

ORDINANCE NUMBER 695

AN ORDINANCE SUPERSEDING AND REPLACING ORDINANCE 543 PROVIDING SCHEDULE OF LICENSES FOR THE CITY OF ROANOKE, ALABAMA, AND THE POLICE JURISDICTION THEREOF, FOR THE YEAR BEGINNING JANUARY 1, 1995, AND ENDING DECEMBER 31, 1995 AND 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:

SECTION 1. DEFINITIONS. Unless the context clearly indicated a different meaning, the following words and phrases, wherever used in this ordinance, shall have the meanings respectively ascribed to them in this section:

"City" means the City of Roanoke, Alabama.

"Police Jurisdiction" means all that territory outside the corporate limits of the City but within three miles of the corporate limits of the City.

"Person" means and includes each and every individual, firm, corporation, person, association, company, partnership, or agency.

"Business" means and includes each and every exhibition, activity, trade, business, vocation, occupation, profession, machine, device, article or line of merchandise, engaged in, conducted, carried on, or operated in the City, or the police jurisdiction thereof, for which a license is required and provided for hereunder.

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.

SECTION 2. LICENSE SCHEDULE. The following is hereby adopted and declared to be the schedule of licenses for the year beginning January 1, 1995, and ending December 31, 1995 and for each successive calendar year thereafter, except to the extent that the same may be hereafter amended or repealed. Each person engaging in, conducting, carrying on or operating any business for which a license is hereinafter designated and specified within the corporate limits of the City is required to obtain from the City an annual privilege license (except in those situations where a license for a shorter period than the calendar year is hereinafter provided for, in which event the license for such shorter period shall be obtained from the City), and each such person shall pay the City Therefor the amounts hereinafter specified for each such business, except as may be otherwise expressly hereinafter provided for, which said licenses shall be issued by the City Clerk upon payment to the City Clerk of the full amounts, including also

issuance fees and penalties, if any, as is specified, designated and provided for hereinafter. In addition to the license schedule hereinafter set forth in this section, there is included herein as a part of said schedule the Index appearing at the end of this ordinance.

SCHEDULE

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

Advertising agencies - per year	\$ 75.00
Bill Poster - per year	112.50
- per week	15.00
In moving pictures houses - per year	37.50
Loud speakers & noise makers on streets-per year	150.00
Outdoor Signs - per year	75.00
Soliciting by telephone where telephone solicitation is used as a primary means of advertisement or solicitation - per year	150.00
Vehicles on street - per month	15.00
Any other manner - per year	75.00

In addition to the above base license tax, each person so engaged shall pay an amount equal to 1/15 of one percent (1%) of the gross receipts derived from such businesses in excess of \$20,000.000

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.

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	\$ 375.00
New furniture or equipment - per week	375.00
Antique carpets or rugs - per week	375.00

Jewelry - per week	375.00
Livestock - per year	375.00
Real Estate and/or furniture & equipment	
per year	225.00
per week	37.50

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 licenses pawnbrokers of unredeemed pledges in a manner provided by law.

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	\$ 187.50
---------------------------	-----------

plus an additional amount equal to 1/30 of one percent (1%) of all gross receipts over \$200,000.00.

For the purpose of this schedule, gross receipts shall mean the entire receipts of the business including all receipts from government sales, sales outside the City of Roanoke, parts department, connecting garages, shops, services, etc., that 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 on 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 \$187.50 plus a percentage of gross receipts as required above.

5. AUTOMOBILE OR TRUCK RENTAL. Each person engaged in the business of rental or leasing automobile or trucks shall pay a license tax as follows:

For each automobile or truck	\$ 15.00
------------------------------	----------

For each automobile or truck rented by contract specifying the rental of five (5) or more vehicles on a fleet basis for a period of twelve (12) months or more.

7.50

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

6. BANKRUPT AND FIRE SALES. Each person, other than the original bona fide owner, selling goods, wares, or merchandise as an agent, receiver or otherwise obtaining rights to the property for sales as a close-out, fire, water, or smoke damage shall pay a license tax of \$ 375.00

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

7. BARBER SHOP - BEAUTY SHOP. Each person operating a barber shop or 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 \$ 22.50
For each additional barber chair/beauty operator 11.25

8. BILLIARD OR POOL ROOMS. Each billiard or pool room or parlor shall pay an annual license tax for the first table of \$ 150.00

For each additional table 75.00

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

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:

One less than \$125,000.00 \$ 187.50

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

10. BOOTBLACKS. Each person engaged in shining or polishing shoes or boots shall pay for each chair, whether in connection with other business or not, an annual license tax of \$ 11.25

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) \$ 22.50

12. BROKER OR DEALERS IN SECURITIES. Each person engaged in the business of acting as broker or dealing in 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 \$ 150.00

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

COTTON DEALERS 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 \$ 150.00

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

13. BUILDING AND LOAN OR SAVINGS AND LOAN ASSOCIATIONS OR BANKS. Each person operating a building and loan association, savings and loan association, or bank shall pay an annual license tax as follows:

When capital surplus, reserves and undivided profits combined are:

Less than \$50,000.00	\$ 15.00
\$50,000.00 & less than \$100,000.00	30.00
\$100,000.00 & less than \$150,000.00	45.00
\$150,000.00 & less than \$200,000.00	60.00
\$200,000.00 & less than \$250,000.00	75.00
\$250,000.00 & less than \$300,000.00	90.00
\$300,000.00 & less than \$350,000.00	105.00
\$350,000.00 & less than \$400,000.00	120.00
\$400,000.00 & less than \$450,000.00	135.00
\$450,000.00 & less than \$500,000.00	150.00
\$500,000.00 & less than \$600,000.00	165.00
\$600,000.00 & over	187.50

In addition, a license must be obtained for each branch of such association or bank of \$ 15.00

14. CARNIVAL, FAIR OR CIRCUS. Each person operating a carnival, fair, circus, or similar activity shall pay a license tax as follows:

Circus - per day \$ 150.00

Carnival or Fair - per week 300.00

15. CEMETERY COMPANIES. Each person engaged in the business of selling, soliciting the sale, or of furnishing cemetery lots shall pay a license tax of \$ 75.00

16. CONTRACTORS - BUILDING. Each person engaged in the business of accepting orders, contracts, or subcontracts 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 annual receipts from contracts performed within the City of Roanoke and its police jurisdiction as follows:

Less than \$10,000.00	\$	37.50
\$10,000.00 & less than \$25,000.00		75.00
\$25,000.00 & less than \$100,000.00		150.00

And, in addition, 1/15 of one percent (1%) on all gross receipts in excess of \$100,000.00 but less than \$500,000.00 plus 1/30 of one percent (1%) of gross receipts in excess of \$500,000.00 but less than \$5,000,000.00, plus 1/80 of one percent (1%) in excess of \$5,000,000.00.

17. CONTRACTORS AND SUBCONTRACTORS. 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 and its police jurisdiction as follows:

On gross receipts; same as above in Schedule 16.

18. DELIVERY. Each person delivering articles of merchandise or any other property within the City when no in connection with a regularly licensed business shall pay a license tax for each vehicle delivering merchandise within the City of \$ 75.00

Persons taking orders, soliciting or consummating sales of merchandise or taking orders, soliciting or consummating sales of services or performing such services within the City of Roanoke or its police jurisdiction shall obtain a license based on such business, profession, or vocation, which shall entitle such business to deliver within the City without obtaining additional license.

This license receipt should be affixed to the vehicle at the time of receipt and shall not be transferable from one vehicle to another.

19. 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 \$ 75.00

Plus an amount equal to 1/15 of one percent (1%) of gross receipts for the preceding year in excess of \$50,000.00.

20. DIRECTORY. Each person making, compiling, selling, or offering for sale any directory shall pay a license tax of \$ 225.00

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

21. 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 \$ 75.00

22. EXPRESS COMPANIES. Each railway express company, for the privilege of doing business within the corporate limits of the City \$ 112.50

23. 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 (1%) of gross annual receipts with a minimum license tax of \$ 112.50

24. 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 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 (1%) per month \$ 150.00

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 (1%) per month \$ 300.00

25. FUNERAL DIRECTORS. Each person engaged in 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 \$50,000.00 \$ 150.00

Plus an additional amount equal to 1/15 of one percent (1%) on all gross receipts in excess of \$50,000.00. 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.

26. 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 double or more hose pump	\$	30.00
Each additional double or more hose pump		15.00
First double hose pump		45.00
Each additional double hose pump		22.50
Tank trucks for delivering to airplanes-each truck		37.50

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 must be paid. Gross receipts from sales of gasoline should not be included in the computation of any other license required.

Each person engaged in the business of selling gasoline or other petroleum products at wholesale or delivering gasoline within the City of Roanoke, or its police jurisdiction, shall pay a license tax based on the number of gallons sold or delivered within the City of Roanoke, or its police jurisdiction, as follows:

On less than 1,000,000 gallons	\$	187.50
1,000,000 & less than 2,000,000 gallons		225.00
2,000,000 gallons and over		300.00

27. 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 \$ 75.00

28. HOSPITAL AND/OR CLINIC. Each person operating a hospital, clinic, rest home or sanitorium for profit shall pay a license tax as follows:

Hospital or clinic:		
Five beds or less	\$	150.00
Each additional bed		7.50

Rest home or sanitorium:		
Five beds or less	\$	37.50
Each additional bed		4.50

29. HOTELS AND MOTELS. Any person engaged in the hotel, motel, or similar business shall pay an annual license as follows:

First 15 rooms	\$	75.00
Each additional room		7.50

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 the renting of rooms without additional license.

30. 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 equal to six percent (6%) of each \$100.00, or major fraction thereof, of the gross premiums, less return premiums, on policies issued during the preceding year on property located in the City. Provided, that if the company has done no fire or marine insurance business in the City the preceding year, there is hereby levied and assessed a license fee of \$37.50, payable at the time and in the manner prescribed for other license under this ordinance, and at the expiration of the calendar year for which such license is issued, or within 60 days thereafter, the company shall furnish the Mayor of the City a written statement, verified by the affidavit of the president, vice president, or secretary of the company, setting out the full and true amount of the gross premiums less return premiums on fire or marine policies issued during the year for which the license was issued on property located in the City, which statement shall be accompanied by the additional amount of license due the City which additional amount is to be computed by taking six percent (6%) of each \$100.00 or major fraction thereof of such gross premiums, less return premiums, and deducting therefrom the amount of the license previously paid, so that the total amount of license paid the City shall equal six percent (6%) of each \$100.00, or major fraction thereof of the gross premiums, less return premiums on policies issued during the year for which the license was issued on property located in the City. In the event the \$37.50 license previously paid by the company exceeds the amount owed the City, computed as set forth hereinabove, the City shall refund to the licensee the amount due it when such verified statement is filed.

(b) Insurance Other Than Fire or Marine - For the privilege of engaging in life insurance business, or any kind of insurance other than fire or marine, each company engaging in such business or its agents shall pay a license to the City of \$22.50 and in addition thereto, an amount equal to \$1.50 on each \$100.00, or major fraction thereof, of the gross premiums

less return premiums received during the preceding year on policies issued during said year to citizens of the City. Upon payment or tender of said sum of \$22.50 to the City at the time and in the manner prescribed for other licenses under this ordinance, such insurance company shall be permitted to do business in the City, through its agents.

(c) On the first day of January of each year, or within 60 days thereafter, each insurance company mentioned in (a) and (b) above, which did any business in the City during any part of the preceding year shall furnish the Mayor of the City a statement in writing, verified by the affidavit of the president, vice present, or secretary of the company, showing the full and true amount of gross premiums, less return premiums, received during the preceding year on policies issued during such year, which policies are described in (a) and (b) above, and each insurance company shall accompany such statement with the amount of license tax due, according to the provisions herein set forth.

(d) Upon a 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 30, there shall be a forfeiture of the right of such company so failing, and its agents, to continue to do business in the City until such statement shall have been furnished and such sum shall have been paid in full, and such company and its agents doing business in the City pending such forfeiture shall be guilty of a misdemeanor against the City and shall be punished as though it or they were doing business without a license, as is provided without the limits of the punishment prescribed in Section Seven of this ordinance.

31. 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	\$	37.50
\$5,000.00 & less than \$10,000.00		52.50
\$10,000.00 & less than \$25,000.00		75.00
\$25,000.00 & less than \$50,000.00		112.50

plus an additional amount equal to 1/30 of one percent (1%) of all gross receipts in excess of \$50,000.00.

32. LAUNDRY AND/OR DRY CLEANERS. Any person operating a laundry, dry cleaners, linen supply service, or diaper service shall pay an annual license tax of \$ 150.00

Dry Cleaning Only 60.00

and, in addition, 1/15 of one percent (1%) of gross annual receipts in excess of \$50,000.00 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 \$ 37.50

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

First ten (10) machines	\$	75.00
For <u>each</u> subsequent machine		5.00

34. 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 \$50,000.00 or less	\$	150.00
\$50,000.00 & less than \$100,000.00		300.00

and, in addition, 1/30 of one percent (1%) of all gross receipts in excess of \$100,000.00 and not over \$1,000,000.00; and 1/60 of one percent (1%) on all gross receipts exceeding \$1,000,000.00 and not over \$10,000,000.00; and 1/140 of one percent (1%) of all gross receipts exceeding \$10,000,000.00.

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 or manufactured under contract.)

35. 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 week of \$ 375.00

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

On less than \$10,000.00	\$	37.50
\$10,000.00 & less than \$20,000.00		75.00

Plus and additional amount equal to 1/15 of one percent (1%) of gross receipts over \$20,000.00 and not over \$500,000.00; and 1/30 of one percent (1%) of gross receipts exceeding \$500,000.00.

37. MERCHANTS - 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 Merchants - Wholesale rates as defined in Section Fifteen of this ordinance shall pay a license tax based on his gross receipts as follows:

On less than \$25,000.00	\$	75.00
\$25,000.00 & less than \$50,000.00		150.00
\$50,000.00 & less than \$100,000.00		225.00
\$100,000.00 & less than \$150,000.00		300.00
\$150,000.00 & less than \$250,000.00		375.00

and, in addition, 1/30 of one percent (1%) of gross receipts in excess of \$250,000.00.

38. 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 \$ 37.50

plus and additional amount equal to 1/15 of one percent (1%) of annual gross receipts over \$10,000.00.

39. 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 \$ 150.00

(b) Any motor carrier as defined by Article 3 of the "Alabama Motor Carrier Act of 1939" (Title 48, Section 301(1), et seq., Code of Alabama), 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 \$ 150.00

40. NEWSPAPERS. Each person publishing or distributing newspapers of less than four (4) issues per week shall pay an annual license tax of \$ 112.50

Plus an amount equal to 1/15 of one percent (1%) 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 or its police jurisdiction shall pay an annual license tax of \$ 30.00

41. 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 not more than twenty-five (25) automobiles or vehicles is provided \$ 37.50

Plus \$3.00 for each additional space provided over 25.

42. PAWN BROKER. Each person engaged in business as a pawn broker shall pay an annual license tax of \$ 225.00

Plus an amount equal to that required of a retail merchant on gross receipts from sales or merchandise, as provided in Schedule 36 of this license schedule.

43. 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 \$ 37.50

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

44. 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 Merchants-Retail schedule of rates, as provided in Schedule 36 of this license schedule.

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

On less than \$10,000.00	\$	56.25
\$10,000.00 & less than \$25,000.00		75.00
\$25,000.00 & less than \$35,000.00		112.50
\$35,000.00 & less than \$50,000.00		150.00

Plus an additional amount equal to 1/15 of one percent (1%) 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 his 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 \$30.00 on each professional salaried employee.

Companies, firms or corporations who are primarily performing such services as are described in Schedule 17 of this license schedule shall be exempt from this license if a Contractors and Subcontractors - Engineering, Research and Manufacturing license is lawfully obtained by such company, firm or corporation.

46. PUBLIC UTILITIES. Each person engaged in the operation of a public utility (except telephone and telegraph companies, railways and sleeping car companies, express companies and City public municipal boards) furnishing, supplying, or selling public utility service such as water, gas, light, or power shall pay an annual license tax of three percent (3%) of the gross receipts of the business done by the utility in the City during the preceding year.

47. 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 \$ 75.00

Plus an additional amount equal to 1/15 of one percent (1%) 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.

48. RAILROADS. For operating a railroad within this state as common carrier, for the privilege of doing intrastate business within the City \$ 150.00

49. REAL ESTATE AGENTS, BROKERS, OR DEALERS. Each person whether as principal or agent, engaged in the business of buying, selling, or exchanging real estate on commission shall pay a license tax based on his gross receipts as follows:

On less than \$5,000.00 \$ 37.50
\$5,000.00 & less than \$10,000.00 56.25

\$10,000.00 & less than \$25,000.00	75.00
\$25,000.00 & less than \$50,000.00	112.50

Plus and additional amount equal to 3/30 of one percent (1%) of gross receipts in excess of \$50,000.00

In addition to the above licenses, each real estate salesman shall be required to pay a license tax of \$ 37.50

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 salesmen or employees shall, at the election of the City, be paid by the salesman or employees or by the owner of the business.

50. RENTING AND/OR LEASING. Each person engaged in the business of renting or leasing real 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 more than \$5,000.00 & less than \$10,000.00	\$ 37.50
---	----------

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

51. 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:

On less than \$2,000.00	\$ 15.00
\$2,000.00 & less than \$5,000.00	37.50
\$5,000.00 & less than \$10,000.00	60.00
\$10,000.00 & less than \$25,000.00	90.00

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

52. RESTAURANTS, CAFES, AND CAFETERIAS. Each person conducting a restaurant, cafe, 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 the gross annual receipts do not exceed \$25,000.00	\$ 75.00
---	----------

Where gross annual receipts exceed \$25,000.00, the amount of the license tax shall be \$75.00 plus 1/15 of one percent (1%) of all such gross receipts in excess of \$25,000.00 from such business. Approval from the County Health Officers must be submitted with application for City License.

(a) Lunch Counter and Soda Fountain \$ 37.50

This license must be obtained whether in connection with other business or not,

53. 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 business as follows:

Where gross receipts do not exceed \$25,000.00 \$ 37.50

Where said gross receipts exceed \$25,000.00, a license tax in the amount of \$25.00 shall be paid on the first \$25,000.00 of gross receipts from said business, plus 1/15 of one percent (1%) of all gross receipts in excess of \$25,000.00

This license tax shall not apply to schools operated by the State, County, City, Church, or other non-profit organizations.

54. SHOOTING GALLERY. Each person operating a shooting gallery shall pay an annual license tax of \$ 150.00

This license may not be prorated.

55. SKATING RINK. Each person operating a skating rink shall pay an annual license tax of \$ 150.00

56. 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 \$ 150.00

57. 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 \$ 75.00

58. TELEGRAPH COMPANIES. Each telegraph company for the privilege of doing intrastate business within the municipal limits of Roanoke \$ 7.50

59. TELEPHONE COMPANIES. (a) Each person, firm, or corporation operating local telephone exchange, for the privilege of doing intrastate business within the City of Roanoke \$ 225.00

(b) For the operation of long distance of telephone lines in this State, for the privilege of doing intrastate business within the limits of Roanoke by providing long distance connection between this and other points in Alabama \$ 79.50

60. TELEVISION DISTRIBUTION. Each person conducting or engaging in the business of cable television distribution shall pay a license tax of \$ 150.00

Plus such additional amount as will equal three percent (3%) 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 operate a television distribution system without first having secured 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.

61. THEATERS OR MOTION PICTURE SHOWS. Each person operating a theater, motion or moving picture show, or theatrical theater where general admission is charged shall pay an annual license of \$ 75.00

Plus 1/15 of one percent (1%) of the total gross receipts over \$20,000.00 received during the next preceding year.

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

62. 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 \$ 112.50

Plus an amount equal to 1/15 of one percent (1%) on gross annual receipts over \$100,000.00 for the next preceding year. Gross annual receipts shall mean and include the full amount received from merchants and all others giving, using, or issuing such trading stamps.

63. TRAILER CAMPS. Each person operating a camp, lot or other place in which are parked or stationed house trailers, tents, etc., 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. of \$ 60.00

Plus an additional amount for each accommodation
or parking place in excess of ten of \$ 3.00

64. 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 \$ 45.00

65. VENDING MACHINES. Each person owing, operating, possession,
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 \$ 3.75

For any machine vending peanuts or peanut products only 1.50

For any machine operated by nickels or dimes and
dispensing merchandise, food, drinks, or weighing 22.50

For any machine dispensing cigarettes 22.50

For any music or amusement machine operated
by a nickel or dime or greater than a dime 37.50

For any machine dispensing merchandise, food
or drink, operated by coins greater than a
dime, first machine 22.50

Each subsequent machine 11.25

This license shall be due and payable by the owner of such
vending machine, provided that license purchased shall not be
subject.

This schedule 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 by employees.

If gross receipts are included in the computation of a
merchants license under Schedule 36 or 37 of this license
schedule, this schedule does not apply to those machines
dispensing tangible products.

66. WAREHOUSE. Each person engaged in warehousing or
storage or merchandise, including cotton, household
goods, and other freight or commodities shall pay
an annual license tax of \$ 75.00

Plus a additional amount of 1/15 of one percent (1%) of gross receipts over \$10,000.00

67. 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 and its police jurisdiction as follows:

On less than \$100,000.00	\$	150.00
\$100,000.00 & less than \$150,000.00		225.00
\$150,000.00 & less than \$200,000.00		300.00

and in addition 1/15 of one percent (1%) of each gross receipts in excess of \$200,000.00

68. 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 \$ 200.00

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

SECTION 3. LICENSE PERIOD. Except as otherwise specifically provided, all licenses imposed by this ordinance shall be annual licenses, beginning on the first day of January of each year and ending on the thirty-first (31st) day of December of each year. No license shall be issued except for the full period provided for in the license schedule, provided that where the license is an annual license and the business is begun on or after July 1st of the calendar year, the license shall be issued at one-half (1/2) the amount prescribed for the annual license.

SECTION 4. DUE DATE AND PENALTY. 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. 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. 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 (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. 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, in which event there shall be added to the amount of the license an additional license equal to ten percent (10%) of the amount of the license as a penalty for allowing the license to become delinquent.

SECTION 5. UNLAWFUL TO DO BUSINESS WITHOUT A LICENSE. It shall be unlawful and shall constitute a misdemeanor against the City for any person, or the agent, servant, or employee of such person, to engage in, conduct, carry on or operate any business for which a license is required herein without the license having been paid for and obtained from the City prior to the time and same becomes delinquent, as provided in this ordinance, and any violation of this section shall be punishable by a fine of not exceeding Two Hundred Dollars (\$200.00), and by imprisonment or hard labor for the City not exceeding six months, one or both.

SECTION 6. LICENSE FOR EACH BUSINESS. Any person engaging in, conducting, carrying on or operating more than one business for which licenses are required by this ordinance shall obtain and pay for a license for each such business for which a license is required, unless otherwise expressly designated and provided for in this ordinance.

SECTION 7. ISSUANCE OF LICENSE. The City Clerk 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 City Clerk before any license shall be issued.

SECTION 8. LICENSE DESIGNATES PLACE OF BUSINESS. Any person engaging in, conducting, carrying on or operating any business for which a license is required by this ordinance shall designate the place at which such business will be engaged in, conducted, carried on or operated, and the license shall designate such place, and such license shall authorize the carrying on of such business only at the place designated, but if the place of business be moved during the license period, the licensee shall present the license to the City Clerk who shall endorse thereon the new location of the business, and for the remaining time of the license period no new license shall be required for engaging in the business at the new location. Provided, however, no license issued hereunder may be transferred from one person to another, nor from one business to another.

SECTION 9. POSTING OF LICENSE. Each license issued hereunder shall be posted in a conspicuous place at the place where the licensee is doing business thereunder, and if the licensee has no fixed place of business it shall be carried on the licensee's person or be kept in a readily accessible place, and all licenses issued hereunder shall be immediately exhibited to any license inspector of the City or to any police officer of the City upon demand of such license inspector or police officer.

SECTION 10. SWORN STATEMENT. In all cases where the amount of the license is dependent upon the amount of business done, gross receipts, value of stock or equipment, number of employees, or any other factors, it shall be the duty of the person subject to such license to render to the City Clerk a sworn statement showing the relevant information needed for proper classification of such person for license purposes and for ascertainment of the correct amount of license tax to which he is subject. After receipt of such sworn statement of the amount of license shown to be due by such statement, the City Clerk shall issue the appropriate license, but the issuance thereof is expressly subject to and conditional upon the truth and accuracy of such sworn statement and the license shall be revocable by the City Council as mistakenly issued whenever it shall be made to satisfactorily appear to the City Council that the sworn statement is false or incorrect or that the holder of the license has not paid to the City the correct amount of license tax.

SECTION 11. GROSS RECEIPTS. Where the amount of the license is based upon gross receipts, the term "gross receipts", unless the contrary clearly appears, shall mean the entire receipts of the business, profession, vocation or occupation engaged in, including also all receipts from sales regardless of the place where the sale was solicited, or place where the contract of sale was consummated, or the place of delivery, and shall include the amount of federal excise tax, 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.

SECTION 12. 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 ten 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.

SECTION 13. 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 eight percent (80%) of his gross receipts are from wholesale rate of license tax 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.

SECTION 14. 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 15. 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.

SECTION 16. AUDIT OF RECORDS. Upon demand by the City Clerk of the City, or his authorized deputy, auditor, or representative, it shall be the duty of any person subject to or holding a license from the City of Roanoke to furnish such City Clerk, or his authorized deputy, auditor, or representative, without delay, all such information as may be required for determination of the proper classification of such person for license taxation purposes, or for determination of the correct amount of license tax to which such person is subject, and to that end it shall be the duty of such person to submit to the City Clerk, or his authorized deputy, auditor, or representative, for inspection and examination, during reasonable business hours, at such person's place of business in the City or its police jurisdiction, all books of account, invoices, banks statements, sales tax returns, state and federal income tax records, reports and memoranda containing entries showing the amount of purchases, sales, receipts, inventories, and any other information from which the correct license tax classification of such person may be ascertained, and the correct amount of such license to which such person is subject may be determined. 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 or his 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 17. INADEQUATE RECORDS. 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, or its police jurisdiction, 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. If the amount of the license tax so ascertained and demanded is not paid within ten (10) days after receipt of notice of the assessment and demand for payment thereof, the City Clerk shall notify such person by registered mail that at a time and place specified in said notice, he will apply to the City Council for a revocation of such person's license. At the time and place so specified, such person may appear before the City Council in person or be counsel, one or both, and show cause, if any there be, why said license shall not be revoked. At any such hearing, and for all other purposes, the decision and determination of the City Clerk as to the classification and the amount of the license tax due shall be deemed correct and final, unless and until it be satisfactorily shown that such decision and determination is incorrect.

SECTION 18. 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.

SECTION 19. 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.

SECTION 20. PENALTY FOR VIOLATING ORDINANCE. Any person, firm, corporation, association, company, partnership or agency, or the agent, servant, employee or representative of such person, firm, corporation, association, company, partnership or agency,

violating any provision or requirement of this ordinance shall be guilty of a misdemeanor against the City of Roanoke and shall upon conviction thereof be punished by a fine of not exceeding Two Hundred Dollars (\$200.00) and by imprisonment or hard labor for the City not exceeding six months, one or both.

SECTION 21. ISSUANCE FEE. An issuance fee of One Dollar (\$1.00) shall be charged by the City and paid by the licensee for the issuance of each license.

SECTION 22. LIEN FOR LICENSE. On all property, both real and personal, used in any business, as the word "business" is hereinbefore defined, for which a license is required herein, the City shall have a lien for such license, which lien shall attach as of the date the license is due and shall be superior to all other liens, except the lien of the state, county, and City for taxes and the lien of the state and county for license. Such lien may be enforced by attachment or in equity.

SECTION 23. REMEDIES CUMULATIVE. The City shall also be entitled to utilize all other remedies authorized by law in connection with the licenses required and provided for in this ordinance, and particularly those authorized by Article 4 of Chapter 15 of Title 37, Code of Alabama, as amended, and as the same may be hereafter amended. All remedies and actions authorized or provided for are cumulative and shall not be construed to repeal, modify, alter or change any other civil or criminal process or remedy authorized by law in connection with municipal licenses or excise taxes.

SECTION 24. REPEAL OF OTHER ORDINANCES. All ordinances and parts of ordinances heretofore adopted that are in conflict with the provisions of this ordinance are hereby repealed, but the following special ordinances, as now amended and as each may be hereafter amended, are expressly not repealed or modified by this ordinance and remain in full force and effect, to-wit:

The ordinance generally known as the City's Sales Tax Ordinance adopted, on to-wit March 8, 1965.

The ordinance generally known as the City's Cigarette Tax Ordinance adopted, on to-wit August 23, 1954.

The ordinance generally known as the City's Gasoline Tax Ordinance adopted, on to-wit, December 10, 1931.

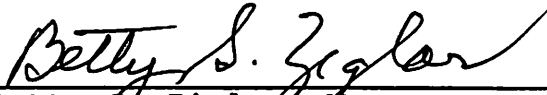
SECTION 25. POWER TO CHANGE LICENSES. Nothing herein contained shall limit or abridge the right of the City, through its governing body, to change, alter, amend, decrease, increase, or revoke any license herein provided for, nor to limit or abridge the right of the City, through its governing body, to require and provide for license for businesses in addition to those herein provided for.

SECTION 26. SEPARABILITY. Each and every provision, requirement, subsection, section, schedule, or paragraph of this ordinance is hereby declared to be an independent provision, requirement, subsection, section, schedule, or paragraph, and the holding of any provision, requirement, subsection, section, schedule, or paragraph to be void or invalid shall not affect any other provision, requirement, subsection, section, schedule or paragraph hereof, and it is hereby declared that the other provisions, requirements, subsections, sections, schedules or paragraphs of this ordinance would have been enacted regardless of the provision, requirement, subsection, section, schedule or paragraph which might be held void or invalid.

SECTION 27. 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 28. EFFECTIVE DATE. This ordinance shall become effective on January 1, 1995 and shall continue in effect from year to year thereafter, except to the extent that the same may be hereafter amended or repealed.

Adopted and approved on this the 19th day of December, 1994.


Betty S. Ziglar, Mayor

ATTEST:


Ellen Farmer, City Clerk

INDEX

<u>BUSINESS ACTIVITY</u>	<u>CLASSIFICATION</u>	<u>SCHEDULE NO.</u>
Abattoirs	Merchants - Wholesale	37
Abrasive - Wholesale	Merchants - Wholesale	37
Abstractors	Professions & Vocations	45
Accountants	Professions & Vocations	45
Accountants - Public	Professions & Vocations	45
Accounting Machines	Merchants - Retail	36
Acoustical Contractors	Contractors - Building	16
Adding Machines	Merchants - Retail	36
Adjusters - Insurance	Professions & Vocations	45
ADVERTISING	Advertising	1
Advertising agencies	Advertising	1
Advertising - Bill Posters	Advertising	1
Advertising - Directories	Advertising	1
Advertising - In Buses	Advertising	1
Advertising - Loudspeakers	Advertising	1
Advertising-Moving Picture Houses	Advertising	1
Advertising-On Bus Stop Benches	Advertising	1
Advertising - Other Manner	Advertising	1
Advertising - Outdoor	Advertising	
Advertising - Radio Stations	Radio & Television Broadcasting Stations	47
Advertising - Soliciting by Telephone	Advertising	1
Advertising-Trading Stamps	Trading Stamps	62
Advertising-Vehicles on Street	Advertising	1
Aerial Survey	Professions & Vocations	45
AGENTS	Agents	2
Agents - Dealers or other Business	Miscellaneous	38
Agents - Machinery	Merchants - Wholesale	37
Agents - Negotiating Loans on Real Estate	Finance & Loan Companies	24
Agents - Other	Agents	2
Agents - Real Estate	Real Estate Agents, Brokers or Dealers	49
Agents - Travel	Repairs & Services	51
Air Conditioning Parts	Merchants - Retail	36
Air Conditioning Repairs	Repairs & Services	51
Air Conditioning Sales	Merchants - Retail	36
Aircraft Charter & Rental Service	Renting and/or Leasing	50
Aircraft Manufacturers	Manufacturers	34
Aircraft Sales	Automobile Dealers	4
Aircraft Servicing	Repairs & Services	51
Air Express Service	Motor Transportation	39
Air Freight Service	Motor Transportation	39
Alteration Shops	Repairs & Services	51
Aluminum Siding	Merchants - Retail	36
Ambulance Service	Repairs & Services	51
Ammunition	Merchants - Retail	36
Amusement Device - Coin Operated	Vending Machines	65

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

Analyst	Professions & Vocations	45
Anhydrous Ammonia	Merchants - Retail	36
Animal Hospital	Kennel &/or Veterinary Hospital	31
Antiques	Merchants - Retail	36
Apartments Rental	Renting &/or Leasing	50
Apothecary	Merchants - Retail	36
Appearance Bonds	Bonds - Appearance & Appeal	9
Appliance Repairs	Repairs & Services	51
Appliance Sales	Merchants - Retail	36
Appraisers	Professions & Vocations	45
Architects	Professions & Vocations	45
Armature Works	Repairs & Services	51
Armored Car Service	Repairs & Services	51
Artificial Limbs	Merchants - Retail	36
Artists or Art Studios	Professions & Vocations	45
Asbestos Siding	Merchants - Retail	36
Asphalt Paving	Contractors - Building	16
Asphalt Plant	Manufacturers	34
Astrologist	Professions & Vocations	45
Attorneys	Professions & Vocations	45
Auctioneers - Real Estate	Auctions	3
AUCTIONS	Auctions	3
Audio-Visual Equipment & Supplies	Merchants - Wholesale	37
Auditors	Professions & Vocations	45
Automatic Sprinklers	Repairs & Services	51
Automobile Accessories	Merchants - Retail	36
AUTOMOBILE & TRUCK RENTAL	Automobiles & Truck Rental	5
Automobile Auctions	Auctions	3
AUTOMOBILE DEALERS	Automobile Dealers	4
Automobile Finance Companies	Finance & Loan Companies	24
Automobile Paint Shop	Repairs & Services	51
Automobile Radiator Repairs	Repairs & Services	51
Automobile - Rebuilding Parts	Repairs & Services	51
Automobile Repair Shop or Garage	Repairs & Services	51
Automobiles - Dealer in Parts	Merchants - Retail	36
Automobiles-New & Used Auto Sales	Automobile Dealers	4
Automobiles-New & Used Auto Sales Parts & Repairs	Automobile Dealers	4
Automobile Storage or Parking	Parking Lots	41
Automobile Tires	Merchants - Retail	36
Automobile Washing	Repairs & Services	51
Automobile Wrecking & Used Parts	Repairs & Services	51
Awnings - cloth	Merchants - Retail	36
Awnings - Metal	Merchants - Retail	36
Baby Sitting Service	Repairs & Services	51
Bait - Fish	Merchants - Retail	36
Bakeries - Retail	Restaurants, Cafes, Etc.	52
Bakeries - Wholesale	Merchants - Wholesale	37

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

Balloons	Merchants - Retail	36
BANKRUPT & FIRE SALES	Bankrupt & Fire Sales	6
Bankruptcy Sales	Bankrupt & Fire Sales	6
Banks - Other Than National	Building & Loan or Savings & Loan Associations or Banks	13
Barbecue Stands	Restaurants, Cafes, Etc.	52
Barber	Barber Shop - Beauty Shop	7
BARBER SHOP - BEAUTY SHOP	Barber Shop - Beauty Shop	7
Barber - Beauty Shop Supplies	Merchants - Wholesale	37
Batteries	Merchants - Retail	36
Beautician	Barber Shop - Beauty Shop	7
Beauty Operators	Barber Shop - Beauty Shop	7
Beauty Parlor School	Schools	53
Beauty Shop	Barber Shop - Beauty Shop	7
Beverage Equipment	Merchants - Wholesale	37
Bibles or Books	Merchants - Retail	36
Bicycles - Dealers	Merchants - Retail	36
Bicycles - Repairs	Repairs & Services	51
BILLIARD OR POOL ROOMS	Billiard or Pool Rooms	8
Billiard Tables	Billiard or Pool Rooms	8
Blacksmith	Repairs & Services	51
Blue Prints	Merchants - Retail	36
Boarding Houses	Miscellaneous	38
Boats - Renting	Repairs & Services	51
Boats - Repairs	Repairs & Services	51
Boats - Sales	Merchants - Retail	36
Boiler Cleaning	Repairs & Services	51
Boiler Works	Repairs & Services	51
Bondmakers	Bonds - Appearance & Appeal	9
BONDS - APPEARANCE & APPEAL	Bonds - Appearance & Appeal	9
Bonds - Fiduciary & Injunction	Insurance - Other	30(b)
Bookkeeper - Public	Professions & Vocations	45
Bookstore	Merchants - Retail	36
BOOTBLACKS	Bootblacks	10
Boot or Shoe Repairs	Repairs & Services	51
Bottling Works	Manufacturers	34
Bottling Works - Wholesaler	Manufacturers	34
BOWLING ALLEY	Bowling Alley	11
Box Ball Alley	Bowling Alley	11
Box Basket, Crate and/or Furniture Factory	Manufacturers	34
Boxing	Entertainment	21
Brass & Wire Insulation	Repairs & Services	51
Brick Cleaning	Repairs & Services	51
Brick Manufacturers	Manufacturers	34
Brick Sales	Merchants - Retail	36
Broadcasting	Radio & Television Broadcasting Stations	47

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

Brokers - Cotton	Brokers or Dealers in Securities	12
Brokers - Merchandise	Merchants - Wholesale	37
BROKERS OR DEALERS IN SECURITIES	Brokers or Dealers in Securities	12
Brokers - Pawn	Pawn Brokers	42
Brokers - Real Estate	Real Estate Agents, Brokers or Dealers	49
Brokers - Receiving Quotations	Brokers or Dealers in Securities	12
Brokers - Stock	Brokers or Dealers in Securities	12
Builders	Contractors - Building	16
BUILDING & LOAN OR SAVINGS & LOAN ASSOCIATIONS OR BANKS	Building & Loan or Savings	13
Building Contractors	Contractors - Building	16
Building Materials	Merchants - Retail	36
Building Rental	Renting and/or Leasing	50
Building Supervisors	Contractors - Building	16
Burglar Bars	Merchants - Retail	36
Burial Vaults	Funeral Director	25
Bus Stations or Terminals	Motor Transportation	39
Business College	Schools	53
Business Counselors	Professions & Vocations	45
Business Machines	Merchants - Retail	36
Butane Gas	Merchants - Retail	36
Butter & Eggs	Merchants - Retail	36
Cabinet Maker	Repairs & Services	51
Cabinet or Furniture Repair	Repairs & Services	51
Cabinet Shop	Repairs & Services	51
Cabs	Taxicabs	57
Cafes	Restaurants, Cafes, Etc.	52
Cafeterias	Restaurants, Cafes, Etc.	52
Candy Manufacturer	Manufacturer	34
Candy, Peanut, Doughnut or Popcorn Stand	Merchants - Retail	36
Candy - Retail Sales	Merchants - Retail	36
Candy - Wholesale Sales	Merchants - Wholesale	37
Cards - Playing	Merchants - Retail	36
Carnival, Fair or Circus	Carnival, Fair or Circus	14
Carpet Cleaning	Repairs and Services	51
Carpets - Retail	Merchants - Retail	36
Cartridges	Pistols and/or Other Weapons	43
Car Wash	Repairs & Services	51
Cash Registers	Merchants - Retail	36
Caskets - Retail	Funeral Directors	25
Caskets - Wholesale	Merchants - Wholesale	37
Catering Service	Repairs & Services	51
Cattle Dealer	Merchants - Wholesale	37
Cement Dealer	Merchants - Retail	36

<u>BUSINESS ACTIVITY</u>	<u>CLASSIFICATION</u>	<u>SCHEDULE NO.</u>
Cement Manufacturer	Manufacturers	34
CEMETERY COMPANIES	Cemetery Companies	15
Ceramic Tile	Merchants - Retail	36
Certified Public Account	Professions & Vocations	45
Chemical Plant	Manufacturers	34
Chemicals-Industrial or Wholesale	Merchants - Wholesale	37
Chiropodist or Chiropractor	Professions & Vocations	45
Christmas Tree Vendors	Merchants - Retail	36
Cigarette Vending Machines	Vending Machines	65
Cigars, Cigarettes, Tobacco Snuff - Retail Dealer	Merchants - Retail	36
Cigars, Cigarettes, Tobacco Snuff - Wholesale Dealer	Merchants - Wholesale	37
Circus	Carnival, Fair or Circus	14
City Directories	Directory	20
Clairvoyants	Mediums	35
Cleaning & Pressing	Laundry and/or Dry Cleaners	32
Clinics	Hospitals and/or Clinics	28
Clinics - Hair & Scalp	Professions & Vocations	45
Clothing Manufacturing	Manufacturers	34
Clothing - Retail	Merchants - Retail	36
Clubs - Private	Miscellaneous	38
Clubs - Social	Miscellaneous	38
Coal or Coke - Retail Sacks	Merchants - Retail	36
Coffee Dealer	Merchants - Retail	36
Coffee Manufacturing	Manufacturers	34
Coin Dealers	Merchants - Retail	36
Coin Operated Machines	Vending Machines	65
Coke or Charcoal	Merchants - Retail	36
Colf Storage	Warehouse	66
Collection or Credit Agency	Repairs & Services	51
Commercial Artist	Professions & Vocations	45
Communicating Systems	Repairs & Services	51
Concerts	Entertainment	21
Concession Stands	Carnival, Fair or Circus	14
Concrete	Merchants - Retail	36
Concrete Blocks or Drainage Tile	Merchants - Retail	36
Concrete Pipe	Merchants - Retail	36
Construction	Contractors - Building	16
Consultant	Professions & Vocations	45
CONTRACTORS AND SUBCONTRACTORS - ENGINEERING, RESEARCH AND MANUFACTURING	Contractors & Subcontractors- Engineering, Research & Manufacturing	17
CONTRACTORS - BUILDING	Contractors - Building	16
Contractors - Specialty	Contractors - Building	16
Copying Machines	Merchants - Retail	36
Cosmetics	Merchants - Retail	36
Cotton Buyers	Brokers or Dealers in Securities	12

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

Cotton Compress	Repairs & Services	51
Cotton Exchange	Brokers or Dealers in Securities	12
Cotton Factory	Manufacturers	34
Cotton Gin	Repairs & Services	51
Cotton Pickery	Repairs & Services	51
Cotton Seed Dealer	Merchants - Wholesale	37
Cotton Seed Oil	Merchants - Wholesale	37
Cotton Warehouses	Warehouse	66
Coupon Books or Premiums	Trading Stamps	62
Credit Bureau	Professions & Vocations	45
Creosoting	Repairs & Services	51
Crop Dusting	Repairs & Services	51
Cross Ties	Manufacturers	34
Crushed Stone	Manufacturers	34
Crystal Gazer	Mediums	35
Curtains & Draperies	Merchants - Retail	36
Dairies - Wholesale	Merchants - Wholesale	37
Dairies - Retail	Merchants - Retail	36
Dance Hall	Miscellaneous	38
Dancing School	Schools	53
Data Processing Equipment Leasing	Renting and/or Leasing	50
Data Processing Service Bureau	Professions & Vocations	45
Dealers - Real Estate	Real Estate Agents, Brokers or Dealers	49
Delicatessen	Restaurants, Cafes, Etc.	52
DELIVERY	Delivery	18
Delivery Truck-Local	Transfer/Moving Company	64
Dental Laboratory	Merchants-Wholesale	37
Dental Supplies	Merchants-Retail	36
Dentist	Professions & Vocations	45
Department Stores	Merchants-Retail	36
Designers	Professions & Vocations	45
Detective Agency	Professions & Vocations	45
DEVELOPMENT OF PROPERTY	Development of Property	19
Diaper Service	Laundry/Dry Cleaning	32
Dice	Merchants-Retail	36
Dictaphones	Merchants-Retail	36
Dictating Equipment	Merchants-Retail	36
DIRECTORY	Directory	20
Doctors	Professions & Vocations	45
Dog Kennels	Kennel/Veterinary Hospital	31
Doughnuts-Prepared on premises	Restaurants, Cafes, Cafeterias, etc.	52
Draperies	Merchants-Retail	36
Dressmakers	Repairs & Services	51
Dress Shop	Merchants-Retail	36
Drilling Wells	Repairs & Services	51
Drinks-Bottling	Manufacturers	34
Drive-It-Yourself	Automobile & Truck Rental	5

<u>BUSINESS ACTIVITY</u>	<u>CLASSIFICATION</u>	<u>SCHEDULE NO.</u>
Driving Range	Golf	27
Driving School	Schools	53
Druggist-Retail	Merchants-Retail	36
Druggist-Wholesale	Wholesale Drug & Grocery Sales	67
Drug Stores	Merchants-Retail	36
Dry Cleaning	Laundry/Dry Cleaners	32
Dry Cleaning-Branch	Laundry/Dry Cleaners	32
Dry Cleaning-Branch for others	Laundry/Dry Cleaners	32
Dry Cleaning Machines	Laundry Self-Service	33
Dry Goods-Retail	Merchants-Retail	36
Dry Goods-Wholesale	Merchants-Wholesale	37
Duplicating Machines	Merchants-Retail	36
Dynamite	Pistols/Other weapons	43
Electrical Appliances-Repairs	Repairs and Services	51
Electrical Appliances-Retail	Merchants-Retail	36
Electrical Appliances-Wholesale	Merchants-Wholesale	37
Electrical Contractors	Contractors-Building	16
Electrical or Gas Appliance Manufacturers	Manufacturers	34
Electrical Supplies-Retail	Merchants-Retail	36
Electrical Supplies-Wholesale	Merchants-Wholesale	37
Electrician	Repairs & Services	51
Electro Chemistry	Contractors & Subcontractors- Engineering, Research & Manufacturing	17
Electronic Equipment & Supplies	Merchants-Retail	36
Electronic Instruments	Merchants-Retail	36
Electronic Research	Contractors & Subcontractors- Engineering, Research & Manufacturing	17
Elevator Repairs	Repairs & Services	51
Elevators-Installation, Servicing or Sales	Repairs & Services	51
Embalmers	Funeral Directors	25
Employment Agency	Repairs & Service	51
Engineering Firms-Research and Space	Contractors & Subcontractors- Engineering, Research & Manufacturing	17
Engineers-Aeronautical	Professions & Vocations	45
Engineers-Architectural	Professions & Vocations	45
Engineers-Chemical	Professions & Vocations	45
Engineers-Civil	Professions & Vocations	45
Engineers-Construction	Professions & Vocations	45
Engineers-Consulting	Professions & Vocations	45
Engineers-Electrical	Professions & Vocations	45
Engineers-Electronic	Professions & Vocations	45
Engineers-Industrial	Professions & Vocations	45
Engineers-Management	Professions & Vocations	45
Engineers-Mechanical	Professions & Vocations	45

<u>BUSINESS ACTIVITY</u>	<u>CLASSIFICATION</u>	<u>SCHEDULE NO.</u>
Engineers-Production	Professions & Vocations	45
Engineers-Professional	Professions & Vocations	45
Engineers-Research	Professions & Vocations	45
Engineers-Structural	Professions & Vocations	45
Engraver	Professions & Vocations	45
Entertainment	Entertainment	21
Excavators	Contractors-Building	16
Exhibitions-Other	Entertainment	21
Exhibitions-Rodeos & Dare Devil Stunts	Entertainment	21
Explosives	Pistols/Other Weapons	43
EXPRESS COMPANIES	Express Companies	22
Exterminators	Exterminators	23
Eye Glasses-Sales	Merchants-Retail	36
Fabricating Shop	Repairs & Services	51
Factories	Manufacturers	34
Fairs	Carnival, Fair or Circus	14
Farm Equipment	Automobile Dealers	4
Fencing	Merchants-Retail	36
Ferris Wheel	Carnival, Fair or Circus	14
Fertilizer Plant	Manufacturers	34
Film Development	Merchants-Retail	36
Finance Company	Finance & Loan Companies	24
FINANCE & LOAN COMPANIES	Finance & Loan Companies	24
Fire Extinguishers	Merchants-Retail	36
Fire Sale	Bankrupt & Fire Sales	6
Fish & Sea Food	Merchants-Retail	36
Fish Bait	Merchants-Retail	36
Fishing Tackle	Merchants-Retail	36
Five and Ten Stores	Merchants-Retail	36
Fixtures	Merchants-Retail	36
Floor Covering	Merchants - Retail	36
Floor Refinishing	Repairs and Services	51
Florists	Merchants - Retail	36
Flying Jenny or Similar Rides	Carnival, Fair or Circus	14
Food Freezer Plans	Merchants - Retail	36
Food Supplement - Wholesale	Merchants - Wholesale	37
Football Novelties	Merchants - Retail	36
Fortune Teller	Mediums	35
Foundry	Manufacturers	34
Fountains - Soda	Restaurants, Cafes, Cafeterias, etc.	52
Freight Terminal	Motor Transportation	39
Freight Trucks	Transfer/Moving	64
Frozen Food	Merchants - Retail	36
Frozen Food - Wholesale	Wholesale Grocery and Drugs	67

<u>BUSINESS ACTIVITY</u>	<u>CLASSIFICATION</u>	<u>SCHEDULE NO.</u>
Fruits and Vegetables- Curb Market	Merchants - Retail	36
Fruits and Vegetables - Delivery	Merchants - Retail	36
Fruits and Vegetables - Peddlers	Merchants - Retail	36
Fruits and Vegetables :- Retail	Merchants - Retail	36
Fruits and Vegetables - Wholesale	Wholesale Grocery and Drugs	67
Fuel Oil	Merchants - Retail	36
FUNERAL DIRECTORS	Funeral Directors	25
Funeral Home	Funeral Directors	25
Furnace Cleaning	Repairs and Services	51
Furnaces	Merchants - Retail	36
Furniture	Merchants - Retail	36
Furniture - Auction	Auctions	3
Furniture Factory	Manufacturers	34
Furniture Movers	Transfer/Moving	64
Furniture Repairing	Repairs and Services	51
Furniture Storing	Warehouse	66
Furs	Merchants - Retail	36
Furs - Storage	Repairs and Services	51
Garages - Repair	Repairs and Services	51
Garages - Storage	Parking Lots	41
Gas Appliances - Fitters	Repairs and Services	51
Gas Appliances - Repairs	Repairs and Services	51
Gas Appliances - Sales	Merchants - Retail	36
Gas - butane	Merchants - Retail	36
Gas or Electrical Appliance Manufacturers	Manufacturers	34
GASOLINE	Gasoline	26
Gasoline Delivery	Gasoline	26
Gasoline Filling Station	Gasoline	26
Gasoline - Retail	Gasoline	26
Gasoline Station Equipment Maintenance	Repairs and Services	51
Gasoline - Wholesale	Gasoline	26
General Contractor	Contractors - Building	16
General Merchandise - Retail	Merchants - Retail	36
Gift Shop	Merchants - Retail	36
Gins - Cotton	Repairs and Services	51
Glass	Merchants - Retail	36
GOLF	Golf	27
Golf Course	Golf	27
Gravel or Sand	Merchants - Retail	36
Greeting Cards	Merchants - Retail	36
Grocers - Retail	Merchants - Retail	36
Grocers - Wholesale	Wholesale Grocery and Drugs	67
Grocers - Wholesale Delivery	Wholesale Grocery and Drugs	67

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

Gun Repairs	Repairs and Services	51
Guns, Pistols, and Revolvers	Pistols and/or Other Weapons	43
Hardware - Retail	Merchants - Retail	36
Hardware - Wholesale	Merchants - Wholesale	37
Hat Cleaners	Repairs and Services	51
Hatcheries	Miscellaneous	38
Hauling	Transfer/Moving Companies	64
Hawkers of Goods	Merchants - Retail	36
Health Club	Repairs and Services	51
Hearing Aids	Merchants - Retail	36
Heating and Electrical Equipment - Retail	Merchants - Retail	36
Heating and Electrical Equipment - Wholesale	Merchants - Wholesale	37
Hides and Furs	Merchants - Retail	36
Hobby Shop	Merchants - Retail	36
Home Improvements	Contractors - Building	16
Horse and Mule Dealers	Merchants - Retail	36
Hosiery Mill	Manufacturers	34
Hospitals	Hospitals and/or Clinics	28
HOSPITALS AND/OR CLINICS	Hospitals and/or Clinics	28
Hospital Supplies	Merchants - Retail	36
Hotels	Hotels and Motels	29
HOTELS AND MOTELS	Hotels and Motels	29
House Builders	Contractors - Building	16
House Movers	Repairs and Services	51
House Wrecking	Repairs and Services	51
Ice Cream Manufacturer	Manufacturers	34
Ice Cream Parlor	Restaurants, Cafes, Cafeterias, etc.	52
Ice Cream Peddlers	Merchants - Retail	36
Ice Dealers	Merchants - Retail	36
Ice Factories	Manufacturers	34
Ice Skating	Skating Rink	55
Income Tax Service	Professions and Vocations	45
Infirmaries, Sanatariums and/or Sanatoriums	Hospitals and/or Clinics	28
Insulation	Contractors - Building	16
Insurance Adjusters	Professions and Vocations	45
Insurance Broker	Professions and Vocations	45
INSURANCE - FIRE AND MARINE	Insurance - Fire and Marine	30a
INSURANCE - OTHER	Insurance - Fire and Marine	30b
Interior Decorator	Professions and Vocations	45
Investment Broker	Brokers/Dealers in Securities	12
Iron and Steel Work	Repairs and Services	51
Janitor Supplies	Merchants - Retail	36
Jewelry Auction	Auctions	3
Jewelry Stores	Merchants - Retail	36

<u>BUSINESS ACTIVITY</u>	<u>CLASSIFICATION</u>	<u>SCHEDULE NO.</u>
Junk Dealers	Merchants - Retail	36
KENNEL/VETERINARY HOSPITAL	Kennel/Veterinary Hospital	31
Kerosene	Merchants - Retail	36
Key Maker	Repairs and Services	51
Kodak Development	Merchants - Retail	36
Kodak or Camera Sales	Merchants - Retail	36
Land Company	Development of Property	19
Landscape Gardeners	Contractors - Building	16
Laundry	Laundry/Dry Cleaners	32
LAUNDRY/DRY CLEANERS	Laundry/Dry Cleaners	32
Laundry - Automatic	Laundry - Self-Service	33
Laundry - Branch	Laundry/Dry Cleaners	32
Laundry - Diaper Service	Laundry/Dry Cleaners	32
Laundry - Home Laundry	Laundry - Self-Service	33
Laundry - Linen Supply	Laundry/Dry Cleaners	32
LAUNDRY - SELF-SERVICE	Laundry - Self-Service	33
Lawn Mower Repair	Repairs and Services	51
Lawyers	Professions and Vocations	45
Leasing - Autos and Trucks	Automobile/Truck Rental	5
Leasing - Other than Autos and Trucks	Renting/Leasing	50
Leather Goods	Merchants - Retail	36
Lectures	Entertainment	21
Letter Service	Repairs and Services	51
Linen Supply	Laundry and/or Dry Cleaners	32
Liquid Gas	Merchants - Retail	36
Lithographers	Repairs & Services	51
Livestock Auction	Auctions	3
Livestock Commission Merchant	Merchants - Retail	36
Loan Companies	Finance & Loan Companies	24
Lock Smith	Repairs & Services	51
Lodging House	Miscellaneous	38
Lubricating Oil - Wholesale	Merchant - Wholesale	37
Lumber & Building Materials-Retail	Merchants - Retail	36
Lumber & Building Materials- Wholesale or Broker	Merchants - Wholesale	37
Lunch Counter	Restaurants, Cafes, Etc.	52
Lunch Room	Restaurants, Cafes, Etc.	52
Machine Shop	Repairs & Services	51
Magazine Sales	Merchants - Retail	36
Mail Order House	Merchants - Retail	36
Manicurist	Repairs & Services	51
MANUFACTURERS	Manufacturers	34
Manufacturers - Agent	Miscellaneous	38
Manufacturers - Aluminum Products	Manufacturers	34
Manufacturers - Chemical Products	Manufacturers	34
Manufacturers - Farm Implements	Manufacturers	34

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

Manufacturers - Gas Electric Appliances	Manufacturers	34
Manufacturers - Novelties	Manufacturers	34
Manufacturers - Shoes	Manufacturers	34
Manufacturers - Textiles	Manufacturers	34
Marbel & Stone	Merchants - Retail	36
Masseur	Professions & Vocations	45
Mattress Makers	Manufacturers	34
Meal - Corn	Merchants - Retail	36
Meat Packers	Wholesale Grocery/Drug Sales	67
Meats - Retail	Merchants - Retail	36
Meats - Wholesale	Wholesale Grocery/Drug Sales	67
Mechanical Rides	Carnival, Fair or Circus	14
Mechanical Rides - Coin Operated	Vending Machines	65
MEDIUMS	Mediums	35
Merchandise Stores	Merchants - Retail	36
Mercantile or Commercial Agencies	Merchants - Retail	36
MERCHANTS - RETAIL	Merchants - Retail	36
MERCHANTS - WHOLESALE	Merchants - Wholesale	37
Merchants - Wholesale Groceries, Drugs and Meats	Wholesale Grocery/Drug Sales	67
Messenger Service	Repairs & Services	51
Milk - Pasteurizing	Merchants - Wholesale	37
Milk - Selling	Merchants - Retail	36
Millinery	Merchants - Retail	36
Mills - Cotton	Manufacturers	34
Mills - Oil	Manufacturers	34
Mills - Waste	Repairs & Services	51
Mimeograph or Multigraph	Repairs & Services	51
Miniature Golf	Golf	27
MISCELLANEOUS	Miscellaneous	38
Missile & Rocket Components	Merchants - Wholesale	37
Missile & Rocket Equipment	Merchants - Wholesale	37
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	63
Modeling Studio	Professions & Vocations	45
Money Brokers	Finance & Loan Companies	24
Money Lenders	Finance & Loan Companies	24
Monuments & Tombstones	Merchants - Retail	36
Mop Manufacturers	Manufacturers	34
Mortgage Loans	Finance & Loan Companies	24
Morticians	Funeral Directors	25
Motels	Hotels & Motels	29
Motorbikes	Merchants - Retail	36
MOTOR TRANSPORTATION	Motor Transportation	39
Motorcycles	Merchants - Retail	36
Motor Oil - Retail	Merchants - Retail	36

<u>BUSINESS ACTIVITY</u>	<u>CLASSIFICATION</u>	<u>SCHEDULE NO.</u>
Motor Oil - Wholesale	Merchants - Wholesale	37
Motor Repairs	Repairs & Services	51
Motorscooters	Merchants - Retail	36
Motors - Outboard	Merchants - Retail	36
Motor Vehicles or Terminals-Autos		
For hire inside City	Taxicabs	57
Freight Terminals	Motor Transportation	39
Leasing Autos or Trucks	Automobile or Truck Rental	5
Passenger Terminals	Motor Transportation	39
Transportation to other Points	Motor Transportation	39
Unloading in City	Delivery	18
Within City	Transfer/Moving Companies	64
Movers	Transfer/Moving Companies	64
Movies	Theaters or Motion Picture Shows	61
Moving - Furniture	Transfer/Moving Companies	64
Moving or Excavation dirt	Contractors - Building	16
Moving Picture Shows	Theaters or Motion Picture Shows	61
Multigraph	Repairs and Services	51
Museums	Entertainment	21
Musical Instruments	Merchants - Retail	36
Music Instructors	Schools	53
Music Machines	Vending Machines	65
Music - Piped	Repairs and Services	51
Music Store	Merchants - Retail	36
Natural Gas	Merchants - Retail	36
Neon Signs	Merchants - Retail	36
News Dealers - Newspapers, and Magazines, Etc.	Merchants - Retail	36
News Dealers - Newspapers, and Magazines, Only	Merchants - Retail	36
News Dealers - Newspapers from Outside City	Merchants - Retail	36
News Dealers - Retail Magazines	Merchants - Retail	36
News Dealers - Wholesale Magazines	Merchants - Retail	36
NEWSPAPERS	Newspapers	40
Novelties	Merchants - Retail	36
Nurseries	Merchants - Retail	36
Nursing Home	Hospitals and/or Clinics	28
Office Furniture/ Equipment	Merchants - Retail	36
Office Rental	Renting and/or Leasing	50
Office Supplies	Merchants - Retail	36
Oil - Wholesale	Merchants - Wholesale	37
Optical Supplies - Retail	Merchants - Retail	36
Optical supplies - Wholesale	Merchants - Wholesale	37

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

Optician	Professions and Vocations	45
Optometrist	Professions and Vocations	45
Organ Grinder	Repairs and Services	51
Organs	Merchants - Retail	36
Ornamental Iron	Merchants - Retail	36
Orthodontist	Professions and Vacations	45
Orthopedic Appliances	Merchants - Retail	36
Osteopaths	Professions and Vocations	45
Oxygen	Merchants - Retail	36
Oysters	Merchants - Retail	36
Packing House	Merchants - Wholesale	37
Painters	Repairs and Services	51
Paints and Wallpaper	Merchants - Retail	36
Palmist	Mediums	35
Paper Hangers	Repairs and Services	51
PARKING LOTS	Parking Lots	41
Paving Contractors	Contractors - Building	16
PAWN BROKERS	Pawn Brokers	42
Peddlers	Merchants - Retail	36
Pest Control	Exterminators	23
Pet Shop	Merchants - Retail	36
Pet Supplies	Merchants - Retail	36
Photograph Equipment	Merchants - Retail	36
Photographer	Merchants - Retail	36
Photostats	Merchants - Retail	36
Physical Therapy	Professions and Vocations	45
Physician or Surgeon	Professions and Vacations	45
Piano Tuner	Repairs and Services	51
Pianos, Organs, Etc.	Merchants - Retail	36
Picture Frames	Merchants - Retail	36
Picture Shows	Theaters or Motion Picture Show	61
Piped Music	Repairs and Services	51
Pistols	Pistols and Other Weapons	43
Pistols and Other Weapons	Pistols and Other Weapons	43
Pistols - Toys	Merchants - Retail	36
Planing Mills	Manufacturers	34
Plasterers	Repairs and Services	51
Plate Glass	Merchants - Retail	36
Playing Cards	Merchants - Retail	36
Plumbers and Steam Fitters	Contractors - Building	16
Plumbing Supplies - Retail	Merchants - Retail	36
Plumbing Supplies - Wholesale	Merchants - Retail	36
Pool Rooms	Billiard or Pool Rooms	8
Portrait or Picture Taking	Repairs and Services	51
Pre-Fabricated Houses	Contractor - Building	16
Premiums - Gift Enterprises	Trading Stamps	62
PREMIUM STORE	Premium Store	44
Printing	Repairs and Services	51
Produce, Poultry/Eggs-Retail	Merchants - Retail	36
Produce, Poultry/Eggs-Wholesale	Merchants - Wholesale	37

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

PROFESSIONS AND VOCATIONS	Professions and Vocations	45
Propane Gas	Merchants - Retail	36
Psychologist	Professions and Vocations	45
Public Accountant	Professions and Vocations	45
Public Bookkeeping	Professions and Vocations	45
PUBLIC UTILITIES	Public Utilities	46
Publishers	Newspapers	40
Quick Freeze Plants	Repairs and Services	51
Racing Events	Entertainment	21
RADIO AND TELEVISION	Radio & Television	
BROADCASTING STATIONS	Broadcasting Stations	47
Radio Broadcasting Station	Radio and Television	
	Broadcasting Stations	47
Radiologist	Professions and Vocations	45
Radios - Coin Operated	Vending Machines	65
Radios - Repair Parts	Merchants - Retail	36
Radios - Repairs	Repairs and Services	51
Radios - Sales	Merchants - Retail	36
Rag Service	Repairs and Services	51
RAILROADS	Railroads	48
REAL ESTATE AGENTS, BROKERS, OR DEALERS	Real Estate Agents, Brokers, or Dealers	49
Real Estate Auctions	Actions	3
Realtors	Real Estate Agents, Brokers, or Dealers	49
Record Shop	Merchants - Retail	36
Recording Studios	Repairs and Services	51
Reducing Salon	Repairs and Services	51
RENTING/LEASING	Renting/Leasing	50
Repair Shop or Garage	Repairs and Services	51
REPAIRS AND SERVICES	Repairs and Services	51
Research and Development	Contractors & Subcontractors	
Contractors	Engineering, Research and Manufacturing	17
RESTAURANTS, CAFES, CAFETERIAS, & LUNCH COUNTERS	Restaurants, Cafes, Cafeterias, Etc.	52
Rest Home	Hospitals and/or Clinics	28
Retreading and Recapping	Repairs and Services	51
Revolvers	Pistols and other Weapons	43
Road Builders	Contractors - Building	16
Rodeo	Entertainment	21
Roller Skating	Skating Rink	55
Rolling Store - Retail	Merchants - Retail	36
Roofers	Repairs and Services	51
Roofing Materials	Merchants - Retail	36
Rubber Stamps	Merchants - Retail	36
Rug and Carpet Cleaners	Repairs and Services	51
Rug, Linoleum or Floor Pads	Merchants - Retail	36
Safes	Merchants - Retail	36
Sanatoriums	Hospitals and/or Clinic	28
Sand and Gravel	Merchants - Retail	36

<u>BUSINESS ACTIVITY</u>	<u>CLASSIFICATION</u>	<u>SCHEDULE NO.</u>
Sand Blasting	Repairs and Services	51
Sandwich Manufacturers	Restaurants, Cafes, Cafeterias, etc.	52
Saving and Loan Associations	Building & Loan or Savings & Loan Associations or Banks	13
Mills	Repairs and Services	51
Saw Repairs	Repairs and Services	51
Scaffolds	Repairs and Services	51
Scales and Truck Weighing	Repairs and Services	51
SCHOOLS	Schools	53
School Supplies	Merchants - Retail	36
Scientific Instruments Manufacturers	Manufacturers	34
Scooters	Merchants - Retail	36
Secondhand Dealers	Merchants - Retail	36
Secretarial Services	Repairs and Services	51
Seed Cleaning	Repairs and Services	51
Self-Service Laundry	Laundry - Self-Service	33
Septic Tank Cleaning	Repairs and Services	51
Services	Repairs and Services	51
Sewing Machines	Merchants - Retail	36
Sheet Metal Works	Repairs and Services	51
Shoe Dealers	Merchants - Retail	36
Shoe Manufacturers	Manufacturers	34
Shoe Repair	Repairs and Services	51
Shoe Shine Parlors	Bootblacks	10
SHOOTING GALLERY	Shooting Gallery	54
Shows	Entertainment	21
Shrubbery	Merchants - Retail	36
Shuffleboard	Bowling Alleys	11
Sign Painters	Repairs and Services	51
Signs - Electric	Merchants - Retail	36
SKATING RINK	Skating Rink	55
Slaughter House	Wholesale Grocery/Drug Sales	67
Slenderette	Repairs and Services	51
Soda Fountain	Restaurants, Cafes, Cafeterias, etc.	52
Soft Water	Merchants - Retail	36
Soft Drinks	Merchants - Retail	36
Sound Recording Systems	Repairs and Services	51
Sporting Goods	Merchants - Retail	36
Sports Events or Shows	Entertainment	21
Sprinkler Systems	Repairs and Services	51
Stove Manufacturers	Manufacturers	34
Stoves, Ranges and Heating	Merchants - Retail	36
Stables	Miscellaneous	38
Stands	Merchants - Retail	36
Steam and Gas Fitters	Repairs and Services	51
Steel Fabrication	Manufacturers	34
Stenographer Public	Repairs and Services	51
Stock Car Races	Entertainment	21

Stocks and Bonds	Broker/Dealer in Securities	12	
Stockyard	Merchants - Retail	36	
Stone - Crushed	Manufacturers	34	
Storage - Automobile	Parking Lots	41	
Storage of Goods	Warehouse	66	
Store - Rolling	Merchants - Retail	36	
Surgeons	Professions and Vocations	45	
Surplus Store	Merchants - Retail	36	
Surveyor or Civil Engineer	Professions and Vocations	45	
Swimming Pool Contractors and Dealers	Contractors - Building	16	
Swimming Pool Equipment	Merchants - Retail	36	
SWIMMING POOLS	Swimming Pools	57	
Subdivider	Development of Property	19	
Syrups	Merchants - Retail	36	
Tailors	Repairs and Services	51	
Tax Experts	Professions and Vocations	45	
TAXICABS	Taxicabs	57	
Taxidermists	Repairs and Services	51	
Tea and Coffee	Merchants - Retail	36	
TELEGRAPH COMPANIES	Telephone Companies	59	
Telephone Directories	Directory	20	
Television Broadcasting Stations	Radio & Television Broadcasting Stations	47	
Television Cables	Television Distribution	60	
Television - Coin Operated	Vending Machines	65	
TELEVISION DISTRIBUTION	Television Distribution	60	
Television - Repair Parts	Merchants - Retail	36	
Television - Repairs	Repairs and Services	51	
Television - Sales	Merchants - Retail	36	
Ten Pin Alley	Bowling Alley	11	
Tent Camps	Trailer Camps	63	
Termites and Pest	Exterminators	23	
Textiles Manufacturers	Manufacturers	34	
THEATERS OR MOTION PICTURE SHOWS	Theaters/Motion Picture Shows	6	1
Theatrical Performance	Entertainment	21	
Thermotologist	Professions and Vocations	45	
Tile Setter	Retail and Services	51	
Tin Shops/Sheet Metal Works	Repairs and Services	51	
Tire Sales	Merchants - Retail	36	
Title Guarantee Co.	Professions and Vacations	45	
Tobacco - Retail	Merchants - Retail	36	
Tobacco - Wholesale	Merchants - Wholesale	37	
Tombstones	Merchants - Retail	36	
Tool and Die Makers	Repairs and Services	51	
Top Soil	Merchants - Retail	36	
Tourist Camps	Trailer Camps	63	
Tourist Home	Miscellaneous	38	
Towing Service	Repairs and Services	51	
Toys	Merchants - Retail	36	
Tractors - Industrial and Farm	Automobile Dealers	4	
Tractors - Garden	Merchants - Retail	36	
TRADING STAMPS	Trading Stamps	62	
Traffic Bureau	Professions and Vocations	45	

BUSINESS ACTIVITYCLASSIFICATIONSCHEDULE
NO.

TRAILER CAMPS	Trailer Camps	63
Trailers, House - Renting	Renting and/or leasing	50
Trailers, other - Renting	Merchants - Retail	36
Trailer - Selling	Automobile Dealers	4
TRANSFER AND/OR MOVING CO.	Transfer and/or Moving Co.	64
Transfer Company	Transfer and/or Moving Co.	64
Transient - Retail Sales	Transient - Retail Sales	68
Transportation Lines	Motor Transportation	39
Travel Bureau	Repairs and Services	51
Trees - Christmas	Merchants - Retail	36
Tree Surgeons	Repairs and Services	51
Truck Depot	Motor Transportation	39
Truck Rental	Automobile and Truck Rental	5
Typewriters	Merchants - Retail	36
U-Drive-It	Automobile and Truck Rental	5
Undertakers	Funeral Directors	25
Uniform Service	Repairs and Services	51
Unloading	Delivery	18
Upholstering	Repairs and Services	51
Use of Streets	Delivery	18
Utilities	Public Utilities	46
Vacuum Cleaners	Merchants - Retail	36
Vaudeville	Entertainment	21
Vehicles - Delivery	Delivery	18
VENDING MACHINES	Vending Machines	65
Vending Machines - Cigarettes	Vending Machines	65
Vending machines - Gum, Food, Drinks, Etc.	Vending Machines	65
Vending Machines - Music	Vending Machines	65
Venetian Blinds	Merchants - Retail	36
Veterinarian	Kennels/Veterinary Hospitals	31
Veterinary Hospital	Kennels/Veterinary Hospitals	31
Vulcanizing and Recapping	Repairs and Services	51
Warehouse	Warehouse	66
Warehouse - Cotton	Warehouse	66
Warehouse - Merchandise	Warehouse	66
Washing/Greasing Automobiles	Repairs and Services	51
Watch Repair	Repairs and Services	51
Water Cress	Merchants - Retail	36
Watermelons	Merchants - Retail	36
Water Softening	Repairs and Services	51
Water Works	Public Utilities	46
Weapons	Pistols/Other Weapons	43
Weighing Machines	Vending Machines	65
Welding	Repairs and Services	51
Welding Supplies	Merchants - Retail	36
Well Drilling	Repairs and Services	51
Window Cleaning	Repairs and Services	51
Wood Manufactures	Manufacturers	34
Woodworking Shops	Repairs and Services	51
Woodyards	Merchants - Retail	36

BUSINESS ACTIVITY

CLASSIFICATION

SCHEDULE
NO.

Wreckers
Wrestling
X-Ray Laboratory

Repairs and Services
Entertainment
Professions and Vocations

51
21
45

This Index forms a part of the City of Roanoke's license schedule in Ordinance No., 543, adopted on December 19, 1994. Unless otherwise expressly designated and provided for in said Ordinance No. 695, a separate license is required for each business activity engaged in.

I, Ellen Farmer, as City Clerk of the City of Roanoke, Alabama hereby certify that the foregoing ordinance was passed and adopted by the Mayor and City Council of the City of Roanoke, Alabama on the 19th day of December, 1994, and was herein recorded and was published in the Roanoke Leader of general circulation in the City of Roanoke, Alabama on the 21st and 28th day of December, 1994.

Ellen Farmer
Ellen Farmer, City Clerk