for general municipal purposes.

Adopted and approved this the 9th day of November, 1953.

K. L. Hooper, Mayor
City of Roanoke, Alabama

Olin E. Sheppard, City Clerk
City of Roanoke, Alabama

I, Olin E. Sheppard, hereby certify that the above and foregoing Ordinance No. 426 was passed and adopted by the Mayor and City Council of the City of Roanoke, Alabama, on the 9th day of November, 1953, and was herein recorded and was published in the Roanoke "leader, a newspaper of general circulation in the City of Roanoke, Alabama, on the 12th & 19th day of November, 1953.

Olin E. Sheppard, City Clerk
City of Roanoke, Alabama

ORDINANCE NO. 427

LICENSE SCHEDULE OF THE CITY OF ROANOKE, ALABAMA.

To prescribe and fix license for any exhibition, trade, business, vocation, occupation or profession in the City of Roanoke, Alabama, and within the Police Jurisdiction thereof.

BE IT ORDAINED, by the City Council of the City of Roanoke, Alabama, as follows:

SECTION 1: That for the use of the City of Roanoke and to regulate exhibitions, trades, business, vocations or professions there is hereby levied, prescribed, and fixed the following schedule of licenses on exhibitions, trade, business, vocations, and professions, and each person, firm or corporation engaged in any business, trade, or profession, or keeping or carrying on any establishment or other thing or doing any act in this section specified shall pay an annual license therefor as follows:

1. - ABSTRACTS AND TITLE COMPANY - Each person, firm or corporation engaged in the business of making abstracts of title; not applicable to licensed attorneys at law, per year...... $25.00

2. - ACCOUNTANT, public - Each person, per year...... $10.00
3. - ADVERTISING - Bill poster or distributor of advertising matter not a bona fide resident of Roanoke, Alabama per year. $30.00

4. - ADVERTISING - On streets, with banners, circulars, floats, or any other means, whether vehicle is used or not, per year. $10.00

5. - Per Day ............................................. $ 2.00

6. - AIRPLANE OR LIGHTER THAN AIR VEHICLES - When charge is made for flight each day. $25.00

7. - ARCHITECT OR SUPERINTENDENT OF BUILDINGS - per year. $10.00

8. - ARTIFICIAL STONE OR CEMENT BLOCKS OR CEMENT PIPE MANUFACTURING - Manufacturing stone or cement blocks, or cement pipe, or other cement products, per year. $37.50

9. - ARTIST - Commercial, per year.......................... $10.00

10. - AUCTIONEER - Each resident or transient (merchant License not included) or soap box auctioneer, per day. $100.00

11. - AUTOMOBILES -
   (a) Each person, firm or corporation manufacturing, dealing in or taking orders for the sale of automobiles, motor cars or vehicles of like kind by whatsoever means propelled, per year. $75.00

   (b) Persons, firms or corporation dealing in or selling second hand automobiles not in connection with new cars, per year. $50.00

   (c) Used for transportation of freight or hauling for hire, per year. $20.00

   (d) Operated as omnibus, taxicab, jitney, livery, or rent car, with or without driver each and every vehicle per year. $40.00

   (e) Vulcanizing, tires or tubes, per year. $10.00

   (f) Batteries, recharging or renting storage batteries or selling, when principal stock in trade per year. $25.00

   (g) Washing, when not in connection with garage or filling station, per year. $12.50

   (h) Storage, not in connection with garage, per year. $15.00

   (i) Accessories - See Code Governing General Merchants.

   (j) Repairing - Carring parts and/or accessories, per year. $25.00
Without parts and/or accessories. per year.......................... $15.00

Repairing and storing or housing automobile for hire, per year.......................... $25.00

Repairing, painting, top repairing or covering and/or upholstering, per year.......................... $25.00

Repairing, painting, top repairing or covering and/or upholstering, not in connection with other business per year.......................... $37.50

(k) Wrecker - Persons buying automobiles and selling parts, per year.......................... $40.00

(l) Filling Station or service Station, each tank or dispenser, per year.......................... $15.00

(m) Each filling station and service station with kerosene tank, per year.......................... $10.00

(n) Auto Gliders - Dealers in - per year.......................... $25.00

12. - BAKERY - Engaged in business of operating a bakery, using machinery, per year $35.00
Hand power, per year.......................... $10.00

13. - BANKS -
(a) When capital, surplus and undivided profits are less than $50,000.00 per year.......................... $10.00
(b) Same as above from $50,000.00 to $100,000.00 per year.......................... $20.00
(c) Same as above from $100,000.00 to $150,000.00 per year.......................... $30.00
(d) Same as above from $150,000.00 to $200,000.00 per year.......................... $40.00
(e) Same as above from $200,000.00 to $250,000.00 per year.......................... $50.00
(f) Same as above from $250,000.00 to $300,000.00 per year.......................... $60.00
(g) Same as above from $300,000.00 to $350,000.00 per year.......................... $70.00
(h) Same as above when more than $350,000.00 per year.......................... $80.00

14. - BARBER SHOP - With one chair, per year.......................... $15.00

15. - BARBERS - Person not having a barber shop in city but doing business of a barber, per year.......................... $7.50
16. - BARBECUE STAND - Persons operating a temporary lunch stand, per day.......................... $2.00

17. - BATH HOUSES - Persons operating or conducting bath houses, per year.......................... $10.00

18. - BEAUTY PARLOR - or Hair Dressing and/or Manicuring, per year.................................. $15.00
Each operator, student, or helper, in addition, per year... $7.50

19. - BICYCLES
(a) Each dealer, per year...................................... $15.00
(b) Each person operating a repair shop, per year...... $10.00

20. - BILLIARDS - See Pool Room.

21. - BLACKSMITH
(a) Conducting a blacksmith or horseshoeing shop per year.................................................. $10.00
(b) Conducting a blacksmith or horseshoeing shop together with carpenter or wood shop, per year......... $15.00

22. - BOOT SHOP - See Shoe Shop.

23. - BOOTBLACK - Each barbershop maintaining or permitting a bootblack stand or chair therein per year........ $7.50

24. - BOOTBLACK - Each bootblack stand or chair operated or maintained other than in barber shop, per year.......... $7.50

25. - BOTTLERS
(a) Manufacturers of all kinds of soft drinks per year... ....................................................... $50.00
(b) Bottled carbonated drink trucks selling in wholesale quantities, per year.......................... $100.00

26. - BOWLING - Each bowling alley, boxball, or tin pin or other alley of like kind, per year...................... $25.00

27. - BREAD TRUCKS - Each person, firm or corporation selling and delivering bread from truck, wagon or other vehicle, per year................................................. $50.00

28. - BRICK DEALER - Engaged in selling bricks, operating a brick yard, or who solicits or takes orders for bricks to be shipped from Roanoke to another point, not in connection with other business, per year................................. $15.00

29. - BROKER, MERCHANDISE - Each person, firm or corporation representing a person firm or corporation in this state or any other state in the United States, or who is a broker for business connected in this state or any other state of the United States, whether carrying a car of any place of storage or who takes orders
for merchandise and distributes the same by wagon, truck, or other
wise to market, or has consigned or shipped to himself, or them-
selees and distributes by wagon, truck, or other means from ware-
houses, box cars, or other places of storage in the City of
Roanoke, Alabama, per year.............................$ 25.00

30. - Building material - Each dealer in sand, lime, cement,
brick, rocks, and other like building materials, per year..$37.50

31. - BUILDING AND LOAN ASSOCIATION - Each association doing
business in the City of Roanoke by agent or otherwise, per
year ..........................................................$25.00

32. - BUSES - Each person, firm or corporation operating a
passenger bus for hire and/or having a terminal station, depot,
or waiting room within the corporate limits of the City of Roan-
oke, at which person or property for transportation are received
and discharged, per year..........................$100.00

33. - BUTCHER, AND MEAT MARKETS -

(a) Each market buying or selling fresh or green meat,
whether in connection with other business or not, per year.$40.00

(b) Each person, firm or corporation buying or selling
packaged or cut meats whether in connection with other business
or not, per year.................................$20.00

(c) Each person, firm or corporation who maintains no
established place of business who sells fresh or green meats in
quantities less than by the quarter (not applicable to meats
raised by one selling), per year.........................$50.00

(d) Each person, firm or corporation who maintains no
established place of business who sells fresh or green meats
in quantities of by the quarter or larger, (not applicable to
meats raised by one selling), per year..................$25.00

34. - CANDY TRUCKS - Each person, firm or corporation selling
and delivering candies, or confections, from trucks or other
vehicles, per year............................................$40.00

35. - CARDS, PLAYING - Each dealer in playing cards, whether in
connection with other licensed businesses or not, per year..$2.50

36. - CARPENTER SHOP OR WOOD SHOP - Each per year......$10.00

37. - CATTLE DEALER -

(a) Each person, dealing in cattle only, per year....$20.00

(b) Each drover and/or dealer in horses, cows, pigs or
hogs, and/or other livestock, per day..............$ 5.25
Per year..................................................$100.00
(c) Each itinerant drover or itinerant dealer in horses, and/or pigs and/or other livestock, as follows:
Per day.................................................. $ 5.25
One month................................................. $ 25.00
Three Months............................................. $ 40.00
Six Months............................................... $ 75.00
One Year................................................ $ 150.00

38. - CARTRIDGES - Rifle or pistol, when not in connection with guns, per year......................... $ 15.00

39. - CHINA PAINTING - Painting and selling china, per year.................................................. $ 10.00

40. - CIGARS OR CIGAR STANDS - Including sale of chewing tobacco, whether in connection with other business or not, per year......................................................... $ 5.00

41. - CIGARETTES - Selling or dealing in cigarettes at retail or wholesale, whether in connection with other business or not per year......................................................... $ 5.00

42. - CIRCUS - See shows

43. - CLOTHING MANUFACTURER - Manufacturing clothing per year........................................ $100.00

44. - COAL YEAR -
(a) Each coal yard or dealer in coal or coke whether wholesale, or retail, or both, regularly engaged in the delivery of coal coke to retail customers, and possessing unloading, storage, delivery, sales and service facilities adequate to the needs of the retail trade area served, and equipped with and using an approved wagon or truck scale or sufficient size and capacity to accurately weigh the maximum gross load of the vehicle used in such delivery; and maintaining an office accessible to and open to public during reasonable business hours of each day, per year........................................ $37.50

(b) Each itinerant person, firm or corporation dealing in selling or delivering coal or coke, with wholesale, retail or both, and not maintaining unloading, storage, sales, weighing and service facilities as hereinabove last set forth and defined for a coal year, and any agent, salesman or deliveryman for any such itinerant dealer, per year........................................ $100.00

45. - COMMISSION MERCHANT, etc. - Each person, firm or corporation engaged in the business of commission merchant, carrying stock per year.................................................. $ 25.00

46. - CONCERTS - Each person, firm or corporation conducting or presenting a musical entertainment, public lecture, play or other like entertainment, for which admission is charged, unless given wholly to charitable, religious, civic or school purposes, per day.................................................. $20.00
47. - CONTRACTORS -
   (a) When contract exceeds $100.00 and is less than $500.00 in the aggregate $10.00
   (b) When contract or contracts is $500.00 or more and less than $1,000.00 in the aggregate $15.00
   (c) When contract or contracts is $1,000.00 or more and less than $5,000.00 in the aggregate $25.00
   (d) When contract or contracts if $5,000.00 or in excess thereof in the aggregate $50.00

49. - COTTON FACTORIES - Each, per year $250.00

50. - COTTON GINS - EACH, PER YEAR $25.00

51. - COTTON SEED BUYER - Buying for sale or as agent for any person, firm or corporation, cotton seed, per year $25.00

52. - COTTON SEE OIL MILL - Each per year $75.00

53. - COTTON WAREHOUSE - See Warehouse.

54. - DEALERS -
   (a) Bankrupt or fire damaged stock of any description each person, firm or corporation selling or dealing in bankrupt or fire damaged stock of any description, brought from other towns, or cities, and offered as such per year $250.00
   (b) Advertising as bankrupt, fire closing out, etc, sale of goods, wares and merchandise. Each person, firm or corporation the same as bankrupt insolvent, insurance assignee, trustee, executor administrator, receivers auction syndicate, railroad and other wreck or as goods damaged by smoke, water, or otherwise per month $ 75.00
   (The provisions of this section shall not apply to sales of general assigns for the benefit of creditors, or trustees selling under power of sale or in deed of trust or mortgage, or lien, executors and administrators selling under legal powers to properly licensed auctioneers selling at the public outcry in the usual course of business.)
   (c) Second-hand clothing, each person, firm or corporation selling or dealing in second-hand clothing whether in connection with other business or not, per year $250.00

55. - DOCTORS, PHYSICIANS, DENTISTS OCUULISTS, etc. -
   (a) Each resident person practicing medicine and/or surgery per year $15.00
   (b) Transient person practicing medicine and/or surgery, per year $150.00
   (c) Resident person practicing Dentistry per year $15.00
   (d) Resident oculist or optometrist, per year $15.00
   (e) Resident osteopath, per year $15.00
   (f) Resident chiropractor, per year $15.00

56. - DRAYS -
   (a) Each automobile dray, per year $20.00
   (b) Each wagon dray, per year $5.00
57. - DOUGHNUT MACHINE - Each person, firm or corporation having operating, or having the use of and/or permitting the use of, whether in connection with other business or not, per year $15.00

58. - ELECTRICIAN -
   (a) Each person, firm or corporation doing or soliciting electrical work and furnish materials, per year $37.50
   (b) Each person, firm or corporation doing or soliciting electrical work not furnishing materials, per year $12.50

59. - ELECTRICAL MERCHANDISE -
   (a) Selling or dealing in electrical merchandise per year $25.00
   (b) Selling or dealing in small electrical appliances, in connection with other business, per year $10.00
   (c) Each person, firm or corporation, engaged in the business of selling or distributing electrical current, shall pay the City of Roanoke, Alabama, an amount equal to three per cent (3%) of the gross receipts for the business transacted by such person, firm or corporation in the City of Roanoke, Alabama, for the preceding year from the sale of electrical current sold or distributed from any point or points of the City of Roanoke, Alabama, by such persons firm or corporation for any purpose whatsoever. Each such person, firm or corporation shall pay to the City of Roanoke, Alabama, One and one half per cent (1 1/2%) of the gross receipts for the preceding year for business transacted by such person, firm or corporation outside the corporate limits, but within the police jurisdiction of the City of Roanoke, Alabama: and new companies shall pay a license of, per year $150.00

60. - EXPRESS COMPANIES - Doing business in the City and engaged in carrying freight to and from other points in the state, it being the purpose of this law not to tax interstate commerce, per year $75.00

61. - EYE GLASSES - Each person selling or dealing in eye glasses, not in connection with any other business per year $25.00

62. - EYE SPECIALIST - Each transient person treating eyes or selling glasses, per year $100.00

63. - FERTILIZER -
   (a) Each person, firm or corporation dealing in or selling fertilizer, or agent for selling fertilizer, (where fertilizer is shipped into Roanoke and merchants allowed to check on stock), per year $25.00
   (b) Each fertilizer manufacturer, per year $100.00

64. - FISH PEDDLERS OR DEALERS - Each person, firm or corporation selling or dealing in fish or other sea foods, not in connection with a meat market (fresh water fish excepted) $10.00
65. - FIREWORKS - Each person, firm or corporation dealing in or selling or plants, (whether in connection with other business or not, per year.................................$ 15.00

67. - FLAVORING, BEVERAGES CAR LOTS - Each person, firm or corporation handling or dispensing beverages, flavorings and juices for commission and when the same is handley on a commission basis, or where the same is sold in bulk or in Car Load Lots, per year......................................................$ 25.00

68. - FRANCHISE, SOFT DRINKS - Any person, firm or corporation granting franchises for soft drink beverages, or the handling of concentrate and incidental items, per year........................................$ 50.00

69. - FREIGHT TRUCKS - Any person, firm or corporation delivering freight into the City of Roanoke, either by motor trucks, trailers, tractors or other motor vehicles, or transporting freight or property from out the City of Roanoke by motor trucks, trailers or tractor or other motor vehicles, per year.........................$25.00

70. - FRUITS - See Produce.

71. - GAS COMPANIES -
(a) Each person, firm or corporation dealing in or selling butane gas or gas appliance, per year...............................$ 25.00
(b) Each person, firm or corporation dealing in or selling butane gas - retail, per year............................................$100.00

72. - GREENHOUSE - See Florist.

73. - GRIST MILL - Each mill operated, per year..............$ 10.00

74. - GIFT SHOP - Each gift shop where stock is less than $250.00 per year.........................................................$ 10.00

75. - GOLF, MINIATURE COURSE - Each Miniature Golf or Croquet course, or similar game where admission or fee is charged per year..........................................................$ 15.00

76. - GUNS - Each, selling or dealing in guns not to include pistols, per year............................................................$ 15.00

77. - GUNSHOP, LOCKSMITH OR REPAIR SHOP - Each person, firm or corporation operating a repair shop for guns, locks and/or similar merchandise, per year.................................$ 10.00

78. - HAND ORGAN OR STREET MUSICIAN - Each, playing hand organ or musical instrument upon streets, per day only..$ 1.00

79. - HIDES - Each person, firm or corporation dealing in hides only, per year.........................................................$ 10.00

80. - HOTELS -
(a) Each hotel, advertised and conducted as such, having 15 rooms or more, and transient rate is $1.00 or more per day, per year..............................$ 50.00
(b) Hotel, advertised and conducted as such, having not more than 14 rooms, per year.................. $25.00

81. - ICE CREAM -
   (a) Each person, firm or corporation engaged in the business of manufacturing ice cream to sell at wholesale or retail, per year.......................... $25.00
   (b) Each person, firm or corporation engaged in the business of selling ice cream in wholesale quantities from truck or other vehicle, per year............. $50.00
   (c) Each peddler of ice cream in retail quantities, per year.......................... $15.00
   (d) Each ice cream parlor, or dealer in ice cream in retail quantities, licensed soda fountains excepted, per year. ........................................... $10.00

82. - ICE DEALER -
   (a) Each person, firm or corporation, engaged in the business of making or manufacturing ice, per year........ $100.00
   (b) Each person, firm or corporation selling or dealing in ice, or as agent for dealer in ice, per year....... $ 37.50

83. - INSURANCE -
   (a) Each fire or marine insurance company, $4.00 on each one hundred dollars and major fraction thereof of gross premiums during the preceding year, less premiums returned by cancellation; Provided that all new companies shall pay a flat minimum license of $10.00
   (b) Each insurance company, except fire and marine and fraternal, $10.00, plus $1.00 on each $100.00 and major fractions thereof of gross premiums less the return premiums by cancellation, received during the preceding year or policies issued during said year to citizens of Roanoke, Alabama, Provided, that all new companies shall pay a flat minimum license of $10.00 per year...

All licenses of insurance companies shall be due and payable on or before the 4th day of March of each year and the failure to pay same when due or the failure to furnish the statement required by Section 3 of an act of the legislature of Alabama, approved July 22, 1927 entitled "An Act to further provide for the general revenue of the State of Alabama" shall subject any company or its agents doing such business without license to the punishment hereinafter provided in Section 14 of this Code.

84. - IRON BROKERS - Each broker or agent for railway, furance, or mining supplies, not otherwise taxed herein, per year.......................... $ 25.00

85. - ITINERANT TRADERS - Each person, firm or corporation or each person representing a firm or corporation, that sells or takes orders for drugs, patent medicines or any articles of merchandise on the streets or from vehicle, or who gives or displays any article of merchandise as premiums on the streets or from vehicles, or platform, and has no place of business in Roanoke, Alabama, for which an annual license is required, per day.......................... $ 25.00
86. - JEWELERS - See Merchants.

87. - JOB PRINTING -
   (a) When principal business, per year.................. $ 20.00
   (b) When in connection with other business, per year $ 20.00

88. - JUNK DEALER - Each dealer, buying or selling scrap iron, brass, bones, etc., whether in connection with other business or not per year.......................... $ 25.00

89. - LAUNDRIES - Operating a laundry or soliciting for an acting as agent for a laundry, per year.......................... $ 35.00

90. - LAWYERS - Each individual practicing law or advertising such per year.................. $ 15.00

91. - LIVESTOCK STABLE - Each person, firm or corporation operating a sales stable per year.......................... $ 30.00

92. - LINEN SUPPLIES - Each wagon or truck operating when not in connection with other business, per year........... $ 75.00

93. - LUMBER -
   (a) Each lumber yard, per year.......................... $ 22.50
   (b) Each sawmill or planing mill, whether operating in connection with lumber yard or other business or not, per year
       .......................................................... $ 30.00
   (c) Each person, firm or corporation selling lumber in wholesale quantities or by railroad car, per year........... $ 50.00

94. - LUNCH STAND - Each person operating or conducting a lunch stand temporarily, per day.......................... $ 2.00

95. - MATTRESSES - Dealer, each person, firm or corporation manufacturing, dealing in or renovating, resident or non-resident, per year.......................... $ 50.00

96. - MARBLE -
   (a) Each dealer in marble or stone, or engaged as agent for dealer in marble or stone, per year.......................... $ 35.00
   (b) Each dealer in marble or stone when the same is made or manufactured into monuments etc., per year........... $ 35.00

97. - MERCHANTS - Each person, firm or corporation engaged in business as general merchant, as follows:
   (a) When stock is $1000.00 or less, per year............. $ 25.00
   (b) When stock is more than $1000.00 and not more than $2,000.00 per year.......................... $ 30.00
   (c) When stock is more than $2,000.00 and not more than $3,000.00 per year.......................... $ 35.00
   (d) When stock is more than $3,000.00 and not more than $4,000.00 per year.......................... $40.00
   (e) When stock is more than $4,000.00 and not more than $5,000.00 per year.......................... $50.00
   (f) When stock is more than $5,000.00 and not more than $6,000.00, per year.......................... $60.00
(g) When stock is more than $6,000.00 and not more than $7,000.00, per year.........................................................$ 70.00
(h) When stock is more than $7,000.00 and not more than $10,000.00, per year.......................................................$ 75.00
(i) When stock amounts to more than $10,000.00 per year..........................................................$100.00

96. - MILK -
(a) Each person, firm or corporation selling either retail or wholesale raw milk in the City of Roanoke, per year...$ 25.00
(b) Any person, firm or corporation selling processed milk including a pasteurized and homogenized milk, per year...$ 50.00
(c) Any person, firm or corporation selling milk products as beverages, as chocolate milk or other drinks, other than plain buttermilk or plain sweet milk, per year...........................................$ 75.00
Provided however that subsection (b) hereof shall include subsection (a) and the license under subsection (c) hereof shall include subsections (a) and (b) hereof.

99. - MILLINERY - Each dealer in millinery when not in connection with other business, per year.................$ 10.00

100. - MILLS - Conducting or operating.
(a) Flour mill, 1 set of rocks, per year.........................$ 10.00
(b) Flour mill, 2 sets of rocks, per year......................$ 20.00
(c) Corn and/or flour mill, with over two sets of rocks, per year..................................................$ 50.00
(d) Oil Mill, per year..................................................$100.00
(e) Knitting Mill, per year.............................................$ 50.00

101. - MONEY BROKERS - LOAN COMPANIES - INDUSTRIAL LOAN COMPANIES - OR SHORT TIME MONEY LENDERS - EACH PERSON, FIRM OR CORPORATION OR ASSOCIATION LENDING OR ADVANCING MONEY ON PERSONAL PROPERTY, TAKING WAIVE NOTES OR MORTGAGES ON PERSONAL PROPERTY, TAKING OR TRADING IN ASSIGNMENTS OF WAGES OR SALARIES, OR LENDING MONEY ON WAGES, WHERE SUCH LOANS ARE TO BE REPAYED IN WEEKLY OR MONTHLY OR ANNUAL INSTALLMENTS, ANNUAL ONLY $100.00. A PERMANENT RECORD TO BE KEPT OF ALL LOANS MORTGAGES, PAYMENTS INTEREST CHARGES, ATTORNEY FEES, WHEN CHARGED, ALL SUBJECT TO INSPECTION BY THE MAYOR OR COUNCIL OR ANY DESIGNATED PERSON BY SUCH OFFICIALS AND THE LICENSE MAY BE REVOKED WHEN SUCH RECORDS ARE NOT KEPT.

102. - MOTEL, etc.
(a) Any person, firm or corporation operating a motel, a tourist court, or a tourist home in the City of Roanoke, per year.................................................................$ 25.00
(b) Any person, firm or corporation operating a motel, a tourist court or a tourist home in the police jurisdiction of the City of Roanoke, per year.................................................................$ 12.50

103. - MOVING PICTURE SHOW -
(a) Moving picture show, whether in connection with other business or not, per year.............................................$ 50.00
(b) Moving picture show with vaudeville, per year.............$ 75.00
(c) Sunday show (Vaudeville not included)........................$200.00
104. - MUSIC -
   (a) Each dealer in music or musical instruments, where principal stock in trade, per year...$ 50.00
   (b) Each dealer in victrolas and/or similar machines, per year...$25.00
   (c) Each dealer in victrolas and/or similar machines, when not principal stock in trade...$50.00
   (d) Music machines, nickelodeans, etc., each per year...$50.00

105. - MUTUAL AID ASSOCIATION - Each association shall pay license fee of $10.00 per year, and in addition thereto a tax of one-half of one per centum on net premiums or receipts received from business done within the City of Roanoke during the preceding year, minimum gross premiums or receipts less return premium by cancellation as provided by Section 3565 of the insurance Law of Alabama.

106. - NATURAL GAS -
   (a) Any person, firm or corporation selling or having in stock for sale or corporation selling or having in stock for sale Natural Gas Appliances and accessories or either, per year...$25.00
   (b) Any person, firm or corporation doing natural gas fitting plumbing, or installing the same, per year...$12.50

107. - NEWSPAPERS - Each person, firm or corporation engaged in the business of publishing a newspaper, or conducting a publishing establishment, as follows:
   (a) When daily publication, per year...$40.00
   (b) When daily and weekly publication, per year...$60.00
   (c) When weekly or semi-weekly, per year...$40.00
   (d) Newspapers, owners or agents thereof delivering papers published outside of the City, each newspaper so delivered, per year...$10.00

Provided however this license shall not apply to that portion of the business by said newspaper that may be in interstate or foreign commerce, or to business done with the Government of the United States.

108. - PALMISTRY, PHRENOLOGY OR TATTOOING ETC. - Each person engaged in the business of Palmistry, phrenology or tattooing, etc., per week only...$100.00

109. - PEANUTS - Each truck or wagon or other vehicle selling or delivering peanuts, per year...$25.00

110. - PHOTOGRAPHERS - Each person taking photographs, or tintypes or otherwise, per week...$10.00
     Per month...$15.00
     Per Year...$25.00

111. - PIANO TUNER - For each piano tuner except holder of music dealer's license, per year...$10.00

112. - PIN BALL MACHINE - Each pin ball machine, similar machine or device owned or operated, per year or any part of year...$50.00
113. - PLUMBER - For each plumber, per year..............$12.50

114. - POOL OR BILLIAND ROOM -
   (a) Each person, firm or corporation operating or conducting a pool room, and/or billiard room, per year...............$250.00
   (b) Miniature pool table, each per year....................$15.00

115. - POP CORN POPPERS - Each person, firm or corporation operated whether in connection with other business or not per year..............................................$ 7.50

116. - PRESSING CLUB -
   (a) Each person, firm or corporation engaged in operating a pressing and/or dry cleaning plant, per year..............$37.50
   (b) Each person, firm or corporation soliciting pressing and/or dry cleaning work within the City of Roanoke, or its police jurisdiction, having no plant therein, per year........$100.00

117. - PRODUCE -
   (a) Each person, firm or corporation selling or dealing in produce, fruits, etc., carrying stock per year..............$ 37.50
   (b) Each person, firm or corporation selling or dealing in produce fruits, etc., or acting as broker of such commodities selling from car, other than licensed dealers, per year...$ 50.00
   (c) Each person, firm or corporation selling or dealing in produce fruits, etc., other than wholesale grocer, who travels one or more men per year..............................$ 50.00
   (d) Each peddler of fruits or produce, except those peddling their own raised fruits or produce, provided no peddling of such fruits or produce is allowed on main streets, per year...

118. - PUNCH BOARDS - Each and every punchboard or similar device operated or offered for sale, per year or any part of the year.........................................................$100.00

119. - RADIO STATIONS - Each and every punchboard or similar device operating a radio station in the City of Roanoke, per year.................................................$37.50

Provided however, this license shall not apply to that portion of business by said radio station that may be in Interstate or Foreign Commerce, or to business done with the Government of the United States.

120. - RADIO - Each dealer in radios or radio equipment, when not in connection with other business, per year...............$ 15.00

121. - RAILROADS - Each railroad company having an office in or running cars into the City for business of transporting freight or passengers from Roanoke to points in the State or from other points in the State into Roanoke, per year.................$100.00

122. - REAL ESTATE - Each person, selling or renting or offering to sell or rent real estate for compensation or holding himself out as such per year.................$ 37.50
123. - RESTAURANTS -
(a) Each person, firm or corporation operating a restaurant or eating house whether in connection with other business or not per year...............................$ 40.00
(b) Each person, firm or corporation operating a lunch counter, whether in connection with other business or not, per year...............................$ 17.50

124. - SEWING MACHINE -
(a) Each dealer in sewing machines where principal stock in trade per year...............................$ 25.00
(b) Where not principal stock in trade, per year........$ 10.00

125. - SHINGLES - See Lumber.

126. - SHOE SHOP - Each boot or shoe repair shop:
(a) Where machinery is used, per year.......................$ 25.00
(b) Where no machinery is used, per year...................$ 5.00

127. - SHOOTING GALLERY - Per Year..........................$ 25.00

128. - SHOWS - For exhibition or circus, per day...........$100.00

129. - SHOWS - For parade on the streets of the City of Roanoke, when exhibition is outside the City Limits, per day...
..................................................................................................................$100.00

130. - SHOWS - Opera Company, Comedy Company or Minstrel Show, when under canvas and admission fee is less than 35¢ per day only.................................$ 20.00
Same; per week only.................................................................$120.00
Same; when maximum admission fee is 35¢ or more, per day$ 35.00
Same; per week only.................................................................$200.00

131. - SHOWS - Dog and Pony, per day only.................$ 75.00

132. - SHOWS - For the purpose of reimbursing the city for extra police required to keep order during shows and exhibitions outside the city but within the police jurisdiction thereof, a license shall be paid per day only.................................$100.00

133. - SHOWS - For each exhibition of feats or legerdemain or entertainment, per day..............................$ 10.00

134. - SHOWS - For each device by persons as a source of profit to themselves, such as throwing at wooden figures, or other objects, cane racks, knife racks or other devices of like character, per day.................................$ 10.00
Same; per week.................................................................$ 25.00

134. - SHOWS - For each flying jenny, hobby horse, or merry-go-round, or like kind, per day only.................$ 10.00
Per week.................................................................$ 35.00

135. - SHOWS - Each person, firm or corporation operating or exhibiting a street carnival per week only.................................$400.00
136. - SIGN PAINTING & NEON SIGNS -
(a) Any person, firm or corporation engaged in sign painting per year.................................$ 25.00
(b) Each person, firm or corporation engaged in neon signs, or in the making, constructing, repairing, alteration, setting up and selling of the same.................................$ 25.00
(c) Provided however any person, firm or corporation doing both (a) and (b) herein may procure one license for, year..$40.00

137. - SKATING RINK -
(a) Each skating rink, permanently, per year...........$100.00
(b) Each skating rink, transient, per month only...$ 40.00

138. - SLOT OR VENDING MACHINES -
(a) Slot machines, 1$, per year..........................$ 2.50
(b) Slot machines, soft drinks or merchandisin, per year.................................................$ 10.00

139. - SODA FOUNTAIN -
(a) Whether in connection with other business or not, each, per year........................................$ 15.00
(b) Each person, firm or corporation selling (bottled) soft drinks, whether in connection with other business or not, per year........................................$ 3.50

140. - STOKER AND FURNACE REPAIR - Each person, firm or corporation repairing stokers or furnaces, not in connection with other business, per year..............................$ 12.50

141. - STANDS - Refreshments: each operator of candy popcorn, apple, peanut, lemonade, etc., per week only........$ 6.00
Same; per year.............................................$ 20.00

142. - STREET CARNIVALS - See Shows.

143. - SYRUP FACTORY - Each person, firm or corporation engaged in making or manufacturing syrup, per year...........$ 37.50

144. - TAXI - See Automobile.

145. - TELEGRAPH - Each person, firm or corporation engaged in commercial telegraph business of sending messages to and from the City of Roanoke to and from other points in the State for hire or regard, per year.................................$ 25.00
PROVIDED: such license shall not be upon business done for the Federal Government.

146. - TELEPHONE - Each telephone exchange, per year...$150.00

147. - TELEPHONE, LONG DISTANCE - Each person, firm or corporation doing a long distance telephone business, per year$ 53.00

148. -TER,OTE EXTERMINATORS - Treating or soliciting, per year or any part of a year.................................$ 37.50

149. - TIN SHOP - Each person, firm or corporation operating a tin shop, per year.............................................$ 10.00
150. - TOILET ARTICLES - Each peddler of toilet articles, whether taking orders or not, per year. $ 25.00

151. - TOURIST COURT - Each person, firm or corporation operating a tourist court, per year. $ 25.00

152. - TOBACCO - See Cigars.

153. - TRACTORS, FARM MACHINERY -
(a) Any person, firm, corporation selling tractors, tractor parts, mechanical farm machinery, farm machinery, or motors for farm or industrial use, per year. $ 75.00
(b) Provided the selling of the same in the Police Jurisdiction per year shall be. $ 37.50

154. - TYPEWRITERS - Each dealer in typewriters, copy machines, adding machines, or any other machine of like kind, or as agent for the sale of such machines, per year. $ 10.00

155. - UNDERTAKER - Each person firm or corporation engaged in the business of undertaking, per year. $ 50.00

156. - VETERINARY - Each person engaged in the veterinary practice, per year. $ 15.00

157. - WAREHOUSE - Each cotton warehouse
(a) Capacity less than 2,500 bales per year. $ 37.50
(b) Capacity from 2,500 to 5,000 bales per year. $ 50.00
(c) Capacity more than 5,000 bales per year. $ 75.00

158. WATCHMAKER OR WATCH REPAIRER OR TYPEWRITER REPAIRER - Each person engaged in the business of watch making or repairing, licensed jeweler excepted, per year. $ 12.50

159. - WELDING - Each person, firm or corporation operating a welding shop, per year. $ 25.00

160. - WHOLESALE OIL AND GASOLINE - Each person, firm or corporation or agency selling illuminating, lubricating or fuel oils or gasoline and/or butane gas, at wholesale in quantities of twenty-five gallons or more, and maintaining or having storage tanks within the city limits of the City of Roanoke, Alabama, per year. $ 100.00

161. - WHOLESALE OIL AND GASOLINE - Each person, firm or corporation selling oils and gasoline, butane, etc., from truck or other vehicle, not maintaining storage tanks within the city limits of the City of Roanoke, per year. $ 100.00

162. - TRANSIENT REPAIRMAN - Each transient person repairing mending, or sharpening organs, sewing machines, mops, knives, scissors, typewriters, adding machines, cash registers, pianos, stoves, and other such instruments, per day. $ 1.00

SECTION 2. That any person, firm or corporation desiring to engage in or carry on any business, trade, profession, vocation or exhibition for which a license is required shall make application
to the City Clerk of the City of Roanoke, Alabama, for a license to engage in or carry on the same within the time prescribed by law and in all cases where required shall make oath before a Notary Public or other authorized official. And further providing that a penalty of 10% of the amount of the license will be charged on all licenses not paid on or before the first day of February, 1954, and each year succeeding, except on proof being furnished that any business, occupation, or profession, trade, vocation, or exhibition has not been commenced or engaged in prior to the date of application therefor and on all licenses paid semi-annually a similar charge of 10% will be made on all licenses not paid on or before August 1, 1954, and each succeeding year thereafter; provided that this section shall in no way prevent or interfere with the collection of licenses which are due and delinquent after January 1.

SECTION 3: That any person, firm or corporation engaged in any business, trade, profession, vocation or exhibition outside the city limits but within the Police Jurisdiction thereof shall pay 50% of license for carrying on said business as is imposed upon like business within the City Limits.

SECTION 4: That except in those schedules where a daily, weekly, monthly, quarterly or semi-annual license is specifically provided in Section 1, all licenses shall apply per annum: PROVIDED, that after June of each year a six months license may be issued as provided by law except where otherwise stated.

SECTION 5: That the adoption of this schedule of licenses shall not abridge the right of the City Council of the City of Roanoke, or other governing body, to change, alter, decrease or revoke any of the above licenses; nor shall it abridge the right of any business, occupation, traffic, calling or profession not included in the above schedule and when such license is required then the same shall be paid for the full year from January 1, each year, if commenced before July 1, but only half the year if commenced after July 1, unless otherwise specified.

SECTION 6: That any person, firm or corporation dealing in two or more articles or engaged in two or more of the businesses, vocations, callings or professions enumerated in Section one of this ordinance and for which a license is required of each, such person shall pay for and take out a license for each line of business, calling or profession.

SECTION 7: Each license shall be posed in a conspicuous place where such business or occupation is carried on and the holder of the license shall immediately show such license to the City Clerk or any license inspector or collector duly authorized by the City of Roanoke or to any police officer of the City of Roanoke upon being requested by such clerk, collector, inspector or officer to do so.
SECTION 8: That no license issued under the schedule in Section 1 shall be transferred except by and with the consent of the City Council and no license shall in any event be transferred more than once and shall never be transferred from one business to another.

SECTION 9: That any person, firm or corporation desiring to engage in any trade, business, vocation or profession for which a license is required and for which a fixed place of business is required shall designate a place of business at which such trade, business, vocation or profession is to be carried on and the license thereof shall designate such place and such license shall authorize the carrying on of such trade, business, vocation or profession only at such place. For each place at which such trade, business, vocation or profession is carried on a license shall be paid.

SECTION 10: That in all cases where the amount to be paid for a license depends upon the capital invested, or the value of goods, stocks, furniture and fixtures, or the amount or volume of sales or business, or receipts, or premiums collected it shall be the duty of the person applying for such license to render to the City Clerk or license collector a sworn statement of such capital invested, or value of goods, stock, furniture and fixtures, or the amount or volume of sales or business, or receipts, or premiums collected, and such further proof including insurance carried, as the City Clerk or license collector shall demand, to show the actual amount of capital invested, or the value of goods, stocks, furniture and fixtures, or the amount or value of business or sales, or receipts, or premiums collected; and the City Clerk or license collector shall not be required to receipt for any money until such proofs are furnished and the person applying for such license may be required to submit his books of accounts for inspection and examination by the City Clerk or license collector either before or after a license is issued, and may be refused license until he complies with the demand of the City Clerk or license collector for such inspections of such books. That where the amount to be paid for license depends upon the average of stock and fixtures, or stock, or gross income, or the volume of business, during the preceding year, and the applicant for license is just entering into business the amount to be paid shall be based upon the estimated gross income of business, in no case to be less than the lowest license fixed for such business in this Ordinance.

SECTION 11: That the City Clerk, or license collector in computing the amount of license to be paid for merchandise license or by goods license or such similar license shall be governed by the amount of the last assessment of such person, firm or corporation seeking such license as made to the County Assessor in arriving at the amount of stock maintained by such person, firm, or corporation seeking a license, said amount so assessed shall be considered and deemed as 60% of the amount of stock so carried by such person, firm or corporation.
SECTION 12: That it shall be unlawful for any person to knowingly and wilfully make any false written affidavit as to the amount of stock, the amount or volume of business, or sales, or the volume of receipts or premiums collected or amount of capital invested or number of employees or number of vehicles used or of seating room capacity, or to file such affidavit with the City Clerk or license collector for the purpose of defrauding the City of Roanoke by procuring a license for a less sum than is lawfully due by the applicant of his principal.

SECTION 13: That all licenses herein required shall be due and payable on the first day of January of each year. Provided, that on all businesses, vocations, or professions commenced after July 1st of any year, one-half the yearly license shall be charged and shall be due and payable on the date when business is commenced.

SECTION 14: That it shall be unlawful for any person, firm or corporation to engage in any business, trade, vocation, exhibition or profession or keep any establishment, or do any business, or any act, for which a license is required by this Ordinance without first having obtained a license therefor; any person, firm or corporation engaged in any such business, trade, vocation, keeping any establishment, or doing any act, without first having obtained license shall upon conviction for each day such business trade, vocation, exhibition or profession, or such establishment is kept or carried on and for each act so done without such license, be fined not less than One Dollar ($1.00). nor more than One Hundred ($100.00), and may also, in the discretion of the court, be sentenced to imprisonment in the city jail or to labor upon the streets of the City of Roanoke for not more than six months.

SECTION 15: That at the time of taking out and paying for a license there shall be paid to the City Clerk or license Collector for the use of the City of Roanoke, a fee of 25¢ on each license for the issuance of the same.

SECTION 16: That in the event any ordinance or part thereof passed by the City Council of the City of Roanoke fixing and prescribing a license schedule for any person, firm or corporation for the privilege of doing business in said city or Police Jurisdiction shall be held or construed illegal or void, the license to be charged in such event shall be based upon and is hereby fixed at the rate fixed and prescribed by the laws of the State of Alabama, shall be collected provided that where the laws of the State of Alabama do not fix and prescribe a license the Mayor of the City of Roanoke is hereby authorized and empowered and is hereby directed to fix the amount of such license based on the license prescribed for similar business or the mature, volume, character, and amount invested in the business upon which he is authorized to fix the amount of license to be paid.

SECTION 17: THAT THE MAYOR IS HEREBY AUTHORIZED and empowered to fix and prescribe a license for any business, occupation, exhibition or profession for which a license is not provided.
SECTION 18: That the Mayor and the City Clerk shall act upon all applications for a free license but no free license shall be granted except in such cases as the same are granted by the State and County or where a person is so afflicted as that he is not able to make a living at his usual trade, occupation or profession.

SECTION 19: THAT IF ANY SECTION, SUB-SECTION OR PROVISION of this ordinance be, for any reason held void or invalid or unconstitutional it shall not affect the validity or constitutionality of any other section, subsection or provision thereof.

SECTION 20: This license Schedule and Ordinance is for the year 1954, and for each year thereafter until revised, amended, altered or repealed.

SECTION 21: That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

Adopted and approved this 14th day of December, 1953.

K. L. Hooper, Mayor

Olin E. Sheppard, City Clerk

CERTIFICATE OF CITY CLERK

I, Olin E. Sheppard, City Clerk of the City of Roanoke, Alabama do hereby certify that the above and foregoing Ordinance No. 427, comprising the License Schedule for the City of Roanoke, Alabama, and Police Jurisdiction thereof, was duly and legally adopted by the City Council of the City of Roanoke, Alabama on the 14th day of December, 1953, and I further certify that the above and foregoing schedule is the full, complete and true manuscript of said license Schedule as adopted by the City Council of the City of Roanoke, Alabama, on the 14th day of December, 1953.

Olin E. Sheppard, City Clerk
City of Roanoke, Alabama

I, Olin E. Sheppard, hereby certify that the above and foregoing Ordinance No. 427 was passed and adopted by the Mayor and City Council of the City of Roanoke, Alabama, on the 14th day of December, 1953, and was herein recorded and was published in the Roanoke Leader, a newspaper of general circulation in the City of Roanoke, Alabama, on the 31st day of
CIGARETTE TAX ORDINANCE

ORDINANCE NO. 431

An Ordinance to levy a license tax on person, firms, corporations and others engaged in the business of selling, storing or delivering certain tobacco products, cigarettes, within the corporate limits of the City of Roanoke or its police jurisdiction; to provide for the enforcement of said Ordinance; and to provide penalties for its violation.

BE IT ORDAINED by the City Council of the City of Roanoke, Alabama, as follows:

section 1. Definitions. Unless the context clearly indicates a different meaning the following words and phrases wherever used in this Ordinance shall have the meaning respectively ascribed to them in this Section:

"Person" means a natural person, firm, corporation, association, club, receiver, and trustee or other persons acting in a fiduciary capacity.

"Corporate Limits" means the corporate limits of the City.

"Police Jurisdiction" means the territory outside the Corporate Limits of the City lying within one and one-half miles from said Corporate Limits, and not within the Corporate Limits of any other Municipality.

"Tobacco Products" means Cigarettes.

"Container" and "Containers" mean the individual package or packages, or method by which Cigarettes are sold.

"Sold" and "Sale" mean any transfer of the title or possession, or both, exchange or barter, conditional or otherwise, in and manner or by any means whatsoever for a consideration or any agreement there-for, including rewards, prizes or premiums of tobacco products as herein defined, given as a result of operation on punch boards, as shooting galleries or other activities.

"Retail Price" means the retail selling price of the Tobacco Products as herein defined before adding the amount of the tax assessed herein, or any other tobacco tax imposed under the laws of the State of Alabama.