
ORDINANCE NO.2022-08.59

An Ordinance amending Section 14-23 of Article I to provide as follows:

Existing Section 14-23 of Article I is hereby amended to read as set out below. All other sections of Article I are to remain unchanged.

Sec. 14-23. License fee schedules.

1. *Alcoholic beverages-liquor, beer, wine.*

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

Board means the Alcoholic Beverage Control Board of the State of Alabama.

City means the City of Midfield, Alabama.

Code means the Alabama Alcoholic Beverage Licensing Code of 1980, which is codified at Code of Ala. 1975, title 28-3A-1 et seq.

Corporate limits mean the corporate limits of the city.

Engaged in business means 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 per 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 means any place where any alcoholic beverage liquor, wine or beer is kept or stored for sale or delivery.

Person means any legal entity, including, but not limited to, natural persons, associations and corporations, but excluding the State of Alabama and the board.

Wine importer means any person licensed by the board to import table wine manufactured outside the United States of America into this state.

Wine retailer means 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 means 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.

(b) 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:

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| 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 \$1,100.00, one and one tenth percent of gross receipts in excess 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 \$1,100.00. |
| 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 \$550.00, plus an amount equal to ten and one tenth percent 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 \$275.00. |
| 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 \$302.50.00. |
| F. | Beer and Wine Wholesale License | <p>Each person licensed as a beer and wine wholesaler under section 21(d) of the code shall pay an annual license of \$412.50 and in addition thereto an amount equal to one cent on each container of 12 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 12 ounces of malt or brewed beverage shall apply to draft beer.</p> <p>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 will be added to said additional amount herein set out. A 20 percent 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.</p> |
| 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 \$220.00. |
| H. | Retail Sales of Liquor License | License (on-premises and off-premises): Each person licensed by the board to operate and sell retail liquor on-premises or off-premises shall pay an annual license fee of \$330.00 plus an amount equal to ten percent 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 \$82.50.
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 \$82.50.
K.	Retail Beer License for On-premises 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 \$82.50.
L.	Retail Beer License for Off-Premises Consumption	Each person licensed by the board to sell beer for off-premises consumption under section 21(i) of the code shall pay an annual license fee of \$55.50.
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 \$55.50. If such special license is valid for more than 30 days, such person shall pay a license fee of \$275.00.
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 \$55.50.

- (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.*

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| 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 \$660.00 homebuilders and remodelers: (residential) license fee \$660.00. |
| 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 \$440.00. |

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- 2C. Sub-Contractors: Furnace cleaning only, septic cleaning only, sign painting, gutters, awnings. License fee \$330.00.
- 2D. Any contractor, sub-contractor or remodeler not covered in the preceding: \$440.00.
3. *Financial services.*
- 3A. One hundred thirty -seven and 50/100 dollars, main bank.
Ten and 10/100 dollars, each branch office.
One hundred thirty-seven and 50/100 dollars, savings and loan main office.
Ten dollars and 10/100 dollars, savings and loan branch.
- 3B. Three hundred thirty dollars, plus an amount equal to three-twentieths of one and one tenth percent of all gross fees and commissions in excess of \$20,000.00, received during the preceding year.
- 3C. Three hundred thirty dollars, plus each person selling stocks, bonds, or other securities shall pay a license fee of three-twentieths of one and one tenth percent of the gross commissions or fees in excess of \$20,000.00 received during the preceding year.
4. *Insurance.*
- 4A. None.
- 4B. \$165.00 plus an amount equal to three-twentieths 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.
5. *Merchants and business retail and wholesale.*
- 5A.\$440.00 Plus an amount equal to three-twentieths of one and one tenth percent of gross receipts in excess of \$20,000.00 during the preceding year.
- 5B.\$550.00 Plus an amount equal to three-twentieths of one and one tenth percent of gross receipts (to include membership fees) in excess of \$20,000.00 during the preceding year.
- 5C.\$1,540.00 Plus an amount to equal one-twentieth of one and one tenth percent of gross receipts in excess of \$20,000.00 during the preceding year.
- 5D.\$660.00 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
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- provided, for the purpose of this article, any merchant engaging or intending to engage in the business as a merchant in the city for a period of time, not exceeding 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 \$550.00 for one to 90 days and \$605.00 for more than 90 days but less than 365 days.
- 5F. \$22.00 For each machine operated by one cent and not more than 25 cents.
- \$55.00 For each machine operated by 26 cents and not more than 50 cents.
- \$110.00 For each machine operated by \$0.51 and not more than one dollar.
- \$220.00 For each machine operated by more than one dollar and one cent.
- 5G.\$11.00 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.\$550.00 Plus an amount equal to three-twentieths of one and one tenth percent of gross receipts in excess of \$150,000.00 collected during the preceding year.
- 5I. \$660.00 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 \$330.00. Plus an amount equal to three-twentieths of one and one tenth percent 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 article.
- 5J. \$330.00 Plus three-twentieths of one and one tenth percent of gross receipts in excess of \$15,000.00 collected during the preceding year.
6. *Professions and 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. Five hundred fifty and No/100 dollars, plus an amount equal to three-twentieths of one and one tenth percent of fees in excess of \$20,000.00 for the preceding year.

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- 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: \$330.00 where annual gross receipts less than \$20,000.00. Plus three-twentieths of one and one tenth percent gross receipts over \$20,000.00 during preceding year.

7. *Real estate.*

- 7A. \$330.00 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 \$330.00. Plus one and one tenth percent of the gross rents in excess of \$20,000.00 collected for the preceding year.
- 7B. \$330.00 Any real estate, whether as a principal or agent, for two persons or less. Plus \$55.00 for each additional person in same organization.
- 7C. \$440.00 Development of property.
- 7D. \$8.80 Per room, plus three and three tenth percent of room lodging gross receipts, paid monthly not later than the 20th of the month immediately following the period covered.
- 7E. \$440.00 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 \$440.00 plus one and one tenth percent of the gross rents in excess of \$50,000.00 collected for the preceding year.

8. *Services.*

- 8A. \$440.00 Plus an amount equal to three-twentieths of one and one tenth percent of gross receipts in excess of \$50,000.00 during the preceding year.
- \$330.00 For each individual stylist (barber or hair stylist).
- 8B. \$440.00 Retail or wholesale (all categories except gasoline). Plus an amount equal to three-twentieths of one percent 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. \$440.00 Retail or wholesale gasoline. Plus an amount equal to one-twentieth of one and one tenth percent of gross receipts in excess of \$50,000.00 collected during the preceding year.

9. *Reserved.*

10. *Utilities and 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 Code of Ala. 1975, § 11-51-128, 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 Code of Ala. 1975, § 11-51-128 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 three and three tenth percent 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 three and three tenth percent 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 three and three tenth percent 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 three and three tenth percent 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 three and three tenth percent 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 and infirmaries.* Each person, firm, company, or corporation operating under this section shall purchase a license fee of \$300.00 plus an amount equal to one-tenth of one and one tenth percent 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	\$220.00	
26—50	\$55.00	
51—100	\$770.00	
101—150	\$990.00	
151—500	\$1,100.00	
501—999	\$1,440.00	
1,000 and up	\$1,980.00	+ \$1.10 per employee in excess of 1,000

Schedule "S"

S-1	From zero to	5,000 square feet	\$165.00
S-2	From 5,001 to	10,000 square feet	220.00
S-3	From 10,001 to	20,000 square feet	330.00

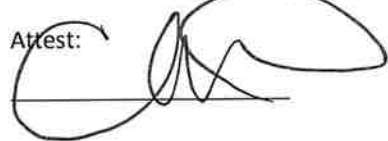
S-4	From 20,001 to	30,000 square feet	440.00
S-5	From 30,001 to	40,000 square feet	550.00
S-6	From 40,001 to	50,000 square feet	660.00
S-7	From 50,000 to	60,000 square feet	880.00
S-8	From 60,001 to	70,000 square feet	1,100.00
S-9	From 70,001 to	80,000 square feet	1,320.00
S-10	From 80,001 to	90,000 square feet	1,540.00
S-11	From 90,001 to	100,000 square feet	1,760.00
S-12	From 100,001 up	\$1,980.00 plus \$.01 per square foot over 100,000	

(Ord. No. 2007-7, § 1, 1-8-2008; Ord. No. 2007-7A, § 23, 10-26-2020)

- 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 Ala. 1975, § 40-23-25, 40-23-82, or 40-12-224.

Adopted this 31st day of October 2022.

Attest:



Courtney Hunter, City Clerk



Gary R. Richardson, Mayor

Effective date :

This ordinance shall become effective immediately upon its adoption and publication as required by law.

CLERK CERTIFICATION

I, Courtney Hunter, City Clerk of Midfield, Alabama for the sole purpose of administering and implementing the above and foregoing Ordinance, is a true and correct copy of Ordinance 2022.08.59 adopted and approved by the City Council of the City of Midfield, Alabama at a Special Called Meeting held on the 31st day of October 2022 as same is represented in the Recorded Minutes.

Moreover, I hereby certify that the above foregoing Ordinance was published on the 31st day of October by posting same at the following three (3), or more locations: Midfield City Hall, City of Midfield Recreation Center and the City of Midfield's Website.

Certified and acknowledged on this 31st day of October 2022.

A handwritten signature in black ink, appearing to read 'Courtney Hunter', is written over a horizontal line.

Courtney Hunter, City Clerk