CITY OF BRUNIDIDGE

BUSINESS LICENSE CODE
**Ordinance No. 2008-01**

**BUSINESS LICENSE CODE OF THE**

**CITY OF BRUNDIDGE, ALABAMA**

**FOR THE YEAR 2008 AND EACH SUBSEQUENT YEAR**

**SCHEDULE OF LICENSES AND FEES**

BE IT ORDAINED BY THE CITY COUNCIL OF BRUNDIDGE, ALABAMA,

AS FOLLOWS:

<table>
<thead>
<tr>
<th>Section</th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Levy of tax.</td>
<td>02</td>
</tr>
<tr>
<td>2</td>
<td>Definition of terms.</td>
<td>02</td>
</tr>
<tr>
<td>3</td>
<td>License term; minimum license.</td>
<td>05</td>
</tr>
<tr>
<td>4</td>
<td>License shall be location specific.</td>
<td>06</td>
</tr>
<tr>
<td>5</td>
<td>License transfer restrictions.</td>
<td>07</td>
</tr>
<tr>
<td>6</td>
<td>Unlawful to do business without a license.</td>
<td>08</td>
</tr>
<tr>
<td>7</td>
<td>License must be posted.</td>
<td>08</td>
</tr>
<tr>
<td>8</td>
<td>Duty to file report.</td>
<td>08</td>
</tr>
<tr>
<td>9</td>
<td>Duty to permit records inspection.</td>
<td>10</td>
</tr>
<tr>
<td>10</td>
<td>Unlawful to obstruct municipal designee.</td>
<td>11</td>
</tr>
<tr>
<td>11</td>
<td>Privacy of information.</td>
<td>11</td>
</tr>
<tr>
<td>12</td>
<td>Failure to file assessment.</td>
<td>11</td>
</tr>
<tr>
<td>13</td>
<td>Lien for non-payment of license tax.</td>
<td>12</td>
</tr>
<tr>
<td>14</td>
<td>Criminal penalties.</td>
<td>12</td>
</tr>
<tr>
<td>15</td>
<td>Civil penalties.</td>
<td>12</td>
</tr>
<tr>
<td>16</td>
<td>Penalties and interest.</td>
<td>13</td>
</tr>
<tr>
<td>17</td>
<td>Prosecutions unaffected.</td>
<td>13</td>
</tr>
<tr>
<td>18</td>
<td>Procedure for denial of new applications.</td>
<td>13</td>
</tr>
<tr>
<td>19</td>
<td>Procedure for revocation/suspension of license.</td>
<td>14</td>
</tr>
<tr>
<td>20</td>
<td>Refunds on overpayments.</td>
<td>15</td>
</tr>
<tr>
<td>21</td>
<td>Delivery License.</td>
<td>17</td>
</tr>
<tr>
<td>22</td>
<td>License classification codes.</td>
<td>18</td>
</tr>
<tr>
<td>23</td>
<td>License Fee Schedules.</td>
<td>19</td>
</tr>
<tr>
<td>24</td>
<td>Exchange of information.</td>
<td>71</td>
</tr>
<tr>
<td>25</td>
<td>License fees in Police Jurisdiction.</td>
<td>72</td>
</tr>
<tr>
<td>26</td>
<td>Effective date.</td>
<td>72</td>
</tr>
<tr>
<td>27</td>
<td>Severability.</td>
<td>72</td>
</tr>
<tr>
<td>28</td>
<td>Repealer.</td>
<td>72</td>
</tr>
</tbody>
</table>
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.


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

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

(a) **Full Year.** Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be $ 100.00.

(b) **Half Year.** Every person who commences business on or after July 1st, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.

(c) **Issue Fee.** For each license issued there shall be an issue fee collected of ten dollars ($10.00) and said issue fee shall be collected in the same manner as the license tax.

(d) **Annual Renewal.** Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 31st day of January each year.

( i ) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.

( ii ) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama* which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.

( iii ) On or before December 31st 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.
The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer’s gross receipts to the particular facility of facilities.

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

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.

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

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

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 to do so.

SECTION 8. Duty to file report.

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

(b) If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a
preliminary assessment for the correct amount of business license tax, including any
applicable penalty and interest.

(c) The municipality shall promptly mail a copy of any preliminary assessment to the
taxpayer's last known address by either first class U.S. mail or certified U.S. mail with
return receipt requested, or, in the sole discretion of the municipality, deliver the
preliminary assessment to the taxpayer by personal delivery.

(d) If the amount of business license tax remitted by the taxpayer is undisputed by the
Municipality, or if the taxpayer consents to the amount of any deficiency or preliminary
Assessment in writing, the municipality shall enter a final assessment for the amount of the
Tax due, plus any applicable penalty and interest.

(e) (1) If a taxpayer disagrees with a preliminary assessment as entered by the taxing
jurisdiction, the taxpayer shall file a petition for review with the municipal license officer
within 30 days from the date of entry of the preliminary assessment setting out the specific
objections to the preliminary assessment. If a petition for review is timely filed, the license
officer of the municipality shall schedule a conference with the taxpayer for the purpose of
allowing the taxpayer or its representatives and the representatives of the municipality to
present their respective positions, discuss any omissions or errors, and to attempt to agree
upon any changes or modifications to their respective positions.

(2) If a petition for review is not timely filed, or is timely filed, and upon further
review the license officer determines that the preliminary assessment is due to be upheld
in whole or part, the municipality may make the assessment final in the amount of
business license tax due as computed by the license officer, with applicable interest and
penalty computed to the date of entry of the final assessment. The license officer shall,
whenever practicable, complete his or her review of the taxpayer’s petition for review and
applicable law within 90 days following the later of the date of the petition or the
conference, if any.
(3) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars ($500.00) or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred ($500.00). In either case, at the option of the taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal delivery. The final assessment shall include a statement informing the taxpayer of his or her right to appeal the final assessment to circuit court within 30 days from the date of the entry of the final assessment.

SECTION 9. **Duty to permit inspection and produce records.**

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

(a) Permit the designee of the municipality to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said municipal designee to gain such information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;

(b) To furnish information during reasonable business hours, at the licensee's place of business, in the municipality or the police jurisdiction, all books of account, invoices, papers, reports and memoranda containing entries showing amount of purchases, sales receipts, inventory and other information from which the correct license tax classification of such person may be ascertained and the correct amount of license tax to which he is subject may be determined, including exhibition of bank deposit books, bank statements, copies of sales tax returns to the State of Alabama, copies of Alabama income tax returns and federal income tax returns.
SECTION 10. **Unlawful to obstruct.**

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

SECTION 11. **Privacy of information.**

(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 municipal 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 judgment 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).


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 denial of new applications.**

(a) The municipal designee shall have the authority to investigate all applications and may refer any application to the municipal governing body for a determination of whether such license should or should not be issued.
(b) If the municipal governing body denies the issuance of any license referred to it, the municipal clerk shall promptly notify the applicant of the municipal governing body’s decision.

(c) If said applicant desires to appear before the municipal governing body to show cause why said license should be issued, he shall file a written notice with the municipal clerk, said notice to be filed within two (2) weeks from the date of mailing by the municipal clerk of the notice of the denial of such license by the municipal governing body.

(d) Upon receipt of said notice the municipal clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the municipal governing body and shall give the notice of the date, time and place of said hearing to the applicant.

(e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the municipal governing body shall proceed to hear any evidence which may be presented both for and against the issuance of said license.

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

SECTION 19. **Procedure for revocation or suspension of license.**

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

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

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

SECTION 20. Refunds On Overpayments

(a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.

(b) A petition for refund shall be filed with the municipality within two years from the date of payment of the business license tax, which is the subject of the petition.

(c) The municipality shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer
and the municipality. The taxpayer shall be notified of the municipality’s decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer’s last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.

(d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, together with interest to the extent provided for in Section 11-51-92. If the municipality determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.

(e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of the county in which the municipality denying the petition for refund is located. Said notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.
SECTION 21. **Delivery License.**

(a) In lieu of any other type of license, a taxpayer may at its option purchase for $50.00 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 classification codes.

The following License Classifications are currently being adopted by this ordinance. The NAICs codes have been applied as required. The adoption of this schedule of licenses shall not abridge the right of the city to change, alter, increase or decrease the amount of any license tax at any time provided the codes required by NAICs are adhered to. In the case of a specific business requirement for a license where the NAIC’s code is not designated below, the City reserves the right to reverse the entire NAIC’s code schedule and apply the appropriate coding.

When an increase is made, unless the same is paid within thirty (30) days, the license shall be revoked and no further business shall be carried on hereunder. Nor shall the adoption of this schedule abridge the right of the City to require a license for any business not included in the following schedule. If businesses become active that do not fit into the descriptions provided, the NAICS guidelines will be referenced and appropriate codes and fees according to either the current schedule or the decision of the City Council will be applied:
SECTION 23. **License Fee Schedule apply $10 Issue fee to all Licenses.**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>11231</td>
<td><strong>Egg Production</strong> – Included but not limited to Chicken and Egg Dealers</td>
<td>$ 75.00</td>
</tr>
<tr>
<td>112340</td>
<td><strong>Hatcheries</strong> – Hatchery</td>
<td>$ 50.00</td>
</tr>
<tr>
<td>115</td>
<td><strong>Support Activities for Ag and Forestry</strong> - Including</td>
<td></td>
</tr>
<tr>
<td></td>
<td>But not limited to Blacksmith</td>
<td>$ 50.00</td>
</tr>
<tr>
<td>1151</td>
<td><strong>Support Activities for Crop Production</strong> – Including but not</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Limited to Cotton Buyer, Seed Buyer,</td>
<td>$ 100.00</td>
</tr>
<tr>
<td>115111</td>
<td><strong>Support Activities for Crop Production</strong> – Including Cotton</td>
<td></td>
</tr>
<tr>
<td></td>
<td>But not limited to Seed Oil Mill Cotton Warehouse</td>
<td>$ 150.00</td>
</tr>
<tr>
<td>221</td>
<td><strong>Utilities</strong> – Including but not limited to Gas:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. Butane or propane, on all butane or propane gas, liquefied petroleum, or</td>
<td>$ 125.00</td>
</tr>
<tr>
<td></td>
<td>like similar gas sold or delivered within the city.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b. Such person selling merchandise:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Retail where gross revenue annual business is $50,000 or less</td>
<td>$ 50.00</td>
</tr>
<tr>
<td></td>
<td>Where gross annual business is over $50,000, <strong>one-tenth of one (1)</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Percent</strong> and in addition thereto <strong>one-twentieth of One (1) percent</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>on gross receipts above $500,000.</td>
<td></td>
</tr>
<tr>
<td>221122</td>
<td><strong>Electric Power Distribution</strong> – Electrical, light or power company</td>
<td>$ 300.00</td>
</tr>
<tr>
<td>236</td>
<td><strong>Construction of Buildings</strong> – Contractor and/or Builder: Each person</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Engaged in the city in the business of contractor, house builder</td>
<td></td>
</tr>
<tr>
<td></td>
<td>by contract with the owner or Lessee or a general contractor as</td>
<td></td>
</tr>
</tbody>
</table>
distinguished from doing it for Wages, shall pay a license tax to the city and a license tax is hereby Levied and fixed in the amount of $75.00. In addition, each Contractor who does any of said work by contract with the owner or Lessee of the premises upon which such work is done shall pay a license Tax for each contract and license tax for each such contract is hereby Fixed and levied, which license tax shall be a sum and amount equal To $5.00 plus one-fourth of one (1) percent of the total contract, Except that when the total amount of the contract does not exceed $500.00, the license tax for such contract shall be $3.00. The Additional license tax hereby levied and fixed shall be paid at the Time a building permit is issued for the work to be done under Each said contract, except that each contract under $100.00 is Exempt from this section.

237 - Heavy and Civil Engineering Construction - Contractor and/or Builder:

Each Contractor is levied a license tax of $75.00. In addition, each Contractor who does any of said work by contract with the owner or Lessee of the premises upon which such work is done shall pay a license Tax for each contract and license tax for each such contract is hereby Fixed and levied, which license tax shall be a sum and amount equal To $5.00 plus one-fourth of one (1) percent of the total contract, Except that when the total amount of the contract does not exceed $500.00, the license tax for such contract shall be $3.00. The Additional license tax hereby levied and fixed shall be paid at the Time a building permit is issued for the work to be done under Each said contract, except that each contract under $100.00 is Exempt from this section.
Specialty Trades – Contractor and/or Builder: Each person

Engaged in the city in the business of contractor,
Or doing heating, installation, weather stripping, roofing, painting
Pipe fitting, plastering, masonry, plumbing or light work of
Any kind other than electrical by contract with the owner or
Lessee or a general contractor as distinguished from doing it for
Wages, shall pay a license tax to the city and a license tax is hereby
Levied and fixed in the amount of $75.00. In addition, each
Contractor who does any of said work by contract with the owner or
Lessee of the premises upon which such work is done shall pay a license
Tax for each contract and license tax for each such contract is hereby
Fixed and levied, which license tax shall be a sum and amount equal
To $5.00 plus one-fourth of one (1) percent of the total contract,
Except that when the total amount of the contract does not exceed
$500.00, the license tax for such contract shall be $3.00. The
Additional license tax hereby levied and fixed shall be paid at the
Time a building permit is issued for the work to be done under
Each said contract, except that each contract under $100.00 is
Exempt from this section. $ 75.00

Poured Concrete Foundation and Structure Contractors–
a. Without general contractor’s license $150.00
b. Ready mix with general contractor’s license $ 75.00

Other Foundation, Structure, and Building Exterior Contractors –
Welders – alone – not required if in machine shops $ 50.00
All other as may appear outside of the other codes
Building Equipment Contractors – Each person engaged in the business
Or renting and/or leasing of personal property to others including
But not limited to, office equipment, furniture, machines, machinery
And equipment.
Each company/person engaged in any type of rentals of tangible
Property (videos, construction equipment, portable toilets,
Automobiles, furniture, clothes, etc.) shall purchase a license.
The License shall apply to rental companies located in the City of Brundidge
As well as rental companies located outside the City whom engaged
In renting tangible personal property within the City limits and
Police jurisdictions. This license fee shall be $100 plus $.025 percent
For annual gross receipts over $50,000.

Electrical Contractors – Each person engaged in the city in the
Business of electrical contractor shall pay a license tax to the city
In the amount of $75.00, except that the electrical contractors having
No place of business in the city or its police jurisdiction shall pay to
The city a license tax of $150.00, and except that those persons
Engaged in repair of electrical appliances only shall pay to the
City a license tax of $50.00; provided, however, that no license
Shall be issued to any person as an electrical contractor or for the
Business of engaging in the repair of electrical appliances except upon
Proof that such license is covered by a policy of public liability insurance
Issued by an insurance company authorized to do business in this state
With policy limits as prescribed in the Alabama State Code. In addition
Each electrical contractor, other than one engaged in the repair
Of electrical appliances only, who does any of such work by contract
With the owner or lessee of the premises on which such work is done
shall pay a license tax for each such contract at the time and in the
amount of the additional tax prescribed for other contractors in this
Ordinance.

238220 - Plumbing, Heating, and Air-Conditioning Contractors:
Including but not limited to

Gas Fitters $150.00

Heating and Air Conditioning $150.00

23839 - Other Building Finishing Contractors – Including but not limited to

Alarm Systems

Other Finishing as not described herein

Each person engaged in the city in the business of other building contractor shall pay a license tax to the city
in the amount of $75.00, except that the electrical contractors having
no place of business in the city or its police jurisdiction shall pay to
the city a license tax of $150.00, and except that those persons
engaged in repair of electrical appliances only shall pay to the
city a license tax of $50.00; provided, however, that no license
shall be issued to any person as an electrical contractor or for the
business of engaging in the repair of electrical appliances except upon
proof that such license is covered by a policy of public liability insurance
issued by an insurance company authorized to do business in this state
with policy limits as prescribed in the Alabama State Code. In addition
each electrical contractor, other than one engaged in the repair
of electrical appliances only, who does any of such work by contract
with the owner or lessee of the premises on which such work is done
Shall pay a license tax for each such contract at the time and in the
Amount of the additional tax prescribed for other contractors in this
Ordinance.

23891 - **Site Preparation Contractors** – Including but not limited to
Dirt Moving and Grading, and other applications
Which may not be included at this time. $75.00
House Moving $150.00

23899 - **Other Specialty Trade Contractors** – Including but not limited to
House Wrecking. This license shall not be required for
Any contractor otherwise licensed under this code $50.00
Sandblasting – where principal business $50.00

238990 - **All Other Specialty Trade Contractors** – Including but not limited to
Fence, Chain Link. Selling and installing only.
Sign Contractors (also requires **Sign Permit**)
Other Specialty Trades not otherwise addressed:
Persons engaged in the city in the business of contractor,
Or doing heating, installation, weather stripping, roofing, painting
Pipe fitting, plastering, masonry, plumbing or light work of
Any kind other than electrical by contract with the owner or
Lessee or a general contractor as distinguished from doing it for
Wages, shall pay a license tax to the city and a license tax is hereby
Levied and fixed in the amount of **$75.00**. In addition, each
Contractor who does any of said work by contract with the owner or
Lessee of the premises upon which such work is done shall pay a license
Tax for each contract and license tax for each such contract is hereby
Fixed and levied, which license tax shall be a sum and amount equal
To $10.00 plus **one-forth of one (1) percent** of the total contract,

Except that when the total amount of the contract does not exceed $500.00, the license tax for such contract shall be $3.00. The Additional license tax hereby levied and fixed shall be paid at the Time a building permit is issued for the work to be done under Each said contract, except that each contract under $100.00 is
Exempt from this section.

$75.00

<table>
<thead>
<tr>
<th>311 -</th>
<th><strong>Food Merchandise</strong></th>
<th>Including but not limited to items listed below.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Abattoir</td>
<td>$50.00</td>
</tr>
<tr>
<td></td>
<td>Grain, Feed and Seed Dealer (use Retail Merchant Calculator)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Packing Plant – Packers of meat and processors of meats including Abattoir:</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Gross Annual Business is:</strong></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>$100,000 and less</td>
<td>$50.00</td>
</tr>
<tr>
<td>2.</td>
<td>Over $100,000 and less than $200,000</td>
<td>$75.00</td>
</tr>
<tr>
<td>3.</td>
<td>$200,000 and less than $500,000</td>
<td>$100.00</td>
</tr>
<tr>
<td>4.</td>
<td>$500,000 and less than $1,000,000</td>
<td>$150.00</td>
</tr>
<tr>
<td>5.</td>
<td>$1,000,000 and less than $2,000,000</td>
<td>$250.00</td>
</tr>
<tr>
<td>6.</td>
<td>$2,000,000 and over</td>
<td>$300.00</td>
</tr>
</tbody>
</table>
311119 - **Other Animal Food Manufacturing** – Including but not limited to

Wholesale Feed Mill -

Gross Annual Business is:

1. $100,000 and less  
   $ 50.00
2. Over $100,000 and less than $200,000  
   $ 75.00
3. $200,000 and less than $500,000  
   $100.00
4. $500,000 and less than $1,000,000  
   $150.00
5. $1,000,000 and less than $2,000,000  
   $250.00
6. $2,000,000 and over  
   $300.00

312 - **State Controlled Alcohol**

<table>
<thead>
<tr>
<th>State of Alabama Code</th>
<th>Classification</th>
<th>Amount</th>
<th>Licensing Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>040 (Beer On/Off Premise)</td>
<td>312121</td>
<td>75.00</td>
<td></td>
</tr>
<tr>
<td>050 (Beer Off Premise Only)</td>
<td>312122</td>
<td>75.00</td>
<td></td>
</tr>
</tbody>
</table>

In addition, there is a 2 cent per bottle tax to be paid monthly for the preceding month.

<table>
<thead>
<tr>
<th>State of Alabama Code</th>
<th>Classification</th>
<th>Amount</th>
<th>Licensing Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>060 (Table Wine On/Off Premise)</td>
<td>312131</td>
<td>75.00</td>
<td></td>
</tr>
<tr>
<td>070 (Table Wine Off Premise Only)</td>
<td>312132</td>
<td>75.00</td>
<td></td>
</tr>
</tbody>
</table>

In addition to the annual privilege or license tax now or hereafter levied on each wholesaler, distributor and/or jobber, there is levied a license tax equal to five (5) percent of the total wholesale cost for all table wines sold in the city during each month; the payment of such additional license tax is to be made on or before the fifteenth day of each month next succeeding the month during which sales are made. If not paid by said date; there shall be added to said amount a penalty of Fifteen (15) percent thereof. Payment of such additional license tax is to be accompanied by a certified statement showing all sales made.
Within corporate limits, to whom and when made and the amount of
Sales by volume and value.

010 (Lounge Retail Liquor Class I)  312121  75.00  All three codes are part
  312141  250.00  of the package plus the
  312131  75.00  business license code.

011 (Package Store Liquor Class II)  312122  75.00  All three codes are part
  312141  250.00  of the package plus the
  312131  75.00  business license code.

In addition to the annual privilege or license tax now or hereafter
Levied on each wholesaler, distributor and/or jobber, there is levied
A license tax equal **to five (5) percent** of the total wholesale cost for
All table wines sold in the city during each month; the payment of
Such additional license tax is to be made on or before the fifteenth
Day of each month next succeeding the month during which sales are made.
If not paid by said date; there shall be added to said amount a penalty of
**Fifteen (15) percent** thereof. Payment of such additional license tax
Is to be accompanied by a certified statement showing all sales made
Within corporate limits, to whom and when made and the amount of
Sales by volume and value.

020 (Restaurant Retail Liquor)  312121  75.00  All three codes are part
  312141  250.00  of the package plus the
  312131  75.00  business license code.

032 (Club Liquor Class II)  312121  75.00  All three codes are part
  312141  250.00  of the package plus the
  313131  75.00  business license code.

110 (Wholesale Table Wine & Beer)  312132  125.00  Distributors License
In addition to the annual privilege or license tax now or hereafter levied on each wholesaler, distributor and/or jobber, there is levied a license tax equal to **five (5) percent** of the total wholesale cost for all table wines sold in the city during each month; the payment of such additional license tax is to be made on or before the fifteenth day of each month next succeeding the month during which sales are made. If not paid by said date; there shall be added to said amount a penalty of **Fifteen (15) percent** thereof. Payment of such additional license tax is to be accompanied by a certified statement showing all sales made within corporate limits, to whom and when made and the amount of sales by volume and value.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Annual Business</th>
</tr>
</thead>
<tbody>
<tr>
<td>31521</td>
<td><strong>Cut and Sew Apparel Contractors</strong> – Such as Tailors</td>
<td>$50.00</td>
</tr>
<tr>
<td>32113</td>
<td><strong>Sawmills</strong> - Saw Mill and/or Planning</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Gross Annual Business is:</td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>$100,000 and less</td>
<td>$50.00</td>
</tr>
<tr>
<td>2.</td>
<td>Over $100,000 and less than $200,000</td>
<td>$75.00</td>
</tr>
<tr>
<td>3.</td>
<td>$200,000 and less than $500,000</td>
<td>$100.00</td>
</tr>
<tr>
<td>4.</td>
<td>$500,000 and less than $1,000,000</td>
<td>$150.00</td>
</tr>
<tr>
<td>5.</td>
<td>$1,000,000 and less than $2,000,000</td>
<td>$250.00</td>
</tr>
<tr>
<td>6.</td>
<td>$2,000,000 and over</td>
<td>$300.00</td>
</tr>
<tr>
<td>32129</td>
<td><strong>Reconstituted Wood Product Manufacturing</strong> – Including but not limited to Pulpwood and Cross Tie Dealer</td>
<td>$100.00</td>
</tr>
<tr>
<td>32212</td>
<td><strong>Paper Mills</strong> – Including but not limited to Pulpwood and Cross Tie Yard</td>
<td>$200.00</td>
</tr>
</tbody>
</table>
32531 - Fertilizer Manufacturing –

Gross Annual Business is:

1. $100,000 and less $ 50.00
2. Over $100,000 and less than $200,000 $ 75.00
3. $200,000 and less than $500,000 $100.00
4. $500,000 and less than $1,000,000 $150.00
5. $1,000,000 and less than $2,000,000 $250.00
6. $2,000,000 and over $300.00

331491 - Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing, and Extruding – Such as Gold and Silver – Each person

Buying or dealing in gold, secondhand or scrap gold or silver, whether in the form of jewelry, coins, household articles or furnishings, personal effects, settings for gems, watches, flatware, service sets or otherwise. $100.00

332710 - Machine Shops –

Machine Shop and/or tin shop and sheet metal works. $100.00
- When in connection with other business $ 50.00

337 - Furniture and Related Product Manufacturing

- Cabinet Makers Included

Gross Annual Business is:

1. $100,000 and less $ 50.00
2. Over $100,000 and less than $200,000 $ 75.00
3. $200,000 and less than $500,000 $100.00
4. $500,000 and less than $1,000,000 $150.00
5. $1,000,000 and less than $2,000,000 $250.00
6. $2,000,000 and over $300.00
Miscellaneous Manufacturing – Any Manufacturer, Assembler or Processor for production and wholesale Merchant. Where Gross Annual Business is:

1. $100,000 and less $ 50.00
2. Over $100,000 and less than $200,000 $ 75.00
3. $200,000 and less than $500,000 $100.00
4. $500,000 and less than $1,000,000 $150.00
5. $1,000,000 and less than $2,000,000 $250.00
6. $2,000,000 and over $300.00

Merchant Wholesale – Merchant Wholesalers of Durable Goods

Gross Annual Business is:

1. $100,000 and less $ 50.00
2. Over $100,000 and less than $200,000 $ 75.00
3. $200,000 and less than $500,000 $100.00
4. $500,000 and less than $1,000,000 $150.00
5. $1,000,000 and less than $2,000,000 $250.00
6. $2,000,000 and over $300.00

Lumber, Plywood, Millwork, and Wood Panel Merchant

Wholesalers

Gross Annual Business is:

1. $100,000 and less $ 50.00
2. Over $100,000 and less than $200,000 $ 75.00
3. $200,000 and less than $500,000 $100.00
4. $500,000 and less than $1,000,000 $150.00
5. $1,000,000 and less than $2,000,000 $250.00
6. $2,000,000 and over $300.00
### Brick, stone, related Construction Material Merchant Wholesalers

Brick or Concrete Block Dealers not in connection with Other business

Gross Annual Business is:

- **1. $100,000 and less**
  - $50.00
- **2. Over $100,000 and less than $200,000**
  - $75.00
- **3. $200,000 and less than $500,000**
  - $100.00
- **4. $500,000 and less than $1,000,000**
  - $150.00
- **5. $1,000,000 and less than $2,000,000**
  - $250.00
- **6. $2,000,000 and over**
  - $300.00

### Refrigeration Equipment and Supplies Merchant Wholesalers – Agricultural Equipment

- $50.00

Others:

- Retail where gross revenue annual business is $50,000 or less
  - $50.00

Where gross annual business is over $50,000

And less than $500,000, **one-tenth of one (1) Percent** and in addition thereto **one-twentieth of One (1) percent** on gross receipts above $500,000.

### Ice Manufacturer

- $50.00

### Recyclable Material Merchant Wholesalers – including but not

Limited to junk, scrap iron or scrap vehicles

- $150.00
423990 - Monument and Marble Yard

Gross Annual Business is:

1. $100,000 and less $ 50.00
2. Over $100,000 and less than $200,000 $ 75.00
3. $200,000 and less than $500,000 $100.00
4. $500,000 and less than $1,000,000 $150.00
5. $1,000,000 and less than $2,000,000 $250.00
6. $2,000,000 and over $300.00

424 - Merchant Wholesalers – NONDURABLE Goods

Bait, fish – worms, crickets, roaches or any live bait at retail

Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000

And less than $500,000, one-tenth of one (1)

Percent and in addition thereto one-twentieth of

One (1) percent on gross receipts above $500,000.

Bottling – each person engaged in the business of bottling or

Manufacturing of nonalcoholic, carbonated or other soft

Drinks or mineral water. (use same schedule as above)
424420 - **Packaged Frozen Food Merchant Wholesalers** -

Including but not limited to Poultry, seafood, Fowl, etc

Where Gross Annual Business is:

1. $100,000 and less  
   
2. Over $100,000 and less than $200,000
3. $200,000 and less than $500,000
4. $500,000 and less than $1,000,000
5. $1,000,000 and less than $2,000,000
6. $2,000,000 and over

424430 - **Dairy Product (except Dried or Canned) Merchant Wholesalers**

Ice Cream Manufacturer, Ice Cream Factories or Dairy Products

Doing Wholesale business at one location and/or distributors

Where Gross Annual Business is:

1. $100,000 and less  
   
2. Over $100,000 and less than $200,000
3. $200,000 and less than $500,000
4. $500,000 and less than $1,000,000
5. $1,000,000 and less than $2,000,000
6. $2,000,000 and over

<table>
<thead>
<tr>
<th>Class</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$50.00</td>
</tr>
<tr>
<td>2</td>
<td>$75.00</td>
</tr>
<tr>
<td>3</td>
<td>$100.00</td>
</tr>
<tr>
<td>4</td>
<td>$150.00</td>
</tr>
<tr>
<td>5</td>
<td>$250.00</td>
</tr>
<tr>
<td>6</td>
<td>$300.00</td>
</tr>
</tbody>
</table>
Confectionary Merchant Wholesalers –

Where Gross Annual Business is:

1. $100,000 and less $50.00
2. Over $100,000 and less than $200,000 $75.00
3. $200,000 and less than $500,000 $100.00
4. $500,000 and less than $1,000,000 $150.00
5. $1,000,000 and less than $2,000,000 $250.00
6. $2,000,000 and over $300.00

Fresh Fruit and Vegetable Merchant Wholesalers – Produce

Where Gross Annual Business is:

1. $100,000 and less $50.00
2. Over $100,000 and less than $200,000 $75.00
3. $200,000 and less than $500,000 $100.00
4. $500,000 and less than $1,000,000 $150.00
5. $1,000,000 and less than $2,000,000 $250.00
6. $2,000,000 and over $300.00

Other Grocery and Related Products Merchant Wholesalers –

Including but not limited to syrup and yeast dealers

Where Gross Annual Business is:

1. $100,000 and less $50.00
2. Over $100,000 and less than $200,000 $75.00
3. $200,000 and less than $500,000 $100.00
4. $500,000 and less than $1,000,000 $150.00
5. $1,000,000 and less than $2,000,000 $250.00
6. $2,000,000 and over $300.00
Livestock Merchant Wholesalers - $100.00

Other Chemical and Allied Products Merchant Wholesalers

Including but not limited to Coal dealers:

Where Gross Annual Business is:

1. $100,000 and less $ 50.00
2. Over $100,000 and less than $200,000 $ 75.00
3. $200,000 and less than $500,000 $100.00
4. $500,000 and less than $1,000,000 $150.00
5. $1,000,000 and less than $2,000,000 $250.00
6. $2,000,000 and over $300.00

Petroleum and Petroleum Products Merchant Wholesaler -

Gasoline and other motor fuels/oils or products:

a. Wholesale, each person making deliveries of gasoline,

   Other motor fuel, motor oil or petroleum products to a tank

   Or station for retail within the city whether such tank or

   Station is owned or operated by a person making deliveries or

   By others $125.00

Flower, Florist, Nursery Supply Wholesaler

Where Gross Annual Business is:

1. $100,000 and less $ 50.00
2. Over $100,000 and less than $200,000 $ 75.00
3. $200,000 and less than $500,000 $100.00
4. $500,000 and less than $1,000,000 $150.00
5. $1,000,000 and less than $2,000,000 $250.00
6. $2,000,000 and over $300.00
424940 - **Tobacco and Tobacco Product Merchant Wholesalers**

Not in connection with any other business:

Where Gross Annual Business is:

1. $100,000 and less $50.00
2. Over $100,000 and less than $200,000 $75.00
3. $200,000 and less than $500,000 $100.00
4. $500,000 and less than $1,000,000 $150.00
5. $1,000,000 and less than $2,000,000 $250.00
6. $2,000,000 and over $300.00

Transient or itinerant doing intrastate business

If sales anticipated to be $50,000 or less $50.00

If sales more than $50,000 and less than $500,000, then

\[ \frac{1}{10} \text{th of 1 percent} \]

In addition thereto

\[ \frac{1}{20} \text{th of 1\%} \text{ of gross receipts over } 500,000 \]

424990 - **Other Miscellaneous Nondurable Goods Merchant Wholesalers**

Including but not limited to worm farms $50.00

Other activities will use the following schedule:

Where Gross Annual Business is:

1. $100,000 and less $50.00
2. Over $100,000 and less than $200,000 $75.00
3. $200,000 and less than $500,000 $100.00
4. $500,000 and less than $1,000,000 $150.00
5. $1,000,000 and less than $2,000,000 $250.00
6. $2,000,000 and over $300.00
Wholesale Electronic Markets and Agents and Brokers

Persons residing within the city who have no regular place
Of business in the city on which license is paid, soliciting orders
And/or selling any type of merchandise less than $50,000 $ 50.00

All others based on anticipated sales and the following schedule:

If sales anticipated to be $50,000 or less $ 50.00

If sales more than $50,000 and less than $500,000, then

\[ \frac{1}{10} \text{th of 1 percent} \text{ and in addition thereto} \]

\[ \frac{1}{20} \text{th of 1% of gross receipts over $500,000} \]

Motor Vehicle and Parts Dealer – Dealers in both new and/or used

Automobiles and mobile homes:

1. Each dealer whose gross annual business is less than $200,000 $100.00

2. Each dealer whose gross annual business is $200,000
   Or more or less than $400,000 $150.00

3. Each dealer whose gross annual business is $400,000
   Or more $150.00
   Plus, $10.00 per $100,000 or fraction thereof.

Motorcycle Dealers – and Motor Scooters

Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000

And less than $500,000, one-twentieth of one (1)

Percent and in addition thereto one-twentieth of

One (1) percent on gross receipts above $500,000.
442 - **Furniture and Home Furnishings Stores** – including but not

Limited to antiques, second hand furniture stores

Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000

And less than $500,000, **one-tenth of one (1) Percent** and in addition thereto **one-twentieth of One (1) percent** on gross receipts above $500,000.

442110 - **Furniture Stores** – Furniture “dealers”

Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000

And less than $500,000, one-tenth of one (1) Percent and in addition thereto one-twentieth of

One (1) percent on gross receipts above $500,000.

443111 - **Household Appliance Store** – Including but not limited to

Sewing machines

Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000

And less than $500,000, **one-tenth of one (1) Percent** and in addition thereto **one-twentieth of One (1) percent** on gross receipts above $500,000.
443112 - Radio, Television, and Other Electronics Stores –

Retail where gross revenue annual business is

$50,000 or less $50.00

Where gross annual business is over $50,000

And less than $500,000, one-tenth of one (1) Percent and in addition thereto one-twentieth of One (1) percent on gross receipts above $500,000.

444130 - Hardware Stores -

Where Gross Annual Business is:

1. $100,000 and less $50.00
2. Over $100,000 and less than $200,000 $75.00
3. $200,000 and less than $500,000 $100.00
4. $500,000 and less than $1,000,000 $150.00
5. $1,000,000 and less than $2,000,000 $250.00
6. $2,000,000 and over $300.00

444190 - Other Building Material Dealers –

Including but not limited to dealers in other building materials not engaged in manufacturing of such building materials or blinds, sash, etc:

Retail where gross revenue annual business is

$50,000 or less $50.00

Where gross annual business is over $50,000

And less than $500,000, one-tenth of one (1) Percent and in addition thereto one-twentieth of One (1) percent on gross receipts above $500,000

Wood yards $50.00

Wood yards

$50.00
Nursery, Garden Center, and Farm Supply Stores

Wholesale $150.00

Nursery Supplies:

Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000

And less than $500,000, one-tenth of one (1) Percent and in addition thereto one-twentieth of

One (1) percent on gross receipts above $500,000

Food and Beverage Stores – Including but not limited to retail Bakeries. Note: all applications for baker license must be

Accompanied by a certificate from the county health Department.

Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000

And less than $500,000, one-tenth of one (1) Percent and in addition thereto one-twentieth of

One (1) percent on gross receipts above $500,000

Grocers – Including but not limited to meat markets

Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000

And less than $500,000, one-tenth of one (1) Percent and in addition thereto one-twentieth of

One (1) percent on gross receipts above $500,000
For transient grocers:

If anticipated sales for the duration of the license:

$50,000 or more $ 50.00

More than $50,000 and less than $500,000, 1/10 of 1% and in addition thereto 1/20th of 1% on gross

Receipts over $500,000

445299 - Other Specialty Food Stores

Wholesale dealer in bottled soft drinks not in connection with bottling plant $ 50.00

Retail Ice Cream

Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000

And less than $500,000, one-tenth of one (1) Percent and in addition thereto one-twentieth of One (1) percent on gross receipts above $500,000

44611 - Pharmacies and Drug Stores -

Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000

And less than $500,000, one-tenth of one (1) Percent and in addition thereto one-twentieth of One (1) percent on gross receipts above $500,000
All other Health and Personal Care Stores:

This includes but is not limited to stores selling hearing aid devices
Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000

And less than $500,000, one-tenth of one (1) Percent and in addition thereto one-twentieth of

One (1) percent on gross receipts above $500,000

In the event a transient agent is selling vitamins, or health Care products, use the following Schedule:

If anticipated sales over $50,000 $ 50.00

If more than $50,000 and less than $500,000, 1/10th of

1% and in addition thereto 1/20th of 1% on gross receipts

Over $500,000.

Gas Station – Selling Motor Fuel $ 50.00

Merchant’s license will be required for all sales other than

Motor fuel. Where automobile repairs are made a repair license

Is required as well.

Gas Station with Store-

Local, retail dealer, distributor or agent of gasoline or other motor Fuels or oils, products, where wholesale license has not bee paid by

Dealer or distributor, each station $125.00
Clothing and Clothing Accessories Store –

Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000
And less than $500,000, one-tenth of one (1)

Percent and in addition thereto one-twentieth of

One (1) percent on gross receipts above $500,000

Family Clothing Stores – Includes second hand merchants

Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000
And less than $500,000, one-tenth of one (1)

Percent and in addition thereto one-twentieth of

One (1) percent on gross receipts above $500,000

Jewelry Stores – Includes Clock and Watch Repairs

For Repair Licenses:

If principle Business $ 50.00
In connection with other business $ 25.00

For all retail

Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000
And less than $500,000, one-tenth of one (1)

Percent and in addition thereto one-twentieth of

One (1) percent on gross receipts above $500,000
451110 - **Sporting Goods Stores** – Guns, Pistols and ammunition as well as Other sporting good products.

For repair license $ 50.00

For retail:

Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000

And less than $500,000, **one-tenth of one (1)** Percent and in addition thereto **one-twentieth of One (1) percent** on gross receipts above $500,000

451212 - **News Dealers and Newsstands** –

Coin Operated Racks $ 50.00

All other newsstands:

Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000

And less than $500,000, **one-tenth of one (1)** Percent and in addition thereto **one-twentieth of One (1) percent** on gross receipts above $500,000
All other General Merchandise Stores – including but not limited

To catalog order stores
Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000
And less than $500,000, one-tenth of one (1) Percent and in addition thereto one-twentieth of

One (1) percent on gross receipts above $500,000

Miscellaneous Store Retailers – including but not limited to curb markets and fertilizer dealers
Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000
And less than $500,000, one-tenth of one (1) Percent and in addition thereto one-twentieth of

One (1) percent on gross receipts above $500,000

Florists – Retail
Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000
And less than $500,000, one-tenth of one (1) Percent and in addition thereto one-twentieth of

One (1) percent on gross receipts above $500,000
453910 - **Pet and Pet Supply Stores** – including but not limited to feed stores

Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000

And less than $500,000, **one-tenth of one (1) Percent** and in addition thereto **one-twentieth of One (1) percent** on gross receipts above $500,000

453991 - **Tobacco Stores** – Retail Dealers

Retail where gross revenue annual business is

$50,000 or less $ 50.00

Where gross annual business is over $50,000

And less than $500,000, **one-tenth of one (1) Percent** and in addition thereto **one-twentieth of One (1) percent** on gross receipts above $500,000

454 - **Non-store Retailers** – Including but not limited to peanut, popcorn, Hotdog stands, and peddlers whether on foot or in a vehicle who Canvas or take orders for the sale of any type of merchandise.

If anticipated sales over $50,000 $ 50.00

If more than $50,000 and less than $500,000, **1/10th of 1%** and in addition thereto **1/20th of 1%** on gross receipts

Over $500,000.
**Vending Machine Operators** –

a. When machine gross revenue is not reported by Retail or wholesale dealers; for each vending machine on Which music is played $ 15.00

b. Cigarette vending machines $ 15.00
c. For each vending gum, candy, soft drinks or other articles or on which a person is weighed and machine is operated by pennies $ 4.00
d. Same, where machine is operated by nickels or coins of larger denomination $ 15.00

These rates as to vending machines shall not apply to machines installed By any person as coin-operated gas meters, coin-operated telephones, Machines vending postage stamps in places of business, or Machines vending necessary articles on a nonprofit bases for Emergency use only by employees of such person.

**Other Direct Selling Establishments** – includes but not limited to

Canvassing – each person canvassing for, selling or delivering any type And milk trucks Of merchandise.

Fruit Dealers or peddlers from wagon or truck except for Farmers selling products from own farms $ 50.00

It shall be unlawful to park such wagon or truck on the Street and use the same as a place of business.

**Rail Transportation** – Railroad having office in or running freight or Passenger cars and trains, or either, to the City of Brundidge $350.00
Truck Transportation

Freight Trucks – Motor Carrier – as used in this article the
Terms “motor vehicle”, “common carrier by motor vehicle”,
“contract carrier by motor vehicle” and “motor carrier”, shall each
Have the same meanings respectively as given to said terms in the

a. Every motor carrier engaged in the business or exercising the
   Privilege, in the city or receiving passengers for transportation
   For hire from the city to another point in the state and every motor
   Carrier engaged in business or exercising the privilege of transporting
   Passengers for hire to said city from any point in the state, and
   Discharging them in said city, not including persons operating taxicabs,
   Or motor vehicles for hire (commonly called drive-it-yourself)
   Or motor carries included within the next succeeding paragraph
   Shall pay an annual privilege license tax to the city $100.00

b. Provided further, that any such motor carrier which maintains
   In the city a depot, station or terminal facilities for receiving and
   Discharging passengers by such motor carrier shall pay an
   Annual privilege license tax to the City of Brundidge $100.00

c. Every motor carrier engaged in business or exercising
   The privilege, in the city of receiving freight for
   Transportation for hire from the city to another point
   In the state, shall pay an annual privilege license to the
   City. $100.00
d. Provided further, that any such motor carrier which maintains
An office in the city or which maintains in the city a depot, station
Or terminal facilities for freight or express transported by such
Motor carrier shall pay an annual privilege license tax to

The City of Brundidge $100.00

48422 - Specialized Freight (except Used Goods) Trucking Local –
Including but not limited to Wood hauling or delivery $100.00

485 - Passenger Transportation – charter and other vehicle transit services –
License for each vehicle:

a. One (1) vehicle $25.00
b. Two (2) or more vehicles $50.00

NOTE: Each vehicle must have a permit; each permit $2.00

4853 - Taxicabs - Persons operating a motor vehicle, commonly known as taxicabs, shall pay the
following
License for each vehicle:

a. One (1) Cab $25.00
b. Two (2) or more cabs $50.00

NOTE: Each cab must have a permit; each permit $2.00

488 - Air Transportation - $150.00

4881 - Support Activities for Air Transportation
Including but not limited to Airport, sales, service, repairs
And instructions $150.00

4884 - Motor Vehicle Towing –
If primary business $50.00
With Other Business $25.00
Other Support Activities for Road Transportation

Including but not limited to bus stations $100.00

Couriers - including but not limited to

Deliverer and/or dealer $50.00
Trucks – person engaged in the business of carrying, hauling, or transporting any freight, packages or baggage
Within the city and its police jurisdiction $50.00

General Warehousing and Storage - including but not limited to

Warehouse, Commercial. Firm or corporation engaged in the business of storing any goods, wares, merchandise other than Cotton $100.00

Publishers – including but not limited to

Advertising (Commercial):

a. Local $75.00
b. Transient or itinerant $150.00

Printing – job printers:

Gross Annual Business is:

1. $100,000 and less $50.00
2. Over $100,000 and less than $200,000 $75.00
3. $200,000 and less than $500,000 $100.00
4. $500,000 and less than $1,000,000 $150.00
5. $1,000,000 and less than $2,000,000 $250.00
6. $2,000,000 and over $300.00

Newspaper, Periodical, Book and Directory Publishers –

Newspaper Agents and deliverers $50.00
Periodicals. Dealers or newsstand selling or distributing $50.00
51110 - **Newspaper Publishers** – Daily, weekly, monthly or periodical

Newspapers or similar publications $200.00

511140 - **Directory and Mailing List Publishers** – including but not

Limited to telephone directories $150.00

512131 - **Motion Picture Theaters (except Drive ins)** $150.00

51511 - **Radio Broadcasting** – Each person operation a commercial radio

Broadcasting station, for the privilege of doing intrastate

Business within the corporate limits of the City of Brundidge $200.00

517 - **Telecommunications** – Telephone companies:

In municipalities having a population of more than 2,000 and not

Exceeding 3,000, exchange license, $105.00, long distance license $27.00

In municipalities having a population of more than 3,000 and not

Exceeding 4,000, exchange license $150.00, long distance license $38.00

517410 - **Satellite Telecommunications** – A sum of money equivalent to three

(3) percent of the gross receipts of the business for the year preceding the

Current license year.

522 - **Credit Intermediation and Relation Activities** – including but not

Limited to banks $350.00

52229 - **Other Non-depository Credit Intermediation** – including Credit

Bureaus and/or any person furnishing credit information for use $100.00

522291 - **Consumer Lending** – including but not limited to Money Lender

And/or Short Loan company – each company or person lending or

Collecting short loans or financing the purchase or sale of automobiles,

Merchandise and

This does not permit the operation of

Pawnshop business where articles of value are taken as security. This
Does not apply to banks $200.00

522298 - **All other Non-depository Credit Intermediation** – including but Not limited to pawnbroker or agent

a. Local $100.00
b. Transient $200.00

522310 - **Mortgage and Non-mortgage Loan Brokers**

If revenues are anticipated to be $50,000 or less $50.00

If revenues anticipated to be more than $50,000 and

Less than $500,000, 1/10th of 1% and in addition thereto

1/20th of 1% on gross receipts over $500,000.

524210 - **Insurance Agencies and Brokerages**

a. Each person doing a fire or marine insurance business in the city or its Police jurisdiction shall pay an annual license tax of $4.00 on each $100.00

Or major fraction thereof of the gross premium on policies issued or Renewed for the preceding calendar year on risks located in the city or Its police jurisdiction or from such year, less premiums returned by Cancellation, provided that each person doing a fire or marine insurance Business which has not done business during the preceding year in the city Or its police jurisdiction shall pay a license of $50.00 in advance and There shall be an adjustment at the expiration of the year on such license According to the schedule herein above specified.

b. Each person doing any other kind of insurance business than those specified In subsection a. and mutual aid associations and burial insurance companies, Shall pay an annual tax of $10.00 and $1.00 on each $100.00 or major fraction Thereof of the gross premium on either new policies issued or renewed Less premiums returned for cancellation or by cancellation on policies
Issued during the preceding year, to citizens of the city and its police Jurisdiction.

c. Each person doing what is known as a mutual insurance business or paying Sick, accident or death benefits within the city or its police jurisdiction shall Pay an annual license tax of $5.00 plus one (1) percent on each $100.00 on total Of gross premium on policies issued or renewed less premiums returned For cancellation or by cancellation on policies issued during the preceding Year to citizens of the city or its police jurisdiction.

d. Each person doing any insurance business within the city or its policy jurisdiction Shall within sixty (60) days from January first of each year furnish to the City council or the city clerk in writing, a duly certified statement showing the Full and true amount of gross premiums received during the preceding Calendar year on policies issued or renewed to citizens or persons of the City and its police jurisdiction; provided the license shall not apply to Knights of Pythias, Odd Fellows, Woodmen of the World or such other Fraternal orders.

524291 - **Claims Adjusting** – Insurance adjuster $ 50.00

525 - **Funds, Trusts, and Other Financial Vehicles** – including but Not limited to each person selling bankrupt, fire or water damaged Stocks of any type merchandise.

If revenues are anticipated to be $50,000 or less $ 50.00

If revenues anticipated to be more than $50,000 and Less than $500,000, 1/10th of 1% and in addition thereto 1/20th of 1% on gross receipts over $500,000.

531110 - **Lessors of Residential Buildings and Dwellings** $100.00
Lessors of Other Real Estate Property – including but not limited to Trailer Court or Camp:

a. One (1) to ten (10) rental spaces $100.00
b. All over ten (10), each $ 1.50

Office of Real Estate Agents and Brokers – each broker $100.00

Rental and Leasing Services

Each company/person engaged in any type of rentals of tangible property (videos, construction equipment, portable toilets, Automobiles, furniture, clothes, etc.) shall purchase a license.

The License shall apply to rental companies located in the City of Brundidge as well as rental companies located outside the City who engaged in renting tangible personal property within the City limits and Police jurisdictions. This license fee shall be $100 plus $0.025 percent for annual gross receipts over $50,000.

Passenger Car Rental and Leasing

Each company/person engaged in any type of rentals of tangible property (videos, construction equipment, portable toilets, Automobiles, furniture, clothes, etc.) shall purchase a license.

The License shall apply to rental companies located in the City of Brundidge as well as rental companies located outside the City who engaged in renting tangible personal property within the City limits and Police jurisdictions. This license fee shall be $100 plus $0.025 percent for annual gross receipts over $50,000.

Professional not Otherwise Specified $200.00

Attorneys $200.00
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>5412</td>
<td>Accounting, tax prep</td>
<td>$150.00</td>
</tr>
<tr>
<td>541211</td>
<td>CPA Offices</td>
<td>$150.00</td>
</tr>
<tr>
<td>5413</td>
<td>Engineering, and Related Services</td>
<td>$150.00</td>
</tr>
<tr>
<td>541310</td>
<td>Architects</td>
<td>$200.00</td>
</tr>
<tr>
<td>541330</td>
<td>Consultants</td>
<td>$150.00</td>
</tr>
<tr>
<td>54140</td>
<td>Interior Design Services</td>
<td>$50.00</td>
</tr>
<tr>
<td>541850</td>
<td>Display Advertising – including but not limited to</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Neon Sign and Sales and Services – each person engaged</td>
<td></td>
</tr>
<tr>
<td></td>
<td>In the business of selling neon signs and or servicing such signs:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. Local</td>
<td>$50.00</td>
</tr>
<tr>
<td></td>
<td>b. Transient</td>
<td>$150.00</td>
</tr>
<tr>
<td>541940</td>
<td>Veterinarians</td>
<td>$150.00</td>
</tr>
<tr>
<td>541990</td>
<td>All Other Professional, Scientific, and Technical Services</td>
<td>$150.00</td>
</tr>
<tr>
<td>561</td>
<td>Administrative and Support Services – including but not</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Limited to business offices not otherwise licensed</td>
<td>$50.00</td>
</tr>
<tr>
<td></td>
<td>Auctioneer</td>
<td>$50.00</td>
</tr>
<tr>
<td>561310</td>
<td>Employment Placement Agencies</td>
<td>$100.00</td>
</tr>
<tr>
<td>561440</td>
<td>Collection Agencies</td>
<td>$100.00</td>
</tr>
<tr>
<td>561499</td>
<td>All Other Business Support Services- including but not limited</td>
<td>$100.00</td>
</tr>
<tr>
<td></td>
<td>To Sales barns where auctions are held</td>
<td></td>
</tr>
<tr>
<td>561611</td>
<td>Investigation Services – Including but not limited to</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Private Detective</td>
<td>$50.00</td>
</tr>
<tr>
<td>561613</td>
<td>Armored Car Services – Each person engaging in the</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Delivery or picking up for delivery of packages or valuables</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Each Vehicle</td>
<td>$50.00</td>
</tr>
</tbody>
</table>
Locksmiths

$150.00

Exterminating and Pest Control Services

Transient termite, and or pets control

$200.00

For spraying, dusting, fumigation or any other method used for the
Control or eradication of any insect pests or rodent. It is unlawful
For anyone to engage in termite control work before taking the
Examination offered by the commissioner of agriculture
And industries of the state and receiving a permit from this department,
Also posting a bond with the state in amounting to $2,500.00 fidelity
Bond, a $5000.00 fire and explosion policy, a copy of the contract
And a statement that the equipment is properly marked for identification.
Further that a copy of this policy and bond must be presented to the
City clerk before receiving a license from the city.

Janitorial Services

$50.00

Tree Surgeons

$100.00

Landscaping Services – Each person engaged in the business of
Planting lawns or shrubbery, or any other type of landscaping

$150.00

Carpet and Upholstery Cleaning Services

$50.00

Other Services to Buildings and Dwellings – including but not
Limited to Chimney Sweep

$50.00

All Other Support Services – including but not limited to
Trading Stamps as used in this schedule, the term “trading
Stamps” in addition to the ordinary or usual meaning of such shall
Include and mean stamps, registration cards, coupons, certificates,
Contrivance or anything of like character or any device or
Substitute thereof which are redeemable or which will be accepted
In full or partial payment or in exchange for anything of value. The
Term “trading stamp company” as used in this schedule shall mean
And include any person engaged in the business of issuing, selling or
Leasing to merchants or others, trading stamps as defined in

This schedule  $100.00

561990 -  Auction Sale – Any sale known as a public auction sale where any
Type of merchandise is sold, offered for sale, or disposed of $150.00

562111 -  Solid Waste Collection – Including but limited to recycling

a. Material other than paper products $150.00

b. Paper products $ 75.00

562991 -  Septic Tank and Related Services – Cleaning and repair

Where principal business is:

a. Local $ 50.00

b. Transient $100.00

Installation and sales:

If revenues are anticipated to be $50,000 or less $ 50.00
If revenues anticipated to be more than $50,000 and
Less than $500,000, 1/10th of 1% and in addition thereto
1/20th of 1% on gross receipts over $500,000.

611 -  Educational Services - including but not limited to Dance Schools $ 50.00

61110 -  Elementary and Secondary Schools – including but not limited to
Kindergarten, Day or Nursery School

   ONLY with certificate from State and County Health Department $ 75.00

611310 -  Colleges, Universities and Professional Schools  - including
But not limited to business schools $ 75.00

611610 -  Fine Arts Schools – including but not limited to Music Teachers $ 50.00
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>62111</td>
<td>Office of Physicians (except Mental Health Specialists)</td>
<td>$200.00</td>
</tr>
<tr>
<td>62120</td>
<td>Offices of Dentists</td>
<td>$200.00</td>
</tr>
<tr>
<td>62130</td>
<td>Offices of Chiropractors</td>
<td>$150.00</td>
</tr>
<tr>
<td>62131</td>
<td>Offices of Optometrists and Opticians</td>
<td>$150.00</td>
</tr>
<tr>
<td>62142</td>
<td>Outpatient Mental Health and Substance Abuse Centers</td>
<td>$100.00</td>
</tr>
<tr>
<td>622</td>
<td>Hospitals</td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. Not over fifty (50) beds</td>
<td>$100.00</td>
</tr>
<tr>
<td></td>
<td>b. Over fifty (50) beds</td>
<td>$150.00</td>
</tr>
<tr>
<td>623</td>
<td>Nursing Homes</td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. Not over fifty (50) beds</td>
<td>$100.00</td>
</tr>
<tr>
<td></td>
<td>b. Over fifty (50) beds</td>
<td>$150.00</td>
</tr>
<tr>
<td>711</td>
<td>Performing Arts, Spectator Sports, and Related Industries</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Including but not limited to boxing and wrestling</td>
<td>$100.00</td>
</tr>
<tr>
<td>71110</td>
<td>Theater Companies and Dinner Theaters</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Vaudeville, variety show, or exhibition or performance to</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Which admission is charged, per week</td>
<td>$100.00</td>
</tr>
<tr>
<td>71111</td>
<td>Other Performing Arts Companies -- including but not limited to.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. Carnival or street fair: For each place where said fair is Conducted and for a duration not exceeding one (1) Week. No more than ten (10) exhibitions. License to be Arranged by the city council. Where more than (10) Exhibitions, license to be arranged by city council.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b. Dog and Pony Show: Where admission is charged</td>
<td>$ 50.00</td>
</tr>
</tbody>
</table>
711310 - **Promoters of Performing Arts, Sports, and Similar Events**

*With facilities.* Including but not limited to Concert:

Musical entertainment and/or for public lecturer, when charges are

Made for admission, not given solely for charity, school or

Religious purpose, when not sponsored by an approved

Organization, per day $ 50.00

711511 - **Photographer or Art Gallery:**

a. Annual only

1. Local $ 50.00

2. Transient $100.00

In addition where photographic supplies, frames and other merchandise

Is sold,

If anticipated sales over $50,000 $ 50.00

If more than $50,000 and less than $500,000, \( \frac{1}{10} \)th of

1% and in addition thereto \( \frac{1}{20} \)th of 1% on gross receipts

Over $500,000.

712130 - **Zoo and Botanical Gardens** – including but not limited to

Menagerie, museum: For each menagerie or museum where

Not connected with a circus $ 50.00

Wildlife Exhibit:

1. Per day $ 5.00

2. Per week $ 25.00

3. Per month $ 50.00

713 - **Pment, Gambling and Recreation Industries**

Including Dance Halls (No license to be granted except upon
Written petition and investigation by the city council) $125.00

713120 - Amusement Arcades

Video and Electric Games:

1. Ten (10) units or less $ 50.00
2. Each additional unit over ten (10) per week $ 2.00

7139 - Private Clubs - Private Clubs where liquor, malt or brewed Beverages are sold at retail (in addition to other

License required by this code) $200.00

713910 - Golf Courses - $200.00
71394 - Fitness and Recreational Centers $200.00
713940 - Skating Rink (in addition to retail merchant) $ 50.00
713950 - Bowling Centers $100.00
713990 - All other Amusement and Recreation Industries

Including but not limited to Miniature Golf $ 50.00

Poolroom:

First table $ 50.00

Each additional table $ 20.00

Plus retail merchant’s license.

All applications must be approved by the City Council.

Shooting Gallery $ 50.00
72110 - **Hotels**

This license will include all hotels, motels, tourist courts and tourist accommodations. License for all these various services will be classed the same as hotels listed under this schedule. This license does not include the right to operate cafes, barber/beauty shops, newsstands or sell cigarettes or other lines of business without additional license as prescribed by this code.

Base $50.00

In addition thereto, $2.00 for each room.

722 - **Food Services and Drinking Places**

Retail where gross revenue annual business is $50,000 or less $50.00

a. Where gross annual business is over $50,000 and less than $500,000, one-tenth of one (1) percent and in addition thereto one-twentieth of one (1) percent on gross receipts above $500,000.

All applications must be accompanied by a certificate from Pike County health department.

722330 - **Mobile Food Services** – including but not limited to Ice Cream

Peddler $50.00
Drinking Places (Alcoholic Beverages) – see Code 322

Repair and Maintenance – including but not limited to

bicycle, machine $ 50.00

Automotive Repair and Maintenance $ 50.00

Other Automotive Mechanical and Electrical Repair and Maintenance

Including but not limited to radiator and tires

Retail where gross revenue annual business is

$50,000 or less $ 50.00

b. Where gross annual business is over $50,000

And less than $500,000, one-tenth of one (1)

Percent and in addition thereto one-twentieth of

One (1) percent on gross receipts above $500,000

Car Washes $75.00

Automotive Body, Paint, Interior, and Glass Repair $ 75.00

Computer Repair $ 50.00

Telephone, Installation and Repair $ 50.00

Reupholstery and Furniture Repair – not in connection with

Furniture business $ 50.00

Footwear and Leather Goods Repair $ 50.00

Personal and Laundry Services

Including but not limited to beauty and barber shops:

a. One (1) Chair $ 25.00

b. Each Additional chair over one(1) $ 7.50

c. For each person not operating a show, but doing barber work $ 25.00

Sales of supplies require additional merchant’s license.
These licenses herein shall apply where a person is operating in a home, and the same inspections shall be required for the home operators as for regular shops. All applications for home operations or shops must be approved by the city council.

812210 - **Funeral Homes** - $150.00

In addition, where caskets, shrouds and other merchandise is sold retail, merchant license is required.

812310 - **Coin-Operated Laundries and Drycleaners**

a. Ten (10) units or less $100.00

b. Each additional unit over ten (10) $ 1.00

81232 - **Transient Laundry Service** $150.00

812320 - **Dry cleaning and Laundry Services (except coin operated)** $100.00

81233 - **Uniform Supply** $ 50.00

81233 - **Linens Supply** – including but not limited to Diaper service $ 50.00

812331 - a. Local $ 50.00

812332 - b. Transient $100.00

812332 - **Industrial Launderers** $ 50.00

812910 - **Pet Care (except Veterinary) Services** $ 50.00

812930 - **Parking lot** - rental $ 50.00

812990 - **Other Personal Services** Including but not limited to:

Bondsman $100.00

Fortune Teller, Palmist, Phrenologist, per week $150.00

All other $100.00

Telegraph Company $ 50.00

922 - **Justice, Public Order and Safety Activities**
The following 3 digit classifications are based on the classifications listed in the Business License Reform Act. The Act, while referencing the 2002 NAICS system, only requires the use of first 3 digits of any classification. Municipalities are free to create subcategories within any 3 digit classification. There are suggested subcategories for some of the 3 digit classifications in this suggested ordinance; they are SUGGESTIONS ONLY. Further, municipalities are free to expand the 3 digit numbering system beyond the 3 digits as desired for administrative reasons so long as the first 3 digits comply with the act. The City of Brundidge retains the right to reference these classifications in the event that a business is unable to be placed in those specifically outlined previously by this code and to expand a code beyond the 3 digit number system should the need arise.

<table>
<thead>
<tr>
<th>CODE</th>
<th>2002 NAICS TITLES / BUSINESS LICENSE CODES</th>
</tr>
</thead>
<tbody>
<tr>
<td>111-- Farming and Crop Production – agriculture, crop production, nursery, fruit, growers,</td>
<td></td>
</tr>
<tr>
<td>112-- Animal – dairy, cattle, ranching, sheep, chickens, poultry</td>
<td></td>
</tr>
<tr>
<td>113-- Forestry – logging, forestry, timber track operations, timber mgt,</td>
<td></td>
</tr>
<tr>
<td>114-- Fishing &amp; hunting – hunting and trapping, finfish, shellfish, supplies,</td>
<td></td>
</tr>
<tr>
<td>115-- Agriculture support – cotton gins, farm mgt, post-harvest activities,</td>
<td></td>
</tr>
<tr>
<td>211-- Oil and gas extraction – natural gas liquid extraction, crude extraction,</td>
<td></td>
</tr>
<tr>
<td>212-- Mining - (except for oil and gas) all related mining activities,</td>
<td></td>
</tr>
</tbody>
</table>
213--- **Mining support services** – for oil and gas mining activities, oil/gas wells,

221--- **Utilities** – electric power or light company

221--- **Utilities** – natural gas company

221--- **Utilities** – water, sewage treatment, steam, and other

236--- **Contractors** – general contractors, comm. bldg, residential, subdivisions,

237--- **Contractors** – heavy construction, highway, bridge, street, water, sewer,

238--- **Contractors** – specialty trade – plumbing, heating & air conditioning

238--- **Contractors** – specialty trade – painting and wall covering

238--- **Contractors** – specialty trade – electrical contractors

238--- **Contractors** – specialty trade – masonry and stone contractors

238--- **Contractors** – specialty trade – drywall, acoustical & insulation

238--- **Contractors** – specialty trade – tile, marble, terrazzo & mosaic

238--- **Contractors** – specialty trade – carpentry contractors

238--- **Contractors** – specialty trade – floor coverings/all types

238--- **Contractors** – specialty trade – roofing, siding & sheet metal

238--- **Contractors** – specialty trade – concrete contractors

238--- **Contractors** – specialty trade – water well drilling & irrigation

238--- **Contractors** – specialty trade – structural steel erection

238--- **Contractors** – specialty trade – glass and glazing contractors

238--- **Contractors** – specialty trade – excavation and site development

238--- **Contractors** – specialty trade – wrecking and demolition

237--- **Contractors** – specialty trade – building equipment & mechanical install

238--- **Contractors** – specialty trades contractors- non-general & non-heavy,

311--- **Food mfg** – meat, seafood, grain, fruit, dairy, animal, poultry processing,

312--- **Beverage mfg** – all types of soft drinks, bottled water, breweries, ice,

312--- **Beer** – off premise – state regulated through ABC
312--- **Beer** – on premise – state regulated through ABC
312--- **Wine** – state regulated through ABC
312--- **Beer & Wine** – wholesale distributor
312--- **Alcohol** – state regulated through ABC
313--- **Textile mfg** – fabric, yarn, carpet, canvas, rope, twine, fabric mills,
314--- **Other mfg** – mill operations not covered in 313, rugs, linen, curtains
315--- **Apparel mfg** – women, men, children, hosiery, lingerie outerwear,
      accessories,
316--- **Leather and allied products mfg** – shoes, luggage, handbag, related
      products, all footwear,
321--- **Wood mfg** – sawmills, wood preservation, veneer, trusses, millwork,
322--- **Paper mfg** – pulp, paper, and converted products, stationary, tubes, cores,
323--- **Printing** – screen, quick, digital, books, lithographic, handbills, comm.
324--- **Petroleum and coal mfg** – asphalt, grease, roofing, paving products,
325--- **Chemical mfg** – of fertilizer, wood, pesticide, paint, soap, and resin
326--- **Plastic & rubber mfg** – tires, pipe, hoses, belts, bottles, sheet, wrap, film,
327--- **Nonmetallic mfg** – clay, glass, cement, lime, pottery, ceramic, brick, tile,
331--- **Primary metal mfg** – iron, steel, aluminum, wire, copper, foundries
332--- **Metal fabrication** – cutlery, structural, ornamental, machine shops,
333--- **Machinery mfg** – office machinery, industrial, engines, farm, HVAC,
334--- **Computer & electronic mfg** – audio, video, circuit boards, peripherals,
335--- **Appliance mfg** – small appliance, lighting, electrical, battery, freezer,
336--- **Transportation mfg** – mfg auto, truck, trailer, motor home, boat, ship
      and motorcycle,
337--- **Furniture mfg** – cabinets, office, household, beds, kitchen,
339--- **Miscellaneous mfg** –
Wholesale trade – durable, vehicle, machinery, equipment, furniture,

Wholesale trade – non-durable, wholesale gasoline distributor

Wholesale trade – non-durable, paper, apparel, grocery, beverages, dairy,

Motor vehicle parts– auto, motorcycles, boats, parts and accessories,

Motor vehicles - new and/or used – dealerships and lots

Furniture – furniture, home furnishings, stores, floor coverings, window,

Electronic & appliance store – household, radio, television, computers,

Building materials – hardware, paint, home center, wallpaper, nursery,

Food & beverage stores – grocery, convenience store, markets,

Package Stores – selling beer, wine and liquor plus general mdse

Health care stores – drug, pharmacy, cosmetic, optical, health food

Gasoline Retail - selling gasoline with or without convenience stores

Clothing & accessories – men, women, children, infant, shoe, jewelry,

Sporting goods & hobbies – toy, fish, gun, books, games

General merchandise stores – department, warehouse clubs, superstores,

Used Merchandise Stores – books, miscellaneous, consignment, flea mkt

Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco

Non-store retailers – vending machine operators, direct selling, mail order

Non-Store Retailer – peddlers license / local peddler

Air transportation – airline tickets, shipping, freight, charters service

Rail transportation – transportation, ticket offices, state regulated

Water transportation – coastal, freight forwarders, inland, passenger

Truck transportation – local, long-distance, freight, moving, and storage

Truck transportation – terminal – state regulated
485--- Passenger transportation – charter and other vehicle transit services

485--- Passenger transportation – bus terminals state regulated 37-3-33

485--- Passenger transportation – taxi cabs, limousine service, buggy, charters,

487--- Sightseeing – scenic and sightseeing, land, air, water, special trans

492--- Couriers – couriers and local messengers, services, local delivery services,

493--- Warehousing and storage – distribution, household, refrigerated, special,

511--- Publishing industries – newspaper, book, periodical, databases, software

512--- Motion pictures – theatres, videos, recording, drive-ins, sound studios,

515--- Broadcasting – radio and television stations

517--- Telecommunications – telephone local per 11-51-128

517--- Telecommunications – telephone long distance per 11-51-128

517--- Telecommunications – cellular and other wireless, paging,

517--- Telecommunications – resellers of service

519--- Information services –

522--- Bank Main Office – not branch location or ATM

522--- Bank Branch or ATM – not main office of bank

522--- Savings and Loans – not branch location or ATM

522--- S&L Branch or ATM – not main office of S&L

522--- Pawn Shop – whether title pawn or merchandise

522--- Credit services – companies and activities related to credit and mediation,

523--- Securities, commodity – brokerage, portfolio, investment, other

524--- Insurance Company – casualty, fire, and/or marine premiums 11-51-120/123

524--- Insurance Company – health, allied and all other premiums 11-51-120/123
Agent Office – administration of third parties, pension funds, annuities, etc

Funds, trusts, other financial agencies

Real estate – offices, agents, brokers, management, appraisers,

Rental and leasing – auto, truck, trailer, RV, all tangible property,

Rental and leasing – movie and video rental

Attorney/Lawyers – individual and/or firm professional license

Accountant/CPAs – individual and/or firm professional license

Architect – individual and/or firm professional license

Engineer – individual and/or firm professional license

Surveyor – individual and/or firm professional license

Computer Programmer – individual and/or professional firm license

Photographer – studios, portrait, commercial, services

Veterinarian – individual and/or firm professional license

Professional Services Not Elsewhere Classified – scientific, technical,

Management companies – offices, enterprises, regional, corporate,

Exterminating services – exterminating company and its services

Janitorial firm – janitorial cleaning services – individual or firm

Administrative services – answering, employment, office, sec., travel,

Waste management – companies, trucks, septic tanks, landfill, services,

Educational services – technical, computer, sports, services, business,

HMO – medical centers and services

Outpatient Care Centers – all other types of services

Ambulance – ambulance company and/or services

Hospitals – surgical, substance abuse, psychiatric, general care, special,

Nursing care – residential care facility, day care, assisted living

Nursing Home – care for elderly and continuing care facilities
624--- **Social assistance** – shelters, vocational, child care, abuse, emergency,

711--- **Arts and sports** – dance, musical, teams, tracks, promoters, agents,

711--- **Special Events** – promoter or activity – see schedule for rates

712--- **Museums** – museums and historical sites, zoos, botanical gardens, parks,

713--- **Amusement** – arcades, golf clubs, marinas, fitness, bowling centers,

721--- **Accommodations** – hotels, motels and similar facilities

721--- **Accommodations** – bed and breakfast inns and services

721--- **Accommodations** – trailer parks, RV parks, and travel parks

721--- **Accommodations** – rooming houses and boarding houses

722--- **Restaurant** – full service restaurant facility

722--- **Restaurant** – limited facility or service

722--- **Caterers** – and/or mobile food services

722--- **Drinking Establishment** – club, lounge, bar or other

811--- **Repairs and maintenance** – auto, paint/body, carwash, other vehicular,

811--- **Repairs and maintenance** – all electronic equipment

811--- **Repairs and maintenance** – all appliances, home & garden equipment

812--- **Personal Services** – hair, skin, barber, beautician, diet, nail, tanning,

812--- **Fortune Teller** or Clairvoyant – individual reader license

910--- **Category for number of** – vending machines for all types vending

910--- **Category for number of** – pool tables

910--- **Category for number of** – amusement devices and/or games

920--- Category for number of – employees as a basis for calculating license

930--- **Category for number of** – square feet used for calculating license amount

999--- Unclassified miscellaneous **business** services not elsewhere classified

999--- Unclassified miscellaneous **personal** services not elsewhere classified

(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. 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 26. Effective date.

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

SECTION 27. 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 28. Repealer.

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

ADOPTED AND APPROVED by the Council of the City of Brundidge, Alabama, this the 21st day of November, 2007.

I, Britt Thomas, City Manager and Clerk of the City of Brundidge, Alabama do hereby certify the above is a true and correct copy of Ordinance No. 2008-01 of the Brundidge City Council, and I further certify the original of same is on file in the official minute book of the Council in my office located at 146 South Main Street, Brundidge, Alabama.

Britt Thomas – City Manager/Clerk

Date

SEAL

POSTED November 21, 2007
City Hall
Library
U.S. Post Office