Sec. 4-22. Amendments; other licenses.

The adoption of the schedule of licenses in this article shall not abridge the right of the city council to change, alter, increase, decrease or revoke any of the above licenses at any time. When any increase is made, unless the same is paid in thirty (30) days the license shall be revoked, and no further business carried on thereunder; nor shall it abridge the right of the council to require a license for any business, occupation, traffic, calling or profession not included in the above schedule.
(Ord. No. 361, § 8, 9-8-87)

Sec. 4-23. Transfer.

No license issued under this article shall be transferred except by the consent of the mayor or city council, and no license shall be transferred in any event more than once, and never from one (1) business to another.
(Ord. No. 361, § 9, 9-8-87)

Sec. 4-24. Place of business.

(a) Any person desiring to engage in any trade, business, or occupation for which a fixed place of business is required shall designate the place at which such trade, business or occupation is to be carried on. The license to be issued thereunder shall designate such place and shall authorize the carrying on of such trade, business or occupation only at such place.

(b) For each place at which such trade, business or occupation is carried on a license fee and tax shall be paid.
(Ord. No. 361, § 10, 9-8-87)

Sec. 4-25. Delinquency.

All licenses under this article are due, except as otherwise herein provided, on the first day of October of each year or on the day upon which the business is begun. On each license which shall not be paid within thirty (30) days from the date upon which it becomes due, there shall be due and collected an additional license equal to ten (10) percent of the original amount of license; and on each license not paid within sixty (60) days from the date
on which it becomes due, there shall be due and collected an additional license equal to twenty (20) percent of the original amount of the license. Provided that same shall in no case mentioned in this section be less than fifty cents ($0.50), which may be paid prior to arrest in lieu of fine or imprisonment for doing business without a license. But the payment of any and all licenses due may be enforced immediately after they become due.
(Ord. No. 361, § 11, 9-8-87)

Sec. 4-26. Exemptions.

No provision of this article shall be construed as to tax interstate commerce, any United States government, state, county or municipal businesses.
(Ord. No. 361, § 12, 9-8-87)

Sec. 4-27. Prorated fee.

Any person liable for any license under this article who begins the business, vocation or occupation for which such license is payable on or after July first shall only be required to pay for the remainder of such year a license of one-half of the annual license provided by this article.
(Ord. No. 361, § 13, 9-8-87)

Sec. 4-28. License required.

It shall be unlawful for any person to engage in any of the businesses or vocations licensed by this article in the city from year to year without having procured a license therefor.
(Ord. No. 361, § 15, 9-8-87)

Sec. 4-29. Revocation.

Any lawful license issued to any person to conduct any business shall be subject to revocation by the city council for the violation by the licensee of any ordinance of the city relating to the business for which such license is issued, and shall also be subject to revocation by the council if the licensee, under cover of such license, violates or aids or abets in violating or knowingly permits or suffers to be violated any penal ordinance of the city.
(Ord. No. 361, § 16, 9-8-87)
Sec. 4-30. False affidavit prohibited.

It shall be unlawful for any person to knowingly and willfully make any false written affidavit, certificate or statement as to the amount of stock on hand, or volume of gross receipts, revenues or business or amount of capital invested in the business, or number of employees or vehicles used, and to file such affidavit with the city clerk for the purpose of defrauding the city by procuring a license for a less sum than is lawfully due from the affiant or his principal.
(Ord. No. 361, § 17, 9-8-87)

Sec. 4-31. Businesses not listed.

Any other business, calling, vocation or profession conducted in the city, not enumerated, shall be assigned a rate classification by the city council and shall pay a license as herein contained.
(Ord. No. 361, § 18, 9-8-87)

Sec. 4-32. Disabled, blind, etc., persons.

(a) This article shall not apply to any person who is totally disabled as to manual labor, who employs not to exceed five hundred dollars ($500.00) in capital in the city.

(b) This article shall not apply to any person who is a blind person as defined in Code of Alabama 1975, Section 40-1-1, nor to any other person exempted by law.
(Ord. No. 361, § 19, 9-8-87)

Sec. 4-33. Due dates.

Except as specifically provided in this article, all licenses required in this article shall be for one (1) year, shall become due the first day of October of each year and shall be delinquent if not paid by the first day of November of each year. All other licenses shall, unless otherwise provided, become delinquent if not paid before the business is engaged in, or the act is done for which the same is required.
(Ord. No. 361, § 20, 9-8-87)
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Sec. 4-34. Issuance.

All licenses under this article shall be issued by the city clerk. There shall be a fee of fifty cents ($0.50) for the issuance of each license to be paid by the licensee.
(Ord. No. 361, § 21, 9-8-87)

Sec. 4-35. Penalties.

Any person engaging in or carrying on the business or doing any of the acts for which a license is required under this article, without first having paid for such license, shall upon conviction, be fined not more than one hundred dollars ($100.00) and may also be imprisoned in the city jail for not more than six (6) months. In the event of any appeal and conviction in the circuit court, the judge of such court on the trial of such appeal shall have the power to impose such jail sentence.
(Ord. No. 361, § 22, 9-8-87)

Secs. 4-36—4-50. Reserved.

ARTICLE III. TAX ON SALES AND AMUSEMENTS

Sec. 4-51. Sales or gross receipts tax levied.

There is hereby levied, in addition to all other taxes of every kind imposed by law, and shall be collected as provided in this article, a privilege or license tax against the person on account of the business activities and in the amount to be determined by the application of rates against gross sales, or gross receipts, as the case may be, as follows:

(1) Upon every person (including the state, the University of Alabama, Auburn University and all other institutions of higher learning in the state, whether such institutions are denominational, state, county or municipal institutions, and any association or other agency or instrumentality of such institutions) engaged or continuing within the city in the business of selling at retail any tangible personal property whatsoever, including merchandise and commodities
of every kind and character (not including, however, bonds or other evidences of debts or stocks, nor sales of material and supplies to any person for use in fulfilling a contract for the painting, repair or reconditioning of vessels, barges, ships and other watercraft of over fifty (50) tons burden), an amount equal to two (2) percent of the gross proceeds of sales of the business except where a different amount is expressly provided herein. Provided, however, that any person engaging or continuing in business as a retailer and wholesaler or jobber shall pay the tax required on the gross proceeds of retail sales of such business at the rates specified, when his books are kept so as to show separately the gross proceeds of sales of each business, and when his books are not so kept he shall pay the tax as a retailer, on the gross sales of the business.

(2) Upon every person engaged or continuing within the city in the business of conducting or operating places of amusement or entertainment, billiard and poolrooms, bowling alleys, amusement devices, musical devices, theaters, opera houses, moving picture shows, vaudevlies, amusement parks, athletic contests, including wrestling matches, prize fights, boxing and wrestling exhibitions, football and baseball games (including athletic contests conducted by or under the auspices of any educational institution within the city, or any athletic association thereof, or other association whether such institution or association is a denominational, a state, or county, or a municipal institution, or association, or a state, county, or city school, or other institution, association or school), skating rinks, racetracks, golf courses, or any other place at which any exhibition, display, amusement or entertainment is offered to the public or place or places where an admission fee is charged, including public bathing places, public dance halls of every kind and description within the city, an amount equal to two (2) percent of the gross receipts of any such business.

(3) Upon every person engaged or continuing within the city in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, an amount equal to two
(2) percent of the gross proceeds of the sale of such machines; provided, that the term "machines," as used in this subsection, shall include machinery which is used for mining, quarrying, compounding, processing or manufacturing tangible personal property, and the parts of such machines, attachments and replacements therefor, which are made or manufactured for use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.

(4) Upon every person engaged or continuing within the city in the business of selling at retail any automotive vehicle or truck trailer, semitrailer or house trailer, an amount equal to two (2) percent of the gross proceeds of sale of such automotive vehicle or truck trailer, semitrailer or house trailer, provided, however, where a person subject to the tax provided for in this subsection withdraws from his stock in trade any automotive vehicle or truck trailer, semitrailer or house trailer for use by him or by his employee or agent in the operation of such business, there shall be paid, in lieu of the tax levied herein, a fee of two dollars and fifty cents ($2.50) per year or part thereof during which such automotive vehicle, truck trailer, semitrailer or house trailer shall remain the property of such person. Each such year or part thereof shall begin with the day or anniversary date, as the case may be, of such withdrawal and shall run for the twelve (12) succeeding months or part thereof during which such automotive vehicle, truck trailer, semitrailer or house trailer shall remain the property of such person. Where any used automotive vehicle or truck trailer, semitrailer or house trailer is taken in trade or in a series of trades, as a credit or part payment on the sale of a new or used vehicle, the tax levied herein shall be paid on the net difference, that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.

(5) Upon every person engaged or continuing within the city in the business of selling at retail any machine, machinery or equipment which is used in planting, cultivating and harvesting farm products, or used in connection with the
production of agricultural produce or products, livestock or poultry on farms, and the parts of such machines, machinery or equipment, attachments and replacements therefor which are made or manufactured for use on or in the operation of such machine, machinery or equipment, and which are necessary to and customarily used in the operation of such machine, machinery or equipment, an amount equal to two (2) percent of the gross proceeds of the sale thereof. Provided, however, the two-percent rate herein prescribed with respect to parts, attachments, and replacements shall not apply to any automotive vehicle or trailer designed primarily for public highway use, except farm trailers used primarily in the production and harvesting of agricultural commodities. Where any used machine, machinery or equipment which is used in planting, cultivating, and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock and poultry on farms is taken in trade or in a series of trades as a credit or part payment on a sale of a new or used machine, machinery or equipment, the tax levied herein shall be paid on the net difference, that is, the price of the new or used machine, machinery or equipment sold, less the credit for the used machine, machinery or equipment taken in trade.

(6) Upon every person engaged or continuing within the city in the business of selling through coin-operated dispensing machines, food and food products for human consumption, not including beverages other than coffee, milk, milk products and substitutes therefor, there is hereby levied a tax equal to two (2) percent of the cost of such food, food products and beverages sold through such machines, which cost for the purpose of this subsection shall be the gross proceeds of sales of such business.

(Ord. No. 309, § 1, 12-14-81)

Sec. 4-52. Police jurisdiction.

Upon every person engaged in the doing of any act, or who shall do any act, or continuing in the doing of any act, or engaged in the operation of any business, or who shall engage in the
operation of any business, within the police jurisdiction of the city but beyond the corporate limits of the city, for which or upon which a privilege or license tax is in this article levied or required within the corporate limits of the city, there is hereby levied, in addition to all other taxes of every kind imposed by law or by city ordinance, to be collected as herein provided for the privilege or license taxes herein levied within the corporate limits of the city, a privilege or license tax equal to one-half of that provided, levied or required in this article for the doing of such act, or the engaging or continuing therein, or the engaging or continuing in the operation of such business within the corporate limits of the city. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of the city but without the corporate limits thereof, all the provisions of this article extend and apply to all the area within the police jurisdiction of the city.
(Ord. No. 309, § 2, 12-14-81)

Sec. 4-53. State sales tax statutes applicable.

The taxes levied by sections 4-51 and 4-52 shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the state sales tax statutes, except where inapplicable or where otherwise provided in this article, including all provisions of the state sales tax statutes for enforcement and collection of taxes.
(Ord. No. 100B, § 3, 8-19-74)

Sec. 4-54. Use tax levied.

(a) An excise tax is hereby imposed on the storage, use, or other consumption in the city of tangible personal property (not including materials and supplies bought for use in fulfilling a contract for the painting, repairing, or reconditioning of vessels, barges, ships and other watercraft of more than fifty (50) tons burden) purchased at retail for storage, use or other consumption in the city, except as provided in this section, at the rate of two (2) percent of the sales price of such property within the corporate limits of the city, except as may otherwise be provided by law.
(b) An excise tax is hereby imposed on the storage, use or other consumption in the city of any machines used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property purchased at retail at the rate of two (2) percent of the sales price of any such machine, within the corporate limits of the city, except as may otherwise be provided by law; provided, that the term "machine," as used in this subsection, shall include machinery which is used for mining, quarrying, compounding, processing or manufacturing tangible personal property, and the parts of such machines, attachments and replacements therefor, which are made or manufactured for use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.

(c) An excise tax is hereby imposed on the storage, use or other consumption in the city of any automotive vehicle or truck trailer, semitrailer or house trailer purchased at retail for storage, use or other consumption in the city at the rate of two (2) percent of the sales price of such automotive vehicle, truck trailer, semitrailer or house trailer within the corporate limits of the city, except as may otherwise be provided by law. Where any used automotive vehicle, truck trailer, semitrailer or house trailer is taken in trade, or in a series of trades, as a credit or part payment on the sale of a new or used vehicle, the tax levied herein shall be paid on the net difference, that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.

(d) An excise tax is hereby levied and imposed on the storage, use or other consumption in the city of any machine, machinery, or equipment which is used in planting, cultivating, and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock, or poultry on farms, and the parts of such machines, machinery, or equipment, attachments and replacements therefor which are made or manufactured for use on or in the operation of such machine, machinery, or equipment, and which are necessary to and customarily used in the operation of such machine, machinery, or equipment, which is purchased at retail, for the storage, use or other consumption in the city at the rate of two (2) percent of the sales price of such property within the corporate limits of the city regardless of whether the retailer is or is not engaged in the
business in this city. Provided, however, the two-percent rate herein prescribed with respect to parts, attachments, and replacements shall not apply to any automotive vehicle or trailer designed primarily for public highway use, except farm trailers used primarily in the production and harvesting of agricultural commodities. Where any used machine, machinery or equipment which is used in planting, cultivating, and harvesting farm products or used in connection with the production of agricultural produce or products, livestock, and poultry on farms is taken in trade or in a series of trades as a credit or part payment on a sale of a new or used machine, machinery, or equipment, the tax levied herein shall be paid on the net difference, that is, the price of the new or used machine, machinery, or equipment sold, less the credit for the used machine, machinery, or equipment taken in trade.

(e) An excise tax is hereby imposed on tangible personal property at one-half the rates specified in subsections (a), (b), (c), and (d) of this section on the storage, use or other consumption of such tangible personal property outside the corporate limits of the city, but within the police jurisdiction.

(Ord. No. 309, § 3, 12-14-81)

Sec. 4-55. State use tax statutes applicable.

The taxes levied by section 4-54 shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments and deductions that are applicable to the taxes levied by the state use tax statutes, except where inapplicable or where otherwise provided in this article, including all provisions of the state use tax statutes for enforcement and collections of taxes.

(Ord. No. 100B, § 5, 8-19-74)

Sec. 4-56. Cumulative to general licenses.

This article shall be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the city in this chapter.

(Ord. No. 100B, § 5, 8-19-74)

Secs. 4-57—4-70. Reserved.
ARTICLE IV. CHARITABLE AND RELIGIOUS SOLICITATIONS

Sec. 4-71. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Charitable or religious purpose means the use of money or property for the benefit of:

(1) Charity or philanthropy, or underprivileged, needy, refugee, diseased, disabled, or handicapped persons or persons in need of rehabilitation;

(2) A church, religious society or other religious sect, group, or order;

(3) Patriotism, that is, for the teaching of patriotism or the relief or assistance of veterans or veterans' organizations; or

(4) Existing educational institutions or for the establishment or endowment of educational institutions or in aid of the education of any person or group of persons.

Conduct a solicitation means to manage, organize, direct, administer or be responsible for a solicitation on behalf of any person.

Cost of the solicitation means the amount of funds collected in excess of the amount spent for the direct benefit of the stated purpose of the solicitation, including but not limited to information, materials and activities, recruitment, training and compensation of solicitors, and management and administration of the solicitation and disbursement of the funds.

Funds spent for the direct benefit of the stated purpose of the solicitation means money expended directly for the specific purpose stated in the registration.

Person includes individual, organization, society, church, corporation or any agent, member or representative thereof.
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*Solicit or solicitation* means to request property, financial aid, money or anything of value; or to sell or offer to sell a product, article, tag, service, publication, document, advertising space, membership, subscription or ticket; or to hold, promote or participate in an entertainment, sport event, benefit dance, fair, bazaar or other type of organized social entertainment.

(Ord. No. 125, § II, 3-5-79)

**Sec. 4-72. Penalties.**

Any person who violates any provision of this article shall be deemed guilty of a misdemeanor and upon conviction shall be fined not less than one dollar ($1.00) nor more than two hundred dollars ($200.00), or shall be imprisoned for not more than ninety (90) days, or both.

(Ord. No. 125, § VIII, 3-5-79)

**Sec. 4-73. Purpose.**

The regulations and prohibitions set forth in this article are necessary for the legitimate governmental interest in protecting citizens from fraud through the registration and identification procedure and from undue interference from strangers importuning citizens in their homes after dark and during the early morning hours. The city council recognizes that these regulations operate to restrain first amendment rights but determines that such restraints are reasonable and necessary for the protection set forth herein.

(Ord. No. 125, § I, 3-5-79)

**Sec. 4-74. Prohibitions.**

(a) No person shall solicit or conduct a solicitation within the boundaries of the city on the plea or representation, express or implied, that the proceeds from the solicitation are for a charitable or religious purpose, unless the person is properly registered with the city and is prominently displaying identification provided by this article.

(b) No person shall solicit door to door or by telephone canvass at the place of residence of any person from whom a solicitation is
sought or within a residential neighborhood later than one (1) hour after sundown or earlier than 9:00 a.m., unless the solicitor has prior approval therefor from such resident.

(c) The provisions of subsections (a) and (b) of this section do not apply to:

(1) A person who solicits solely from its own membership or from foundations.

(2) A person who does not collect more than one hundred dollars ($100.00) within a twelve-month period.

(3) A person who solicits solely through the use of the public broadcasting media.

(Ord. No. 125, § III, 3-5-79)

Sec. 4-75. Procedures.

(a) Registration shall be complete when the person seeking to solicit or conduct a solicitation pays the registration fee and files with the city clerk the following information under oath on forms furnished or approved by the city:

(1) The name, local and permanent address and telephone number and headquarters of the person registering.

(2) If registrant is not an individual, the names and addresses of the registrant's principal officers and managers and a copy of the resolution, if any, authorizing such solicitation, certified to as a true and correct copy of the original by the officer having charge of registrant's records.

(3) The purpose for which such solicitation is to be made, the total amount of funds proposed to be raised thereby, and the use or disposition to be made of any receipts therefrom.

(4) The names, addresses and official position of the persons by whom the receipts of such solicitations shall be disbursed for the stated purpose.

(5) The name, address and telephone number of the persons who will be in direct charge of conducting the solicitation and the names and addresses of all promoters connected or to be connected with the proposed solicitation.
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(6) An outline of the method or methods to be used in conducting the solicitations.

(7) The time when such solicitations shall be made, giving the preferred dates for the beginning and ending of such solicitation; and if such period shall exceed thirty (30) days, the specific reasons for the need of such excess time.

(8) The estimated cost of the solicitation.

(9) The amount of any wages, fees, commissions, expenses or emoluments to be expended or paid to any person in connection with such solicitations and the names, addresses and social security numbers of all individual solicitors to be used in the solicitation.

(10) A financial statement for the last preceding fiscal year of any funds collected for charitable purposes by the registrant within the city; such statement giving the amount of money so raised, together with the cost of raising it, and the final distribution thereof.

(11) A full statement of the character and extent of the charitable work being done by the registrant within the city.

(12) A statement that the actual cost of the solicitation will not exceed twenty-five (25) percent of the total amount to be raised.

(b) Upon receipt of the information required by subsection (a), the city clerk shall designate and/or approve an identification badge containing the name of the organization conducting the solicitation, the name or photograph of the authorized solicitor, the purpose of the solicitation and an authorization number. The identification badge shall be nontransferable, valid only during the period of the solicitation and shall in no way constitute an approval by the city of the purpose of the solicitation. Each solicitor shall display this identification badge in a prominent position on the outer clothing, clearly visible to the person from whom solicitations are sought. The identification badge shall be provided at the expense of the solicitor.

(c) Any solicitor receiving money or anything having a value of ten dollars ($10.00) or more from any contributor shall give the contributor a written receipt containing the name and authoriza-
tion number of the soliciting organization and the name of the solicitor signed on the receipt, the date, the amount received and the portion of the contribution which is tax deductible.

(d) No person shall use or disburse funds collected pursuant to a charitable or religious solicitation for a purpose other than that stated in the statement filed with the city clerk and the actual and necessary expenses incident to the solicitation, collection and disbursement of funds, provided expenses shall not exceed twenty-five (25) percent of the amount received after deduction of the actual cost of any tangible property given or otherwise transferred to contributors.
(Ord. No. 125, § IV, 3-5-79)

Sec. 4-76. Financial reports.

(a) Every person authorized to conduct a solicitation under this article shall file a financial report under oath with the city clerk within thirty (30) days after the solicitation has been completed.

(1) The report shall state in detail the amount of funds collected, the cost of any tangible property given to contributors, the expenses incurred in management and administration of the solicitation, and the distribution of the balance of the funds collected.

(2) The report shall state the name, address and social security number of each person receiving any wages, fees, commissions or expenses either independently or based on the funds collected.

(b) All books, records and papers relating to the solicitation shall be available to the city clerk at the city hall upon written request to the person authorized to conduct the solicitation.
(Ord. No. 125, § V, 3-5-79)

Sec. 4-77. Investigation; revocation.

(a) Following registration to solicit under this article, the city clerk shall forthwith submit the registration information to the chief of police or his designated agent for investigation into its truth and accuracy and a preliminary determination of whether the registrant qualifies as an approved solicitor.
(b) If the chief of police determines that the registrant is in accordance with the standards set forth herein, no further action shall be taken. If the chief of police makes a preliminary determination that the registrant does not so qualify or has materially violated a provision of this article or has made a material misstatement of fact in his registration information, then he shall so notify the registrant in writing, giving his reasons therefor, and advising the registrant of the next regular city council meeting, not sooner than four (4) days after mailing of the notice, at which time the question of revocation of the registration shall be on the council agenda, and all interested parties heard, for the city council to determine whether the registrant qualifies as a solicitor hereunder or whether such registration should be revoked, suspended, or modified. Misstatements of material fact which could mislead the public are grounds for revocation. The decision of the city council shall be final.
(Ord. No. 125, § VI, 3-5-79)

Secs. 4-78—4-95. Reserved.

ARTICLE V. GASOLINE LICENSE TAX*

Sec. 4-96. Definitions.

As used in this article:

Gasoline means gasoline, diesel fuel, naphtha, and all other motor fuels commonly used in combustion engines, but not kerosene and oil.

Seller means every person who shall engage in the selling or delivering of gasoline within the corporate limits of the city or its police jurisdiction.
(Ord. No. 105, § 1, 1-17-77)

Sec. 4-97. Levied.

Every distributor or seller shall pay a license tax to the city, and a license tax is hereby fixed and created, which shall be an

*Cross reference—Motor vehicles and traffic, Ch. 5.
amount equal to one cent ($0.01) on each gallon of gasoline sold or delivered in the corporate limits of the city, or shipped, transported, or delivered by a distributor or seller at or from its storage point or place of business within the corporate limits of the city to any point or place within the city, or to any point or place within the police jurisdiction of the city; and one-half cent ($0.005) on each gallon of gasoline sold or delivered outside the corporate limits of the city, but within its police jurisdiction, and shipped, transported, or delivered by a distributor or seller at or from a storage point or place of business outside the corporate limits of the city to any point or place outside the corporate limits of the city, but within its police jurisdiction.
(Ord. No. 105, § 2, 1-17-77)

Sec. 4-98. Exemption; statement.

Any person engaged as a seller or distributor in selling or distributing gasoline purchased from other sellers or distributors who have paid the license thereon, as fixed in this article, shall not be required to pay a license based on the sale or delivery of such gasoline so purchased, but in order to obtain the exemption provided in this section, such seller or distributor shall, on or before the twentieth day of each month, file with the city clerk a sworn, written statement showing each purchase by such person of gasoline during the calendar month next preceding, as well as the name of the person from whom the purchase was made and the date of such purchase.
(Ord. No. 105, § 3, 1-17-77)

Sec. 4-99. Tax statement.

Every distributor and seller, except those that are exempt under the provisions of section 4-98, shall on or before the twentieth day of each month file with the city clerk a sworn written statement which shall be a full, true, accurate, and correct statement of the amount and quantity of all gasoline sold and delivered by such distributor or person within the corporate limits of the city and its police jurisdiction during the calendar month next preceding. Such statement shall also contain a detailed and specific statement of the amount and quantity of all gasoline sold and deliv-
ered to any other distributor or seller within the corporate limits of the city or within its police jurisdiction, together with the name of the purchaser and the date of the purchase.
(Ord. No. 105, § 4, 1-17-77)

Sec. 4-100. Condition of meters; violation.

Each filling station owner or operator within the corporate limits of the city or within the police jurisdiction thereof, who shall buy any gasoline at wholesale or is engaged in the selling or distribution of gasoline, shall have all meters on each of the gas pumps at such filling station in good working order, and shall allow the reading and checking of all such meters by the city, the license inspector of the city, or any other duly authorized agent or agents of the city, at any time. Any person violating any provision of this section shall be guilty of an offense against the city and shall, upon conviction, be fined not less than fifty dollars ($50.00) nor more than one hundred dollars ($100.00); each day that the provisions of this section are violated shall constitute a separate offense.
(Ord. No. 105, § 5, 1-17-77)

Sec. 4-101. No place of business; permit.

It shall be unlawful for any person or distributor having no place of business within the corporate limits of the city to make any sales or deliveries of gasoline therein without first obtaining a permit from the city clerk; and such seller or distributor shall pay the same license as that fixed and specified in section 4-97. Any such seller or distributor who shall violate the provisions of this section shall be guilty of an offense against the city and upon conviction shall be fined not less than fifty dollars ($50.00) nor more than one hundred dollars ($100.00) for such offense.
(Ord. No. 105, § 6, 1-17-77)

Sec. 4-102. Statement violations.

Any seller or distributor who shall fail or omit to make any statement provided for in this article and required to be made, or who shall make any false statement therein, shall be guilty of an offense against the city and upon conviction shall be fined not
less than fifty dollars ($50.00) nor more than one hundred dollars ($100.00) for such offense; each day that such person fails to file such statement shall constitute a separate offense.
(Ord. No. 105, § 7, 1-17-77)

Sec. 4-103. Payment of tax; violation.

The license fixed in this article shall be paid by each person against whom the same is herein levied and fixed, or who is liable for such license under the provisions of this article, on or before the twentieth day of each calendar month, being the time fixed for filing of the statement based on sales and deliveries made during the preceding month. Any person failing or omitting to pay such license within that time shall be guilty of an offense against the city and shall, upon conviction, be fined not less than fifty dollars ($50.00) nor more than one hundred dollars ($100.00); each day that such license is not paid shall constitute a separate offense. In addition to such punishment, the license tax shall be increased by the addition thereto of a penalty of twenty (20) percent of such license, payable and collectable as other license penalties.
(Ord. No. 105, § 8, 1-17-77)

Sec. 4-104. Meters; enforcement.

It shall be the duty of the license inspector of the city to read monthly all gasoline pump meters within the city and its police jurisdiction and report his readings on such meters to the city clerk. It shall be the duty of the license inspector monthly to check or examine all of the reports herein required to be filed with the city clerk and to institute the necessary proceedings to the municipal court against any person violating any of the terms and provisions of this article, including persons who fail to file such reports and persons who make false statements in filed reports.
(Ord. No. 105, § 9, 1-17-77)
Chapter 5

MOTOR VEHICLES AND TRAFFIC*

Art.  I. In General, §§ 5-1–5-20
Art.  II. Motor-Driven Cycles, §§ 5-21–5-50
Art.  III. Abandoned Vehicles, §§ 5-51–5-59

ARTICLE I. In General

Sec. 5-1. Traffic and parking; state rules.

(a) In addition to all other provisions of law relating to the speed and operation of motor vehicles in the city, there are hereby adopted all laws of the state and all rules and regulations of the state highway department pertaining to the control of traffic and motor vehicles on highways, that are misdemeanors under the state laws and a violation of such laws, rules, and regulations in the city or in the police jurisdiction thereof shall be violations of this section.

(b) No person shall park a motor vehicle in any designated prohibited parking area when such area is properly marked with yellow paint and/or signed.

(c) Any person violating any provision of this section shall be guilty of a misdemeanor and shall, upon conviction thereof, be punished by a fine of not more than two hundred dollars ($200.00) or may be imprisoned in the city jail or sentenced to hard labor for the city, for a period not exceeding ten (10) days. For a second conviction within one (1) year thereafter, such person shall be punished by a fine of not more than two hundred dollars ($200.00) or may be imprisoned in the city jail or sentenced to hard labor for the city for a period not exceeding six (6) months, or by both such fine and imprisonment.
(Ord. No. 334, §§ 5–7, 11-5-84)

*Cross reference—Gasoline license tax, § 4-96 et seq.
§ 5-2 HELENA CODE

Sec. 5-2. Photoelectric intoximeter.

The city, in compliance with Code of Alabama 1975, Section 32-5-192(a), does hereby designate the chemical analysis of the breath by use of the photoelectric intoximeter as the test to be administered by its officers approved by the state board of health pursuant to Code of Alabama 1975, Section 32-5-194, to determine the alcoholic content of the blood of any person lawfully arrested for any offense arising out of acts alleged to have been committed while the person was driving a motor vehicle on the public highways while under the influence of intoxicating liquor. (Ord. No. 102, § 1, 1-20-75)

Sec. 5-3. Riding on outside of vehicles, etc.—Prohibited.

It shall be unlawful for any person to jump or swing upon any railroad car, automobile, or any other vehicle in motion in the city for the purpose of riding upon the steps, running board, or mudguard of such car, automobile, or other vehicle, who is not an owner or an employee in the regular discharge of his duties. (Ord. No. 5, § 1, 11-5-17)

Sec. 5-4. Same—Penalty.

Any person who shall wilfully violate any provision of section 5-3 shall be deemed guilty of a misdemeanor and upon conviction be fined not less than one dollar ($1.00) and not more than fifty dollars ($50.00) and may be sentenced to hard labor for the city not less than one (1) day nor more than fifty (50) days. (Ord. No. 5, § 2, 11-5-17)

Secs. 5-5—5-20. Reserved.

ARTICLE II. MOTOR-DRIVEN CYCLES

Sec. 5-21. Definition.

A “motor-driven cycle,” for the purposes of this article, shall include every motorcycle weighing, when fully equipped, less than two hundred (200) pounds, every bicycle with motor attached, and every motor scooter. (Ord. No. 85, § 1, 8-15-66)
Sec. 5-22. Helmet.

Every person operating a motor-driven cycle shall, while so doing, wear upon his head a helmet of the type generally known as a crash helmet, made of hard durable material and designed for or capable of protection of the head against falls or blows.
(Ord. No. 85, § 2, 8-15-66)

Sec. 5-23. Driver’s license.

It shall be unlawful for any person to operate upon the streets and highways in the city any motor-driven cycle without having first obtained a driver’s license or an operator’s license as provided by law.
(Ord. No. 85, § 3, 8-15-66)

Sec. 5-24. Passenger.

No motor-driven cycle shall be used to carry more than one (1) person unless the cycle is specially equipped with a dual or double seat, in which case the passenger as well as the operator shall wear a helmet as described in section 5-22.
(Ord. No. 85, § 4, 8-15-66)

Sec. 5-25. Compliance with laws on registration, brakes, etc.

No person shall drive or operate a motor-driven cycle upon the streets or highways of the city in any manner which violates the provisions of Sections 32-12-22 through 32-12-26 inclusive, of the Code of Alabama of 1975.
(Ord. No. 85, § 5, 8-15-66)

Sec. 5-26. Responsibility.

It shall be unlawful for any person to do any act forbidden or fail to perform any act required by this article; and it shall be unlawful for the parent of any child or the guardian of any ward to authorize or knowingly permit any such child or ward to violate any of the provisions of this article.
(Ord. No. 85, § 6, 8-15-66)
Sec. 5-27. Penalty.

Any person violating any of the provisions of this article shall, upon conviction, be fined not less than one dollar ($1.00) and not more than one hundred dollars ($100.00), and in addition thereto the judge trying the case may revoke or suspend the license of the operator. 
(Ord. No. 85, § 7, 8-15-66)

Secs. 5-28–5-50. Reserved.

ARTICLE III. ABANDONED VEHICLES

Sec. 5-51. Definitions.

The following definitions shall apply in the interpretation of this article:

Street or highway means the entire width between the boundary lines of every way publicly maintained when any part thereof is open to the use of the public for purposes of vehicular travel.

Property means any real property within the city or police jurisdiction which is not a street or highway.

Vehicle means a machine propelled by power other than human power designed to travel along the ground by use of wheels, treads, runners, or slides, and transport persons or property or pull machinery, and shall include, without limitation, automobile, truck, trailer, motorcycle, tractor, buggy, and wagon. 
(Ord. No. 91, § 1, 12-15-69)

Sec. 5-52. Abandonment of vehicles.

No person shall abandon any vehicle within the city or the police jurisdiction. It shall be presumed that any vehicle which has been left at any place on a street or highway within the city for a period of seventy-two (72) hours consecutively is an abandoned vehicle.
(Ord. No. 91, § 2, 12-15-69)
Sec. 5-53. Leaving of wrecked, nonoperating vehicle on street.

No person shall leave any partially dismantled, nonoperating, wrecked, or junked vehicle on any street or highway within the city.
(Ord. No. 91, § 3, 12-15-69)

Sec. 5-54. Disposition of wrecked or discarded vehicles.

No person in charge or control of any property within the city, whether as owner, tenant, occupant, lessee, or otherwise, shall allow any partially dismantled, nonoperating, wrecked, junked, or discarded vehicle to remain on such property longer than seventy-two (72) hours; and no person shall leave any such vehicle on any property within the city for a longer time than thirty (30) days, except that this article shall not apply with regard to a vehicle in an enclosed building; a vehicle on the premises of a business enterprise operated in a lawful place and manner, when necessary to the operation of such business enterprise; or a vehicle in an appropriate storage place or depository maintained in a lawful place and manner by the city.
(Ord. No. 91, § 4, 12-15-69)

Sec. 5-55. Impounding.

The chief of police or any member of his department designated by him is hereby authorized to remove or have removed any vehicle left at any place within the city which reasonably appears to be in violation of this article or lost, stolen, or unclaimed. Any vehicle so taken up and removed shall be stored in a suitable place provided by the city to protect it from deterioration. A permanent record giving the date of the taking of each vehicle, the place where found and taken, and a description of the vehicle shall be kept by the chief of police.
(Ord. No. 91, § 5, 12-15-69)

Sec. 5-56. Sale.

At least every six (6) months, the chief of police shall sell at public auction to the highest bidder for cash the vehicle or vehicles authorized in this article to be removed and taken up and which shall have been taken up and stored for a period of three
(3) months or more, the sales to be made after notice of the time and place therefor shall have first been given by publication once a week for two (2) successive weeks in a newspaper of general circulation published in the city (or, if there is no such newspaper, by posting such notice in a conspicuous place at the city hall or police station). The first publication (or posting of notice as the case may be) shall be at least twenty (20) days before the sale. Each vehicle shall be sold separately and a notation in the storage record book shall be made of the amount received for each vehicle. The person making the sale shall have the right to reject any and all bids if the amount bid is unreasonably low and shall have the right to continue the sales from time to time if no bidders are present. After deducting and paying all expenses incurred in the removal, taking up, storing, maintaining and selling of the vehicle or vehicles, the balance if any shall be paid into the general fund of the city.

(Ord. No. 91, § 6, 12-15-69)

Sec. 5-57. Redemption.

The owner of any vehicle taken up and stored as provided in this article may redeem the same at any time prior to its sale by paying the reasonable expense of taking the vehicle in charge, its maintenance and storage and a prorata of the cost of publication.

(Ord. No. 91, § 7, 12-15-69)

Sec. 5-58. Penalties.

Any person violating any of the provisions of this article shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in an amount not exceeding one hundred dollars ($100.00) or be imprisoned in the city jail not exceeding thirty (30) days or be both so fined and imprisoned. Each day such violation is committed or permitted to continue shall constitute a separate offense and shall be punishable as such hereunder.

(Ord. No. 91, § 8, 12-15-69)

Sec. 5-59. Provisions cumulative.

The provisions of this article are cumulative to any other procedure authorized by law for the accomplishment of the objective herein stated.

(Ord. No. 91, § 10, 12-15-69)