

**ORDINANCE  
2007-19**

**AN ORDINANCE AMENDING THE  
BUSINESS LICENSE CODE OF THE  
CITY OF EUFAULA, ALABAMA  
FOR THE YEAR 2008 AND EACH SUBSEQUENT YEAR**

(amended September 3, 2009  
by adding Ord. 2009-4)  
(amended Dec. 21, 2009 by  
Adding Ord. 2009-7)  
(Amended 6-20-11) Adding Ord. 2011-2 & 2011-3  
Amended 10-4-11 – Ord. 2011-5

BE IT ORDAINED by the City Council of the City of Eufaula, Alabama, that Ordinance Number 1986-27, is hereby amended by deleting article 1 in its entirety and substituting in lieu thereof the following new article 1:

**ARTICLE I – IN GENERAL**

**SECTION 1. Levy of Tax.**

Pursuant to the *Code of Alabama*, the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the City of Eufaula 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 City of Eufaula,

**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 the City of Eufaula.
- [2] **BUSINESS LICENSE.** An annual license issued by the City of Eufaula for the privilege of doing any kind of business, trade, profession, or any other activity in the City, 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] CITY. The City of Eufaula, Alabama .
- [5] DEPARTMENT or DEPARTMENT OF REVENUE. The Alabama Department of Revenue, as created under Section 40-2-1 et seq.
- [6] DESIGNEE. An agent or employee of the City authorized to administer or collect, or both, the City'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*.
- [7] 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 City 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 City 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 the City 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 City.
  - (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.

- [8] LICENSE FORM. Any business license application form, renewal reminder notice, business license remittance form, or business license return by whatever name called.
- [9] LICENSE CLERK or MUNICIPAL LICENSE OFFICER. The municipal employee charged by the City with the primary responsibility of administering the City's business license tax ordinance and related matters thereto.
- [10] LICENSE YEAR. The calendar year.
- [11] 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.
- [12] 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.
- [13] 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.
- [14] 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] U.S.C. The applicable title and section of the United States Code, as amended from time to time.
- [16] 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 *Alabama Code*, 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 1<sup>st</sup>, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year. This applies only to flat fee licenses.
- (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 15th day of February each year.
  - (i) If the due date for payment of any business license falls on a weekend or a holiday recognized by the City from time to time, the due date shall automatically be extended until the next business day.
  - (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 City 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 City Business Code.
  - (iii) On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the City. Licensees are required to furnish the City any address changes for their business prior to December 1<sup>st</sup> in order for them to receive their notice.
  - (iv) Business license renewal payments received by the City shall be applied to the current renewal only when any and other debts the licensee owes to the City are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior

obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the City Business License 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 city limits in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
  - (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.
  - (iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
  - (iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
  - (v) All business claimed by a branch office or offices must be conducted by and through said office or offices.
  - (vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

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

**SECTION 5. Restriction on transfer of license.**

No license shall be transferred except with the consent of the City Council, and no license shall be transferred to reflect a physical change of address of the taxpayer within the City more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, Limited liability company or other form of legal entity now or hereafter recognized by the laws of 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 City, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit the City from requiring a new business license application and approval for an alcoholic beverage license.

**SECTION 6. Unlawful to do business without a license; violating conditions of license.**

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the City for which a license is required without first having procured a license. A violation of any portion of this ordinance requiring a license or setting forth requirements to maintain 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 and every day a violation continues 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 City upon being requested so to do.

**SECTION 8. Duty to file report.**

(a) It shall be the duty of every person subject to such license tax to render to the City on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or

employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.

- (b) If the City determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the City shall calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest.
- (c) If the amount of business license tax remitted by the taxpayer is undisputed by the City, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the City shall enter a final assessment for the amount of the tax due, plus any applicable penalty and interest.
- (d) The City shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the City, deliver the preliminary assessment to the taxpayer by personal delivery.
- (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 City license clerk 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 clerk of the City shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the City to present their respective positions, discuss any 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 clerk determines that a preliminary assessment is due to be upheld in whole or in part, the city may make the assessment final in the amount of business license tax due as computed by the license clerk, with applicable interest and penalty computed to the date of entry of the final assessment. The license clerk shall, whenever practicable, complete his or her review of the taxpayer's petition for review and applicable law within 90 days following the later of the date of filing of the petition or the conference, if any.

- (4) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars (\$500.00) or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred (\$500.00). In either case, at the option of the taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal delivery. The final assessment shall include a statement informing the taxpayers 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 City, it shall be the duty of all licensees to:

- (a) Permit the designee of the City 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 City, 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 City in carrying out the purposes of this ordinance.

**SECTION 11. Privacy.**

- (a) It shall be unlawful for any person connected with the administration of this ordinance to divulge

any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the mayor, the municipal attorney or others authorized by law to receive such information described herein.

- (b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the license form of any taxpayer or any part of the license form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this ordinance.
- (c) Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license. Statistical information pertaining to taxes may be disclosed to the City council upon their written request through the Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

**SECTION 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 City 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 City Council 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 City, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the City to be correct. If upon such hearing the City 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 City 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 City shall have a lien for such license, which lien shall attach as of the date when the license is due, as allowed by *Alabama Code*, Section 11-51-44 (1975).

**SECTION 14. Criminal penalties.**

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

**SECTION 15. Civil penalties.**

In addition to the remedies provided by *Alabama Code*, Section 11-51-150 (1975) et seq., the continued or recurrent performance of any act or acts within the corporate limits of the City 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 City, 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 forty-five (45) days from the due date shall be increased by fifteen (15) percent. All licenses not paid within seventy-five (75) days from the due date shall be increased by an additional fifteen (15) percent. This provision shall not be deemed to authorize the delay of forty-five (45) 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 if such license is not paid within fifteen (15) days of becoming due and shall be increased by an additional fifteen (15) percent if not paid within forty-five (45) days of becoming due.

**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 City designee shall have the authority to investigate all applications and may refer any application to the City Council for a determination of whether such license should or should not be issued.
- (b) If the City Council denies the issuance of any license referred to it, the City Clerk shall promptly notify the applicant of the City Council's decision.
- (c) If said applicant desires to appear before the City Council to show cause why said license should be issued, he shall file a written notice with the City Clerk, said notice to be filed within two (2) weeks from the date of mailing by the City Clerk of the notice of the denial of such license by the City Council.
- (d) Upon receipt of said notice, the City Clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the City Council 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 City Council shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- (f) If the City Council determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the City 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 City Council for the violation by the licensee, his agent, servant, or employee of any provision of this ordinance or of any ordinance of the City, 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 City Council if the licensee, his agent, servant, or employee under color of such license violates or aids or abets in violating or knowingly permits or suffers to be violated any penal ordinance of the City or any criminal law of the State of Alabama; and shall also be subject to revocation by the City Council if, in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.
- (b) The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.
- (c) The City Council 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 City Council 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. Right Of City Council To Alter, Increase, Decrease, Revoke Licenses, and To Require Licenses for Businesses Not Included In Schedule.**

The adoption of the license schedule shall not abridge the right of the City Council to alter, increase, decrease or revoke any of the licenses at any time; nor shall it abridge the right of the City Council to require a license for any business not included in the schedule and when such license is required the same shall be paid at the times herein provided for scheduled licenses. The City Council shall also have the right to revoke a license of any business who fails to comply within a reasonable time not to exceed ten (10) days from the date of request of the City Clerk or any such designee of the City Clerk's request for access to all financial records needed to conduct the appropriate audit.

**SECTION 21. License Rates When City Requirements Illegal.**

In the event any part of this chapter or any ordinance or part thereof fixing and prescribing a schedule

of licenses for the privilege of doing business in the City thereof, shall be held or construed to be illegal or void, the license to be charged in such event shall be based upon and is hereby fixed at the rate fixed and prescribed by the laws of the State and the amount of license so prescribed by the State with the penalties therein provided for nonpayment of such license shall be collected. Provided, where the laws of the State do not fix and prescribe a privilege license, the Mayor is authorized and directed to fix the amount of such privilege license based on the license prescribed for similar business, or of a similar nature, volume, character, or amount invested in the business.

**SECTION 22. Issuance of Special Licenses.**

Any special license not herein set out or mentioned shall be issued to parties applying for same at the discretion of the Mayor upon the payment of such sum as he may deem advisable, provided, however; that no discrimination be made in the license issued for the same class of business.

**SECTION 23. Annual License for Seasonal Business**

No license for less than twelve (12) months shall in any event be issued for the operation of ice plants; ice cream manufacturers, dealers or peddlers; cotton gins; cotton buyers; or any other seasonal business.

**SECTION 24. Revocation-For Illegal Operation of Business**

Should any person be found to be operating any business in violation of zoning regulations or in an illegal manner or in such a manner as to be detrimental to public morals or health, or so as to constitute a nuisance, he shall be guilty of a misdemeanor and, in addition, the City Council shall have the right to revoke the license of any such business.

**SECTION 25. Refunds On Overpayments**

- (a) Any taxpayer may file a petition for refund with the City for any overpayment of business license tax erroneously paid to the City. If a final assessment for the tax has been entered by the City, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been 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 City within two years from the date of payment of the business license tax, which is the subject of the petition.
- (c) The City 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 City. The taxpayer shall be notified of the City'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 City fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.
- (d) If the petition is granted or the City or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the City, together with interest to the extent provided for in Section 11-51-92. If the City determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the City against any outstanding tax liabilities due and owing by the taxpayer to the City, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the City, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of 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 Barbour County, Alabama. 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 26. Delivery License**

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the City if the taxpayer meets all of the following criteria:
  - (1) Other than deliveries, the taxpayer has no other physical presence within the city limits;
  - (2) The taxpayer conducts no other business in the City 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 the City, 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 City 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 City to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$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 City for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the City.

**SECTION 27. License classifications.**

CODE 2002 NAICS TITLES / BUSINESS LICENSE CODES SCHEDULE

**2002 NAICS TITLES/BUSINESS LICENSE CODES SCHEDULE**

**RATE**

<b>112340</b>	<b>Poultry Hatcheries</b>	See Schedule K
<b>112990</b>	<b>Dairies</b>	See Schedule C
		3% gross income in
<b>221122</b>	<b>Utilities – Electric Company</b>	corporate limits and 1½% of gross income outside of the City of Eufaula
		3% gross income in
<b>221210</b>	<b>Utilities – Gas Company</b>	corporate limits and 1½% of gross income outside of the City of Eufaula
<b>236220</b>	<b>Contractors –General contractors (State License Required)</b>	See Schedule A
<b>236221</b>	<b>Contractors – Handyman(Residential Contracts under \$10,000)</b>	See Schedule A
<b>236222</b>	<b>Contractors-Homebuilder(Commercial Contracts not over \$50,000 State License Required)</b>	See Schedule A
<b>236225</b>	<b>Contractors-Resid. Single-Trade Only (Contracts over \$10,000 state limited license required)</b>	See Schedule A
<b>237110</b>	<b>Contractors –specialty trade – water well drilling &amp; irrigation</b>	See Schedule A
<b>237120</b>	<b>Contractors – Gas Piping/appliance installation</b>	\$ 100.00
<b>237990</b>	<b>Contractors -heavy construction, highway, bridge, street, water, sewer,</b>	See Schedule A
<b>238110</b>	<b>Contractors –specialty trade - concrete contractors, finisher</b>	\$ 75.00
<b>238120</b>	<b>Contractors –specialty trade - structural steel erection , awning installation</b>	See Schedule A
<b>238130</b>	<b>Contractors – specialty trade - carpentry contractors</b>	See Schedule A
<b>238140</b>	<b>Contractors –specialty trade - masonry and stone contractors</b>	See Schedule A
<b>238150</b>	<b>Contractors -specialty trade - glass and glazing contractors</b>	See Schedule A
<b>238160</b>	<b>Contractors -specialty trade - roofing, siding &amp; sheet metal</b>	See Schedule A
<b>238170</b>	<b>Contractors – Siding/Aluminum</b>	\$ 125.00
<b>238190</b>	<b>Contractors – Awning Installation</b>	See Schedule A
<b>238210</b>	<b>Contractors -specialty trade-electrical (State License Required/General Liability ins of \$ 100,000&amp;Bond Required)</b>	\$125.00
<b>238219</b>	<b>Contractors- Specialty trade – Refrigeration (State License Required)</b>	\$125.00
<b>238220</b>	<b>Contractors -specialty trade - heating &amp; air conditioning (State License and State Bond Required)</b>	\$ 125.00
<b>238221</b>	<b>Contractors – specialty trade - Plumbers (State License and Bond Required)</b>	\$ 120.00
<b>238310</b>	<b>Contractors -specialty trade - drywall, acoustical &amp; insulation</b>	See Schedule A
<b>238320</b>	<b>Contractors -specialty trade – painting/wall covering, cabinet maker, plasterers or sheet rock</b>	\$ 100.00
<b>238330</b>	<b>Contractors - specialty trade - floor coverings/all types</b>	See Schedule A
<b>238340</b>	<b>Contractors -specialty trade -tile, marble, terrazzo &amp; mosaic ,brick,</b>	See Schedule A
<b>238910</b>	<b>Contractors -specialty trade - excavation and site development, demolition</b>	See Schedule A
<b>238912</b>	<b>Contractors – specialty trade – builders of vaults in cemetery, grave diggers</b>	See schedule A
<b>238990</b>	<b>Contractors - specialty trade - Trailer install/setup, other</b>	See Schedule A
<b>238991</b>	<b>Contractors – House Movers</b>	See Schedule A
<b>238999</b>	<b>Contractors - Miscellaneous</b>	See Schedule A
<b>311811</b>	<b>Bakeries – Retail</b>	See Schedule C
<b>312121</b>	<b>Beer – off/on premise - state regulated through ABC (no half-year)</b>	\$ 60.00
<b>312131</b>	<b>Wine - state regulated through ABC (no half-year)</b>	\$ 60.00
		\$ 275.00
<b>312132</b>	<b>Beer - wholesale distributor (Limited by State law)</b>	
<b>312134</b>	<b>Liquor – Retail (restaurant) (no half-year)</b>	\$ 125.00
<b>312135</b>	<b>Liquor – Private Club License (See Guidelines-Schedule H)</b>	See Schedule H
<b>312136</b>	<b>Liquor- Bar (no half-year)</b>	\$ 125.00
<b>312137</b>	<b>Liquor – Lounge (no half-year)</b>	\$ 125.00

312138	<b>Liquor - Nightclub</b> (no half-year)	\$125.00
312139	<b>Liquor - Banquet/Reception Hall</b> (no half-year)	\$125.00
312140	<b>Liquor - Tavern</b> (no half-year)	\$125.00
313112	<b>Textile mfg</b> - fabric, yarn, carpet, canvas, rope, twine, fabric mills,	See Schedule K
321113	<b>Sawmills-</b> mill operations, lumber broker	\$ 125.00
321999	<b>Wood mfg</b> - sawmills, wood preservation, veneer, trusses, millwork, planer,	See Schedule K
322229	<b>Paper mfg</b> - pulp, paper, and converted products, stationary, tubes, cores,	See Schedule K
323119	<b>Printing Company</b>	See Schedule C
325120	<b>Industrial Gas Mft.</b>	See Schedule K
325998	<b>Chemical mfg</b> - of fertilizer, wood, pesticide, paint, soap, resin, plastic	See Schedule K
326291	<b>Plastic &amp; rubber mfg</b> - tires, pipe, hoses, belts, bottles, sheet, wrap, film,	See Schedule K
327320	<b>Ready-Mix Concrete Manufacturing</b>	See Schedule K
331521	<b>Primary Metal Mfg</b> – iron, steel, aluminum, wire, copper	See Schedule K
332311	<b>Mfg</b> – Portable Buildings	
339999	<b>Miscellaneous mfg</b> - specialty mfg not defined in separate categories	See Schedule K
423310	<b>Lumber, Plywood, Millwork, and Wood Panel Merchant Wholesalers</b>	See Schedule D
423930	<b>Scrap Materials Merchant &amp; Wholesalers and/or Recyclable</b>	See Schedule D
423990	<b>Wholesale trade</b> -durable, vehicle, machinery, equipment, furniture, other	See Schedule D
424490	<b>Bottled Soft Drinks</b> (Unless carried in connection with bottling plant upon which license is paid) – Vending machine license required if so dispensed.	\$ 150.00
424690	<b>Other Chemical &amp; Allied Products Merchant Wholesaler</b> - Butane, propane, etc	\$150.00
424691	<b>Propane Distributor</b> – use unmetered propane gas in truck	\$ 30.00 each truck ( 2 tons or more) \$ 15.00 each smaller truck use for business purposes Less than 1 Million Gal \$100.00 Between 1 Mil & 3 Mil gal \$ 300.00 - Over 3 Million gallons \$ 500.00
424720	<b>Wholesale trade</b> - wholesale gasoline distributor	
424721	<b>Gas Distributors of Liquefied Butane Petroleum Gas &amp; Dealers in Fixtures</b>	\$ 150.00
424820	<b>Wine - Wholesale (Limited by State law)</b>	\$ 275.00
424930	<b>Flower, Nursery Stock, and Florists' Supplies Merchant Wholesalers</b>	See Schedule D
424990	<b>Wholesale trade</b> -non-durable, paper, apparel, grocery, beverages, dairy,	See Schedule D
441110	<b>Motor vehicles new</b>	See Schedule V
441120	<b>Motor vehicles used</b>	See Schedule W
441229	<b>Boat Sales</b>	See Schedule C
441310	<b>Motor vehicle &amp; parts</b> - auto, motorcycles, boats, parts, accessories, tractors	See Schedule C
442110	<b>Furniture</b> - furniture, home furnishings, stores, floor coverings, window,	See Schedule C
443112	<b>Electronic &amp; appliance store</b> -household, radio, television, computers,	See Schedule C
444130	<b>Building materials</b> - hardware, paint, home center, wallpaper,	See Schedule C
444220	<b>Nursery, Garden Center, Farm Supply</b>	Schedule C
444190	<b>Pulpwood Dealer, Lumber Broker, Pulpwood Loading Yard, Logging, Timber Forestry</b>	\$125.00
445120	<b>Food &amp; beverage stores</b> - grocery, convenience store, markets,	See Schedule C
445310	<b>Package Stores</b> - selling beer, wine and liquor plus general mdse.	See Schedule C & H
446110	<b>Health care stores</b> - drug, pharmacy, cosmetic, optical, health food	See Schedule C
447110	<b>Gasoline Retail</b> -Where wholesale license has not been paid by the dealer or distributor	\$125.00
447111	<b>Gasoline Retail or other motor fuel</b> (one (1) or more pumps)	1 Pump \$ 35.00 Each additional Pump \$ 25.00
448150	<b>Clothing &amp; accessories</b> - men, women, children, infant, shoe, jewelry,	See Schedule C
451110	<b>Sporting goods &amp; hobbies</b> - toy, fish, books, other	See Schedule C
451111	<b>Pistols – Not Included in General Merchandise (Must have firearms license)</b>	\$ 60.00

<b>452990</b>	<b>General merchandise stores</b> - department, warehouse clubs, superstores,	See Schedule C
<b>453110</b>	<b>Miscellaneous retailers</b> - florist, gift, novelty, pet, art, tobacco,	See Schedule C
<b>453111</b>	<b>Ice Cream – Retail</b>	See Schedule C
<b>453115</b>	<b>Jewelry Store License</b> – Derives at least 50% of its gross retail sales from a store physically located within the City limits of the City of Eufaula from the combined sale of gold, silver, platinum, pearls and precious stones	See Schedule C
<b>453310</b>	<b>Used merchandise store</b> , flea markets, consignment, miscellaneous	See Schedule F
<b>453990</b>	<b>Other Miscellaneous Store Retailers</b>	See Schedule C
<b>453998</b>	<b>Monuments Selling and/or Erecting</b>	\$ 175.00
<b>454113</b>	<b>Mail Order Sales</b>	See Schedule C
<b>454210</b>	<b>Non-store retailers</b> - vending machine operators, direct selling, mail order	See Schedule C & N
<b>454391</b>	<b>Non-Store Retailer</b> – agent/peddler's license	See Schedule P
<b>454392</b>	<b>Non-Store Retailer</b> – Produce, fruit, Christmas trees, etc. (Seasonal)	\$ 75.00
<b>484110</b>	<b>Truck transportation</b> - local, long-distance, freight, moving, and storage	\$125.00
<b>484230</b>	<b>Truck transportation</b> - terminal - state regulated 37-3-33	\$125.00
<b>485210</b>	<b>Passenger transportation</b> - bus terminals state regulated 37-3-33	\$125.00
<b>485310</b>	<b>Passenger transportation</b> - number of taxis, cabs, limousines, or buggies	\$ 50.00 per each Vehicle
<b>488410</b>	<b>Wrecker Service</b>	\$ 50.00
<b>492210</b>	<b>Delivery Service</b>	\$ 100.00
<b>493110</b>	<b>Warehousing and storage</b> - distribution, household, refrigerated, special,	\$ 75.00
<b>511110</b>	<b>Publishing industries</b> –(local) newspaper, book, periodical, databases, software	\$ 100.00 plus 1/10 of 1% of gross receipts in excess of \$ 50,000 but not exceeding \$ 500,000
<b>511111</b>	<b>Publishing industries</b> –(out of town) newspaper, book, periodical, databases, software	\$60.00
<b>512131</b>	<b>Motion pictures</b> - theatres, videos, recording, drive-ins, sound studios,	\$250.00
<b>515112</b>	<b>Radio Station, Television Broadcasting</b>	\$ 125.00
<b>517110</b>	<b>Telecommunications</b> - telephone local per 11-51-128	\$750.00
<b>517120</b>	<b>Telecommunications</b> - telephone long distance per 11-51-128	\$188.00
<b>517212</b>	<b>Telecommunications</b> - cellular and other wireless, paging,	See Schedule C
<b>517310</b>	<b>Telecommunications</b> - resellers of service	See Schedule C
<b>517410</b>	<b>Satellite Dish Dealer</b>	See Schedule C
<b>517510</b>	<b>Cable and Other Program Distribution (Television Cable Service)</b>	3% of Gross Receipts
<b>521110</b>	<b>Bank Main Office/Branch/ATM</b>	See Schedule U
<b>522120</b>	<b>Savings and Loans</b> -not branch location or ATM	See Schedule U
<b>522291</b>	<b>Finance Companies</b>	\$ 175.00
<b>522295</b>	<b>Cash Advance</b>	\$500.00
<b>522298</b>	<b>Pawn Shop</b> - whether title pawn or merchandise (State License Required)	See Schedule S
<b>522299</b>	<b>Gold,Silver,Platinum,precious stones,gems</b> (Any person or entity that purchases gold,silver,platinum,precious Stones, gems from other than a licensed jewelry wholesaler)See Schedule F for reporting requirements and must comply with State of Alabama ACT No: 2010-732	\$100.00
<b>522390</b>	<b>Credit services</b> - companies and activities related to credit and mediation,	See Schedule C Less than \$25,000--\$40.00 \$25,000 to \$500,000--\$ 75.00
<b>523999</b>	<b>Securities, commodity</b> - brokerage, portfolio, investment, other	Additional amount equal to 1/50 of 1% of Gross receipts in excess of \$25,000 but less than \$500,000
<b>524126</b>	<b>Insurance Company</b> - casualty, fire, and/or marine premiums 11-51-120/123	See Schedule I

<b>524128</b>	<b>Insurance Company</b> - health, allied and all other premiums 11-51-120/123	See Schedule I
<b>524298</b>	<b>All Other Insurance Related Activities</b>	See Schedule G
<b>531210</b>	<b>Real estate</b> - offices, agents, brokers, management, appraisers,	See Schedule Q
<b>531211</b>	<b>Real estate</b> – Rental of Residential and Business Property	See Schedule M
<b>532111</b>	<b>Automotive Rentals</b>	\$ 15.00 Each
<b>532230</b>	<b>Rental and leasing</b> – all tangible property	See Schedule C
<b>541110</b>	<b>Attorney/Lawyers</b> - Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	See Schedule G
<b>541191</b>	<b>Abstractor</b> - Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	See Schedule G
<b>541211</b>	<b>Accountant/CPAs</b> - Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	See Schedule G
<b>541219</b>	<b>Tax and Bookkeeping Service</b>	See Schedule G
<b>541310</b>	<b>Architect</b> - Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	See Schedule G
<b>541330</b>	<b>Engineer</b> - Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	See Schedule G
<b>541360</b>	<b>Surveyor</b> - Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	See Schedule G
<b>541410</b>	<b>Interior Design Services</b>	See Schedule G
<b>541511</b>	<b>Computer Programmer</b> - Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	See Schedule G
<b>541611</b>	<b>Consultant</b> - Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	See Schedule G
<b>541810</b>	<b>Advertising Agencies</b>	\$75.00
<b>541850</b>	<b>Advertising – billboards, etc.</b>	\$125.00
<b>541921</b>	<b>Photographer</b> - studios, portrait, commercial, services, art gallery - local	See Schedule G
<b>541940</b>	<b>Veterinarian</b> - Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	See Schedule G
<b>541990</b>	<b>Professional Services Not Elsewhere Classified</b> - Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license..	See Schedule G
<b>561450</b>	<b>Credit Bureau</b>	\$100.00
<b>561499</b>	<b>Administrative services</b> - answering, employment, office, sec., travel, guard services	See Schedule G
<b>561611</b>	<b>Detective - Private</b> (Police Chief approval plus \$ 25.00 fee per person for background check)	See Schedule G
<b>561613</b>	<b>Investigation, Guard, Armored Car Service</b>	See Schedule G
<b>561621</b>	<b>Alarm Systems</b> (Approval by Chief's of Police & Fire)	\$ 200.00
<b>561622</b>	<b>Locksmiths</b>	See Schedule R
<b>561710</b>	<b>Exterminating services</b> - exterminating company and its services (\$ 5,000.00 Bond Required)	Schedule R
<b>561720</b>	<b>Janitorial firm</b> - janitorial cleaning services individual or firm	\$75.00
<b>561730</b>	<b>Landscaping Services</b>	See Schedule A
<b>561731</b>	<b>Tree surgery services</b> ( \$ 5,000.00 Bond Required)	\$75.00
<b>561732</b>	<b>Lawn Care Services – Mowing</b>	\$50.00
<b>561740</b>	<b>Carpet &amp; upholstery Cleaning</b>	\$ 30.00
<b>562111</b>	<b>Recyclable material collection services</b>	\$150.00
<b>562991</b>	<b>Septic tank cleaning services</b> – local	\$50.00
<b>562998</b>	<b>Waste management - Solid Waste Collection</b>	See Schedule O
		Up to \$ 25,000 - \$50.00
		In excess of \$ 25,000 –
		\$ 50.00 plus 1/10 of 1%
		of gross receipts excess of
		\$25,000
<b>611699</b>	<b>Educational services</b> - technical, computer, sports, services, business,	

<b>621111</b>	<b>Physician</b> - Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license..	See Schedule G
<b>621210</b>	<b>Dentist</b> – Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	See Schedule G
<b>621310</b>	<b>Chiropractor</b> - Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	See Schedule G
<b>621320</b>	<b>Optometrist, Optician</b> - Each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession shall pay a license.	See Schedule G
<b>621330</b>	<b>Mental Health Practitioners</b>	See Schedule G
<b>621340</b>	<b>Physical, Occupational &amp; Speech therapists &amp; audiologists</b>	See Schedule G
<b>621391</b>	<b>Podiatrists</b>	See Schedule G
<b>621491</b>	<b>HMO</b> - medical centers and services	See Schedule G
<b>621498</b>	<b>Outpatient Care Centers</b> - all other types of services	See Schedule G
<b>621610</b>	<b>Home Health care services</b>	See Schedule G
<b>621910</b>	<b>Ambulance</b> - ambulance company and/or services	\$150.00
<b>622110</b>	<b>Hospitals</b> - surgical, substance abuse, psychiatric, general care, special,	See Schedule E
<b>623111</b>	<b>Nursing care</b> - residential care facility, day care, assisted living	See Schedule E
<b>623112</b>	<b>Nursing Home</b> - care for elderly and continuing care facilities	See Schedule E
<b>624110</b>	<b>Social assistance</b> -shelters, vocational, child care, abuse, emergency, therapy	\$100.00
<b>624410</b>	<b>Child Daycare Services</b> - Must furnish certificate from state and county health department	\$ 10.00 plus \$ 5.00 per child
<b>711310</b>	<b>Arts and sports</b> - dance, musical, teams, tracks, promoters, agents, miniature golf	\$50.00
<b>711311</b>	<b>Special Events/Show</b> – Circus/Carnival	See Schedule L
<b>713110</b>	<b>Amusement</b> - arcades, golf clubs/courses marinas, fitness, bowling centers, gymnastic facilities,	See Schedule C
<b>713940</b>	<b>Fitness and Recreation</b>	\$ 50.00
<b>713990</b>	<b>All Other Amusement and Recreation Industries</b>	See Schedule C
<b>713991</b>	<b>Clubs – Social – dancing-entertainment, etc. - No sale of alcoholic beverages</b>	\$125.00
<b>713992</b>	<b>Billiard or Pool Table</b>	1 Table \$ 35.00 all others \$ 10.00 each
<b>713993</b>	<b>Nightclub - Sale of alcoholic beverages</b>	\$125.00
<b>713994</b>	<b>Bar - Sale of alcoholic beverages</b>	\$125.00
<b>713995</b>	<b>Lounge - Sale of alcoholic beverages</b>	\$125.00
<b>713996</b>	<b>Private Club - Sale of alcoholic beverages</b>	\$125.00
<b>713997</b>	<b>Banquet/Reception Hall - Sale of alcoholic beverages</b>	\$125.00
<b>713998</b>	<b>Taverns - Sale of alcoholic beverages</b>	\$125.00
<b>721110</b>	<b>Accommodations</b> - hotels, motels and similar facilities	\$60.00 plus \$3.00 per room
<b>721191</b>	<b>Accommodations</b> - bed and breakfast inns and services	\$60.00 plus \$3.00 per room
<b>721214</b>	<b>Accommodations</b> - trailer parks, RV parks, and travel parks	1 to 5 spaces \$ 25.00 6 to 15 spaces \$ 35.00 16 to 35 spaces \$ 60.00 36 and over \$ 85.00
<b>721310</b>	<b>Accommodations</b> -rooming houses and boarding houses	\$60.00 plus \$3.00 per room
<b>722110</b>	<b>Restaurant</b> -(Full Service) All applications must be accompanied by a certificate from the county health department	See Schedule C
<b>722210</b>	<b>Limited –Service eating places-</b> All applications must be accompanied by a certificate from the county health department.	See Schedule C
<b>722330</b>	<b>Mobile Food Services</b> - With certificate from county health department	See Schedule C

722410	Caterers	\$ 30.00
811118	Repairs and maintenance - auto, paint/body, welding,	\$ 75.00
811121	Automotive Body, Paint	\$ 75.00
811192	Repair & Maintenance – Car Wash	\$ 125.00
811219	Repair and service maintenance	See Schedule R
811411	Engine Repair/small	See Schedule R
811412	Repairs and maintenance – Alteration Shop, upholsters, shop, welder, other	See Schedule R
811490	Other Personal and Household Goods Repair and Maintenance	See Schedule R
812113	Nail Salons	See Schedule B
812199	Personal Services - hair, skin, barber, beautician, diet, massage therapist	See Schedule B
812200	Tanning Salons	See Schedule B
		Gross receipts of less than \$20,000 ---\$ 125.00
812210	Funeral Homes and Funeral Services - Undertaker and Embalmer (plus retail license)	Plus additional amount equal to 1/10 of 1% on all gross receipts in excess of \$ 20,000 1 to 5 Machines \$ 30.00 6 to 15 Machines \$ 60.00 16 and over \$ 60,00 plus \$ 6.00 for each additional Machine over 15
812310	Launderettes or Self Service Laundry	See Schedule C
812320	Dry Cleaning & Laundry Services (except coin-operated)	See Schedule C
812331	Linen Supply, Diaper Service , Uniform Supply	See Schedule C
812910	Pet Care (except vet) Services, Kennel	See Schedule G
812990	Bondsman - Each person engaged in the business of becoming or procuring surety for any court, appeal, appearance or otherwise specifically licensed shall pay a license tax of	\$250.00
812199	Tattoo Parlor	See Schedule C
910001	Category for number of -vending machine operators – business provides coin operated machines to others	See Schedule N
910002	Category for number of –Person owns & operates, in their place of business, a lawful music or amusement machine shall pay	\$ 25.00 per machine
910003	Category for number of –Person owns & operates, in their place of business, a lawful machine vending food, drink or tobacco products shall pay	\$ 5.00 per machine
910005	Waste grease & animal by-products (State law) population 12,000 to 25,000	\$ 20.00
988888	Miscellaneous (Other)	See Schedule C
999999	Unclassified miscellaneous business/personal services not elsewhere classified	See Schedule C

**SECTION 28. License Fee Schedules.**

**Schedule "A" – Fee based on total amount of contracts accepted for the license year as follows**

\$14,999.00 and less-----	\$	50.00
15,000.00 and less than 25,000.00--		100.00
25,000.00 and less than 50,000.00--		150.00
50,000.00 and less than 100,000.00--		200.00
100,000.00 and less than 200,000.00--		300.00
200,000.00 and less than 300,000.00--		400.00

300,000.00 and less than 400,000.00--	500.00
400,000.00 and less than 500,000.00--	600.00
500,000.00 and over-----	700.00

**Schedule "B" – Barber / Beauty Shop- other personal services (tanning etc)**

One Operator/equipment-----	\$ 30.00
Each additional/equipment-----	\$ 15.00

**Schedule "C"- Gross receipts of the preceding calendar year::**

0 to 20,000.00-----	\$	75.00
20,000.00 and less than 30,000.00-----		100.00
30,000.00 and less than 40,000.00-----		125.00
40,000.00 and less than 50,000.00-----		150.00
50,000.00 and less than 75,000.00-----		175.00
75,000.00 and less than 100,000.00-----		225.00
100,000.00 and less than 200,000.00-----		300.00
200,000.00 and less than 250,000.00-----		325.00
250,000.00 and less than 300,000.00-----		400.00
300,000.00 and less than 400,000.00-----		425.00
400,000.00 and less than 500,000.00-----		625.00
500,000.00 and less than 600,000.00-----		725.00
600,000.00 and less than 800,000.00-----		925.00
800,000.00 and less than 1,000,000.00-----		1,025.00

In excess of \$1,000,000.00 --- \$1,025.00 PLUS 1/8 of 1% of gross receipts in excess of \$1,000,000.00.

**Schedule "D" – Gross Receipts of the preceding calendar year:**

0 to 20,000.00-----	\$	75.00
20,000.00 to 50,000.00-----		150.00
50,000.00 to 250,000.00-----		300.00
250,000.00 to 500,000.00-----		500.00
500,000.00 & over-----		700.00

Schedule "E" - Hospital and/or Nursing Home and/or Clinic -----

Each person operating a hospital, clinic, rest home or nursing home or sanitarium for profit shall pay a license tax as follows:

(STATE LICENSE REQUIRED)

25 BEDS OR LESS ----- \$120.00  
EACH ADDITIONAL BED ----- \$ 5.00

Schedule "F" - Flea Markets, Secondhand Dealers, and the like -

Gross receipts of the preceding calendar year:

0 to 19,999.00	\$ 75.00
20,000 and less than 30,000.00	100.00
30,000 and less than 40,000.00	125.00
40,000 and less than 50,000.00	150.00
50,000 and less than 75,000.00	175.00
75,000 and less than 100,000.00	225.00
100,000 and less than 200,000.00	300.00
200,000 and less than 250,000.00	325.00
250,000 and less than 300,000.00	400.00
300,000 and less than 400,000.00	425.00
400,000 and less than 500,000.00	625.00
500,000 and less than 600,000.00	725.00
600,000 and less than 800,000.00	925.00
800,000 and less than 1,000,000.00	1,025.00

In excess of \$1,000,000.00 ---\$1,025.00 PLUS 1/8 of 1% of gross receipts in excess of \$1,000,000.00.

In addition to the annual license fee, all licenses so issued shall be subject to the following continuing obligations:

At the time of making the purchase transaction it shall be recorded and the following information shall be typed or legibly printed in ink and in the English language.

1. A clear and accurate description of the property, including model and serial number if indicated on the property.
2. The name, residence address and date of birth of the seller.
3. Description of seller including height, weight, sex and race.
4. A photo identification such as driver's license or other governmental card containing the photo of the seller.
5. Date of transaction.
6. Amount of transaction.
7. The information required by this section must be maintained for a period of not less than two (2) years.
  
8. All goods purchased, traded for, or acquired by any means by any holder of a business license under Schedule 28 F shall be maintained on the premises by the license holder for at least fifteen (15) business days after the day of purchase, excluding Saturdays, Sundays and national holidays, before the goods may be offered for resale, destroyed, significantly altered, traded, or given away. Any such purchased, traded for, or acquired goods must be presented during regular business hours to any law enforcement officer for inspection upon verbal or written request.

A legible hand written or typed copy of the above required information by this section shall be delivered to the Chief of Police or his appointee upon request.

A FAILURE TO COMPLY WITH THIS ORDINANCE SHALL BE PUNISHABLE AS A MISDEMEANOR IN THE MUNICIPAL COURT OF THE CITY OF EUFAULA PURSUANT TO SECTION 6 OF THIS ORDINANCE.

Schedule "G" If Gross Receipts are:

\$ 50.00 per professional PLUS a sum tabulated as below:

Gross Receipts of the preceding calendar year as below:

0 to 3,000.00-----	\$ 25.00
3,001.00 to 5,000.00-----	50.00
5,001.00 to 10,000.00-----	75.00
10,001.00 to 20,000.00-----	100.00
20,001.00 to 30,000.00-----	125.00
30,001.00 to 40,000.00-----	150.00
40,001.00 to 50,000.00-----	200.00
50,001.00 to 100,000.00-----	250.00
100,001.00 to 150,000.00-----	300.00
150,001.00 to 200,000.00-----	400.00
200,001.00 to 300,000.00-----	450.00
300,001.00 to 500,000.00-----	500.00
500,001.00 to 750,000.00-----	750.00
over \$750,000.00-----	\$750.00

PLUS 1/8 of 1% of gross receipts over \$750,000.00

Each person, firm, corporation, or partnership licensed under the above shall file an affidavit, under oath, on the gross receipts for the preceding calendar year. Said affidavit to be made in the City Clerk's office. Gross receipts shall be considered the total receipts of the firm, regardless of the number of individual professionals within that firm.

**Schedule "H" - Liquor Schedule & License**

**A. REGULATIONS FOR SALE OF ALCOHOLIC BEVERAGES**

Section 1. All applications for privilege licenses for retail sale of whiskey, wine, liquor, malt or brewed beverages or other alcoholic beverages shall be made in writing to the City Clerk, on forms prescribed by the Mayor, accompanied by a non-refundable application fee of \$35.00. The application form must require at a minimum the name and address of each person having a beneficial interest of more than 5% in the business, a list of any violations of law committed by any such person within the past 5 years, a list of the addresses where any such person has lived within the past 5 years, the distance to the nearest school property, and the distance to the nearest church property (distance being measured as prescribed in Section 6), and the zone in which the proposed place or establishment is located. The City Clerk shall refer the application to appropriate municipal departments for staff reports on the zoning, the distance to any nearby school or church, the background of the applicant, any pertinent facts tending to why granting the proposed license would adversely affect the public health, safety, or welfare, and a statement by the appropriate official as to findings by him which would support grant or denial of the license.

Section 2. No privilege license shall be issued for the retail sales of whiskey, wine, liquor, malt or brewed beverages or other alcoholic beverages for on-premises consumption, when the lounge, bar, nightclub, tavern or banquet/reception hall as hereinafter defined for which such license if applied, is located in a residential zone or within 300 feet of a school or church building, said distance being measured as hereinafter provided. This prohibition shall not apply to a traditional restaurant as hereinafter defined, which applies for an on-premise liquor license.

Section 3. For the purposes of this Ordinance, traditional restaurant is defined as an establishment where meals are actually and regularly served whenever the establishment is open for business and provided not less than sixty (60%) percent of the gross income is derived from the sales of food and/or non-alcoholic drink by the business operated at the address on the license.

Section 4. The provisions Section 2 and 3 above shall not apply to any licensee presently legally licensed and engaged in business within the prohibited area on the effective date of this ordinance; except that said license may not be transferred or assigned to a different legal entity, and no such licensee shall be allowed to renew his license at such location if the business is discontinued by the licensee for at least 60 days, or if the license is revoked for cause or is not renewed by licensing authorities, it being the intention of this section that any license not in conformity with this ordinance within the prohibited area be terminated by attrition.

Section 5. The distances as provided herein shall be calculated by measuring along the usual pedestrian walkway, from the main front door of the lounge, bar, nightclub, tavern or banquet/reception hall as hereinafter defined to the main front entrance door of the church or public school building. If the distance so measured is less than the minimum distance provided in this ordinance, then the application for the license must be denied.

Section 6. Definitions:

**TRADITIONAL RESTAURANT:** An established place of business located in the C-1, C-2, C-3 (CBD), C-4, M-1, M-2, PH-1, which continuously meets all of the following criteria:

- (1) Promotes the sale of prepared food and non-alcoholic drink as the dominant part of the business; the sale of commercially packaged sandwiches and commercially packaged snacks, cookies, crackers and chips shall not be counted towards said 60% of gross revenue requirement.
- (2) Is licensed to sell mixed drinks/beer/wine only for on premises consumption.
- (3) Provides adequate facilities and sufficient employees for cooking or preparing and serving such meals for consumption at tables in dining rooms on the premises;
- (4) Derives at least 60% of its gross annual revenue from the sale of such meals prepared, served, and consumed on the premises. The annual report documenting this breakdown of sales shall be submitted with the business license renewal application for review no later than February 15<sup>th</sup> of each year (or the due date for business license renewal). In the event the annual report shows that the sale of on-premise consumption of such prepared, served, and consumed food and non-alcoholic drink is less than 60% of gross sales, any liquor license previously obtained shall be suspended for the next year. Audits may be performed to determine the accuracy of a submitted report at the discretion of the City Clerk with concurrence of the Mayor at any time during the course of the year.
- (5) Imposes no fees for cover charges, fees for admission or entrance, viewing fees/pay per view fees or fees for contests/tournaments or live entertainment, nor allows an independent individual to charge fees for cover charge, admission or entrance, viewing fees or fees for contest, tournaments or live entertainment on the premises. No live entertainment or disc jockey shall be allowed to perform on the premises after 2:00 a.m.;
- (6) Does not promote or allow tournaments or contests of skill, dexterity, strength, or talent;
- (7) Serves freshly prepared food at least one hour up to closing time;
- (8) Imposes no age restrictions during any of its hours of operation;
- (9) Restaurants permitted under this section shall be prohibited from conducting outdoor sales and from permitting consumption of alcohol beverages on the public right-of-way immediately adjacent to said restaurant;
- (10) Musical instruments or sound reproduction devices shall not be operated or used within a patio/deck or on public right-of-way;
- (11) Owners, applicants, managers and employees shall be responsible for keeping a clean, orderly place. It is the licensee's responsibility to insure that its customers don't stand, sit, mingle or assemble outside the building in parking lots or automobiles while drinking alcoholic beverages or causing a disturbance of any kind;
- (12) From Sunday through Thursday, the permitted operating hours shall be between 5:00 a.m. and 12:00 a.m. and not later. From Friday through Saturday, the permitted operating hours shall be between 5:00 a.m. and 2:00 a.m. and not later. No customer shall be permitted to remain on the premises for more than 20 minutes after the normal operating hours and no customer can be served or allowed to possess an alcoholic beverage past 2:00 a.m.; no alcoholic beverages sold on Sunday unless business is a Private Club.

Traditional Restaurant Licensees, as defined in this section, located in zoning districts C-1, C-2, C-3 (CBD), C-4, M-1, M-2, PH-1 shall not be subject to the distance restrictions of this ordinance.

**BAR/LOUNGE/TAVERN** - An establishment that primarily sells or disperses alcohol by the drink where the preparation and sale of food is incidental to a business. This definition includes sports bars, karaoke bars

and pool halls.

**NIGHTCLUB** - a business where regular operations include dancing and/or live entertainment, such as musical performance(s) or disc jockey(s) is an ancillary activity to the sale of alcohol and where it derives less than 60% percent of its gross revenue, calculated annually, from the sale of such meals prepared, served, and sells and/or disperses alcohol by the drink.

**BANQUET FACILITY/RECEPTION HALL** - An establishment that has been designated to accommodate an assembly of 50 or more people for an organized single event such as a reception, banquet, dance, concert, conference, seminar or other similar activity and sells and/or disperses alcohol by the drink.

## **B. PRIVATE CLUB LICENSE - \$ 125.00**

### **FOR BUSINESSES POSSESSING A PRIVATE CLUB LIQUOR LICENSE ISSUED BY THE ABC BOARD.**

**DEFINITION:** A private club is an establishment operated for the benefit of its members and invited guests, and is one which is not open to the general public.

### **GUIDELINES FOR ISSUANCE OF A PRIVATE CLUB LICENSE AND FOR APPROVAL FOR A PRIVATE CLUB LIQUOR LICENSE:**

1. Applications for a private club license and for the required City approval to the ABC Board for it to issue a private club liquor license within the jurisdiction of the City of Eufaula, Alabama, will be presented at one meeting and acted upon at the next regularly scheduled meeting.
2. Applicants must publish a notice in a local newspaper at their own expense notifying the public of their intent to petition the city council for a private club license and for approval of their request to the ABC Board for a private club liquor license. This notice must run at least one week prior to the first presentation to the city council and must state the date and time of the meeting at which the application will be presented to the city council.
3. The establishment requesting a city private club license and for approval of the private club liquor license request must provide the following assurances and hold their business records open for the License Inspector to verify:
  - (a) applications for membership must be in writing

- (b) applications for membership must be submitted to, and voted upon, by the organization's Board of Directors or other governing body. No applications can be acted upon until 48 hours has passed between the time of application and the approval by the membership.
- (c) An initiation fee of at least \$10.00 must be assessed and collected before membership privileges are granted.
- (d) The organization must have by-laws and rules and regulations that must be voted upon by the Board of Directors. A copy of said rules and regulations must remain on file with the City of Eufaula License Department.
- (e) The owner(s) of the club must maintain adequate records of its activities for a period of at three years, showing applications for membership, minutes of actions by the Board of directors, and a roster of current members.

4. A violation of any of these rules and regulations shall subject the private club licensee to revocation of the city's approval for the issuance by the ABC Board of a private club liquor license and of the issuance by the City of Eufaula of a private club license. Upon the failure of any licensee to abide by these rules the city shall notify the ABC Board of its actions in withdrawing its consent and approval for said business to serve as a private club liquor licensee.

5. In order for the holder of any ABC Board granted private club liquor license to continue operating with the approval of the City of Eufaula and to renew the private club license, said licensee must come into compliance with these rules and regulations at the next annual renewal of its private club license, vs January 1, 1996.

**Schedule "I" – Insurance**

- (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 a year on such license according to the schedule hereinabove 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 \$20.00 and \$1.00 on each \$100.00 or major fraction thereof of the gross premiums 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 \$20.00 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 police 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 this license shall not apply to Knights of Pythias, Odd Fellows, Woodmen of the World or such other fraternal orders.

**Schedule "J" - Taxi Cabs & Limousines –**

Each motor vehicle used for carrying **passengers for hire----- \$50.00 each vehicle**

No person, firm or corporation shall operate in the City of Eufaula an automobile, bus or motor vehicle of any kind which carries passengers for hire, without carrying a Public Liability Insurance Policy issued by a solvent incorporate insurance company authorized to write automobile liability protecting passengers, pedestrians and other persons against injury, subject to the following minimum limits: For all damages arising out of a bodily injury to one person: \$10,000.00; and subject to that limit for each person the total liability on account of one accident shall be limited to \$20,000.00. It is not required that such coverage shall apply to the assured's employee or employees while engaged in operating or being carried in any of the assured's automobiles by other employee or employees of the assured who was injured while engaged at the time of such injury in performing any duties for the assured in connection with the trade, business, or occupation of the assured. Each person, firm, or corporation operating in the City of Eufaula, automobiles or motor vehicles, commonly known as taxicabs, for hire, shall pay, as a license to the City for each year, or fractional part of a year, for each vehicle operated, the sum of \$50.00

- (a) **One (1) taxi cab/limousine . . . 50.00**
- (b) **Each additional taxi cabs/limousine . . . 50.00**

**Schedule "K" If # employees are:**

Each person engaged in the business of otherwise specifically licensed, shall pay a license tax based on the maximum number of employees located at plant in Eufaula at any one time during the preceding calendar year as follows----- **\$ 50.00 PLUS**

<b>1 to 10 employees-----</b>	<b>\$125.00</b>
<b>11 TO 25 employees-----</b>	<b>250.00</b>
<b>26 to 50 employees-----</b>	<b>400.00</b>
<b>51 to 75 employees-----</b>	<b>500.00</b>

76 to 100 employees-----	600.00
101 to 200 employees-----	700.00
201 to 300 employees-----	1,000.00
301 TO 400 employees-----	1,200.00
401 to 500 employees-----	1,500.00
501 to 750 employees-----	2,000.00
751 to 1,000 employees-----	2,500.00
1,001 to 1,500 employees-----	3,500.00
1,501 to 2,000 employees-----	4,500.00
2,001 to 2,500 employees-----	6,000.00

**Schedule "L" - Special Events Licenses**

(a) Carnival or Circus - \$ 1,000.00 Per Day

**Schedule "M" – Rental of Residential and Business Property**

\$ 5,000.00 & less than \$	10,000.00-----	\$ 50.00
10,000.00 & less than	20,000.00-----	100.00
20,000.00 & less than	30,000.00-----	125.00
30,000.00 & less than	40,000.00-----	175.00
40,000.00 & less than	50,000.00-----	200.00
50,000.00 & less than	100,000.00-----	250.00
100,000.00 & less than	200,000.00-----	350.00
200,000.00 & less than	300,000.00-----	450.00
300,000.00 & less than	400,000.00-----	500.00
400,000.00 & less than	500,000.00-----	550.00
500,000.00 & less than	750,000.00-----	650.00
750,000.00 & less than	1,000,000.00-----	750.00

In excess of \$1,000,000.00 --- \$750.00 PLUS 1/8 of  
1% of gross receipts in excess of \$1,000,000.00

**Schedule "N" - Vending Machines**

VENDING MACHINE OPERATORS -- Whose business it is to provide coin operated machines to others shall pay a license fee as follows:

PROVIDING ONE TO FIVE MACHINES	---- -----	\$300.00
PROVIDING SIX MACHINES OR MORE	-----	\$600.00

**Schedule "O" – Solid Waste Collection**

**PERMIT REQUIREMENTS.** No person shall engage in the business of Solid Waste collection and transportation without a permit so to do from the State of Alabama Health Department or Barbour County Board Health Department and a license from the City of Eufaula, Alabama.

**APPLICATION AND ISSUANCE OF LICENSES.** Application for a license shall be made in writing to the City Clerk. The City Council may, in its discretion, approve the issuance of a license if it is determined that such license applicant has met and complied with all the requirements contained herein. Upon approval by the City Council, the City Clerk shall issue a license.

**INSURANCE.** A license applicant shall furnish a certificate of insurance designating the applicant as the primary insured and the City of Eufaula (and its employees and agents) as an additional insured entity. All required insurance shall include coverage for all owned, leased and non-owned and hired vehicles used or to be used by the applicant, as well as the operation thereof. Also, all insurance shall have at least a B+ or better rating as set forth in Best's Key Rating Guide .

- (a) **Automobile, Bodily Injury, and Property Damage Liability (including all owned, leased and non-owned and hired vehicles)**
- (b) **Public and Operations Liability (including products- completed operation liability)**
- (c) **Workman's Compensation**
- (d) **Umbrella Liability**

**AUTOMOBILE:**

**Combined Simple Limit Policy \$500,000 or Dual Limit Policy \$500,00 each person \$500,000  
bodily injury per accident \$500,000 property damage**

**PUBLIC AND OPERATIONS LIABILITY:**

**Bodily Injury and Property  
Damage Liability \$500,000 each occurrence  
\$500,000 aggregate**

<b>Products-Completed Operations Liability</b>	<b>\$500,000 each occurrence</b> <b>\$500,000 aggregate</b>
<b>Personal Injury</b>	<b>\$500,000 each occurrence</b> <b>\$500,000 aggregate</b>
<b>Operations Liability</b>	<b>\$500,000 each occurrence</b> <b>\$1,000,000 aggregate</b>

**UMBRELLA LIABILITY: Minimum of \$1,000,000**

**During the term of the license, if issued, the City may, upon reasonable notice, review any applicable certificate of insurance at any time. In addition, if a license is issued, all notices of cancellation of insurance must be sent to the City within 30 days of cancellation.**

**PERFORMANCE BOND REQUIREMENTS. No Person shall engage in the business of Solid Waste collection and transportation without posting with the City a performance bond in the amount of one hundred fifty thousand (\$150,000) dollars.**

**LICENSE FEE. Each Person who obtains a license to engage in the business of Solid Waste collection and transportation shall pay to the City the sum of \$300.00 dollars, which shall be the amount of the annual license fee during the year in which this Ordinance becomes effective and which also shall be the amount of the annual license fee for each successive year thereafter until amended or repealed.**

**TERM OF LICENSE. Licenses issued by the City shall be for the period January 1 through December 31 of each year and shall be proratable quarterly if the application is approved and the license fee is paid during the course of the year.**

**RENEWAL OF LICENSES. Upon the expiration of the term of the license, each previously issued license to any Person shall be renewable upon application, provided the applicant demonstrates compliance (a) with this Ordinance, (b) with the laws and regulations of the State of Alabama or any agency thereof, (c) with the rules and regulations of the State of Alabama Department of Public Health and the Barbour County Board of Health, (d) with the ordinance of the City thereunto appertaining, (e) with the applicable rules and regulations of the Southeast Alabama Solid Waste Disposal Authority and (f) with any requirements imposed Upon Private Collectors and Haulers of Recyclable Materials that they report to the City the total number of tons of Recyclable Materials processed annually in such form and manner as shall be necessary to enable the City and the Authority to comply with all federal and state laws, rules, regulations, policies and goals.**

**REVOCATION OF LICENSES. Licenses issued by the City to any Person may, at any time, be revoked by the City Council upon reasonable cause after notice and hearing.**

**PLACE OF DELIVERY. All licenses granted by the City to any Person shall require that all Acceptable Waste collected and transported under authority of such license be delivered to an Alabama Department of Environmental Management approved municipal waste landfill.**

**COMPLIANCE WITH RULES, REGULATIONS AND ORDINANCES. In carrying on the activities for which a license is granted, all Persons shall comply with all rules, regulations and ordinances**

pertaining to the collection, transportation, storage, processing and disposal of Solid Waste as may be hereinafter enacted by the City and all rules and regulations enacted by the Authority pursuant to the authority given to it under the Act and the Agreement. (Ord. 1993-19).

**Schedule "P" - Peddlers/Agents –**

Whether on foot or with vehicles, who canvass or take orders for the sale of rugs, carpets, matting furniture, stoves, blankets, lace curtains, mattresses, clocks, jewelry, bedspreads, dress goods, cloaks, comforts, window shades, pictures or picture frames or others goods, wares, or merchandise other than produce----- **\$250.00**

Provided further, it shall be unlawful to park a wagon or truck on the street and use the same as a place of business.

**Schedule "Q" – Real Estate**

<b>0 to 3,000.00</b>	<b>\$ 25.00</b>
<b>3001.00 to 5,000.00</b>	<b>\$ 50.00</b>
<b>5,001.00 to 10,000.00</b>	<b>\$ 75.00</b>
<b>10,001.00 to 20,000.00</b>	<b>\$100.00</b>
<b>20,001.00 to 30,000.00</b>	<b>\$125.00</b>
<b>30,001.00 to 40,000.00</b>	<b>\$150.00</b>
<b>40,001.00 to 50,000.00</b>	<b>\$200.00</b>
<b>50,001.00 to 100,000.00</b>	<b>\$250.00</b>
<b>100,001.00 to 150,000.00</b>	<b>\$300.00</b>
<b>150,001.00 to 200,000.00</b>	<b>\$400.00</b>
<b>200,001.00 to 300,000.00</b>	<b>\$450.00</b>
<b>300,001.00 to 500,000.00</b>	<b>\$500.00</b>
<b>500,001.00 to 750.000</b>	<b>\$750.00</b>

**PLUS 1/8 of 1% of gross receipts over \$750,000.00.**

Each person, firm, corporation, or partnership licensed under the above shall file an affidavit, under oath, on the gross receipts for the preceding calendar year. Said affidavit to be made in the City Clerk’s office. Gross receipts shall be considered the total receipts of the firm, regardless of the number of individual professionals within that firm.

**Schedule "R" –Repair and Service**

--Each person engaged in the business of repairing, connecting, improving, or servicing moveable personal property which belongs to others, or performs any other service not regarded as professional services. This license does not include any activity described in any other section or subsection of this license schedule. The annual license tax will be based on gross annual receipts as follows:

**Less than \$5,000.00----- \$30.00**

\$5,000.00 & less than \$25,000.00----- 60.00

Where gross receipts for any such business exceeds \$25,000.00, the amount of the license shall be \$75.00 PLUS 1/20 of 1% of all such gross receipts in excess of \$25,000.00.

Schedule "S" - Pawnbrokers only

\$ 150.00

PLUS AN AMOUNT EQUAL TO THAT REQUIRED OF A RETAIL MERCHANT ON GROSS RECEIPTS FROM SALES OF MERCHANDISE, AS PROVIDED UNDER MERCHANT RETAIL.

Gross receipts of the preceding calendar year:

0 to 19,999.00	\$ 75.00
20,000 and less than 30,000.00	100.00
30,000 and less than 40,000.00	125.00
40,000 and less than 50,000.00	150.00
50,000 and less than 75,000.00	175.00
75,000 and less than 100,000.00	225.00
100,000 and less than 200,000.00	300.00
200,000 and less than 250,000.00	325.00
250,000 and less than 300,000.00	400.00
300,000 and less than 400,000.00	425.00
400,000 and less than 500,000.00	625.00
500,000 and less than 600,000.00	725.00
600,000 and less than 800,000.00	925.00
800,000 and less than 1,000,000.00	1,025.00

In excess of \$1,000,000.00 ---\$1,025.00 PLUS 1/8 of 1% of gross receipts in excess of \$1,000,000.00.

In addition to the annual license fee, all licenses so issued shall be subject to the following continuing obligations:

At the time of making the pawn transaction it shall be recorded and the following information shall be typed or legibly printed in ink and in the English language.



**\$500.00 PLUS 1/25 OF 1% OF GROSS RECEIPTS EXCEEDING \$500,000.00**

**Schedule "W" – Automobile Dealers -- Used**

(WHEN THE PRIMARY BUSINESS IS SALE OF USED PROPERTY.) EACH PERSON ENGAGED IN THE BUSINESS OF BUYING, SELLING, OR TRADING USED AUTOMOBILES, TRUCKS, INDUSTRIAL AND FARM TRACTORS AND EQUIPMENT, **SHALL PAY A LICENSE TAX BASED ON GROSS RECEIPTS AS FOLLOWS:**

**\$250.00 FOR SALES UP TO \$250,000.00**

**\$250.00 PLUS 1/8 OF 1% OF GROSS RECEIPTS IN EXCESS OF \$250,000.00**

**SECTION 29. Exchange of information.**

- (a) The license clerk may exchange tax returns, information, records, and other documents secured by the City, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license clerk 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 City in the proper administration of any matter administered by the license clerk. The license clerk 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 30. Effective date.**

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

**SECTION 31. 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 City Council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

**SECTION 32**

The adoption of this schedule of licenses shall not abridge the right of the City Council of the City of Eufaula to change, alter, increase, decrease, or revoke any of the above licenses at any time. And when any increase is made, unless the same is paid in ten days thereafter, the license shall be revoked, and no further business shall be carried on thereunder; nor shall it abridge the right of the City Council of the City of Eufaula to require a license for any business, occupation, traffic, calling or profession not included in the above schedule.

**SECTION 33**

No permit shall be sold to any unlicensed general contractor, plumber, electrician, air conditioning and heating specialist, or gas piping or appliance installation contractor. Applicable bond requirements of \$5,000.00 remain in effect for all trade occupations in the class of plumbers, electricians, air conditioning and heating specialists, and gas piping and appliance installation contractors. Provisions of this amendment become effective on the first day of January of each year.

ADOPTED AND APPROVED this the 5<sup>th</sup> day of November, 2007

CITY OF EUFAULA, ALABAMA

A MUNICIPAL CORPORATION

---

James L. Martin, City Council President

ATTEST:

---

Joy White, City Clerk/Treasurer

(2007-19.LicenseOrd.9-3-09)

Amended 9-3-09 by adding Ordinance. 2009-4

Amended 12-21-09 by adding Ordinance 2009-7

Amended 6-20-11 by adding Ordinance 2011-2 & 2011-3

Amended 10-4-11 by adding Ordinance 2011-5