

ORDINANCE NUMBER 2007-7A AMENDING ORDINANCE NO. 2007-7

BUSINESS LICENSE CODE OF THE  
CITY OF MIDFIELD, ALABAMA  
FOR THE PERIOD BEGINNING JANUARY 1, 2021  
AND  
EACH SUBSEQUENT YEAR THEREAFTER

An Ordinance (business license code) to conform to the requirements of the Municipal Business License Reform Act of 2006 passed by the Alabama State Legislature.

SCHEDULE OF LICENSES AND FEES

BE IT ORDAINED BY THE TOWN OF COUNCIL OF THE CITY OF MIDFIELD, ALABAMA, AS FOLLOWS:

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**SECTION 1. Levy of Tax.**

Pursuant to Chapter 51, Title 11, *Code of Alabama 1975, as amended* the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the municipality for the calendar year beginning January 1, 2021 and for each calendar year thereafter.

There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession or other activity in the municipality, or the police jurisdiction, by whatever name called.

**SECTION 2. Definitions.**

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

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

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

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

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

[5] DESIGNEE. An agent or employee of the municipality authorized to administer or collect, or both the municipality's business license taxes, which may include another taxing jurisdiction, the



Department of Revenue, or a "private auditing or collecting firm" as defined in Section 40-2A-3 of the *Code of Alabama*.

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

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



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

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

[9] LICENSE YEAR. The calendar year.

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

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

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

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

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





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

**SECTION 3. License term; minimums.**

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

- (a) *Full Year*. Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$ 200.00.
- (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.
- (c) *Issue Fee*. For each license issued there shall be an issue fee collected of twelve dollars (\$12.00) 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 31<sup>st</sup> day of January each year.
  - ( i ) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
  - ( ii ) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama* which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.



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

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

#### **SECTION 4. License shall be location specific.**

- (a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- (b) Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations, or professions scheduled herein, shall take out and pay for a license for each line of business **except** amounts covered by gross receipts. All receipts not accounted for in gross receipts are taxed at the rate charged for each line of business. No portion is untaxed.
- (c) A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this



ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

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

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

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



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

**SECTION 6. Unlawful to do business without a license.**

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

**SECTION 7. License must be posted.**

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

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

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





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

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



representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to their respective positions..

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

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

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

- (a) Permit the designee of the municipality to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said municipal designee to gain



such information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;

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

**SECTION 10. Unlawful to obstruct.**

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

**SECTION 11. Privacy.**

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



other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this ordinance.

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

**SECTION 12. Failure to file assessment.**

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





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

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

**SECTION 14. Criminal penalties.**

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

**SECTION 15. Civil penalties.**

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

**SECTION 16. Penalties and interest.**

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



fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15) percent for a delinquency of forty-five (45) days or more.

**SECTION 17. Prosecutions unaffected.**

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

**SECTION 18. Procedure for denial of new applications.**

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



the municipal governing body and shall give the notice of the date, time, and place of said hearing to the applicant.

- (e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the municipal governing body shall proceed to hear any evidence, which may be presented both for and against the issuance of said license.
- (f) If the municipal governing body determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the municipality said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

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

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



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

**SECTION 20. Refunds on Overpayments**

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





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

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

**SECTION 21. Delivery License.**

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



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



**SECTION 22. License Classifications**

<u>CODE</u>	<u>2002 NAICS TITLES / BUSINESS LICENSE CODES</u>	<u>SCHEDULE</u>
111998	<b>Farming and Crop Production</b> – agriculture, crop production, nursery, fruit, growers,	5A
112990	<b>Animal Production</b> – dairy, cattle, ranching, sheep, chickens, poultry	5J
113110	<b>Forestry</b> – logging, forestry, timber track operations, timber mgt,	5J
114119	<b>Fishing &amp; hunting</b> – hunting and trapping, finfish, shellfish, supplies,	5J
115114	<b>Agriculture support</b> – cotton gins, farm mgt, post-harvest activities,	5J
211111	<b>Oil and gas extraction</b> – natural gas liquid extraction, crude extraction,	5J
212299	<b>Mining</b> - (except for oil and gas) all related mining activities,	5J
213112	<b>Mining support services</b> – for oil and gas mining activities, oil/gas wells,	5J
221122	<b>Utilities</b> – electric power or light company	State Regulated
221210	<b>Utilities</b> – natural gas company	State Regulated
221310	<b>Utilities</b> – water, sewage treatment, steam, and other	State Regulated
236220	<b>Contractors</b> – general contractors, comm. bldg, residential, subdivisions: General Contractor - Each person, firm or corporation which, for a fixed price, commission, fee or wage, undertakes to construct, superintend, or engage in the construction, alteration, maintenance, repair, rehabilitation, remediation, reclamation, or demolition of any building, highway, sewer, structure, site work, grading, paving or project or any improvement where the cost of the undertaking is \$50,000 in value. MUST BE LICENSED BY THE HOME BUILDERS LICENSURE BOARD OF AL. In addition, one who for a fixed price, fee, commission or wage exceeding \$5,000.00 in value undertakes the construction or superintendents of construction, repair or renovation of a swimming pool is required to have a general contractor's license and must be licensed by the Home Builders Licensure Board. A residential home builder – one who constructs a residents or structure for sale or who, for a fixed price, commission, fee or wage undertakes or offers to undertake the construction or superintending the construction of any residents or structure which is not more than three floors in height and which does not have more than four units in an apartment complex or to repair, improve or re-improve thereof, to be used by another as a residence when the cost of the undertaking exceeds \$10,000.00. MUST BE LICENSED BY THE HOME BUILDERS LICENSURE BOARD OF ALABAMA	2A
237990	<b>Contractors</b> – heavy construction, highway, bridge, street, water, sewer,	2B
238220	<b>Contractors</b> – specialty trade – plumbing, heating & air conditioning MUST BE STATE LICENSED BY APPROPRIATE STATE BOARD	2B
238320	<b>Contractors</b> – specialty trade – painting and wall covering	2B
238210	<b>Contractors</b> – specialty trade – electrical contractors MUST BE STATE LICENSED BY APPROPRIATE STATE BOARD	2B



238140	<b>Contractors</b> – specialty trade – masonry and stone contractors	2B
238310	<b>Contractors</b> – specialty trade – drywall, acoustical & insulation	2B
238340	<b>Contractors</b> – specialty trade – tile, marble, terrazzo & mosaic	2B
238350	<b>Contractors</b> – specialty trade – carpentry contractors	2B
238330	<b>Contractors</b> – specialty trade – floor coverings/all types	2B
238160	<b>Contractors</b> – specialty trade – roofing, siding & sheet metal	2B
238110	<b>Contractors</b> – specialty trade – concrete contractors	2B
237110	<b>Contractors</b> – specialty trade – water well drilling & irrigation	2B
238120	<b>Contractors</b> – specialty trade – structural steel erection	2B
238150	<b>Contractors</b> – specialty trade – glass and glazing contractors	2B
238910	<b>Contractors</b> – specialty trade – excavation and site development	2B
238910	<b>Contractors</b> – specialty trade – wrecking and demolition	2B
238290	<b>Contractors</b> – specialty trade – building equipment & mechanical install	2B
238130	<b>Contractors</b> – specialty trades contractors- non-general & non-heavy,	2B
238990	<b>Contractors</b> - All other specialty contractors	2B
311991	<b>Food mfg</b> – meat, seafood, grain, fruit, dairy, animal, poultry processing,	5J
312212	<b>Beverage mfg</b> – all types of soft drinks, bottled water, breweries, ice,	5B
313112	<b>Textile mfg</b> – fabric, yarn, carpet, canvas, rope, twine, fabric mills,	5J
314129	<b>Other mfg</b> – mill operations not covered in 313, rugs, linen, curtains	5J
315999	<b>Apparel mfg</b> – women, men, children, hosiery, lingerie outerwear, accessories,	5B
316993	<b>Leather and allied products mfg</b> – shoes, luggage, handbag, related products, all footwear,	5B
321999	<b>Wood mfg</b> – sawmills, wood preservation, veneer, trusses, millwork,	5J
322229	<b>Paper mfg</b> – pulp, paper, and converted products, stationary, tubes, cores,	5J
323110	<b>Printing</b> – screen, quick, digital, books, lithographic, handbills, comm.	5J





324199	<b>Petroleum and coal mfg</b> – asphalt, grease, roofing, paving products,	5J
325998	<b>Chemical mfg</b> – of fertilizer, wood, pesticide, paint, soap, and resin	5J
326291	<b>Plastic &amp; rubber mfg</b> – tires, pipe, hoses, belts, bottles, sheet, wrap, film,	5J
327331	<b>Nonmetallic mfg</b> – clay, glass, cement, lime, pottery, ceramic, brick, tile,	5J
331521	<b>Primary metal mfg</b> – iron, steel, aluminum, wire, copper, foundries	5J
332999	<b>Metal fabrication</b> – cutlery, structural, ornamental, machine shops,	5J
333990	<b>Machinery mfg</b> – office machinery, industrial, engines, farm, HVAC,	5J
334419	<b>Computer &amp; electronic mfg</b> – audio, video, circuit boards, peripherals,	5J
335211	<b>Appliance mfg</b> – small appliance, lighting, electrical, battery, freezer,	5J
336112	<b>Transportation mfg</b> – mfg auto, truck, trailer, motor home, boat, ship and motorcycle,	5J
337129	<b>Furniture mfg</b> – cabinets, office, household, beds, kitchen,	2B
339999	<b>Miscellaneous mfg</b> – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other.	5A
421990	<b>Wholesale trade</b> – durable, vehicle, machinery, equipment, furniture,	5A
422490	<b>Wholesale trade</b> – non-durable, paper, apparel, grocery, beverages, dairy	5J
422720	<b>Wholesale trade</b> – non-durable, wholesale gasoline distributor	5J
424810	<b>Beer, Wine Wholesale</b> – wholesale of beer, wine, and alcoholic bev.	1F
441310	<b>Motor vehicle parts</b> and accessories – auto, motorcycles, boats, parts and accessories,	5A
441110	<b>Motor vehicles</b> - new and/or used automobiles, motorcycles, boats, etc ... – dealerships and lots	5A
442110	<b>Furniture</b> – furniture, home furnishings, stores, floor coverings, window,	5A
443112	<b>Electronic &amp; appliance store</b> – household, radio, television, computers,	5A
444130	<b>Building materials</b> and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery,	5A
445120	<b>Food &amp; beverage stores</b> – grocery, convenience store, markets,	5A
445310	<b>Package Stores</b> – selling beer, wine and liquor plus general mdse	1HIL &5A



446110	<b>Health and personal care stores</b> – drug, pharmacy, cosmetic, optical, health food	5A
447110	<b>Gasoline Retail</b> - selling gasoline with or without convenience stores	5C
448190	<b>Clothing &amp; accessories</b> – men, women, children, infant, shoe, jewelry,	5A
451110	<b>Sporting goods &amp; hobbies</b> – toy, fish, gun, books, games	5A
452990	<b>General merchandise stores</b> – department, warehouse clubs, superstores,	5A
453310	<b>Used Merchandise Stores</b> – books, miscellaneous, consignment	5A
453220	<b>Miscellaneous retailers</b> – florist, gift, novelty, pet, art, tobacco, fireworks	5A
454210	<b>Non-store retailers</b> – vending machine operators, direct selling, mail order	5J
454210.00	<b>Non-store retailers</b> -direct selling, mail order	5F
454390	<b>Other Direct Selling Establishment</b> – FLEA MARKETS Operators	5J
454391	<b>Non-Store Retailer</b> – other direct selling, peddler’s license Fruit/Vegetable (temp location) selling retail on streets Temp Vendors/Commercial promoted special events	5D
481111	<b>Air transportation</b> – airline tickets, shipping, freight, charters service	5B
482110	<b>Rail transportation</b> – transportation, ticket offices, state regulated 11-51-124	5B
484110	<b>Truck transportation</b> – local, long-distance, freight, moving, and storage	5B
484230	<b>Truck transportation</b> – terminal – state regulated 37-3-33	State Regulated
485114	<b>Passenger transportation</b> – bus terminals state regulated 37-3-33	State Regulated
485320	<b>Passenger transportation</b> – buses, taxicabs, limousine service, buggy, charters,	8A
492110	<b>Couriers</b> – couriers and local messengers, services, local delivery services,	5J
493110	<b>Warehousing and storage</b> – distribution, household, refrigerated, special, (This does not include mini-warehouses & self-storage units #531130)	5J
511110	<b>Publishing industries except internet</b> – newspaper, book, periodical, databases, software	5A
512131	<b>Motion pictures</b> – theatres, videos, recording, drive-ins, sound studios,	8A
515112	<b>Broadcasting</b> – radio and television stations	5B



517310	<b>Telecommunications</b> – telephone local per Section 11-51-128 Code of Al 1975	10A
517320	<b>Telecommunications</b> – telephone long distance per Section 11-51-128, Code of Al 1975	10A
517212	<b>Telecommunications</b> – cellular and other wireless, paging,	10A
517315	<b>Telecommunications</b> – resellers of service	10A
517510	<b>Cable &amp; Other Program Distributions</b> – cable & satellite providers	10A
519190	<b>Information services</b> and data processing – providing, storing, processing, access to information	5J
522110	<b>Bank Main Office</b> – not branch location or ATM	3A
522111	<b>Bank Branch or ATM</b> – not main office of bank	3A
522120	<b>Savings and Loans</b> – not branch location or ATM	3A
522121	<b>S&amp;L Branch or ATM</b> – not main office of S&L	3A
522298	<b>Pawn Shop</b> – whether title pawn or merchandise	5J
522390	<b>Credit services</b> – companies and activities related to credit and mediation, check cashing, money order issuance, travelers check services, western union	3B
523999	<b>Securities, commodity</b> – brokerage, portfolio, investment, other financial services	3B
524126	<b>Insurance Company and/or its agents</b> – casualty, fire, and/or marine premiums 11-51-120/123	4C
524128	<b>Insurance Company and/or its agents</b> – health, allied and all other premiums 11-51-120/123	4D
524210	<b>Agent Office</b> – administration of third parties, pension funds, annuities, etc	4A
525990	<b>Funds, trusts, other financial agencies</b> – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp,	3C
531110	<b>Lessors of Residential Buildings and Dwellings</b> – houses, apartments, duplex, mobile home, buildings. All lease/rental buildings/dwellings must comply will all applicable building and housing codes required by the City of Midfield. Failure to comply will result in the revocation of license.	7E



531120	<b>Lessor of Nonresidential Buildings</b> (except mini warehouses)	7A
531130	<b>Rental and leasing</b> - Mini warehouses and self-storage units	5J
531190	<b>Lessor of Other Real Estate Property</b>	7A
531210	<b>Real estate</b> – offices, agents, brokers, management Must hold a license issued by the Alabama Real Estate Commission	7B
532230	<b>Rental and leasing</b> – movie and video rental	5J
532310	<b>Rental and leasing</b> – auto, truck trailer, RV, all tangible property	5J
532490	<b>Other Rental and Leasing</b> – commercial, industrial, communication towers (Any person firm or corporation that owns any tower or structure erected for the purpose of commercially using, leasing, renting or selling antenna or dish space for the receiving and/or broadcasting or relaying of wireless telephone, television, radio, microwave, or other communication signals. All towers must be permitted under other existing city ordinances prior to being licensed.)	5J
541110	<b>Attorney/Lawyers</b> – individual and/or firm professional license	6
541111	<b>Physician</b> – individual and/or firm professional license MUST BE LICENSED BY APPROPRIATE STATE BOARD	6
541211	<b>Accountant/CPAs</b> – individual and/or firm professional license MUST BE LICENSED BY APPROPRIATE STATE BOARD	6
541213	<b>Tax Return Preparation Services</b> -	6
541310	<b>Architect</b> – individual and/or firm professional license MUST BE LICENSED BY APPROPRIATE STATE BOARD	6
541210	<b>Dentist</b> – individual and/or firm professional license MUST BE LICENSED BY APPROPRIATE STATE BOARD	6
541311	<b>Chiropractor</b> – individual and/or firm professional license MUST BE LICENSED BY APPROPRIATE STATE BOARD	6
541320	<b>Optometrist</b> – individual and/or firm professional license MUST BE LICENSED BY APPROPRIATE STATE BOARD	6
541330	<b>Engineer</b> – individual and/or firm professional license MUST BE LICENSED BY APPROPRIATE STATE BOARD	6
541360	<b>Surveyor</b> – individual and/or firm professional license (local) MUST BE LICENSED BY APPROPRIATE STATE BOARD	6
541511	<b>Computer Programmer</b> – individual and/or professional firm license	6





541810	<b>Advertising Agencies -</b>	6
541921	<b>Photographer</b> – studios, portrait, commercial, services	6
541940	<b>Veterinarian</b> – individual and/or firm professional license MUST BE LICENSED BY APPROPRIATE STATE BOARD	6
541990	<b>Professional Services Not Elsewhere Classified</b> – scientific, technical, interpreters	6
551990	<b>Management companies</b> – offices, enterprises, regional, corporate,	6
561491	<b>Repossession Services-</b> automobiles, boats, furniture, appliances, etc.	5B
561499	<b>Administrative services-</b> answering, employment, office, secretary,	8A
561510	<b>Travel Agencies</b> – travel, tour, accommodation services	5A
561621	<b>Security Systems Services</b> – alarms, monitoring Must be licensed by the Alabama Electronic Security Board	5J
561622	<b>Locksmiths</b> – shops, services, sales, repairs Must be certified by the Alabama Electronic Security Board	5A
561623	<b>Locksmiths – Automobile</b> – Does not require certification.	5A
561710	<b>Exterminating services</b> – exterminating company and its services	8A
561720	<b>Janitorial firm</b> – janitorial cleaning services – individual or firm	8A
561730	<b>Landscaping Services</b> – installing trees, shrubs, plants, gardens, lawns, retaining walls, care and maintenance of such, MUST BE CERTIFIED BY THE DEPARTMENT OF AGRICULTURE	6
561731 or yards	<b>Lawn Maintenance</b> – Mowing, trimming, routine maintenance of lawns	8A
562111	<b>Solid Waste Collection</b> – garbage pick-up and hauling services (Must have franchise with the City of Midfield)	8A
562212	<b>Landfills</b> – solid waste disposal, sludge disposal, trash disposal,	5J
562991	<b>Septic Tank-</b> pumping, cleaning, installation, renting of portable toilets (Must be state license by Alabama on Site Waste Water Board)	2C
562998	<b>Waste management</b> – grease traps, sewer clean-outs, storm basin, tank cleaning, disposal services	2C
611699	<b>Educational services</b> – technical, computer, sports, services, business,	6
621111	<b>Offices of Physicians-</b> individual and/or firm - private or clinics, centers	6



621210	<b>Offices of Dentist</b> – individual and/or firm - private or clinics, centers	6
621310	<b>Chiropractor</b> – individual and/or firm – private or clinics, centers	6
621320	<b>Optometrist</b> – individual and/or firm- private or clinics, centers	6
621491	<b>HMO</b> – medical centers and services	11
621498	<b>Outpatient Care Centers</b> – all other types of services	11
621610	<b>Home Healthcare Services</b> – skilled nursing and personal care services in the home	11
621910	<b>Ambulance</b> – ambulance company and/or services (private operated)	8A
622110	<b>Hospitals</b> – surgical, substance abuse, psychiatric, general care, special,	11
623110	<b>Nursing Care Facilities</b> – Nursing homes - residential care facility, skilled nursing and rehabilitation care	11
623312	<b>Home for Elderly</b> – care for elderly and continuing care facilities without skilled nursing care	11
624110	<b>Social assistance</b> – shelters, vocational, childcare, abuse, emergency assistant services, rehabilitation services	11
624410	<b>Child Day Care Services</b> – Day care center, pre-school centers	8A
711310	<b>Arts and sports</b> – dance companies, musical, teams, tracks, promoters, agents, boxing events, beauty pageants, rodeos, festivals, circus, non-school sports events – Special Events	5J
712110	<b>Museums</b> – museums and historical sites, zoos, botanical gardens, parks,	5A
713120	<b>Amusement</b> – arcades	5F
	Each person, firm, or corporation engaged in the business of owning or operating an arcade or game room in the City of Midfield shall first consult with the Police Chief of the City of Midfield and seek approval of the Midfield City Council.	
713940	<b>Fitness Centers, Health Spas, Recreational Sports Centers</b>	8A
713990	<b>All Other Musical and Recreational Industries -</b>	8A
721110	<b>Accommodations</b> – hotels, motels and similar facilities	7D
721191	<b>Accommodations</b> – bed and breakfast inns and services	7D
721211	<b>Accommodations</b> – RV parks, and travel trailer parks, campsites	7E



721310	<b>Accommodations</b> – rooming houses and boarding houses	7D
722110	<b>Restaurant</b> – full service restaurant facility	5A
722211	<b>Restaurant</b> – limited facility or service-(fast food, drive-in)	5A
722320	<b>Caterers</b> – and/or mobile food services	8A
722330	<b>Mobile Food Services-</b> (mobile) food stands, snack stands	8A
722410	<b>Drinking Establishment</b> – club, lounge, bar or other	1HJK5A
811111	<b>General Automotive Repair-</b> engine replacement, repair	2B
811118	<b>Repairs and maintenance</b> – auto, paint/body, carwash, tune-up	2B
811192	<b>Car wash, detailing</b>	8A
811219	<b>Repairs and maintenance</b> – all electronic equipment	8A
811412	<b>Repairs and maintenance</b> – all appliances, home & garden equipment	8A
812111	<b>Barber Shops -</b>	8A
812112	<b>Beauty Salons-</b>	8A
812113	<b>Nail Salons</b>	5B
812197	<b>Tanning Beds/Salon</b>	5J
812199	<b>Other Personal Services</b> – diet center, tattoo, body piercing, massage	5J
812210	<b>Funeral Homes &amp; Funeral Services</b> – Must have state license	5B
812310	<b>Coin-Operated Laundries &amp; Drycleaners</b>	5A
812320	<b>Drycleaners and Laundry Services (except coin-operated)</b>	5A
812332	<b>Industrial Launderers and Uniform Supply</b>	5B
812930	<b>Parking Lots and Garages</b>	5J
812990	<b>All Other Personal Services</b> – bail bonding, wedding planner,	8A
812991	<b>Fortune Teller</b> or Clairvoyant – individual reader license	5J
910001	<b>Category for number of</b> – vending machines for all types vending	5F
910002	<b>Category for number of</b> – pool tables Must be approved by the City Council and operated <u>only inside the corporate limits</u>	5F



910003	<b>Category for number of</b> – amusement devices and/or games	\$35
920005	Category for number of – <b>employees</b> as a basis for calculating license	E
930006	Category for number of – <b>square feet</b> used for calculating license amount	S
999111	Unclassified miscellaneous <b>business</b> services not elsewhere classified <b>wrecker services, meter readers, inventory computing, etc</b>	5J
999222	Unclassified miscellaneous <b>personal</b> services not elsewhere classified	5J





## **SECTION 23. License fee Schedules.**

### **1. ALCOHOLIC BEVERAGES-LIQUOR, BEER, WINE**

(a) Definitions, in construction of this subdivision, the following words or phrases shall, unless the context clearly indicates otherwise, have the meaning ascribed to them as follows:

“Board”. The Alcoholic Beverage Control Board of the State of Alabama

“City”. The City of Midfield, Alabama.

“Code”. The Alabama Alcoholic beverage Licensing Code of 1980, which is codified at Title 28-3A-1, et seq., *Code of Alabama*, 1975.

“Corporate Limits”. The corporate limits of the City.

“Engaged in Business”. A person shall be deemed engaged in business within the corporate limits if that person has a fixed place of business within said corporate limits, or if, pursuant to agreement of sale, express or implied, that person delivers any alcoholic beverage or liquor, beer or wine within said corporate limits, or if that person, within said corporate limits, any act authorized to be done only by the holder of any license issued by the Board.

“Fixed Place of Business”. Any place where any alcoholic beverage liquor, wine or beer is kept or stored for sale or delivery.

“Person”. Any legal entity, including, but not limited to, natural persons, associations and corporations, but excluding the State of Alabama and the Board.

“Wine Importer”. Any person licensed by the Board to import table wine manufactured outside the United States of America into this state.

“Wine Retailer”. Any person licensed by the Board to engage in the retail sale of table wine to be consumed off the premises, and who does not possess a state liquor license.

“Wine Wholesaler”. Any person licensed by the Board to engage in the sale and distribution of table wine at wholesale only, to be sold for export, or to wine retailers, or to licensees and others within this state lawfully authorized to sell wine.

The terms “Alcoholic Beverage”, “Beer”, “Club”, “Importer”, “Liquor”, “Manufacturer”, “Restaurant”, “Retailer”, “Sale or Sell”, “Wholesaler”, “Wine”, “Fortified Wine” and “Table Wine” shall have the same meaning as ascribed to them by the Alabama Alcoholic Beverage Licensing Code and as interpreted by the regulations of the Board.

Each person licensed by the Board, who shall engage in the alcoholic beverage, liquor, beer or wine business within the corporate limits, shall prior to engaging in such business, pay to the City for the privilege of so engaging in business, an annual license fee and further fees as established below.

- A. Manufacturer License: Each person licensed by the Board as a manufacturer under section 21 (a) of the Code shall pay an annual License fee of \$1,000.00, 1 % of gross receipts in excess of \$ 50,000.00 collected during the preceding year.
- B. Importer License Each person licensed by the Board as an importer under Section 21 (b) of the Code shall pay an annual license fee of \$ 1,000.00.



- C. Liquor Wholesale License Each person licensed by the Board as a liquor wholesaler under Section 21 (c) of the Code shall pay an annual License fee of \$ 500.00, plus an amount equal to 10% of gross purchases of liquor (excluding beer and wine) due and payable to the City of Midfield, Alabama, monthly, not later than the 20th day of the month following each calendar.
- D. Beer Wholesaler License Each person licensed as a beer wholesaler under Section 21 (d) of the Code shall pay an annual license fee of \$250.00
- E. Wine Wholesaler License Each person licensed as a wine wholesaler under Section 21 (d) of the Code shall pay an annual license fee of \$ 275.00.
- F. Beer and Wine Wholesale License Each person licensed as a beer and wine wholesaler under Section 21 (d) of the Code shall pay an annual license of \$ 375.00 And in addition thereto an amount equal to one cent on each container of twelve ounces or fractional thereof of malt or brewed beverage sold, delivered, stored or taken out of storage in the City Of Midfield. The amount of one cent per twelve ounces of malt or brewed beverage shall apply to draft beer.
- All additional amounts due under this section shall become due and payable on the 15th Of the succeeding month following the month of purchases or sales. The payment of all such additional amounts shall become delinquent on the 16th of the following month and a penalty of ten percent (10%) will be Added to said additional amount herein set out. A twenty percent (20%) Penalty will be added to all unpaid additional amounts on the 36th day after the date Upon which said additional amount became due and payable.
- G. Warehouse License each person licensed by the Board to operate an alcoholic Beverage warehouse under Section 21 (e) of the Code Shall pay an annual license fee of \$ 200.00.
- H. Retail Sales of Liquor License ( On premise and Off Premise) : Each person licensed by the Board to operate and sell retail liquor on premise or off premise shall pay an annual license fee of \$ 300.00 plus an amount equal to 3 % of gross receipts where the gross receipts are derived from the sale of alcoholic beverages other than beer and wine. This tax shall be due and payable monthly on the 15th day of each month for the sales of the beverages noted above made in the immediate preceding month.
- I. Retail Table Wine License for Off-Premises Consumption Each person licensed by the Board to sell table wine at retail for off-premises consumption under Section 21 (i) of the Code shall pay an annual license fee of \$ 75.00
- J. Retail Table Wine For On-Premises And Off-Premises Consumption License Each person licensed by the Board to sell table wine at retail for on premises and off premises consumption under Section 21 (j) of the Code shall pay an annual license fee of \$ 75.00.
- K. Retail Beer License For on premise and Off premises Consumption Each person licensed by the Board to sell beer for on premises and off premises consumption under Section 21 (k) of the Code shall pay an annual license fee of \$ 75.00
- L. Retail Beer License for off-premises Each person licensed by the Board to sell beer for off-premises consumption under Section 21 (i) of the Code



Consumption shall pay an annual license fee of \$ 50.00.

- M. Special Retail License Each person who shall be granted a special retail license by the Board under Section 21 (n), which is valid for 30 Days or less, shall pay a license of \$ 50.00. If such special license is valid for more than 30 days, such person shall pay a license fee of \$ 250.00
- N. Special Events Retail License Each Person licensed by the Board to sell alcoholic beverages under Section 21 (o) of the Code shall pay to the City a license fee of \$ 50.00.

(c) For the purposes of this Schedule establishing a license fee, gross receipts from the sale of table wine, which are taxed under the Alabama Table Wine Act of 1980, and gross receipts from the sale of beer on which the Uniform sales Tax is paid, shall be deducted from the amount considered gross receipts hereunder

(d) Notwithstanding any other provision of this Schedule, no license or privilege tax, or other charge for the privilege of doing business as a wine wholesaler, importer or retailer, shall be collected by the City which shall exceed one-half of the amount of the State license fee collected by the Board for like privilege.

(e) There shall be no proration of any license fee because of having operated only a part of a calendar year, except as by State law.

(f) A City license shall be obtained for each Board license held.

(g) No license will be issued until applicant and location have been approved by the Mayor and City Council.

## 2. Contractors

- 2A. General Contractors: Registered and bonded with the State of Alabama. Must be on registration list, which is published yearly by the State of Alabama. ( usually commercial ) License fee \$ 600.00 Homebuilders and Remodelers: (residential ) License fee \$ 600.00
- 2B. Sub-Contractors: Air Conditioning and heating, asphalt, paving, cabinet maker, electrical, auto mechanic, excavating, demolition, fencing, flooring, furnace installation, insulation, painting, plumbing, roofing, septic tank installation, sheet metal, swimming pool, tree surgeon, pruning. License fee \$400.00.
- 2C. Sub-Contractors: Furnace cleaning only, septic cleaning only, sign painting, gutters, awnings. License fee \$300.00
- 2D. **ANY CONTRACTOR, SUB-CONTRACTOR OR REMODELER NOT COVERED IN THE PRECEDING: \$ 400.00**

## 3. Financial Services

3A. \$ 125.00 Main Bank

\$ 10.00 Each Branch Office

\$125 Savings and Loan Main Office

\$10.00 Savings and Loan Branch

3B. \$ 300.00 PLUS an amount equal to 3/20<sup>th</sup> of 1% of all gross fees and commissions in excess of \$ 20,000.00, received during the



preceding year.

- 3C. \$ 300.00 PLUS each person selling stocks, bonds, or other securities shall pay a license fee of  $\frac{3}{20}$ th of 1% of the gross commissions or fees in excess of \$20,000.00 received during the preceding year.

#### **4. Insurance**

- 4A. None
- 4B. \$ 150.00 plus an amount equal to  $\frac{3}{20}$ th of 1% of gross receipts in excess of \$ 50,000.00
- 4C. Pursuant to the law of the State of Alabama, each fire and marine insurance company shall pay a license of \$ 4.00 on each \$100.00 or major fraction thereof of gross premiums, received on policies issued during the preceding year on property located in the City; provided that new companies shall pay a flat minimum license of \$ 50.00 on which there shall be an adjustment on the above basis at the expiration of the year. New or renewal.
- 4D. Pursuant to the law of the State of Alabama, each insurance company, other than fire, marine, and fraternal, shall pay a license of \$ 20.00 plus \$ 1.00 on each \$ 100.00 and major fraction thereof of gross premiums, less returned premiums, received during the preceding year on policies issued during such year to citizens and residents of the City. New or renewal.

#### **5A. Merchants & Business Retail & Wholesale**

- 5A. \$400.00 Plus an amount equal to  $\frac{3}{20}$ th of 1% of gross receipts in excess of \$ 20,000.00 during the preceding year.
- 5B. \$500.00 Plus an amount equal to  $\frac{3}{20}$ th of 1% of gross receipts ( to include membership fees ) in excess of \$ 20,000.00 during the preceding year.
- 5C. \$1,400.00 Plus an amount to equal  $\frac{1}{20}$ th of 1% of gross receipts in excess of \$ 20,000.00 during the preceding year.
- 5D. \$600.00 Each person peddling ice cream, peanuts, sandwiches, donuts, books, magazines, et cetera, delivered by basket, handcart or truck.
- 5E. It shall be unlawful to do business in the City of Midfield as an itinerant merchant without having first secured a license therefore as is herein provided, for the purpose of this Ordinance, any merchant engaging or intending to engage in the business as a merchant in the City for a period of time, not exceeding three hundred sixty five (365) days, shall be considered as an itinerant merchant, provided that peddlers shall not be considered itinerant merchants. Every application for such a license shall set forth the commodities to be sold, and the place intended to be occupied or used for the business. The fees for such licenses shall be Five Hundred Dollars ( \$500.00) for one to ninety days and Five Hundred and Fifty Dollars(\$550.00) for more than ninety days but less than 365 days.
- 5F. \$ 20.00 For each machine operated by one cent and not more than 25 cents





\$ 50.00 For each machine operated by 26 cents and not more than 50 cents

\$ 100.00 For each machine operated by fifty one cents and not more than one dollar

\$200.00 For each machine operated by more than one dollar and one cent

- 5G. \$ 10.00 Sales will not be a disguise for doing business from residential areas. Said sales shall not be conducted for a period of more than two consecutive days not more than one sale shall be allowed in any six month period from the same location.
- 5H. \$500.00 Plus an amount equal to 3/20ths of 1% of gross receipts in excess of \$ 150,000.00 collected during the preceding year.
- 5I. \$600.00 Any person or corporation maintaining an office in the City for the support of the person or corporation shall pay a license determined by the gross annual payroll of the office during the preceding year. A corporation which a subsidiary of another corporation may not Obtain a license under this subsection even if the purpose or Function of the office is to provide support for the parent corporation. The license tax shall be \$ 300.00. Plus an amount equal to 3/20ths of 1% of the gross annual payroll in excess of \$ 100,000.00 during the preceding year. The payroll is to include all salaries, fees, commissions, bonuses and compensation of any type of all personnel who routinely visit or maintain office space at that location. No person shall be licensed under this sub-section to avoid buying a license based on gross receipts of sales or services required in other sections of this ordinance.
- 5J. \$300.00 Plus 3/20ths of 1% of gross receipts in excess of \$ 15,000.00 collected during the preceding year.

## **6. Professions & Vocations**

Each person and each member of a firm or partnership engaged in any practice, profession, or vocation, including, accountants, architects, attorneys, auditors, dentists, chiropractors, physicians, chiropodists, surgeons, real estate brokers, real estate appraiser, et cetera shall purchase a business license based upon the annual gross receipts from such business during the preceding year as follows:

- 6A \$500.00 Plus an amount equal to 3/20ths of 1% of fees in excess of \$ 20,000.00 for the preceding year.
- 6B All privately, owned and operated schools of any kind academic, business, colleges, beauty, barber, dance, kindergartens and day care centers shall pay a license as follows:  
\$ 300.00 where annual gross receipts less than \$20,000.00. Plus 3/20th of 1% gross receipts over \$20,000.00 During preceding year.

## **7. Real Estate**

- 7A. \$300.00 Every person, firm company, corporation, partnership or other legal entity engaged in the business of the rental of multi-family residential apartments shall purchase annually a license to do business at a cost of \$ 300.00. Plus one (1) percent of the gross rents in excess of \$ 20,000.00 collected for the preceding year.



- 7B. \$300.00 Any real estate, whether as a principal or agent, for two (2) persons or less. Plus \$ 50.00 for each additional person in same organization
- 7C. \$400.00 Development of property
- 7D. \$ 8.00 per room, Plus 3% of room lodging gross receipts, paid monthly not later than the 20<sup>th</sup> of the month immediately following the period covered.
- 7E. \$400.00 Every person, firm company, corporation, partnership or other legal entity engaged in the business of rental of mobile homes shall purchase annually a license to do business at a cost of \$400.00 plus one (1) percent of the gross rents in excess of \$50,000.00 collected for the preceding year.

**8. Services**

- 8A. \$400.00 Plus an amount equal to 3/20ths of 1% of gross receipts in excess of \$ 50,000.00 during the preceding year.
- \$300.00 For each individual stylist ( barber or hair stylist)
- 8B. \$400.00 Retail or wholesale ( all categories except gasoline). Plus an amount equal to 3/20ths of 1 % of gross receipts collected in excess of \$ 50,000.00 of the value of for all goods delivered within the corporate limits or the police jurisdiction of the City of Midfield during the preceding year.
- 8C. \$400.00 Retail or wholesale gasoline. Plus an amount equal to 1/20<sup>th</sup> of 1% of gross receipts in excess of \$ 50,000.00 collected during the preceding year.

**9 Reserved**

**10. Utilities & Franchises**

- 10A. Each person, firm company or corporation operating a telephone exchange in the City shall pay a license tax on a per capita basis as set forth in Section 11-51-128, Code of Alabama 1975, recompiled. Each person, firm Company or corporation operating a long distance telephone service in the City shall a license tax on a per capita basis as set forth in Section 11-51-128 Code of Alabama , 1975, as compiled. Each person, firm. Company, or corporation engaged in the business of transmitting television signals by wire or cable in the City, or installing wires or cables for the purpose of transmission of such signals shall pay a license tax of 3 % of the gross receipts collected within the City during the preceding year.
- 10B. Each person, firm, company or corporation engaged in the business of selling or distribution of natural gas in the City of Midfield shall pay an amount equal to 3% of the gross receipts of the business transacted by such person, firm, company, or corporation in the City during the preceding calendar year from the sale of gas sold or distributed within the city.
- 10C. Each person, firm, company or corporation engaged in the business of selling or distribution of electric current power shall pay an amount equal to 3% of the gross receipts of the business transacted by such person, firm, company, or corporation in the City during the preceding calendar year from the sale of such electric power sold or distributed within the city.



10D. Each person, firm, company or corporation engaged in the business of supplying water for public domestic use in the City shall pay an amount equal to 3% of the gross receipts of the business transacted by such person firm, company, or corporation in the City for the preceding year from supplying water from any point or points in the City for any purpose.

10E. Each person, firm, company, or corporation operating passenger buses in the City shall pay an amount equal to 3% of the aggregate gross receipts from such operation of business routes within the City, to be determined by prorating the basis of the route miles operated within the City to the total number of route miles of said route.

**11. Retirement Homes, Nursing Homes, Hospitals, Clinics & Infirmaries**

Each person, firm, company, or corporation operating under this section shall purchase a license fee of \$ 250.00 plus an amount equal to 1/10<sup>th</sup> of 1% of the gross receipts collected during the preceding year. Receipts from professions licensed elsewhere may be deducted from the gross annual receipts to determine the license fee due. Gross receipts from all businesses operated within the complex shall be included when determining total fees due, no other license shall be required. All businesses operated by other firms within the complex shall be licensed separately.

**Schedule E - Number of Employees**

25 or Less	\$200.00	
26-50	\$500.00	
51-100	\$700.00	
101-150	\$900.00	
151-500	\$1,000.00	
501 -999	\$1,300.00	
1000- and up	\$1,800.00	+ \$1.00 per employee in excess of 1,000

**SCHEDULE "S"**

S-1	From zero to	5,000 Square Feet	150.00
S-2	From 5,001 to	10,000 Square Feet	200.00
S-3	From 10,001 to	20,000 Square Feet	300.00
S-4	From 20,001 to	30,000 Square Feet	400.00
S-5	From 30,001 to	40,000 Square Feet	500.00
S-6	From 40,001 to	50,000 Square Feet	600.00
S-7	From 50,000 to	60,000 Square Feet	800.00
S-8	From 60,001 to	70,000 Square Feet	1,000.00
S-9	From 70,001 to	80,000 Square Feet	1,200.00
S-10	From 80,001 to	90,000 Square Feet	1,400.00
S-11	From 90,001 to	100,000 Square Feet	1,600.00
S-12	From 100,001 up -	\$1,800.00 plus \$0.01 per square foot over 100,000	

**SECTION 24. Exchange of Information**

(a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information,



records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.

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

**SECTION 25. License fees in Police jurisdiction.**

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





**SECTION 26. Effective date.**

This ordinance shall become effective January 1, 2021.

**SECTION 27. Severability.**

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

**SECTION 28. Repealer.**

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

**SECTION 29.** This Ordinance shall go into effect upon passage and publication as required by law.

**Adopted and approved this the 26th day of October , 2020.**

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**Gary Richardson Mayor**

**ATTEST:**

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**Carolyn Wilson Acting City Clerk**



CERTIFICATION OF CITY CLERK

STATE OF ALABAMA )

JEFFERSON COUNTY )

I, Carolyn Wilson , Acting City Clerk of the City of Midfield, Alabama, do hereby certify that the above and foregoing is a true and correct copy of an Ordinance duly adopted by the City Council of the City of Midfield, Alabama, on the 26th day of October , 2020.

The above and foregoing ordinance was published on the        day of        2020, by posting copies thereof in three public places within the City of Midfield, one of which was the post office or the Mayor's office in the City of Midfield.

Witness my hand and seal of office this        day of November , 2020.

\_\_\_\_\_  
Carolyn Wilson, Acting City Clerk

