00 plus .001524 of gross receipts

812271. PARKING LOT OR STORAGE GARAGES:

\$150.00 plus .002800 of gross receipts

238272. PAVING CONTRACTOR: \$300.00

- a) And in addition, $\frac{1}{4}$ 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 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 license that may be due the City under Subsection 380 of the License Code of the City for the next succeeding year.
- c)
- d) 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: Sale of any goods, received as pledges 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.

Must have State License.

\$575.00 plus .001790 of gross receipts

454274. PEANUT PEDDLER:

Must have current Board of Health Food Handlers Card.

\$150.00 plus .001524 of gross receipts

454275. PEDDLERS:

Must have Board of Health Food Handlers Card if food or drink items are being sold.

\$150.00 plus .001524 of gross receipts

454275A. PEDDLER: ONE DAY \$50.00

454275B. PEDDLER TWO DAY \$75.00

454275C. PEDDLER THREE DAY \$100.00

454276. PEDDLERS, NOT OTHERWISE SPECIFIED:

Must have Board of Health Food Handlers Card if Food Handlers Card if food or drink items are being sold.

\$150.00 plus .001524 of gross receipts

453277. PET SHOPS: Including the sale of cats, dogs, birds, etc., each person, firm or corporation.

\$150.00 plus .002368 of gross receipts

812278. PHOTOGRAPHERS: 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 year complete equipment for the taking of photographs, including all finishing processes, whether inside or outside of such place.

\$600.00

443279. PHOTOGRAPHIC SUPPLIES: Cameras, and camera accessories, etc.

\$150.00 plus .001729 of gross receipts

621280. PHYSICIANS: same as doctor, 541140

621281. PHYSICIANS AND SURGEONS, SUPPLIES:

\$150.00 plus .002017 of gross receipts

454282. PIANO OR ORGAN:

\$150.00 plus .001790 of gross receipts

811283. PIANO TUNER:

\$150.00 plus .001790 of gross receipts

451284. PISTOLS:

\$150.00 plus .002134 of gross receipts

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

\$200.00

422286. PLASTICS: Manufactured or processed and retailed or wholesale.
\$150.00 plus .002065 of gross receipts

332287. PLATING: Metal or otherwise, where principal business.
\$150.00 plus .002854 of gross receipts

451288. PLAYING CARDS: Wherever sold, per annum or less time.
\$150.00 plus .001590 of gross receipts

238289. PLUMBERS:

Must have State Card, City or Prichard Master Plumbers Card or County License.

Must have \$10,000.00 BOND.

\$300.00 plus .002154 of gross receipts, where materials fixtures and/or merchandise are used or sold.

444290. PLUMBING FIXTURES AND SUPPLIES:

\$150.00 plus .002126 of gross receipts

713291. PONY RIDES:

\$150.00 plus .001790 of gross receipts

454292. POTTERY OR EARTHENWARE:

\$150.00 plus .001790 of gross receipts

445293A. POULTRY AND EGGS: WHOLESALE

Must have Board of Health Permit before license can be issued

\$150.00 plus .000980 of gross receipts

445293B. POULTRY AND EGGS: RETAIL

Must have Board of Health Permit before license can be issued

\$150.00 plus .001270 of gross receipts

444294A PREFABRICATED HOUSES: WHOLESALE If manufactured, same as merchants; if retailed or wholesales, same as merchant.

\$150.00 plus .001590 of gross receipts

444294B. PREFABRICATED HOUSES- RETAIL: If manufactured, same as merchants; if retailed or wholesales, same as merchant.

\$150.00 plus .001908 of gross receipts

323296. PRINTERS:

\$150.00 plus .002526 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.
\$600.00 plus .001790 of gross receipts

811298. RADIATORS:
\$150.00 plus .002896 of gross receipts

515299. RADIO BROADCASTING:
\$150.00 plus .003550 of gross receipts

443300. RADIO AND/OR TELEVISION SALES AND SERVICE:
\$150.00 plus .001590 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.
\$250.00 plus .003005 of gross receipts

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: (when office is located within the city or police jurisdiction)
\$600.00

532304 A. REAL RENTAL PROPERTY: RESIDENTIAL UNITS
\$150.00 per unit

532304 B. REAL RENTAL PROPERTY: COMMERCIAL UNITS
\$200.00 per unit.

532304 C. COMMERCIAL UNDEVELOPED LAND: \$200.00 – First acre or portion thereof, plus \$50.00 for each additional acre or portion thereof, plus .002093 of gross receipts. Commercial undeveloped land that is divided by any public roadway shall be considered as separate properties for the purpose of this ordinance. Commercial undeveloped land that is divided into separate portions by lease, sale or a privately maintained roadway shall be considered separate properties for the purpose of this ordinance. Commercial undeveloped land that is not available for lease or development, must be posted as unavailable for lease or development and in such case will not be subject to business fees. Such posted land may only be leased upon the Owner declaring the intent to lease by purchasing a business license for the property. Gross receipts must be reported and paid upon renewal.

453304A. RECYCLING PLANT: 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.

Minimum License of \$1,000.00

811305 REFRIGERATION SERVICE: Repairing or installing refrigerator boxes or show cases etc.

\$150.00 plus .002710 of gross receipts

811306. REPAIR SHOPS: 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 corporation 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.

\$150.00 plus .002916 of gross receipts

623307. REST, CONVALESCENT AND/OR NURSING HOMES:

Must have a State License

\$3,450 or 1.15% on all gross receipts whichever is more.

722308. RESTAURANTS, CAFES, LUNCH AND SANDWICH STANDS:

Must have Board of Health Permit before license can be issued.

\$150.00 plus .003109 of gross receipts

454309. RETAIL 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.

\$150.00 plus .001790 of gross receipts

333310. ROAD AND FARM EQUIPMENT AND/OR MACHINERY:

Each person, firm or corporation dealing in an carrying of heavy road and farm equipment and/or machinery.

\$230.00 plus .001694 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.

Must have current Board of Health Permit and vehicle must be inspected.

\$150.00 plus .002024 of gross receipts

324312. ROOFING MATERIAL MANUFACTURING PLANT:

\$650.00 plus .002093 of gross receipts

339313. RUBBER STAMPS OR STENCILS: Each manufacturer or dealer in rubber stamps or agents thereof.

\$150.00 plus .002154 of gross receipts

336314. SAIL MAKERS, AWNINGS:

\$150.00 plus .002566 of gross receipts

453315. SALVAGING MERCHANDISE:

\$150.00 plus .001790 of gross receipts

238316. SAND BLASTING: Cleaning building by
\$150.00 plus .002422 of gross receipts

321317. SAW MILLS:

\$650.00 plus .002093 of gross receipts

611318. SCHOOLS: (This license shall not apply to schools operated by the State, County and City or to Public Schools.)
\$500.00

453319. SEEDS:

\$150.00 plus .001790 of gross receipts

562320. SEPTIC TANKS: Building, Cleaning Installing
\$300.00 plus .001790 of gross receipts

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
\$150.00 plus .001790 of gross receipts

453322. SEWING MACHINES:

\$150.00 plus .001590 of gross receipts

453323. SHOES AND BOOTS:

\$150.00 plus .001790 of gross receipts

713324. SHOOTING GALLERIES: Or contrivances of like nature
\$150.00 plus .001790 of gross receipts

522325. SHORTS LOAN/RAPID REFUND AGENTS:

\$150.00 plus .001790 of gross receipts

713326. SIDE SHOWS: Or exhibitions or painting, pictures, freaks, curiosities, museum of anatomy, etc. in connection therewith per week.

Must be approved by the City Council.

\$826.50 per week.

238327. SIDEWALK CONSTRUCTION: 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.
\$150.00 plus .002161 of gross receipts

487328. SIGHTSEEING VEHICLES:**Must provide proof of insurance**

\$150.00 plus .002491 of gross receipts

238329. SIGN COMPANY: Repairing, erecting, sign repairing and show card writing,**Must have a \$10,000.00 Surety Bond.**

Not required for poster, billboard, neon, electrical sign or decorative painting.

\$150.00 plus .002456 of gross receipts

453330. SILVERWARE:

\$150.00 plus .002965 of gross receipts

713331. SKATING RANK:

\$150.00 plus .003658 of gross receipts

445332. SODA FOUNTAINS:**Must have Board of Health Permit before license can be issued.**

\$150.00 plus .003109 of gross receipts

445333. SODA WATER:**Must have Board of Health Permit before license can be issued.**

\$150.00 plus .001590 of gross receipts

339334. STAGE SCENERY: Manufacturing of to include curtains, drops, drapes, floats, etc.

\$150.00 plus .002484 of gross receipts

454335. STATIONERY:

\$150.00 plus .002340 of gross receipts

493336. STORAGE OF GOODS OR MERCHANDISE: whether in transit or otherwise on value on merchandise stored therein.

\$150.00 plus .002814 of gross receipts

443337. STORE FIXTURES:

\$150.00 plus .002340 of gross receipts

711338. STREETS FAIRS: Or Carnival Shows-each street fair and are subject to Police Regulations**Must be approved by the City Council.**

\$826.50 per week.

312339. TABLE WINE-RETAIL:**Must have approval of the City Council and have ABC license.**

\$400.00

312340. TABLE WINE-WHOLESALE:**Must have approval of the City Council and have ABC license.**

\$287.50

812341. TAILORS and ALTERATIONS:

\$150.00 plus .002382 of gross receipts

812342. TATTOOING:

\$575.00 plus .003911 of gross receipts

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. This license shall not apply to auditors, accountants, or bookkeepers, who pay under the Professional Schedule.

\$600.00

485344. TAXI CABS: Operated from a garage or office upon telephone call

Must be approved by the City Council

Must provide proof of insurance.

\$150.00 each taxi cab

485345. TAXI CABS DRIVERS:

Must provide current driver's license

Must provide proof of insurance.

\$15.00

517346. TELEGRAPH COMPANIES: \$375.00**517346A. TELEMARKETING:**

\$150.00 plus .002368 of gross receipts

517347 TELEPHONES COMPANIES: Exchange License \$1,100.00 plus 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 - \$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: 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.

\$500.00

511349. TELEPHONE DIRECTORIES: Soliciting ads and advertising.

\$345.00

561350. TERMITES: Eradication or extermination of termites; or fumigation.

\$150.00 plus .004392 of gross receipts

541351. TESTING LABORATORIES: Whether laboratory is maintained in City or not.

\$345.00

713352. THEATERS:

\$300.00 plus .002710 of gross receipts

711353. THEATRICAL: Musical or other similar exhibitions.

\$150.00 plus .004310 of gross receipts

2383354. TILE DEALERS OR LAYERS:

\$200.00 plus .002323 of gross receipts

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.

\$150.00 plus .002176 of gross receipts.

453356. TOBACCO SALES: Stores and/or stands selling cigars, cigarettes and other tobacco products

\$150.00 plus .002087 of gross receipts

721357. TOURISTS COURTS, HOMES, MOTELS, ETC.

\$150.00 plus .003883 of gross receipts

451358. TOY DEALERS: Whether seasonal or not.

\$150.00 plus .002429 of gross receipts

451359. TRADING STAMPS, COUPONS:

\$150.00 plus .002456 of gross receipts

811360. TRAILERS, AUTOMOBILE, 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.

\$150.00 plus .001590 of gross receipts

484361. TRAILERS, AUTOMOBILE: Luggage or Freight-For-Hire.

\$150.00 plus .001866 of gross receipts

721362. TRAILER COURT: Mobile Home Park

\$150.00 plus .003514 of gross receipts

484363 TRANSFER COMPANIES:

\$150.00 plus .001975 of gross receipts

562364.01 TRASH COMPANIES:

\$952.00 plus .001590 of gross receipts

562403. TRASH CONTAINER:

\$150.00 plus .001590 of gross receipts

561365. TRAVEL BUREAU:

\$150.00 plus .002608 of gross receipts

561366. **TRAVEL AGENCIES:** (Same as Travel Bureau)
\$150.00 plus .002608 of gross receipts

561367. **TREE PRUNING AND TREE SURGERY:** \$300.00

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

484369. **TRUCK DEPOT:** Motor propelled common carriers or motor propelled contract carriers or contract or contracted carriers maintaining depots, stations, or terminal facilities in the City of Prichard. For each such carrier maintaining a depot, station, or terminal facility as above period based on the average number of motor vehicle trucks handled serviced, kept loaded or unloaded per day herein for each truck.

\$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 plus .002196 of gross receipts

453371. **TRUNKS AND/OR LUGGAGE:**
\$150.00 plus .001873 of gross receipts

325372. **TURPENTINE REDUCTION PLANT:**
\$150.00 plus .001915 of gross receipts

812374A. **UNDERTAKER/FUNERAL HOME:**
\$150.00 plus .004303 of gross receipts

812374B. **UNDERTAKER/FUNERAL HOME:** And in addition, where caskets, vaults, shrouds, or other merchandise-retail license shall also be purchased
\$150.00 plus .001524 gross receipts

812213. **UNIFORM SERVICE:**
\$150.00 plus .001790 of gross receipts

453375. **UNITED STATES GOVERNMENTS SURPLUS GOODS:** (Army - Navy store)
\$150.00 plus .002024 of gross receipts.

811376A. **UPHOLSTERER OF FURNITURE:**
\$150.00 plus .002896 of gross receipts

811376B. **UPHOLSTERER OF AUTOMOBILES:** And in addition thereto, where materials supplies, and/or merchandise are used or sold.
\$150.00 plus .002896 of gross receipts

221378. **UTILITY COMPANY:** 3% OF GROSS.

453379. **VAULTS (BURIAL), sales or MANUFACTURE:**
\$150.00 plus .002347 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 plus .002676 of gross receipts.

454381A **VENDING MACHINES:** Machine operated that is dispensing merchandise such as 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 and in addition thereto the owner or operator of such machines shall pay a license on all his over-all business.
\$15.00 for each plus .001524 of gross receipts

454381B: **VENDING MACHINES-PEANUT:** 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 of such machine shall pay a license on his gross annual business according to the same schedule as Merchants Retails. in addition thereto the owner or operator of such machines shall pay a license on all his over-all business.
\$1.00 plus .002024 of gross receipts

454381C. **JUKE BOX:** Operated by five cent pieces or any coins of larger denomination and operating a music machine of any kind.
\$40.00 each

321382. **VENEERING PLANTS:** Manufacturing of veneer and plywood products:
\$650.00 plus .000908 of gross receipts

337383. **VENETIAN BLINDS:** Manufactures and sale of
\$150.00 plus .002017 of gross receipts

541384. **VETERINARIANS:**
\$600.00 plus .001790 of gross receipts

493385. **WAREHOUSE:**
\$150.00 plus .002814 of gross receipts

561386. **WATCHMEN/SECURITY SERVICE:**
Must have a \$10,000.00 Surety Bond
Must be registered with the Prichard Police Department
\$600.00

221387. **WATER COMPANY:** Serving Households in the City of Police Jurisdiction
3% of gross

445388. **WATER DEALERS:** Including sale of water to vessels or water craft.
\$150.00 plus .002141 of gross receipts

422389. **WATERMELON GARDEN:**
\$150.00 plus .001590 of gross receipts

332390. WELDING:

\$150.00 plus .003054 of gross receipts

238391. WELL DIGGERS:

\$150.00 plus .002965 of gross receipts

422392. WHOLESALE MEATS:

Must have a Board of Health Permit before license can be issued.

\$150.00 plus .001524 of gross receipts

422393. WHOLESALE COMPANY: 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.

Minimum license: \$150.00 plus .001524 of gross receipts.

711394. WILD WEST SHOWS: Or exhibitions of like character.

Must be approved by the City Council.

\$750.00 per week

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.

\$150.00 plus .001524 of gross receipts

444396. WOOD DEALERS:

\$150.00 plus .001524 of gross receipts

321397. WOODWORKING MANUFACTURERS:

\$650.00 plus .001524 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.

Must prove proof of insurance before license can be issued.

Must be approved by Prichard Chief of Police before license can be issued.

\$115.00 per Wrecker

422399. PRODUCE GROWER:

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

422399. PRODUCE GROWER:**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 receiptsADOPTED THIS 23rd DAY OF November 2009

APPROVED: _____

Ron K. Davis, Mayor

ATTEST: _____

DARLENE LEWIS, CITY CLERK