

# **ORDINANCE # ~~802~~ 803**

## **BUSINESS LICENSE CODE** **OF THE CITY OF ROANOKE, ALABAMA** **FOR THE YEAR 2004 AND EACH SUBSEQUENT YEAR**

An Ordinance superseding and replacing Ordinance 801 providing schedule of licenses for the City of Roanoke, Alabama, for the year beginning January 1, 2004, and ending December 31, 2004, for each succeeding year thereafter, for the privilege of engaging in the diverse designated businesses, proscribing the amounts and the manner and time for the payment of such licenses, providing penalties for the violation of this Ordinance, and other matters relating thereto.

Be it ordained by the City Council of the City of Roanoke, Alabama as follows:

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**SECTION 1. Levy of Tax.**

Pursuant to the Code of Alabama, the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the municipality for the year beginning January 1, 2004, and for each subsequent year thereafter. There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession or other activity in the municipality, or the police jurisdiction, by whatever name called.

**SECTION 2. Definitions.**

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

[1] **BUSINESS.** Means and includes all activities engage in or caused to be engaged in within the municipality, including any commercial or industrial enterprise, trade, profession, occupation, calling or livelihood, including the lease or rental of residential or nonresidential real estate, and every other kind of activity whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, but shall not include services rendered by an employee to his or her employer.

[2] **BUSINESS LICENSE.** An annual license issued by the municipality for the privilege of doing any kind of business, trade, profession or other activity in the municipality, by whatever name called.

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

[4] **CITY.** City shall mean the City of Roanoke, Alabama.

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

[6] CORPORATE LIMITS. Corporate limits mean the corporate limits of the municipality.

[7] GROSS RECEIPTS. The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license and shall not contemplate any deductions for any purpose not specifically provided for in this ordinance or otherwise required by law. Unless otherwise indicated, the gross receipts or gross sales referred to are those for the year next preceding the then current license year. Provided, however, if the business did not operate the entire next preceding year, then the license tax shall be based upon the amount of receipts or sales which bears the same relationship to the actual amount of receipts or sales during such preceding year as the entire year bears to such time which said business was operated during such preceding year. If the operation of such business did not commence until on or after January first of the then current license year, the gross receipts or gross sales referred to are the actual gross receipts of such business for the then current year, estimated at the time of the issuance of the license, and adjusted when the actual amounts are available. Provided, however, that:

- (1) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government; sales or seller's use tax; utility gross receipts taxes levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; State, Community or municipal excise or sales taxes on the sale of gasoline or other motor fuels; or municipal sales or excise taxes on the sale of tobacco or tobacco products or liquor or alcoholic beverages.
- (2) A different basis for calculating the business license may be used with respect to certain categories of taxpayers as prescribed herein.
- (3) Gross receipts of those entities subject to levy and assessment of municipal license

taxes under section 11-51-129 shall be limited to the gross receipts derived from the furnishing of utility services within the municipality during the preceding year. The term "gross receipts" for purposes of this clause {c} shall be defined, and construed, in accordance with Section 40-21-90 (3).

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

[9] LICENSEE. Any taxpayer or other persons issued a business license under this ordinance and/or the person responsible for the payment of the license tax.

[10] 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.

[11] LICENSE YEAR. License year means the calendar year.

[12] MUNICIPALITY. Municipality shall mean the City of Roanoke, Alabama.

[13] PERSON. Person means an individual, a corporation, a partnership, an association, a joint stock company, a business trust, an unincorporated organization, or any other legal entity. Wherever the context requires, the masculine gender shall include the feminine and neuter genders, and the plural shall include the singular and the singular shall include the plural.

[14] SCHEDULE OF LICENSES. Schedule of licenses or schedule refers to the classifications included herewith, which describes the various business activities subject to this business license ordinance and specifies the applicable license tax rate for each activity.

[15] TAXPAYER. Taxpayer means any person, firm, corporation, or other legal entity liable under this ordinance for any business license tax levied by the municipality. Wherever the context requires, the masculine gender shall include the feminine and neuter genders, and the plural shall include the singular and the singular shall include the plural.

[16] WILLFULLY. An act is done willfully when it is done voluntarily, with a conscious motion of the will. Willfulness does not require knowledge that the conduct was unlawful.

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

[18] DEFINITION OF NUMBER OF EMPLOYEES. Where the amount of the license is based upon the number of employees employed in the business during the next year preceding the then current license year, the number of employees shall mean the average number of employees computed by adding the number of employees at the end of each month and dividing by twelve (or by the number of months the business was conducted if less than the entire preceding year). If the operation of such business did not commence until on or after January first of the then current license year, the number of employees referred to would be the average number of employees of such business, estimated at the time of the issuance of the license, and adjusted in accordance with the number of employees actually employed during such year and adjusted when the actual number becomes available

[19] DEFINITION OF WHOLESALE SALE. The term "wholesale sale" means a sale to a merchant, jobber, dealer, or to any person for resale and shall include, among other things, sales of building materials to contractors for use in their business and sales to schools, hospitals, and other similar institutions. Anything herein to the contrary notwithstanding, a person shall be entitled to the wholesale rate only if more than eighty percent (80%) of his gross receipts are from wholesale sales. The licensee must be able to produce sufficient records or other information to prove sales at wholesale in the required percentage, or else the license at the retail rate shall apply.

[20] LEASED DEPARTMENT. Each person operating what is commonly known as a leased department in a department store shall pay a license on each department so leased, according to a proper classification of the business so conducted as provided for in this ordinance.

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

The Municipal License Officer and any of his/her Designees of the City of Roanoke, Alabama, shall issue the licenses provided for and required under this ordinance, upon compliance with the provisions hereof, and full payment for the same, including also issuance fees and any penalty for delinquency which might be due, shall be made to the Municipal Licensee Officer before any license shall be issued.

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

- (1) 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, except as otherwise specifically provided, where an annual license is required and the business is being engaged in on January 1 of any calendar year, the license shall be due and payable on January 1 and shall become delinquent if not paid by January 31 of that year. Where the business is begun after January 1 but prior to July 1, the license shall be due and payable at the commencement of the business and shall become delinquent if not paid within thirty (30) days after the commencement of business.
- (2) Half Year. Every person who commences business on or after July 1<sup>st</sup>, shall be subject to any shall pay one-half (½) the annual license for such business for that calendar year.
- (3) Due Date And Penalty.
  1. Except as otherwise specifically provided, where an annual license is required and the business is being engaged in on January first of any calendar year, the license shall be due and payable on January first and shall become delinquent if not paid by February first of that year. Except however, for the year 2004 only the license shall become due and payable on \_\_\_\_\_, 2004, and shall be delinquent if not paid by \_\_\_\_\_, 2004.
  - ii. Where the business is begun after January first but prior to July first, the license shall be due and payable at the commencement of the business and shall become delinquent if not paid within thirty (30) days after the commencement of business.

- iii. Where the business is begun on or after July first of the calendar year so as to entitle the licensee to a license at one-half ( $\frac{1}{2}$ ) the amount of the annual license, such license shall be due and payable at the commencement of the business and shall become delinquent if not paid within ten (10) days after commencement of the business.
  - iv. In the case of daily, weekly or monthly licenses, such licenses must be paid for prior to beginning the business and the same shall be delinquent if not so paid for and obtained prior to the commencement of the business. If any licenses is not paid and obtained within the time specified in this ordinance, the same shall become delinquent.
- (4) **Issue Fee.** For each license issued there shall be an issue fee collected of five dollars (\$5.00) and said issue fee shall be collected in the same manner as the license tax.
- (e) **Annual Renewal.** Except as provided in subsections (i) or (ii) below, 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.

- (f) **Payment of License by Check.** Whenever a license or license receipt shall be issued in return for any check, the same shall not be valid or of any force or effect unless such check shall be duly paid and honored upon presentation to the drawee.
- (i) **License Takes Highest Classification.** Whenever more than one license classification under this license schedule shall apply to any business, that classification shall apply which provides for the highest amount of license unless otherwise provided, and in the event a license under a classification for a smaller amount of license is erroneously issued, the City Clerk is authorized and directed to recall and cancel the same as having been erroneously issued and require a license under the classification calling for such highest amount of license.
- (ii) **Interstate Commerce.** No provision or requirement of this ordinance, or any amendment or modification thereto which may hereafter be made, shall be construed or applied so as to impose any unlawful tax or unlawful burden on either interstate commerce or any activity of the state or federal governments.
- (iii) **Power to Change Licenses.** Nothing herein contained shall limit or abridge the right of the City, through its governing body, to change, alter, amend, decrease, increase, or revoke any license herein provided for, nor to limit or abridge the right of the City, through its governing body, to require and provide for license for businesses in addition to those herein provided for.
- (iv) **Section Headings.** The section heading contained in this ordinance are inserted for convenience only and shall not be construed in any way so as to limit or restrict the wording of such sections.

#### **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.

(2) 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.

(3) A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this



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

- (i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
- (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility or facilities.
- (iii) The taxpayer must provide proof that separate telephone listings, signs and other indications of its separate activity are in existence.
- (iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
- (v) All business claimed by a branch office or offices must be conducted by and through said office or offices.
- (vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- (vii) The facility or facilities claiming to be classified as a branch office or offices must have been operating continuously on a monthly basis for the 12 months prior to the date on which business licenses are due and payable.

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

No license shall be transferred except with the consent of the municipal governing body and no license shall be transferred to reflect a change of address of the taxpayer within the municipality more than once per calendar year and never from one business to another business. 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 the purposes of this section, unless the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number.

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

It shall be unlawful for any person to willfully engage in any business within the corporate limits or within the police jurisdiction unless such person has been issued and holds a current

business license that has not been revoked or suspended. Each day that a person does business without such a license 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 the 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 factors 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) 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.

(d) The municipality shall promptly mail a copy of any preliminary assessment to the taxpayers 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.

(e) (1) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to the assessment. The license officer shall issue findings of fact and law within 60 days following the conference, which shall promptly upon issuance be mailed or delivered to the taxpayer, consistent with the procedures set forth in subsection (d) above.

(2) If the taxpayer disagrees with the license officer's findings of fact and law, the taxpayer may appeal to the municipal governing body, by filing a notice of appeal with the municipal clerk within 30 days after the findings have been issued. The appeal shall be in writing and shall set forth in reasonable detail the grounds on which the taxpayer disagrees with the license officer's findings of fact and law.

(3) If a petition for review: (a) is not timely filed, or (b) is timely filed, and upon further review the license officer, or the administrative hearings officer or governing body of the municipality, as the case may be, determines that the preliminary assessment is due to be upheld in whole or in part, the taxing jurisdiction shall make the assessment final in the amount of business license tax due as computed by the taxing jurisdiction, with applicable penalty and interest.

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

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

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

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

(b) To furnish information during reasonable business hours, at the licensee's place of business, in the municipality or the police jurisdiction, all books of account, invoices, papers, reports and memoranda containing entries showing amount of purchases, sales receipts, inventory and other information from which the correct license tax classification of such person may be ascertained and the correct amount of license tax to which the license 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 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 purpose of this ordinance. It shall be unlawful for any person to fail or refuse to perform any duty herein imposed, or to obstruct or interfere with the City Clerk, the Municipal License Officer, or their

authorized deputy, auditor, or representative in obtaining information necessary or convenient for determination of the proper license tax of such person. Each day's failure or refusal to perform any duty herein imposed shall constitute a separate offense.

#### **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 from of any taxpayer or any part of the license form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this ordinance.

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

#### **SECTION 12. Inadequate Records and Failure to file assessment.**

(a) If any person subject to or holding a license from the City of Roanoke does not have in his possession, or under his control, in the City of Roanoke true and intelligible books of account, invoices, bank statements, sales tax records, state and federal income tax records, reports or memoranda correctly showing the data and information necessary for determination of the classification to which such person belongs, and for determination of the correct amount of license tax due, or if, having in his possession or under his control such records, he shall fail or refuse to submit and exhibit the same for inspection and examination as herein required, then in either event, it

shall be the duty of the City Clerk to ascertain, from such information and data as he may reasonably obtain, the license tax classification of such person, and the correct amount of license tax due from such person, and to assess the same amount against such person, and to give such person notice of said assessment, and to demand of such person immediate payment of the amount of such license tax ascertained to be due, less an amount such person may have theretofore paid upon such license tax.

(b) 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.

(c) 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.

(d) 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 his assessment as finally fixed.

(e) 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 *Alabama Code*, Section 11-51-44 (1975).

#### **SECTION 14. Criminal penalties.**

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

#### **SECTION 15. Civil penalties.**

In addition to the remedies provided by *Alabama Code*, Section 11-51-150 (1975) et seq., the continued or recurrent performance of any act or acts within the corporate limits 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 increased 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.

(2) 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 increased by an additional fifteen (15) percent for a delinquency of forty-five (45) days or more.

(c) All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one (1) percent per month.

**SECTION 17. Prosecutions unaffected.**

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

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

(a) The municipal designee shall have the authority to investigate all applications and may refer any application to the municipal governing body for a determination of whether such license should or should not be issued.

(b) If the municipal governing body denies the issuance of any licenses 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 shall 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 herein above set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.

(c) The municipal governing body shall set a time for hearing on the matter of revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for said hearing.

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

**SECTION 20. Refunds On Overpayments.**

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

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

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

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

payment to other taxes, and the resulting amount of the refund.

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

## **SECTION 21. License classifications.**

The attached Index provides classifications and schedule numbers for the various and diverse business activities conducted in the City of Roanoke. In the event a business license is desired for which no classification or schedule number is provided in the attached index, the Municipal License Officer, or the Designee thereof, is to ascertain which classification most closely fits the subject business and charge accordingly.

The Municipal License Officer, or the Designee thereof, shall then so advise the City Council, which shall determine if a new classification and/or schedule number needs to be created, and the council shall act accordingly. Upon said action being finalized the Municipal License Officer shall then adjust the billing for the license, if the amount previously charged was incorrect.

## **SECTION 22. License Fee Schedules.**

### **SCHEDULE NUMBER 1**

#### **Advertising**

Each person engaged in the business of advertising, by whatever means, shall pay a license tax as follows:

Advertising agencies	per year	\$ 100.00
Bill posters	per year	\$145.00
	per week	\$ 25.00
In moving pictures house	per year	\$ 50.00
Loud speakers and noise makers on street	per year	\$200.00
Outdoor signs	per year	\$ 100.00
Soliciting by telephone where telephone solicitation is used as a primary means of advertisement or solicitation	per year	\$200.00
Vehicles on street	per month	\$ 25.00
Any other matter of advertising	per year	\$ 100.00

### **SCHEDULE NUMBER 1**

In addition to the above base license tax each person so engaged shall pay an amount equal to 1/15 of one percent of the gross receipts derived from such a business in excess of \$20,000.00

### **SCHEDULE NUMBER 2**

#### **Agents-**

Each person taking orders for any articles or merchandise or services and./or delivering same in person or by another shall pay the same license as he would pay if licensed in the city as a regular resident, business, profession, vocation, or calling. This section does not include employees of

properly licensed businesses.

### **SCHEDULE NUMBER 3**

#### **Auctions**

Each person holding an auction of any real or personal property within the corporate limits of the City of Roanoke shall pay a license tax as follows:

Automobiles or motor vehicles	per year	\$475.00
New furniture or equipment	per week	\$475.00
Antique carpets or rugs	per week	\$470.00
Jewelry	per week	\$470.00
Livestock	per year	\$470.00
Real estate and/or furniture and equipment	per year	\$285.00
	per week	\$50.00

This license shall be in addition to the license provided by any other schedule of this ordinance, except that in no case shall this license apply to judicial sales or sales by executors or administrators, nor to sales by or in behalf of licensed pawnbrokers or unredeemed pledges in a manner provided by law.

### **SCHEDULE NUMBER 4**

#### **Automobile dealers**

Each person engaged in the business of buying, selling, or trading new or used trucks, automobiles, mobile homes, industrial and farm tractors, and equipment or aircraft, shall pay a license tax based on gross annual receipts as follows:

On less than 200,000.00	\$235.00
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Plus an additional amount equal to 1/30 of one percent of all gross receipts over \$200,000.00

For the purpose of this schedule, gross receipts shall mean the entire receipts from government sales, sales outside the City of Roanoke, parts department, connecting garages, shops, services, etc., that

**SECTION 25. 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 unenforceable or unenforceable or 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 unenforceable or unconstitutional phrase, clause, sentence, paragraph or section.

**SECTION 26. Repealer.**

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

Adopted: 03 / 15 / 2004

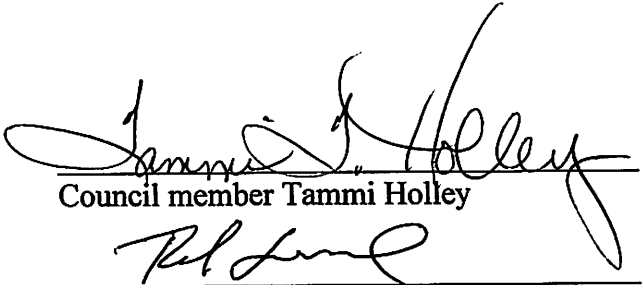
Ellen Farmer  
City Clerk

Betty S. Ziegler  
Mayor

Mack Bell  
Council member Mack Bell

Walter Sudduth  
Council member Walter Sudduth

Buster Robinson  
Council member Buster Robinson



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Council member Tammi Holley



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Council member Richard Fetner

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Heating and Electrical Equipment - Retail	Merchants - Retail	37	
Heating and Electrical Equipment - Wholesale	Merchants - Wholesale	38	
Hides and Furs	Merchants - Retail	37	
Hobby Shop	Merchants - Retail	37	
Home Improvements	Contractors - Building	17	
Horse and Mule Dealers	Merchants - Retail	37	
Hosiery Mill	Manufacturers	35	
Hospitals	Hospitals and/or Clinics	29	
HOSPITALS AND/OR CLINICS	Hospitals and/or Clinics	29	
Hospital Supplies	Merchants - Retail	37	
Hotels	Hotels and Motels	30	
HOTELS AND MOTELS	Hotels and Motels	30	
House Builders	Contractors - Building	17	
House Movers	Repairs and Services	52	
House Wrecking	Repairs and Services	52	
Ice Cream Manufacturer	Manufacturers	35	
Ice Cream Parlor	Restaurants, Cafes, Cafeterias, etc.	53	
Ice Cream Peddlers	Merchants - Retail	37	
Ice Dealers	Merchants - Retail	37	
Ice Factories	Manufacturers	35	
Ice Skating	Skating Rink	55	
Income Tax Service	Professions and Vocations	46	
Infirmaries, Sanatariums and/or Sanatoriums	Hospitals and/or Clinics	29	
Insulation	Contractors - Building	17	
Insurance Adjusters	Professions and Vocations	46	
Insurance Broker	Professions and Vocations	46	
INSURANCE - FIRE AND MARINE	Insurance - Fire and Marine	31	31 a
INSURANCE - OTHER	Insurance - Fire and Marine		31 b
Interior Decorator	Professions and Vocations	46	
Investment Broker	Brokers/Dealers in Securities	12	
Iron and Steel Work	Repairs and Services	52	
Janitor Supplies	Merchants - Retail	37	
Jewelry Auction	Auctions	3	
Jewelry Stores	Merchants - Retail	37	

<u>BUSINESS ACTIVITY</u>	<u>CLASSIFICATION</u>	<u>SCHEDULE NO.</u>
Junk Dealers	Merchants - Retail	37
KENNEL/VETERINARY HOSPITAL	Kennel/Veterinary Hospital	32
Kerosene	Merchants - Retail	37
Key Maker	Repairs and Services	52
Kodak Development	Merchants - Retail	37
Kodak or Camera Sales	Merchants - Retail	37
Land Company	Development of Property	20
Landscape Gardeners	Contractors - Building	17
Laundry	Laundry/Dry Cleaners	33
LAUNDRY/DRY CLEANERS	Laundry/Dry Cleaners	33
Laundry - Automatic	Laundry - Self-Service	34
Laundry - Branch	Laundry/Dry Cleaners	33
Laundry - Diaper Service	Laundry/Dry Cleaners	33
Laundry - Home Laundry	Laundry - Self-Service	34
Laundry - Linen Supply	Laundry/Dry Cleaners	33
LAUNDRY - SELF-SERVICE	Laundry - Self-Service	34
Lawn Mower Repair	Repairs and Services	52
Lawyers	Professions and Vocations	46
Leasing - Autos and Trucks	Automobile/Truck Rental	5
Leasing - Other than Autos and Trucks	Renting/Leasing	51
Leather Goods	Merchants - Retail	37
Lectures	Entertainment	32
Letter Service	Repairs and Services	52
Linen Supply	Laundry and/or Dry Cleaners	33
Liquid Gas	Merchants - Retail	37
Lithographers	Repairs & Services	52
Livestock Auction	Auctions	3
Livestock Commission Merchant	Merchants - Retail	37
Loan Companies	Finance & Loan Companies	25
Lock Smith	Repairs & Services	52
Lodging House	Miscellaneous	39
Lubricating Oil - Wholesale	Merchant - Wholesale	38
Lumber & Building Materials-Retail	Merchants - Retail	37
Lumber & Building Materials- Wholesale or Broker	Merchants - Wholesale	38
Lunch Counter	Restaurants, Cafes, Etc.	53
Lunch Room	Restaurants, Cafes, Etc.	53
Machine Shop	Repairs & Services	52
Magazine Sales	Merchants - Retail	37
Mail Order House	Merchants - Retail	37
Manicurist	Repairs & Services	52
MANUFACTURERS	Manufacturers	35
Manufacturers - Agent	Miscellaneous	39
Manufacturers - Aluminum Products	Manufacturers	35
Manufacturers - Chemical Products	Manufacturers	35
Manufacturers - Farm Implements	Manufacturers	35

<u>BUSINESS ACTIVITY</u>	<u>CLASSIFICATION</u>	<u>SCHEDULE NO.</u>
Manufacturers - Gas Electric Appliances	Manufacturers	35
Manufacturers - Novelties	Manufacturers	35
Manufacturers - Shoes	Manufacturers	35
Manufacturers - Textiles	Manufacturers	35
Marbel & Stone	Merchants - Retail	37
Masseur	Professions & Vocations	46
Mattress Makers	Manufacturers	35
Meal - Corn	Merchants - Retail	37
Meat Packers	Wholesale Grocery/Drug Sales	68
Meats - Retail	Merchants - Retail	37
Meats - Wholesale	Wholesale Grocery/Drug Sales	68
Mechanical Rides	Carnival, Fair or Circus	15
Mechanical Rides - Coin Operated	Vending Machines	66
MEDIUMS	Mediums	36
Merchandise Stores	Merchants - Retail	37
Mercantile or Commercial Agencies	Merchants - Retail	37
MERCHANTS - RETAIL	Merchants - Retail	37
MERCHANTS - WHOLESALE	Merchants - Wholesale	38
Merchants - Wholesale		
Groceries, Drugs and Meats	Wholesale Grocery/Drug Sales	68
Messenger Service	Repairs & Services	52
Milk - Pasteurizing	Merchants - Wholesale	38
Milk - Selling	Merchants - Retail	37
Millinery	Merchants - Retail	37
Mills - Cotton	Manufacturers	35
Mills - Oil	Manufacturers	35
Mills - Waste	Repairs & Services	52
Mimeograph or Multigraph	Repairs & Services	52
Miniature Golf	Golf	28
MISCELLANEOUS	Miscellaneous	39
Missile & Rocket Components	Merchants - Wholesale	38
Missile & Rocket Equipment	Merchants - Wholesale	38
Missile & Rocket Manufacturers	Manufacturers	34
Missile & Rocket Research & Development	Contractors & Subcontractors- Engineering, Research & Manufacturing	17
Mobile Home Sales	Automobile Dealers	4
Mobile Home Spaces	Trailer Camps	64
Modeling Studio	Professions & Vocations	46
Money Brokers	Finance & Loan Companies	25
Money Lenders	Finance & Loan Companies	25
Monuments & Tombstones	Merchants - Retail	37
Mop Manufacturers	Manufacturers	35
Mortgage Loans	Finance & Loan Companies	25
Morticians	Funeral Directors	26
Motels	Hotels & Motels	30
Motorbikes	Merchants - Retail	37
MOTOR TRANSPORTATION	Motor Transportation	40
Motorcycles	Merchants - Retail	37
Motor Oil - Retail	Merchants - Retail	37

<u>BUSINESS ACTIVITY</u>	<u>CLASSIFICATION</u>	<u>SCHEDULE NO.</u>
Motor Oil - Wholesale	Merchants - Wholesale	37
Motor Repairs	Repairs & Services	52
Motorscooters	Merchants - Retail	37
Motors - Outboard	Merchants - Retail	37
Motor Vehicles or Terminals-Autos		
For hire inside City	Taxicabs	58
Freight Terminals	Motor Transportation	40
Leasing Autos or Trucks	Automobile or Truck Rental	5
Passenger Terminals	Motor Transportation	40
Transportation to other Points	Motor Transportation	40
Unloading in City	Delivery	19
Within City	Transfer/Moving Companies	65
Movers	Transfer/Moving Companies	65
Movies	Theaters or Motion Picture Shows	62
Moving - Furniture	Transfer/Moving Companies	65
Moving or Excavation dirt	Contractors - Building	17
Moving Picture Shows	Theaters or Motion Picture Shows	62
Multigraph	Repairs and Services	52
Museums	Entertainment	22
Musical Instruments	Merchants - Retail	37
Music Instructors	Schools	54
Music Machines	Vending Machines	66
Music - Piped	Repairs and Services	52
Music Store	Merchants - Retail	37
Natural Gas	Merchants - Retail	37
Neon Signs	Merchants - Retail	37
News Dealers - Newspapers, and Magazines, Etc.	Merchants - Retail	37
News Dealers - Newspapers, and Magazines, Only	Merchants - Retail	37
News Dealers - Newspapers from Outside City	Merchants - Retail	37
News Dealers - Retail Magazines	Merchants - Retail	37
News Dealers - Wholesale Magazines	Merchants - Retail	37
NEWSPAPERS	Newspapers	41
Novelties	Merchants - Retail	37
Nurseries	Merchants - Retail	37
Nursing Home	Hospitals and/or Clinics	29
Office Furniture/ Equipment	Merchants - Retail	37
Office Rental	Renting and/or Leasing	51
Office Supplies	Merchants - Retail	37
Oil - Wholesale	Merchants - Wholesale	37
Optical Supplies - Retail	Merchants - Retail	37
Optical supplies - Wholesale	Merchants - Wholesale	37

**BUSINESS ACTIVITY****CLASSIFICATION****SCHEDULE  
NO.**

Optician	Professions and Vocations	46
Optometrist	Professions and Vocations	46
Organ Grinder	Repairs and Services	52
Organs	Merchants - Retail	37
Ornamental Iron	Merchants - Retail	37
Orthodontist	Professions and Vacations	46
Orthopedic Appliances	Merchants - Retail	37
Osteopaths	Professions and Vocations	46
Oxygen	Merchants - Retail	37
Oysters	Merchants - Retail	37
Packing House	Merchants - Wholesale	38
Painters	Repairs and Services	52
Paints and Wallpaper	Merchants - Retail	37
Palmist	Mediums	36
Paper Hangers	Repairs and Services	52
PARKING LOTS	Parking Lots	42
Paving Contractors	Contractors - Building	17
PAWN BROKERS	Pawn Brokers	43
Peddlers	Merchants - Retail	37
Pest Control	Exterminators	24
Pet Shop	Merchants - Retail	37
Pet Supplies	Merchants - Retail	37
Photograph Equipment	Merchants - Retail	37
Photographer	Merchants - Retail	37
Photostats	Merchants - Retail	37
Physical Therapy	Professions and Vocations	46
Physician or Surgeon	Professions and Vacations	46
Piano Tuner	Repairs and Services	52
Pianos, Organs, Etc.	Merchants - Retail	37
Picture Frames	Merchants - Retail	37
Picture Shows	Theaters or Motion Picture Show	62
Piped Music	Repairs and Services	52
Pistols	Pistols and Other Weapons	44
Pistols and Other Weapons	Pistols and Other Weapons	44
Pistols - Toys	Merchants - Retail	37
Planing Mills	Manufacturers	35
Plasterers	Repairs and Services	52
Plate Glass	Merchants - Retail	37
Playing Cards	Merchants - Retail	37
Plumbers and Steam Fitters	Contractors - Building	17
Plumbing Supplies - Retail	Merchants - Retail	37
Plumbing Supplies - Wholesale	Merchants - Retail	37
Pool Rooms	Billiard or Pool Rooms	8
Portrait or Picture Taking	Repairs and Services	52
Pre-Fabricated Houses	Contractor - Building	17
Premiums - Gift Enterprises	Trading Stamps	63
PREMIUM STORE	Premium Store	45
Printing	Repairs and Services	52
Produce, Poultry/Eggs-Retail	Merchants - Retail	37
Produce, Poultry/Eggs-Wholesale	Merchants - Wholesale	37

<u>BUSINESS ACTIVITY</u>	<u>CLASSIFICATION</u>	<u>SCHEDULE NO.</u>
PROFESSIONS AND VOCATIONS	Professions and Vocations	46
Propane Gas	Merchants - Retail	37
Psychologist	Professions and Vocations	46
Public Accountant	Professions and Vocations	46
Public Bookkeeping	Professions and Vocations	46
PUBLIC UTILITIES	Public Utilities	47
Publishers	Newspapers	41
Quick Freeze Plants	Repairs and Services	52
Racing Events	Entertainment	22
RADIO AND TELEVISION	Radio & Television	48
BROADCASTING STATIONS	Broadcasting Stations	48
Radio Broadcasting Station	Radio and Television	48
	Broadcasting Stations	48
Radiologist	Professions and Vocations	46
Radios - Coin Operated	Vending Machines	66
Radios - Repair Parts	Merchants - Retail	37
Radios - Repairs	Repairs and Services	52
Radios - Sales	Merchants - Retail	37
Rag Service	Repairs and Services	52
RAILROADS	Railroads	49
REAL ESTATE AGENTS, BROKERS, OR DEALERS	Real Estate Agents, Brokers, or Dealers	50
Real Estate Auctions	Actions	3
Realtors	Real Estate Agents, Brokers, or Dealers	50
Record Shop	Merchants - Retail	37
Recording Studios	Repairs and Services	52
Reducing Salon	Repairs and Services	52
RENTING/LEASING	Renting/Leasing	51
Repair Shop or Garage	Repairs and Services	52
REPAIRS AND SERVICES	Repairs and Services	52
Research and Development	Contractors & Subcontractors	17
Contractors	Engineering, Research and Manufacturing	
RESTAURANTS, CAFES, CAFETERIAS, & LUNCH COUNTERS	Restaurants, Cafes, Cafeterias, Etc.	53 53
Rest Home	Hospitals and/or Clinics	29
Retreading and Recapping	Repairs and Services	52
Revolvers	Pistols and other Weapons	44
Road Builders	Contractors - Building	17
Rodeo	Entertainment	22
Roller Skating	Skating Rink	56
Rolling Store - Retail	Merchants - Retail	37
Roofers	Repairs and Services	52
Roofing Materials	Merchants - Retail	37
Rubber Stamps	Merchants - Retail	37
Rug and Carpet Cleaners	Repairs and Services	52
Rug, Linoleum or Floor Pads	Merchants - Retail	37
Safes	Merchants - Retail	37
Sanatoriums	Hospitals and/or Clinic	29
Sand and Gravel	Merchants - Retail	37

Plus an amount equal to 1/15 of one percent of the gross receipts in excess of 50,000.00 as described above

Each person distributing or delivering newspapers published outside the City of Roanoke shall pay an annual license tax of \$40.00

#### **SCHEDULE NUMBER 42**

Parking lots

Each person engaged in the business of storing or parking automobiles or other vehicles shall pay a license tax as follows:

Where space for no more than twenty- five automobiles or vehicles is provided \$50.00

Plus 3.00 for each additional space provided over 25

#### **SCHEDULE NUMBER 43**

Pawn broker

Each person engaged in business as a pawn- broker shall pay an annual license tax of \$285.00

Plus an amount equal to that required of a retail merchant on gross receipts from sales or merchandise, as provided in schedule 37.

#### **SCHEDULE NUMBER 44**

Pistols and or other weapons

Each dealer in guns, pistols, revolvers, explosives, Bowie knives, dirks, or other weapons, whether in connection with other business or not, shall pay an annual license tax of \$50.00

Plus such additional amount as will equal 1/15 of one percent of the total gross receipts from such sales.

### **SCHEDULE NUMBER 45**

#### **Premium store**

Each person engaging in or operating a premium redemption store where trading stamps are redeemable for premiums or things of value shall pay a license tax based on the gross retail value of premiums delivered in redemption of such stamps under the merchant retail schedule of rates, as provided in schedule 37 of this license schedule.

### **SCHEDULE NUMBER 46**

#### **Professions and vocations**

Each person and each member of a firm or partnership engaged in any practice, vocation or professions shall pay a license tax based on his gross annual receipts as follows:

On less than 10,000.00	\$75.00
10,000.00 and less than 25,000.00	\$100.00
25,000.00 and less than 35,000.00	\$145.00
35,000.00 and less than 50,000.00	\$192.00

Plus an additional amount equal to 1/15 of one percent of gross receipts above 50,000.00

Where the licensed entity is a partnership, the gross receipts of each partner will be determined according to the partnership agreement by allocating to each partner gross receipts in the same proportion as the profits distributed to said partner. Where the entity licensed is a Corporation, the records and accounts of the corporation shall be so kept as to show the percentage of the business actually owned by each professional practitioner, and the license of each practitioner shall be determined according to this percentage of ownership. In the event the books, records and accounts of the licensed entity are not kept so as to show the interest of each professional practitioner, then each practitioner shall be deemed to have gross receipts requiring the maximum license payment under this schedule.

In addition, to the above licenses, the employer shall pay \$40.00 on each professional salaried employee.



Companies, firms or corporations who are primarily performing such services are described in schedule 18 of this schedule shall be exempt from this license if a contractors and subcontractors-engineering, research, and manufacturing license is lawfully obtained by such a company, firm, or corporation.

#### **SCHEDULE NUMBER 47**

##### **Public Utilities**

For selling or distributing electrical current, natural gas, water, sewage, steam, and other public utilities.

An amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current, natural gas, water, sewage, steam, and other such public utilities from any point in or into the municipality. For the first year's business when an existing utility is taken over, the amount of the license shall be computed on the basis of the gross receipts of the prior operators plus the gross receipts of the new owners in accordance with the *Code of Alabama*, § 11-51-129.

#### **SCHEDULE NUMBER 48**

##### **Radio and television broadcasting stations**

Each person who solicits advertising for radio or television broadcasting stations or companies shall pay an annual license tax based on his gross annual receipts as follows:

On less than 50,000.00	\$100.00
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Plus an additional amount equal to 1/15 of one percent of gross receipts in excess of 50,000.00

Provided, that this license shall not apply to that portion of the business that may be in interstate or foreign commerce or to business with the government of the United States.

#### **SCHEDULE NUMBER 49**

##### **Railroads and Express Companies**

##### **Railroad transportation -transportation, ticket offices**

Railroads - For operating railroads as a common carrier for the privilege of doing intrastate business within the limits of the City, each such business or company so operating shall pay a license tax as follows:

- (1) If the Municipality has a population of more than 5,000 people and not more than 10,000 people, \$25.00 for the first 1,000 Habitants and \$30.00 for each additional 1,000 people or majority fraction thereof.
- (2) In the event the population of the City of Roanoke does not fall into the aforesated category, the license fee shall be the maximum allowed pursuant to the *Code of Alabama*, 1975, § 11-51-124, as may be amended from time to time.
- (3) The amount of the privilege license tax for engaging in the business of operating cars for the transportation, accommodation, comfort, convenience or safety of passengers on or over any railway line or lines for the privilege of doing intrastate business within the limits of the City of Roanoke shall be as stated pursuant to *Code of Alabama* § 11-51-125, as may be amended from time to time.

#### **SCHEDULE NUMBER 50**

##### **Real Estate Agents, Brokers, or Dealers**

Each person whether as principal, or agent, engaged in the business of buying, selling exchanging real estate on commission shall pay a license tax based on his gross receipts as follows:

On less than 5,000.00	\$50.00
5,000.00 and less than 10,000.00	\$75.00
10,000.00 and less than 25,000.00	\$100.00
25,000.00 and less than 50,000.00	\$145.00

In addition to the above licenses, each real estate salesman shall be required to pay a license tax of \$50.00

The name of each individual covered by this license tax shall be inserted on this license receipt when issued and shall not be transferable.

License taxes due from salesman or employees shall, at the election of the city, be paid by the salesman or employees or by the owner of the business.

#### **SCHEDULE NUMBER 51**

##### **Renting and or leasing**

Each person engaged in the business of renting or leasing real property or personal property to others, including but not limited to apartments, office space, buildings, houses, office furniture and equipment shall pay a license tax based on gross receipts as follows:

On amount 2,000.00 and less	\$35.00
2,001 up to 5,000	\$50.00
5,001 up to 10,000	\$70.00

Plus an additional amount equal to 1/15 of one percent of all gross receipts over 10,000 but less than 100,000, and 1/30 of one percent of gross receipts in excess of 100,000.00

#### **SCHEDULE NUMBER 52**

##### **Repairs and services**

Each person engaged in the business of repairing, installing, improving, or servicing property which belongs to others, or performs any other service not regarded as a profession or vocation, shall pay an annual license tax based on gross annual receipts as follows:

Less than 2,000	\$25.00
2,000 and less than 5,000	\$50.00
5,000 and less than 10,000	\$75.00
10,000 and less than 25,000	\$120.00

Where gross receipts for any such business exceed 25,000, the amount of the license tax shall be 90.00 plus 1/15 of one percent of all such gross receipts in excess of 25,000.00

#### **SCHEDULE NUMBER 53**

##### **Restaurants, cafes, and cafeterias**

Each person conducting a restaurant, café, cafeteria, or public place where meals, food, or refreshments are prepared, furnished, or served shall pay an annual license tax based on gross receipts as follows:

Where gross annual receipts do not exceed 25,000 the license fee is \$80.00

Where the gross annual receipts do exceed 25,000, the amount of the license tax shall be 80.00 plus 1/15 of one percent of all such business in excess of 25,000.00. Approval from the county health department must be submitted with application for city license.

In addition a license for operating a lunch counter or soda fountain must be obtained whether in connection with other business or not. The annual fee for such license is \$50.00.

#### **SCHEDULE NUMBER 54**

##### **Schools**

Each person conducting a school, or college, as a business for profit shall pay a license tax for the privilege of engaging in such a business as follows:

Where gross annual receipts do not exceed 25,000.00 \$50.00

Where said gross receipts exceed 25,000 a license tax in the amount of 50.00 shall be paid on the first 25,000 of gross receipts from said business, plus 1/15 of one percent of all gross receipts in excess of 25,000.00

This license shall not apply to schools operated by the state, county, city, church, or other non-profit organizations.

#### **SCHEDULE NUMBER 55**

##### **Skating rink**

Each person operating a skating rink shall pay an  
Annual license tax of \$190.00

#### **SCHEDULE NUMBER 56**

##### **Shooting gallery**

This license may not be prorated

**SCHEDULE NUMBER 57**

Swimming pools

Each person operating for profit a swimming pool not  
In connection with a business otherwise licensed shall  
Pay an annual license tax of

\$190.00

**SCHEDULE NUMBER 58**

Taxicabs

Any person engaged in the business of operating  
Automobiles or other motor vehicles for hire  
Commonly called and known as taxicabs shall  
Pay an annual license tax for each vehicle  
So operated of

\$100.00

**SCHEDULE NUMBER 59**

Telegraph companies

Each telegraph company shall pay a license and  
privilege tax for the privilege of doing  
intrastate business within the municipal limits  
of Roanoke in an amount as follows:

- (1) In the event the City has a population of over 5000  
and under 10,000 people, the fee shall be \$75.00 per annum.  
In the event the City has a population that does not fall within  
the aforesaid range, the amount shall be as stated pursuant to  
*Code of Alabama*, 1975, § 11-51-127, as may be amended  
from time to time.

**SCHEDULE NUMBER 60**

### Telecommunications- telephone

Each person, firm, or corporation operating local telephone exchange, for the privilege of doing intrastate business within the City of Roanoke, shall pay a license tax or privilege tax in the amount as follows:

- (a) If the population of the municipality is more than 5,000 but not more than 6,000 the exchange license fee shall be \$270.00 and the long distance license shall be \$68.00.
- (b) If the population of the municipality is more than 6,000 people but not more than 7,000 people the exchange license fee shall be \$330.00 and the long distance license shall be \$83.00.
- (c) If the population of the municipality is more than 7,000 people but not more than 8,000 people the exchange license fee shall be \$390.00 and the long distance license shall be \$98.00.

### **SCHEDULE NUMBER 61**

#### Television distribution

Each person conducting or engaging in the business of cable television distribution shall pay a license of

\$190.00

Plus such additional amount as will equal three percent of the total gross receipts from said business during the next preceding year.

Provided, however, that no person shall engage in or be licensed to a franchise for same from the City of Roanoke.

Provided further, this privilege license is in addition to any charge or license provided in any cable television franchise ordinance.

### **SCHEDULE NUMBER 62**

#### Theaters or motion picture shows

Each person operating a theater, motion picture, moving picture, or theatrical theater where general admission is charged shall pay an annual license of \$100.00

Plus 1/15 of one percent of the total gross receipts over 20,000 received during the next preceding year.

A separate license must be purchased for sales of merchandise, advertising, or other secondary operations.

### **SCHEDULE NUMBER 63**

#### Trading stamps

Each person engaged in the business of issuing, selling or leasing to merchants or others trading stamps, registration cards, coupons, certificates, or anything of like character, which are redeemable or which will be accepted in full or partial payment or in exchange for anything of value shall pay an annual license tax of \$145.00

### **SCHEDULE NUMBER 64**

#### Trailer camps

Each person operating a camp, lot or other place in which are parked or stationed house trailers, tents, etc. in which trailers, tents, etc are used as a place of abode shall pay an annual license tax for each lot or camp with space for not more than ten trailers, tents, etc. \$75.00

Plus an additional amount for each accommodation or  
parking place in excess of ten \$5.00

#### **SCHEDULE NUMBER 65**

##### **Transfer and or moving companies**

Each person engaged in the business of transporting  
freight or other property for hire within the city of  
Roanoke shall pay an annual license tax for each  
vehicle so employed of \$60.00

#### **SCHEDULE NUMBER 66**

##### **Vending machines**

Each person owning, operating, possessing, or giving space in their place of business to a lawful  
automatic merchandise, drink, food, amusement, picture, or information vending dispensing or  
displaying machine or a machine on which a person is weighed shall pay a license tax for each  
machine as follows:

Weighing machine operated by pennies \$10.00

For any machine vending peanuts or peanut products \$30.00

For any machine operated by nickels, dimes or other larger  
denominations of money and dispensing merchandise,  
food, drinks, or weighing \$30.00

For any machine dispensing cigarettes, \$30.00  
any music machine, any machine dispensing merchandise,  
food or drink, operated by coins greater than  
a dime, first machine \$30.00

Each subsequent machine \$15.00

For any music or amusement machine operated  
by a nickel or dime or greater than a dime \$50.00

This license shall be due and payable by the owner of such vending machine.



This license shall not apply to any coin operated gas meter or telephone or to any machine vending postage stamps or other necessary articles on a non-profit basis for emergency use only be employees.

If gross receipts are included in the computation of the merchant retail license under schedule 37 and 38 of this license schedule, this schedule does not apply to those machines dispensing tangible products.

#### **SCHEDULE NUMBER 67**

##### **Warehouse**

Each person engaged in warehousing or storage of merchandise, including cotton, household goods, and other freight or commodities shall pay an annual license tax of \$100.00  
Plus an additional amount equal to 1/15 of one percent of gross receipts over 10,000.00

#### **SCHEDULE NUMBER 68**

##### **Wholesale grocery and Drug sales**

Each person engaged in selling groceries, meats, or drugs to others for resale shall pay a license tax based on his gross receipts from sales within the City of Roanoke as follows:

On less than \$100,000.00	\$190.00
100,000.00 and less than 150,000.00	\$285.00
150,000.00 and less than 200,000.00	\$375.00

And in addition 1/15 of one percent of gross receipts in excess of 200,000.00

#### **SCHEDULE NUMBER 69**

##### **Transient retail sales**

Each person engaged in retail sales without an approved established business location in the city shall pay an annual license fee of \$300.00

This license provision shall not apply to persons selling agricultural crops that the persons have grown themselves.

#### **SCHEDULE NUMBER 70**

##### Assisted living facility

Any person or persons providing a service of care or assisted living care shall pay an annual license fee at an amount equal to gross receipts of the business as follows:

Less than 25,000	\$65.00
25,000 but less than 50,000	\$100.00
50,000 but less than 100,000	\$125.00
100,000 but less than 500,000	\$160.00
500,000 and above	\$175.00

Plus 1/15 of one percent of all gross receipts exceeding 500,000.00

#### **SCHEDULE NUMBER 71**

##### Day care centers

Any person providing care to more than six (6) children, not including their own children or wards, during part of, or all of the day, shall pay an annual license fee as follows:

Less than 25,000	\$65.00
25,000 but less than 50,000	\$100.00
50,000 but less than 100,000	\$125.00
100,000 but less than 500,000	\$160.00
500,000 and above	\$175.00

Plus 1/15 of one percent of all gross receipts exceeding 500,000

**SECTION 23. 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 ordinance 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 dues 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 40-12-22.

**SECTION 24. Effective date.**

This ordinance shall become effective on and after the 15<sup>th</sup> day of March, 2004.

<u>BUSINESS ACTIVITY</u>	<u>CLASSIFICATION</u>	<u>SCHEDULE NO.</u>
Sand Blastin	Repairs and Services	52
Sandwich Manufacturers	Restaurants, Cafes, Cafeterias, etc.	53
Saving and Loan Associations	Building & Loan or Savings & Loan Associations or Banks	
Mills	Repairs and Services	52
Saw Repairs	Repairs and Services	52
Scaffolds	Repairs and Services	52
Scales and Truck Weighing	Repairs and Services	52
SCHOOLS	Schools	54
School Supplies	Merchants - Retail	37
Scientific Instruments Manufacturers	Manufacturers	35
Scooters	Merchants - Retail	37
Secondhand Dealers	Merchants - Retail	37
Secretarial Services	Repairs and Services	52
Seed Cleaning	Repairs and Services	52
Self-Service Laundry	Laundry - Self-Service	34
Septic Tank Cleaning	Repairs and Services	52
Services	Repairs and Services	52
Sewing Machines	Merchants - Retail	37
Sheet Metal Works	Repairs and Services	52
Shoe Dealers	Merchants - Retail	37
Shoe Manufacturers	Manufacturers	35
Shoe Repair	Repairs and Services	52
Shoe Shine Parlors	Bootblacks	10
SHOOTING GALLERY	Shooting Gallery	56
Shows	Entertainment	22
Shrubbery	Merchants - Retail	37
Shuffleboard	Bowling Alleys	11
Sign Painters	Repairs and Services	52
Signs - Electric	Merchants - Retail	37
SKATING RINK	Skating Rink	56
Slaughter House	Wholesale Grocery/Drug Sales	68
Slenderette	Repairs and Services	52
Soda Fountain	Restaurants, Cafes, Cafeterias, etc.	53
Soft Water	Merchants - Retail	37
Soft Drinks	Merchants - Retail	37
Sound Recording Systems	Repairs and Services	52
Sporting Goods	Merchants - Retail	37
Sports Events or Shows	Entertainment	22
Sprinkler Systems	Repairs and Services	52
Stove Manufacturers	Manufacturers	35
Stoves, Ranges and Heating	Merchants - Retail	37
Stables	Miscellaneous	39
Stands	Merchants - Retail	37
Steam and Gas Fitters	Repairs and Services	52
Steel Fabrication	Manufacturers	35
Stenographer Public	Repairs and Services	52
Stock Car Races	Entertainment	22

Stocks and Bonds	Broker/Dealer in Securities	12
Stockyard	Merchants - Retail	37
Stone - Crushed	Manufacturers	35
Storage - Automobile	Parking Lots	42
Storage of Goods	Warehouse	67
Store - Rolling	Merchants - Retail	37
Surgeons	Professions and Vocations	46
Surplus Store	Merchants - Retail	37
Surveyor or Civil Engineer	Professions and Vocations	46
Swimming Pool Contractors		
and Dealers	Contractors - Building	17
Swimming Pool Equipment	Merchants - Retail	37
SWIMMING POOLS	Swimming Pools	57
Subdivider	Development of Property	20
Syrups	Merchants - Retail	37
Tailors	Repairs and Services	52
Tax Experts	Professions and Vocations	46
TAXICABS	Taxicabs	58
Taxidermists	Repairs and Services	52
Tea and Coffee	Merchants - Retail	37
TELEGRAPH COMPANIES	Telephone Companies	60
Telephone Directories	Directory	21
Television Broadcasting Stations	Radio & Television	48
	Broadcasting Stations	48
Television Cables	Television Distribution	48
Television - Coin Operated	Vending Machines	66
TELEVISION DISTRIBUTION	Television Distribution	48
Television - Repair Parts	Merchants - Retail	37
Television - Repairs	Repairs and Services	52
Television - Sales	Merchants - Retail	37
Ten Pin Alley	Bowling Alley	11
Tent Camps	Trailer Camps	64
Termites and Pest	Exterminators	24
Textiles Manufacturers	Manufacturers	35
THEATERS OR MOTION PICTURE SHOWS	Theaters/Motion Picture Shows	62
Theatrical Performance	Entertainment	22
Thermotologist	Professions and Vocations	46
Tile Setter	Retail and Services	36
Tin Shops/Sheet Metal Works	Repairs and Services	52
Tire Sales	Merchants - Retail	37
Title Guarantee Co.	Professions and Vacations	46
Tobacco - Retail	Merchants - Retail	37
Tobacco - Wholesale	Merchants - Wholesale	38
Tombstones	Merchants - Retail	37
Tool and Die Makers	Repairs and Services	52
Top Soil	Merchants - Retail	37
Tourist Camps	Trailer Camps	64
Tourist Home	Miscellaneous	39
Towing Service	Repairs and Services	52
Toys	Merchants - Retail	37
Tractors - Industrial and Farm	Automobile Dealers	4
Tractors - Garden	Merchants - Retail	37
TRADING STAMPS	Trading Stamps	63
Traffic Bureau	Professions and Vocations	46

<u>BUSINESS ACTIVITY</u>	<u>CLASSIFICATION</u>	<u>SCHEDULE NO.</u>
TRAILER CAMPS	Trailer Camps	64
Trailers, House - Renting	Renting and/or leasing	51
Trailers, other - Renting	Merchants - Retail	37
Trailer - Selling	Automobile Dealers	4
TRANSFER AND/OR MOVING CO.	Transfer and/or Moving Co.	65
Transfer Company	Transfer and/or Moving Co.	65
Transient - Retail Sales	Transient - Retail Sales	69
Transportation Lines	Motor Transportation	40
Travel Bureau	Repairs and Services	52
Trees - Christmas	Merchants - Retail	37
Tree Surgeons	Repairs and Services	52
Truck Depot	Motor Transportation	40
Truck Rental	Automobile and Truck Rental	5
Typewriters	Merchants - Retail	37
U-Drive-It	Automobile and Truck Rental	5
Undertakers	Funeral Directors	26
Uniform Service	Repairs and Services	52
Unloading	Delivery	19
Upholstering	Repairs and Services	52
Use of Streets	Delivery	19
Utilities	Public Utilities	47
Vacuum Cleaners	Merchants - Retail	37
Vaudeville	Entertainment	22
Vehicles - Delivery	Delivery	19
VENDING MACHINES	Vending Machines	66
Vending Machines - Cigarettes	Vending Machines	66
Vending machines - Gum, Food, Drinks, Etc.	Vending Machines	66
Vending Machines - Music	Vending Machines	66
Venetian Blinds	Merchants - Retail	37
Veterinarian	Kennels/Veterinary Hospitals	32
Veterinary Hospital	Kennels/Veterinary Hospitals	32
Vulcanizing and Recapping	Repairs and Services	52
Warehouse	Warehouse	67
Warehouse - Cotton	Warehouse	67
Warehouse - Merchandise	Warehouse	67
Washing/Greasing Automobiles	Repairs and Services	52
Watch Repair	Repairs and Services	52
Water Cress	Merchants - Retail	37
Watermelons	Merchants - Retail	37
Water Softening	Repairs and Services	52
Water Works	Public Utilities	47
Weapons	Pistols/Other Weapons	44
Weighing Machines	Vending Machines	66
Welding	Repairs and Services	52
Welding Supplies	Merchants - Retail	37
Well Drilling	Repairs and Services	52
Window Cleaning	Repairs and Services	52
Wood Manufactures	Manufacturers	35
Woodworking Shops	Repairs and Services	52
Woodyards	Merchants - Retail	37

<u>Business Activity</u>	<u>CLASSIFICATION</u>	<u>SCHEDULE #</u>
Wreckers	Repairs and Services	52
Wrestling	Entertainment	22
X-Ray Laboratory	Professions/Vocations	46

This index forms a part of the City of Roanoke's license schedule in Ordinance # 802, adopted on March, 15, 2004, Unless otherwise expressly designated and provided for in said Ordinance # 802, a separate license is required for each business activity engaged in.

I, Ellen Farmer, City Clerk, of the City of Roanoke, Alabama hereby that the foregoing ordinance was passed and adopted by the Mayor and Council of the City of Roanoke, Alabama on the 15<sup>th</sup> day of March, 2004, and was herein recorded and was published in the necessary public places as stated by law.

Ellen Farmer  
Ellen Farmer, City Clerk

form an integral part of the dealership.

Deductions from gross receipts may be taken for used vehicles taken in trade as credit or part payment of the sale of a new or used vehicle; dealer transfers and internal parts.

A deduction from gross receipts may also be taken for repossessions of vehicles, such deduction being based on the unpaid purchase price remaining at the time of repossession.

Each person engaged in the business of buying, selling, or trading, used trucks or automobiles only, shall pay \$190.00 plus a percentage of gross receipts as required above.

#### **SCHEDULE NUMBER 5**

Automobile or truck rental

Each person engaged in the business of rental or leasing automobile or trucks shall pay a license tax per year as follows: \$100.00

This schedule does not apply to the rental or lease of aircraft which business licenses should be computed on a gross receipt basis as provided in schedule 4.

#### **SCHEDULE NUMBER 6**

Bankrupt and fire sales

Each person, other than original bona fide owner, selling goods, wares, or merchandise as an agent, receiver or otherwise obtaining right to the property for sales as a close-out, fire, water, or smoke damage shall pay a license tax of \$475.00

No license shall be issued under this section for less than a full year.

#### **SCHEDULE NUMBER 7**

Barber shop-beauty shop

Each person operating a barber shop or a beauty shop shall pay a license tax in accordance with the number of chairs of beauty operators therein as follows:



For one barber chair or beauty operator	\$35.00
For each additional barber chair/beauty operator	\$15.00

### **SCHEDULE NUMBER 8**

#### Billiard or pool rooms

Each billiard or pool room or parlor shall pay an annual  
License tax for the first table of \$190.00

For each additional table \$95.00

This license is required for all tables whether in use or not.

### **SCHEDULE NUMBER 9**

#### Bonds-appearance and appeal

Each person engaged in the business of becoming or procuring surety for any court, appeal appearances or otherwise for a consideration, except guaranty companies or corporations otherwise specifically licensed, shall pay a license tax based on his gross annual receipts as follows:

On less than \$125,000.00 \$235.00

Plus an additional amount equal to 1/15 of one percent of all gross receipts in excess of \$125,000.00.

### **SCHEDULE NUMBER 10**

#### Bootblacks

Each person engaged in shining or polishing shoes  
or boots shall pay each chair, whether in connection  
with other business or not, shall pay an annual license tax of \$20.00

### **SCHEDULE NUMBER 11**

#### Bowling alley

Each person engaged in the business of providing bowling alleys, including ten pin alleys, box ball alleys, shuffle boards and miniature bowling alleys and shuffle boards, shall pay a license tax as follows:

Each alley (whether in use or not) \$30.00

### **SCHEDULE NUMBER 12**

#### Broker or dealers in securities

Each person engaged in the business of acting as broker or dealing in the securities, commodities, or mutual funds, or in the business of lending money on said stocks, bonds, securities, or commodities, shall pay an annual license tax based on his gross annual receipts as follows:

On less than \$25,000.00 \$190.00

Plus an additional amount equal to 1/30 of one percent of all gross receipts in excess of \$25,000.00

### **SCHEDULE NUMBER 13**

#### Cotton dealer or brokers

Each cotton buyer, broker, agent, or branch office maintaining an office and executing future contracts on any cotton exchange, for the general public, which shall include the right to buy and sell cotton shall pay a license tax of: \$190.00

Plus an amount equal to \$75.00 for each 5,000 bales, or a fraction thereof, in excess of 15,000 bales volume.

### **SCHEDULE NUMBER 14**

#### Building and loan or savings and loan associates or banks.

Each person operating a building and loan association, savings and loan, or banks shall pay the maximum allowed to be charged, assessed or levied pursuant to the *Code of Alabama*, 1975, § 11-51-130, as may be amended from time to time and every ATM location shall be considered a separate location except when specifically located at a bank, savings and loan association, or branch thereof, unless specifically prohibited by state law.

When capital surplus, reserves and undivided profits are combined:

Less than 50,000	\$10.00
50,000 and less than 100,000	\$20.00
100,000 and less than 150,000	\$30.00
150,000 and less than 200,000	\$40.00
200,000 and less than 250,000	\$50.00
250,000 and less than 300,000	\$60.00
300,000 and less than 350,000	\$70.00
350,000 and less than 400,000	\$80.00
400,000 and less than 450,000	\$90.00
450,000 and less than 500,000	\$100.00
500,000 and less than 600,000	\$110.00
Each ATM location	\$10.00
Each Branch Bank	\$10.00

#### **SCHEDULE NUMBER 15**

##### **Carnival, fair or circus**

Each person operating a carnival, fair, circus,, or similar activity shall pay a license tax as follows:

Circus-per day	\$190.00
Carnival or fair-per week	\$375.00

#### **SCHEDULE NUMBER 16**

##### **Cemetery companies**

Each person engaged in the business of selling, soliciting the sale, or of furnishing cemetery lots shall pay a license tax of	\$100.00
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### **SCHEDULE NUMBER 17**

#### **Contractors-building**

Each person engaged in the business of accepting orders, contracts, or sub-contracts for erecting, enlarging, improving, relocating any building or structure, or making improvements to the land (including but not limited to building, grading, paving, installation of curbs, gutters or sewers, excavating, landscaping, roads, bridges or utilities construction) or any other type of construction shall pay a license tax based on his gross receipts from contracts performed within the City of Roanoke as follows:

Less than 10,000	\$50.00
10,000 and less than 25,000	\$100.00
25,000 and less than 100,000	\$190.00

And in addition, 1/15 of one percent of all gross receipts in excess of 100,000 but less than 500,000 plus 1/30 of one percent of gross percent of gross receipts in excess of 500,000 but less than 5,000,000 plus 1/80 of 1% in excess of 5,000,000.

### **SCHEDULE NUMBER 18**

#### **Contractors and sub-contractors**

#### **Engineering, research, and manufacturing**

Each person, firm, or corporation engaged in the business of accepting orders, contracts, or subcontracts for engineering, research or manufacturing of a product developed by the engineering or research services shall pay a license tax based on gross receipts from contracts performed within the City of Roanoke as follows:

On gross receipts; same as above in schedule 17

### **SCHEDULE NUMBER 19**

## 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 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 maybe 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.

(2) 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 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.

#### **SCHEDULE NUMBER 20**

##### Development of property

Each person engaged in the business of developing, subdividing, and selling lots to builders or others shall pay an annual license tax of

\$100.00

Plus an amount equal to 1/15 of one percent of gross receipts for the preceding year in excess of 50,000

#### **SCHEDULE NUMBER 21**

##### Directory

Each person making, compiling, selling, or offering  
for sale any directory shall pay a license tax of \$285.00

Said license shall also entitle such person to sell advertising in said directory without procuring additional license therefore.

### **SCHEDULE NUMBER 22**

#### Entertainment

Each person, other than religious, charitable, or  
educational organizations, engaged in any type of  
entertainment, not otherwise provided for, including  
but not limited to boxing, wrestling, rodeos, sports events,  
races, museums, lectures, concerts, or other shows or  
performances where charges are made for admission  
shall pay a license tax per week of \$100.00

### **SCHEDULE NUMBER 23**

#### Express Companies-

The license tax for any express company or companies doing business within the Municipal limits shall be as stated in *Code of Alabama*, 1975, § 11-51-126, as may be amended from time to time.

In Municipalities having a population of over 5,000 and not exceeding 10,000, the annual license tax shall be

\$125.00

### **SCHEDULE NUMBER 24**

#### Exterminators

Each person selling disinfectant, insecticide, and/or  
exterminators engaged in the business of pest extermination  
in any manner shall pay an amount equal to 1/6  
of one percent of gross annual receipts in excess of 100,000 with a minimum  
license tax of \$141.00

## **SCHEDULE NUMBER 25**

### **Finance and loan companies**

Each person engaged in the business of lending money or discounting or buying conditional sales contracts, drafts, acceptances, notes or mortgages whose municipal license amounts are not regulated by the Code of Alabama shall pay an annual license tax on the following basis. When the total amount in addition to principal customarily paid by the borrower including interest, investigation fees, service charge and every other item of expense of every kind does not exceed one percent per month

\$190.00

When the total amount in addition to principal customarily Paid by the borrower including interest, investigation fees, Service charge and every other item of expense of every kind Exceeds one percent per month

\$375.00

## **SCHEDULE NUMBER 26**

### **Funeral directors**

Each person engaged in the business as funeral director, undertaker, or mortician shall pay an annual license tax based on gross receipts as follows:

On gross receipts of less than 50,000

\$190.00

Plus an additional amount equal to 1/15 of one percent on all gross receipts in excess of 50,000. The foregoing license tax shall include embalming, the sales of caskets, vaults, undertaking supplies, and the operation of ambulances and hearses where the gross receipts from such sales and services are included in computing this license.

## **SCHEDULE NUMBER 27**

### **Gasoline**

Each person engaged in the business of selling gasoline at retail or operating a gasoline filling station shall pay a license tax as follows:

First single, double or more hose pump

\$38.00



Each additional single, double, or more hose pump	\$19.00
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Tank trucks for delivering -each truck	\$50.00
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This license shall include sales of kerosene, but not the sale of other merchandise such as tires, batteries, accessories, etc. For which a merchant retail license is paid. Gross receipts from sales of gasoline should not be included in the computation of any other license required.

In addition to the above base license tax, each person engaged in the business of selling gasoline or other petroleum products at wholesale or delivering gasoline within the City of Roanoke, shall pay a license tax based on the number of gasoline sold or delivered within the City of Roanoke, as follows:

On less than 1,000,000 gallons	\$235.00
1,000,000 and less than 2,000,000 gallons	\$282.00
2,000,000 gallons and over	\$375.00

#### **SCHEDULE NUMBER 28**

##### **Golf**

Each person engaged in the operation of a golf course, driving range, miniature golf or similar activity shall pay an annual license tax of	\$100.00
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#### **SCHEDULE NUMBER 29**

##### **Hospital and or clinic**

Each person operating a hospital, clinic, rest home or sanitarium for profit shall pay a license tax based on the number of beds for which it is licensed by the State of Alabama to utilize for patients as follows:

Hospital or clinic Five beds or less	\$190.00
Each additional bed	\$10.00
Rest home or sanatorium Five beds or less	\$50.00
Each additional bed	\$7.00

### **SCHEDULE NUMBER 30**

#### **Hotels and motels**

Any person engaged in the hotel, motel, or similar business shall pay an annual license as follows:

First 15 rooms	\$100.00
Each additional room	\$10.00

This license does not include the right to operate a restaurant, barber shop, cigar or newsstand, or any other secondary business operated in connection with renting of room without additional license.

### **SCHEDULE NUMBER 31**

#### **Insurance company-health, allied, fire and marine and all other premiums**

##### **Insurance-**

- (A) Fire or Marine Insurance-- For the privilege of engaging in fire or marine insurance business, each company doing business in the City shall pay a license to the City of Roanoke equal to the maximum amount allowed by the *Code of Alabama*, 1975, § 11-51-120, as may be amended from time to time. For any business that has not done fire or marine insurance in the City the preceding year, there is hereby levied and assessed a flat license fee of \$15.00, payable at the time and manner prescribed for other licenses under this ordinance.
- (B) Insurance Other than Fire or Marine-- For the privilege of engaging in the insurance business, of any kind of insurance other than fire or marine, each company engaging in such business or its agents shall pay a license fee in the maximum amount allowed under *Code of Alabama*, 1975, § 11-51-121, as may be amended from time to time.
- (C) On the first day of January of each year, or within 60 days thereafter, each insurance company mentioned in sub paragraphs (A) and (B) above, which did any business in the city during any part of the preceding year shall furnish the city a statement, in writing, verified by the president, vice president, or secretary of the company, showing the full and true amount of gross premiums, less return premiums, received during such year, which policies described in sub paragraphs (A) and (B) and each insurance company shall accompany such statement with the amount of license tax due, according to the provisions herein set forth.
- (D) Upon failure to any insurance company to furnish any statement or to pay the license prescribed in the time, manner, or amount set forth and provided for in this schedule, there

shall be a forfeiture of the right of such company to do business until such statement and fees have been paid in full. Such a company, with a forfeiture shall be guilty of a misdemeanor against the city and shall be punished as though doing business without a license as provided for in section 14 of this ordinance.

### **SCHEDULE NUMBER 32**

#### **Kennels and or veterinary hospitals**

Each person operating a veterinary hospital or kennel, including each person and each member of a firm or partnership engaged in the practice of veterinary medicine shall pay, for the operation thereof, a license tax based on his gross annual receipts as follows;

On less than 5,000.00	\$50.00
5,000 and less than 10,000	\$70.00
10,000 and less than 25,000	\$100.00
25,000 and less than 50,000	\$145.00

Plus an additional amount equal to 1/30 of one percent of all gross receipts in excess of 50,000.

### **SCHEDULE NUMBER 33**

#### **Laundry and or dry cleaners**

Any person operating a laundry, linen supply service, or diaper service or any combination thereof shall pay an annual license tax of

\$190.00

Dry Cleaning Only

\$ 75.00

And in addition , 1/15 of one percent of gross annual receipts in excess of 50,000 from said business. In addition to the license provided above, each branch or place of business for the purpose of collecting laundry or dry cleaning shall pay an annual license of

\$50.00

### **SCHEDULE NUMBER 34**

#### **Laundries, self-service**

Each person operating any self- service laundry or renting washing machines, dryers, or cleaning machines shall pay an annual license tax for each machine as follows:

First ten machines \$100.00

For each subsequent machine \$7.00

### **SCHEDULE NUMBER 35**

#### **Manufacturers**

Each person engaged in the business of manufacturing, producing, fabricating, or processing not otherwise specifically licensed, shall pay a license tax based on his gross annual receipts as follows:

On gross receipts of 50,000 or less \$190.00

And in addition, 1/30 of one percent of all gross receipts in excess of 100,000 and not over 1,000,000; and 1/60 of one percent of all gross receipts exceeding 1,000,000 and not over 10,000,000 and 1/40 of one percent of all gross receipts exceeding 10,000,000. For the purpose of this schedule gross receipts shall mean the entire receipts of the business including all gross receipts from government sales, sales outside the City of Roanoke and inter-company book transfers. Thus meaning the volume or value of the plant's transferred products regardless of whether transferred to another plant or affiliated company, or sold manufactured under contract.

### **SCHEDULE NUMBER 36**

#### **Mediums**

Each medium, fortune teller, palmist, clairvoyant, crystal gazer, divine healer, spiritual reader, or similar profession, whether or not any fee is charged directly or indirectly or whether or not any gratuity is accepted shall pay a license tax per year of

\$500.00

### **SCHEDULE NUMBER 37**

#### **Merchants-retail**

Each person engaged in selling goods, wares, products, or services (not specifically provided for in this schedule) to others for consumption or use shall pay a license tax based on his gross annual receipts as follows:

Less than 10,000.00	\$50.00
10,000 and less than 20,000	\$100.00

Plus an additional amount equal to 1/15 of one percent of gross receipts over 20,000 and not over 500,000 and 1/30 of one percent of gross receipts exceeding 500,000

### **SCHEDULE NUMBER 38**

#### **Merchant-wholesale**

Each person engaged in selling goods, wares, products, or services (not specifically provided for in this license schedule) to others for resale and who is entitled to merchant-wholesale rates as defined in section 15 of this ordinance shall pay a license tax based on his gross receipts as follows:

On less than 25,000.00	\$100.00
25,000 and less than 50,000	\$190.00
50,000 and less than 100,000	\$285.00
150,000 and less than 250,000	\$470.00

And in addition, 1/30 of one percent of gross receipts in excess of 250,000

### **SCHEDULE NUMBER 39**

#### Miscellaneous

Each person, dealer, association, or other business who shall in any capacity engage in or transact any trade, business, commerce, occupation, vocation, or profession for which no other license is specifically required by this ordinance shall pay an annual license tax of

\$50.00

Plus an additional amount equal to 1/15 of one percent of annual gross receipts over 100,000.00

### **SCHEDULE NUMBER 40**

#### Motor transportation

- (a) any motor bus terminal, or any person, firm, or corporation operating any terminal or station facilities for transportation by motor carrier, of passengers, property or express

\$188.00

- (b) any motor carrier as defined by the Alabama Motor Carrier Act now codified in *Code of Alabama* § 37-3-2, 1975, et seq. as amended for the privilege of doing business in the city by receiving passengers or freight for transportation for hire between the City and other points in Alabama

\$188.00

### **SCHEDULE NUMBER 41**

#### Newspaper

Each person publishing or distributing a newspaper of less than four issues per week shall pay an annual license tax of

\$145.00