

BUSINESS LICENSE CODE OF THE
CITY OF CORDOVA, ALABAMA
FOR THE YEAR BEGINNING JANUARY 1, 2008 AND EACH SUBSEQUENT YEAR
SCHEDULE OF LICENSES AND FEES
ORDINANCE NO. 2007-003

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

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SECTION 1. Levy of Tax.

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

SECTION 2. Definitions.

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

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

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

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

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

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

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

- (a) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- (b) A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- (c) For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- (d) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a

loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

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

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

[9] LICENSE YEAR. The calendar year.

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

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

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

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

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

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

SECTION 3. License term; minimums.

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

- (a) *Full Year.* Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$100.00.
- (b) *Half Year.* Every person who commences business on or after July 1st, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.
- (c) *Issue Fee.* For each license issued there shall be an issue fee collected of five dollars (\$5.00) and said issue fee shall be collected in the same manner as the license tax.
- (d) *Annual Renewal.* Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 31st day of January each year.
 - (i) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
 - (ii) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama* which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company

and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.

(iii) On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1st in order for them to receive their notice.

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

SECTION 4. License shall be location specific.

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

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

- (i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
 - (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility or facilities.
 - (iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
 - (iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
 - (v) All business claimed by a branch office or offices must be conducted by and through said office or offices.
 - (vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- (d) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

SECTION 5. Restriction on transfer of license.

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality

more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

SECTION 6. Unlawful to do business without a license.

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

SECTION 7. License must be posted.

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

SECTION 8. Duty to file report.

- (a) It shall be the duty of every person subject to such license tax to render to the municipality on such forms as may be required, a sworn statement showing the total

business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.

- (b) If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest.
- (c) The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.
- (d) If the amount of business license tax remitted by the taxpayer is undisputed by the Municipality, or if the taxpayer consents to the amount of any deficiency or preliminary Assessment in writing, the municipality shall enter a final assessment for the amount of the Tax due, plus any applicable penalty and interest.
- (e) (1) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is

timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to the assessment. The license officer shall issue findings of fact and law within 60 days following the conference, which shall promptly upon issuance be mailed or delivered to the taxpayer, consistent with the procedures set forth in subsection (d) above.

- (2) If the taxpayer disagrees with the license officer's findings of fact and law, the taxpayer may appeal to the municipal governing body, by filing a notice of appeal with the municipal clerk within 30 days after the findings have been issued. The appeal shall be in writing and shall set forth in reasonable detail the grounds on which the taxpayer disagrees with the license officer's findings of fact and law.
- (3) If a petition for review: a. is not timely filed, or b. is timely filed, and upon further review the license officer, or the administrative hearings officer or governing body of the municipality, as the case may be, determines that the preliminary assessment is due to be upheld in whole or in part, the taxing jurisdiction shall make the assessment final in the amount of business license tax due as computed by the taxing jurisdiction, with applicable penalty and interest.
- (4) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars (\$500.00) or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred

(\$500.00). In either case, at the option of the taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal delivery.

SECTION 9. Duty to permit inspection and produce records.

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

- (a) Permit the designee of the municipality to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said municipal designee to gain such information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;
- (b) To furnish information during reasonable business hours, at the licensee's place of business, in the municipality or the police jurisdiction, all books of account, invoices, papers, reports and memoranda containing entries showing amount of purchases, sales receipts, inventory and other information from which the correct license tax classification of such person may be ascertained and the correct amount of license tax to which he is subject may be determined, including exhibition of bank deposit books, bank statements, copies of sales tax returns to the State of Alabama, copies of Alabama income tax returns and federal income tax returns.

SECTION 10. Unlawful to obstruct.

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

SECTION 11. Privacy.

- (a) It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the mayor, the municipal attorney or others authorized by law to receive such information described herein.
- (b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the license form of any taxpayer or any part of the license form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this ordinance.
- (c) Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license. Statistical information pertaining to taxes may be disclosed to the municipality council upon their written request through the Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

SECTION 12. Failure to file assessment.

- (a) In any case where a person subject to paying a license tax as provided herein fails to do so, the municipal designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.
- (b) The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to appear before the municipal governing body on a day named not less than twenty (20) days from the date of notice and to show cause why such assessment shall not be made final. Such appearance may be made by agent or attorney.

- (c) If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgement of the municipality, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the municipality to be correct. If upon such hearing the municipal designee finds a different amount due than that originally assessed, he/she shall make the assessment final in the correct amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.
- (d) A notice by the United States mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the designee of the municipality shall be prima facie correct upon any appeal.

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

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

SECTION 14. Criminal penalties.

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

SECTION 15. Civil penalties.

In addition to the remedies provided by *Code of Alabama*, Section 11-51-150 (1975) et seq., the continued or recurrent performance of any act or acts within the corporate limits or within its police jurisdiction for which a license may be revoked or suspended under this ordinance is hereby declared to

be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The municipality, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

SECTION 16. Penalties and interest.

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

SECTION 17. Prosecutions unaffected.

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

SECTION 18. Procedure for approval or denial of new applications.

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

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

SECTION 19. Procedure for revocation or suspension of license.

- (a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the municipal governing body for the violation by the licensee, his agent, servant, or employee of any provision of this ordinance or of any ordinance of the municipality, or any statute of the State of Alabama relating to the business for which such license is issued; and shall also be subject to revocation by the municipal governing body if the licensee, his agent, servant, or employee under color of such license violates or aids or abets in violating or knowingly permits or suffers to be violated any penal ordinance of the municipality or any criminal law of the State of Alabama; and shall also be subject to revocation by the municipal governing body if, in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.
- (b) The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.
- (c) The municipal governing body shall set a time for hearing on the matter of revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for

said hearing. At the hearing the municipal governing body shall hear all evidence offered by any party and all evidence that may be presented bearing upon the question of revocation or the refusal of renewal, as the case may be.

SECTION 20. Refunds On Overpayments

- (a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.
- (b) A petition for refund shall be filed with the municipality within two years from the date of payment of the business license tax, which is the subject of the petition.
- (c) The municipality shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.
- (d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, together with interest to the extent provided for in Section 11-51-92. If the municipality determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be

promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.

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

SECTION 21. Delivery License.

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:
 - (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
 - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
 - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;

- (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
 - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
 - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
- (b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
- (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

SECTION 22. License Classifications (NAICS Codes).

<u>NAICS CODES</u>	<u>NAICS TITLES / BUSINESS LICENSE CODE GROUPING</u>	<u>LICENSE FEE SCHEDULE</u>
111	Crop Production – agriculture, farming, nursery, fruit, growers	A
112	Animal Production – Animal, dairy, cattle, ranching, sheep, chicken	A
113	Forestry and Logging – Forestry, logging, timber	A
114	Fishing, Hunting and Trapping – fishing, hunting, supplies and equipment	A
115	Support for Agriculture and Forestry – cotton ginning, farm mgt, post-harvest activities,	A
211	Oil and gas extraction – Oil, gas extraction, natural gas, crude (State Regulated)	40-20-2(c)
212	Mining - (except oil and gas) mining activities (Where Not State Regulated)	A
213	Support for Mining Activities – Support activities for oil and gas wells (Where Not State Regulated)	A
221	Utilities – Utilities, gas, electric, water, sewage, steam (State Regulated)	11-51-129
236	Building, Developing and General Contracting – Construction, building, general, residential, subdivisions	F
237	Heavy Construction – Construction, heavy construction, highway, bridge, street	F
238	Special Trade Contractors – Construction, all special trades	F
311	Food Manufacturing – Food Manufacturing, animal, grain, fruit, dairy, meat, seafood	A
312	Beverage and Tobacco Products Manufacturing – Beverage manufacturing, soft drink, bottled water, breweries, ice (Where Not State Regulated)	A
313	Textile Mills – Mills, textile, fabric, yarn, carpet, canvas, rope, twine	A

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

334	Computer and Electronic Product Manufacturing – Computers and electronics, peripherals, audio, video, circuit boards	A
335	Electrical Equipment Appliance Component Manufacturing – Electric equipment, lighting, small appliance, battery, other	A
336	Transportation Equipment Manufacturing – Transportation manufacturing, auto, truck, trailer, motor home, ship, boat, motorcycle	A
337	Furniture and Related Products Manufacturing – Furniture manufacturing, cabinets, office furniture, beds, kitchen	A
339	Miscellaneous Manufacturing – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	A
421	Wholesale Trade, Durable Goods – Wholesale trade-durable, motor vehicle, home furniture, machinery, equipment	A
422	Wholesale Trade, Non-Durable Goods – Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverages	A
441	Motor Vehicle and Parts Dealer – Motor vehicles, automobiles, motorcycles, boats, parts, accessories	A
442	Furniture and Home Furnishing Stores – Furniture stores, home, floor, furnishings, window, special products	A
443	Electronics and Appliance Stores – Electronic and appliance store, household, radio, television, computers	A
444	Building Materials and Gardening Equipment Dealers – Building materials, hardware, paint, home center, wallpaper	A
445	Food & Beverage Stores – Food and beverage stores, grocery, convenience, markets, liquor, beer (Where Not State Regulated)	D

446	Health and Personal Care Stores – Health and beverage stores, drug, cosmetic, optical, health food	A
447	Gasoline Stations – Gasoline stations, filling stations (with or without convenience stores)	A
448	Clothing and Accessories Stores – Clothing stores, men's, women's, children, infants, shoe, jewelry, luggage	A
451	Sporting Goods, Hobby, Book, Music – Sporting goods stores, hobby, toy, fish, gun, music, books	A
452	General Merchandise – General Merchandise stores, department, warehouse clubs, superstores	A
453	Miscellaneous Store Retailers – Miscellaneous store retailers, florist, gift, novelty, used, pets, art, tobacco	A
454	Non-store Retailers – Non-store retailers, electronic shopping, mail order, vending, direct selling (includes itinerant merchants)	A/K
481	Air Transportation – Air Transportation, airline tickets, shipping, freight, charters (Where Not State Regulated)	A
482	Rail Transportation – Rail transportation, ticket offices, short line, freight (State Regulated)	11-51-124
483	Water Transportation – Water Transportation, coastal, freight, inland, passenger, forwarders (Where Not State Regulated)	A
484	Truck Transportation – Truck transportation, terminal, local, long-distance, freight (Where Not State Regulated)	A
485	Transit and Ground Passenger Transportation – Ground Transportation, bus, taxi, limousine, charter, buggy (Where Not State Regulated)	A

487	Scenic and Sightseeing Transportation – Scenic and sightseeing, land, water, air, special	A
492	Couriers and Messengers – Couriers and messengers, services, delivery	A
493	Warehousing and Storage – Warehouse and Storage, household, refrigerated, distribution, special	A
511	Publishing Industries (except internet) – Publishing, newspapers, periodicals, databases, software	A
512	Motion Picture and Sound Recording Industry – Motion pictures and videos theatres, recording, studios, drive-in	A
515	Broadcasting (except internet) – Broadcasting and radio, television (Where Not State Regulated)	A
516	Internet Publishing and Broadcasting – Publications or broadcasting for Internet only (Where Not State Regulated)	A
517	Telecommunications – Providing, access to facilities for voice, data, text sound and/or video (Where Not State Regulated)	I
519	Information Services and Data Processing – Providing, storing, processing, and providing access to information	A
522	Credit Intermediation and Related Activities – Credit companies and activities related to credit and mediation of credit (Where Not State Regulated. Banks and savings and loan associations are state regulated and are subject to the license tax authorized under Section 11-51-130 and under Section 11-51-131, respectively	A/L
523	Securities, Commodity Other Financial Vehicles – Insurance Companies, life, health, accident, and all other (Where Not State Regulated)	A

524	Insurance Carriers and Related Activities – Insurance Companies, fire, marine, and fire casualty (State Regulated)	11-51-120/123
525	Funds, Trusts, Other Financial Vehicles – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp. (Where Not State Regulated)	A
531	Real Estate – Real estate, offices, agents, brokers, developers (Where Not State Regulated)	A
532	Rental and Leasing Services – Rental and leasing, auto, truck, equipment, tangible property	A
541	Professions, Scientific, Technical Services – Attorney, doctor, dentist, architect, engineer, vet, other professions	A
551	Management of Companies and Enterprises – Management of Companies and enterprises, offices, regional, corporate (Where Not State Regulated)	A
561	Administrative and Support Services – Administrative and support services, office, employment, answering, travel (Where Not State Regulated)	A
562	Waste Management and Remediation Services – Waste Management, services, landfill, septic tank, companies, trucks (Where Not State Regulated)	A
611	Educational Services – Educational Services, business, secretarial, computer, technical, sports, other (Where Not State Regulated)	A
621	Ambulatory Health Care Services – Health care services, mental, outpatient HMO, diagnostic, blood, dialysis, other	A
622	Hospitals – Hospitals, surgical, substance abuse, psychiatric, special care	A
623	Nursing and Residential Care Facilities – Nursing and residential care facilities, elderly, day care, assisted living	A

624	Social Assistance – Social assistance, child, shelters, vocational, emergency (Where Not State Regulated)	A
711	Performing Arts and Spectator Sports – Arts and sports, dance, musical, spectator, teams, tracks, promoters, agents	A
712	Museums, Historical Sites and Similar – Museums, historical sites, zoos, botanical gardens, parks, special sites	A
713	Amusement, Gambling and Related – Amusement and recreation, gambling, theme, arcade, golf, marinas, fitness (Where Not State Regulated)	A/J
721	Accommodations – Accommodations, hotel, travel, bed-and-breakfast, rooming houses, motel	A
722	Food Services and Drinking Places – Food service and drinking places, restaurant, caterers, bar, lounge, club	A
811	Repair and Maintenance – Repair and maintenance, automotive, electronic, commercial, residential, other	A
812	Personal and Laundry Services – Personal care services, hair, nail, skin, barber, beauty, diet, nail, tanning, funerals	A
910	Category for: Vending machines, pool tables, amusement devices, etc.	J
923	Administration of human resource programs	A
924	Administration of Environmental Quality Programs	A
925	Administration of housing, urban, comm..	A
926	Administration of Economic programs	A
927	Space, research, and technology	A
928	National Security and International Affairs	A
999	Unclassified General Category Establishments (Where Not State Regulated)	A

SECTION 23. License Fee Schedules.

Schedule "A" – If gross receipts are:

Less than \$50,000 – License Fee is \$100.00

\$50,000 or more – License Fee is \$100.00 + 1/10 of 1% in excess of \$50,000

Schedule "B" – If gross receipts are:

Less than \$50,000 – License Fee is \$100.00

\$50,000 or more – License Fee is \$100.00 + 1/20 of 1% in excess of \$50,000

Schedule "C" – If gross receipts are:

Less than \$50,000 – License Fee is \$100.00

\$50,000 or more – License Fee is \$100.00 + 1/30 of 1% in excess of \$50,000

Schedule "D" – If gross receipts are:

Less than \$50,000 – License Fee is \$100.00

\$50,000 or more – License Fee is \$100.00 + 1/40 of 1% in excess of \$50,000

Schedule "E" – If gross receipts are:

Less than \$50,000 – License Fee is \$100.00

\$50,000 or more – License Fee is \$100.00 + 1/50 of 1% in excess of \$50,000

Schedule "F" - Contractors, Sub-Contractors, Builders, etc.

License Fee is a flat rate of \$150.00.

Any projects exceeding \$500.00 may also require Building Permits and Inspection Fees in accordance with The City of Cordova Zoning Ordinance.

Schedule "G" - Electric Company and Gas Company

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

Schedule "H" - Peddlers

For local peddlers, the license shall be a flat rate of \$100.00 per year.

Schedule "I" - Telephones & Telecommunications

For telephones, apply Code of Alabama 11-51-128. For various other telecommunications businesses, each shall pay a license tax as set forth in the individual agreements with the City and subsequent amendments thereto.

Schedule "J" - Vending Machines, Pool Tables, Video Games, Amusement Machines, Pinball

Machines, Juke Boxes, Karaoke Machines, etc.

In addition to the license thereto, there shall be a charge of \$50.00 for each and every coin operated machine located in or at the place of business.

Schedule "K" - Itinerants

Itinerant Merchant rates shall be \$100.00 for 1-90 days, and \$200.00 for 91-365 days. Half-year rates do not apply to Itinerant businesses. Local peddlers shall not be considered itinerant merchants.

Schedule "L" - Banks / Savings & Loans

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

Schedule "M" - Delivery License

The rate for the delivery license is established in Section 21 and is: \$ 100.00

SECTION 24. Exchange of information.

- (a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.
- (b) Any such exchange shall be for one or more of the following purposes:
- (1) Collecting taxes due.
 - (2) Ascertaining the amount of taxes due from any person.

- (3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.
- (c) Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter administered by the license officer. The license officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to the Code of Alabama section 40-23-25, 40-23-82, or 40-12-224.

SECTION 25. Yard Sales, Garage Sales, etc.

Yard Sales, Garage Sales, etc. will not be a disguise for doing business from residential areas. Said sales shall not be conducted for a period of more than three consecutive days nor shall more than one sale be allowed in any six month period by the same person or from the same location. All signs not removed after said sales shall constitute a violation of the City of Cordova Nuisance Abatement Ordinance, and will be strictly enforced.

SECTION 26. Tire Dealers and Handlers, New and Used Tires

Each person operating under this section shall purchase a license for a fee of \$100.00 plus an amount equal to $1/10^{\text{th}}$ of 1% of the gross receipts in excess of \$50,000.00 collected during the preceding year. All other businesses operating at the same location shall be licensed separately. No person shall be issued a license under this section without first obtaining a Scrap Tire License from the County licensing office. All persons operating under this section shall comply with the State of Alabama scrap tire disposal law (Alabama Code 1975 T.22, Subtitle 1, Chapter 40).

SECTION 27. License fees in Police jurisdiction.

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

SECTION 28. Effective date.

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

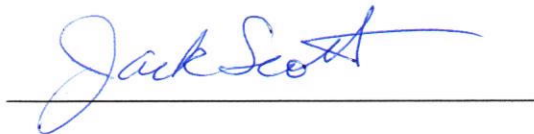
SECTION 29. Severability.

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

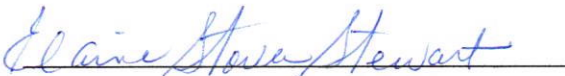
SECTION 30. Repealer.

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

Adopted: 06 / 12 / 07



Mayor



City Clerk