

**ORDINANCE NUMBER 734-07**

**Amended September 14, 2015**

**Effective October 1, 2015**

**BUSINESS LICENSE CODE OF THE  
CITY OF HELENA, ALABAMA  
FOR THE YEAR 2008 AND EACH SUBSEQUENT YEAR**

**SCHEDULE OF LICENSES AND FEES**

**BE IT ORDAINED BY THE CITY COUNCIL OF HELENA, ALABAMA,**

as follows:

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## **SECTION 1. Levy of Tax**

Pursuant to the *Code of Alabama 1975, as amended*, the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the municipality for the year beginning October 1, 2007, and for each subsequent year thereafter. There is hereby levied and assessed in the amount and as provided herein, a business license fee for the privilege of doing any kind of business, trade, profession or other activity in the municipality, or the police jurisdiction, by whatever name called.

## **SECTION 2. Definitions**

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

[1] BUSINESS. Any commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, including the lease or rental of residential or nonresidential real estate, whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within a municipality.

[2] BUSINESS LICENSE. An annual license issued by the municipality for the privilege of doing any kind of business, trade, profession, or any other activity in the municipality, by whatever name called, which document is required to be conspicuously posted or displayed except to the extent the taxpayer's business license tax or other financial information is listed thereon.

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

[4] DEPARTMENT or DEPARTMENT OF REVENUE. The Alabama Department of Revenue, as created under Section 40-2-1 et seq.

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

[6] GROSS RECEIPTS. The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

- (a) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- (b) A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- (c) For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- (d) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

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

[8] LICENSE OFFICER or MUNICIPAL LICENSE OFFICER. The municipal employee charged by the municipality with the primary responsibility of administering the municipality's business license tax ordinance and related matters thereto.

[9] LICENSE YEAR. The calendar year.

[10] MUNICIPALITY. Any town or city in this state that levies a business license tax from time to time. The term shall also include the town's or city's police jurisdiction, where the business license tax is levied in the police jurisdiction.

[11] PERSON. Any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation formed under the laws of Alabama which is operated to enable municipalities that become members of such nonprofit corporation to finance or refinance capital projects and related undertakings, on a cooperative basis, and whose board of directors or other governing body consists primarily of elected officials of the municipality.

[12] TAXING JURISDICTION. Any municipality that levies a business license tax, whether or not a business license tax is levied within its police jurisdiction, or the Department of Revenue acting as agent on behalf of a municipality pursuant to Section 11-51-180 et seq., as the context requires.

[13] TAXPAYER. Any person subject to or liable under this chapter for any business license tax; any person required to file a return with respect to, or pay or remit the business license tax levied under this chapter or to report any information or value to the taxing jurisdiction; or any person required to obtain, or who holds any interest in, any business license issued by the taxing jurisdiction; or any person that may be affected by any act or refusal to act by the taxing jurisdiction under this chapter, or to keep any required by this chapter

[14] HOME OCCUPATION. Any occupation or activity which is clearly incidental and subordinate to the use of the premises for dwelling purposes and which is carried on wholly within a main building in which it utilizes no more than twenty five percent (25%) of the floor space, in connection with which there is no advertising and no display or storage of materials or exterior identification of the home occupation or variation from the residential character of the premises and in connection with which no person residing outside the residence is employed and no equipment used other than that normally used in connection with a residence and does not incur visitation from patrons, clients or customers during the normal course of business.

[15] U.S.C. The applicable title and section of the United States Code, as amended from time to time.

[16] TRANSITIONAL YEAR. The license period from October 1, 2007 to December 31, 2008.

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

**SECTION 3. License term; minimums**

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

- (a) *Full Year*. Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$ 100.00.
- (b) *Half Year*. Every person who commences business on or after July 1<sup>st</sup>, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.
- (c) *Issue Fee*. For each license issued there shall be an issue fee shall be assessed on each license in the amount set forth by the State of Alabama Department of Revenue per Departmental Rule 810-8-5-.15 as it pertains to Act 2006-586.
- (d) *Annual Renewal*. Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 31<sup>st</sup> day of January each year.
  - ( i ) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
  - ( ii ) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama* which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall

subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.

( iii ) On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1<sup>st</sup> in order for them to receive their notice.

( iv ) Business license renewal payments received by the municipality shall be applied to the current renewal only when any and other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the municipal code.

(e) *Transitional Year.* For the purpose of transitioning from a Fiscal License Year to a Calendar year. During the period beginning October 1, 2007 and ending December 31, 2008; a fifteen (15) month license will be issued. Any person who renews a business license shall be subject to and shall pay the license for such business at a rate of 1.25 times the amount listed in the license fee schedule. Every person who commences business after the first day of October 2007 but prior to the first day of January 2008 shall be subject to and shall pay the annual license fee times 1.25 for the transitional year. Every business, person, entity etc... who commences business after the first day of January 2008 shall be subject to and shall pay the annual license fee at the rate listed in the fee schedule. Every person, business, entity etc... who commences business after the first day of July 2008 shall be subject to and shall pay one-half (1/2) the annual license fee at the rate listed in the fee schedule.

#### **SECTION 4. License shall be location specific**

- (a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- (b) Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- (c) A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:
- ( i ) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
  - ( ii ) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.
  - ( iii ) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
  - ( iv ) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
  - ( v ) All business claimed by a branch office or offices must be conducted by and through said office or offices.
  - ( vi ) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

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

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

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

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the municipality for which a license is required without first having procured a license. A violation of this division of the ordinance passed hereunder fixing a license shall be punishable by a fine not to exceed the sum of five hundred (\$500.00) for each offense, and if a willful violation, by imprisonment, not to exceed six (6) months, or both, at the discretion of the court trying the same. Each day shall constitute a separate offense.

**SECTION 7. License must be posted**

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

**SECTION 8. Duty to file report**

- (a) It shall be the duty of every person subject to such license tax to render to the municipality on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.
- (b) If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax including any applicable penalty.
- (c) The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.
- (d) If the amount of business license tax remitted by the taxpayer is undisputed by the Municipality, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the municipality shall enter a final assessment for the amount of the tax due, plus any applicable penalty.
- (e) (1) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within thirty (30) days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or

errors, and to attempt to agree upon any changes or modifications to the assessment. The license officer shall issue findings of fact and law within sixty (60) days following the conference, which shall promptly upon issuance be mailed or delivered to the taxpayer, consistent with the procedures set forth in subsection (d) above.

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

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

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

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

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

(a) Permit the designee of the municipality to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said municipal designee to gain such information as

may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;

- (b) To furnish information during reasonable business hours, at the licensee's place of business, in the municipality or the police jurisdiction, all books of account, invoices, papers, reports and memoranda containing entries showing amount of purchases, sales receipts, inventory and other information from which the correct license tax classification of such person may be ascertained and the correct amount of license tax to which he is subject may be determined, including exhibition of bank deposit books, bank statements, copies of sales tax returns to the State of Alabama, copies of Alabama income tax returns and federal income tax returns.

#### **SECTION 10. Unlawful to obstruct**

It shall be unlawful for any person, or for any agent, or employee of such person, to fail or refuse to perform any duty imposed by this ordinance; nor shall any person, agent, servant or employee of such person obstruct or interfere with the designee of the municipality in carrying out the purposes of this ordinance.

#### **SECTION 11. Privacy**

- (a) It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the mayor, the municipal attorney or others authorized by law to receive such information described herein.
- (b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the license form of any taxpayer or any part of the license form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this ordinance.

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

**SECTION 12. Failure to file assessment**

- (a) In any case where a person subject to paying a license tax as provided herein fails to do so, the municipal designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.
- (b) The taxpayer shall be notified by registered or certified mail, or by personal delivery, of the amount of any such assessment, and of his right to appear before the municipal governing body on a day named not less than twenty (20) days from the date of notice and to show cause why such assessment shall not be made final. Such appearance may be made by agent or attorney.
- (c) If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgment of the municipality, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the municipality to be correct. If upon such hearing the municipal designee finds a different amount due than that originally assessed, he/she shall make the assessment final in the correct amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.
- (d) A notice by U.S. mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the designee of the municipality shall be prima facie correct upon any appeal.

**SECTION 13. Lien for non-payment of license tax**

On all property, both real and personal, used in the business, the municipality shall have a lien for such license, which lien shall attach as of the date when the license is due, as allowed by *Code of Alabama*, Section 11-51-44 (1975).

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

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

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

In addition to the remedies provided by *Code of Alabama*, Section 11-51-150 (1975) et seq., the continued or recurrent performance of any act or acts within the corporate limits or within its police jurisdiction for which a license may be revoked or suspended under this ordinance is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The municipality, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

#### **SECTION 16. Penalties**

- (a) All licenses not paid within thirty (30) days from the date they fall due shall be increased by fifteen percent (15%) for the first thirty (30) days they shall be delinquent, or fraction thereof, and shall be measured by an additional fifteen percent (15%) for a delinquency of sixty (60) or more days, but this provision shall not be deemed to authorize the delay of thirty (30) days in the payment of the license due, which may be enforced at once.
- (b) In the case of persons who began business on or after the first day of the calendar year, the license for such "new business" shall be increased by fifteen percent (15%) for the first fifteen (15) days they

shall be delinquent, and shall be measured by an additional fifteen percent (15%) for a delinquency of forty-five (45) days or more.

**SECTION 17. Prosecutions unaffected**

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

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

- (a) The municipal designee shall have the authority to investigate all applications and may refer any application to the municipal governing body for a determination of whether such license should or should not be issued.
- (b) If the municipal governing body denies the issuance of any license referred to it, the municipal clerk shall promptly notify the applicant of the municipal governing body's decision.
- (c) If said applicant desires to appear before the municipal governing body to show cause why said license should be issued, he shall file a written notice with the municipal clerk, said notice to be filed within two (2) weeks from the date of mailing by the municipal clerk of the notice of the denial of such license by the municipal governing body.
- (d) Upon receipt of said notice the municipal clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the municipal governing body and shall give the notice of the date, time and place of said hearing to the applicant.

- (e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the municipal governing body shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- (f) If the municipal governing body determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the municipality said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

**SECTION 19. Procedure for revocation or suspension of license**

- (a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the municipal governing body for the violation by the licensee, his agent or employee of any provision of this ordinance or of any ordinance of the municipality, or any statute of the State of Alabama relating to the business for which such license is issued; and shall also be subject to revocation by the municipal governing body if the licensee, his agent or employee under color of such license violates or aids or abets in violating or knowingly permits or suffers to be violated any penal ordinance of the municipality or any criminal law of the State of Alabama; and shall also be subject to revocation by the municipal governing body if, in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.
- (b) The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.
- (c) The municipal governing body shall set a time for hearing on the matter of revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for said hearing. At the hearing

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

**SECTION 20. Refunds On Overpayments**

- (a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.
- (b) A petition for refund shall be filed with the municipality within two (2) years from the date of payment of the business license tax, which is the subject of the petition.
- (c) The municipality shall either grant or deny a petition for refund within six (6) months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.
- (d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality. If the municipality determines that a refund is due, the amount of overpayment due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.
- (e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of the county in which the municipality denying the petition

for refund is located. Said notice of appeal must be filed within two (2) years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

## **SECTION 21. Delivery License**

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for one hundred dollars (\$100.00) plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:
- (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
  - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
  - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
  - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000.00) during the license year;
  - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
  - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within ten (10) days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.

- (b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand dollar (\$75,000.00) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
- (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

**SECTION 22. License classification codes**

<b>CODE</b>	<b>NAICS TITLE AND SUGGESTED LICENSE GROUPING</b>	<b>SCHEDULE</b>
113310	<b>Tree Service/Forestry-</b> residential tree/stump removal, logging, forestry, timber management	A
221122	<b>Utilities -Electric Power</b>	K
221210	<b>Utilities -Natural Gas</b>	K
221310	<b>Utilities-Water Supply, Sewer Service</b>	K
236115	<b>Contractors-</b> new housing construction, renovation, remodeling or improvements in excess of \$10,000	AA
236118	<b>Home Improvements-</b> general, painting, siding, remodeling, improvements under \$10,000	C
236220	<b>Contractors-</b> Commercial and General	Z
237100	<b>Contractors-</b> Utilities, water line, sewer line, oil & gas pipeline, power & communications lines	Z
237210	<b>Developer-</b> Commercial and/or Residential Real Estate	Z
237999	<b>Blasting-</b> Evidence of Explosive Material Permit from Helena Fire Department must be submitted to license office	AA
<b><u>Sub-Contractors (New Construction - Residential)</u></b>		
238001	<b>Heating &amp; Air Conditioning, Refrigeration Service</b>	B
238110	<b>Concrete Finisher-</b> poured concrete, slabs, poured walls etc...	B
238130	<b>Framer / Carpenter -</b> trim, decks, cabinetry, shelving	B
238140	<b>Brick, Stone Mason, Fireplace Installation, Stucco</b>	B
238150	<b>Glass Sales/ Installation-</b> window installation, garage doors	B
238170	<b>Gutter Sales &amp; Installation, Vinyl Siding, Flashing, Soffit, Awnings, Canopies, Roofing, Sheet Metal</b>	B
238190	<b>Septic Tank / Field Lines</b>	B
238199	<b>Landscape Products/Services</b>	B
238210	<b>Electrical Contractor</b>	B
238220	<b>Plumber, Gas Fitter, Sprinkler Sales &amp; Installation</b>	B
238310	<b>Drywall Contractors, Drivet, Insulation</b>	B
238320	<b>Painters, Wallpaper Contractors, Decorative Wall Finishes</b>	B
238330	<b>Flooring-</b> wood, carpet, vinyl	B
238340	<b>Ceramic Tile, Marble Installation</b>	B
238390	<b>Finishing Contractors -</b> caulking, glazing, blinds etc, cleaning services, decorator	B
238910	<b>Site Preparation-</b> backhoe service, drainage contractor, demolition, drilling & boring, exc. & grading, footings	B
238990	<b>Fencing-</b> sales & installation	B
238991	<b>Paving</b>	B
238992	<b>Pool &amp; Spa Sales, Installation</b>	B
238993	<b>Electrical Contractor -</b> existing structures and/or commercial jobs	AA
238995	<b>Heating &amp; Air Conditioning, Refrigeration Service -</b> existing structures and/or commercial jobs	AA
238996	<b>Pool &amp; Spa Sales, Installation-</b> existing structures and/or commercial jobs	AA
238997	<b>Plumber, Gas Fitter, Sprinkler Sales &amp; Installation -</b> existing structures and/or commercial jobs	AA
238998	<b>Site Preparation -</b> existing structures and/or commercial jobs	AA
238999	<b>Roofer -</b> existing structures and/or commercial jobs	AA
311811	<b>Bakery</b>	A
311999	<b>Manufacturing-</b> Food or drinks	A
312994	<b>Beer -</b> off premise (State regulated)	F
312995	<b>Beer-</b> on premise (State regulated)	F
312996	<b>Whiskey/Liquor-</b> off premise (State regulated)	F
312997	<b>Whiskey/Liquor-</b> on premise (State regulated)	F
312998	<b>Wine -</b> off premise (State regulated)	F
312999	<b>Wine -</b> on premise (State regulated)	F
323119	<b>Printing -</b> commercial, screen, digital, books, lithographic, other	A
324199	<b>Manufacturing -</b> petroleum & coal products, refineries, asphalt, paving mixture, block mfg, concrete	A

	products	
331999	<b>Foundries-</b> any and all	A
339999	<b>Manufacturing</b> - other types of manufacturing operations not specifically classified elsewhere	A
423320	<b>Brick, Lime, Coal, Sand, Cement and related construction materials</b> - merchant wholesalers	A
423990	<b>Wholesalers A-</b> durable goods	C
424490	<b>Wholesalers B</b> - bottlers, grocery and related products	C
424720	<b>Wholesalers C-</b> gasoline or oil, from trucks or other vehicles (Gasoline tax applies, Ord. #394-90)	AA
424799	<b>Wholesalers D-</b> petroleum products other than gasoline or oil (butane, propane etc...)* *In addition to the license fee thereto, sellers of natural or artificial gas for heating, cooking, power or illuminating, shall pay a license tax of three percent (3%) of gross income from the sale of such gas to the City during the preceding year. Persons, firms,or corporations engaged in such business shall file with the Clerk on or before January 31st of each year, a sworn statement, showing such gross income during the preceding year and shall pay the license based on said income.	AA
424810	<b>Wholesalers E-</b> beer, wine, spirits	C
424940	<b>Wholesalers R-</b> Cigarettes, Cigars, Tobacco & Tobacco Products (Tobacco tax applies, Ord .#630-03) <b>Automobile and/or Motor Vehicle Sales-</b> new and/or used (recreational vehicles, boats, motorcycles, other)	C
441229	<b>Retail A</b> - automotive parts and accessories	H
441310	<b>Retail B</b> - home furnishings	A
442299	<b>Retail C</b> - electrical & gas appliances	A
443110	<b>Retail C</b> - electrical & gas appliances	A
444220	<b>Retail D</b> - nurseries, garden centers, farm supplies	A
444999	<b>Retail E-</b> building materials, hardware, home centers	A
445110	<b>Retail F-</b> supermarkets and other grocery	A
445120	<b>Retail G-</b> convenience store	A
445310	<b>Retail H-</b> package stores (beer, wine and liquor)	A
446199	<b>Retail I-</b> pharmacy / drug store ,health and personal care stores	A
447110	<b>Retail J-</b> gasoline dealer from gas pumps	L
448999	<b>Retail K-</b> clothing, accessories, jewelry, shoes	A
452990	<b>Retail L-</b> general merchandise stores, miscellaneous retailers not specifically classified elsewhere	A
453110	<b>Florist</b>	A
453310	<b>Flea Market / Thrift Store</b>	A
453990	<b>Fireworks - Outside City Limits</b>	B
453991	<b>Retail M-</b> cigarettes, cigars, tobacco and tobacco products	B
454390	<b>Firewood/Produce/Ice Cream Sales- SEASONAL</b>	T
454399	<b>Peddling-</b> Door to Door w/ approval from Police Chief	DD
482110	<b>Rail Transportation - state regulated, Code of Alabama 11-51-124</b> <b>Movers and/or Freight Companies</b> - and/or storage of household furnishings and/or transfer companies, other	-
484210		C
484999	<b>House Movers, Manufactured Home movers (PER HOME)</b>	AA
485310	<b>Taxi, Transfer Company</b>	X
485999	<b>Transportation</b> - transit and ground passenger transportation	X
488410	<b>Automobile Towing, Wrecker Service</b>	A
492999	<b>Delivery License</b> - sales less than \$75,000	E
493190	<b>Warehousing, Storage</b>	A
511110	<b>Newspaper Circulation or Distribution</b>	A
511199	<b>Publishing industries-</b> newspapers, books, periodicals, software, databases	A
517110	<b>Telecommunications A-</b> telephone, local exchange ( <b>State regulated, Code of Alabama 11-51-128</b> )	-
517111	<b>Telecommunications B-</b> telephone, long distance ( <b>State regulated, Code of Alabama 11-51-128</b> )	-
517212	<b>Telecommunications D-</b> wireless and cellular service, paging, located outside of City Limits	B
517410	<b>Telecommunications E</b> - television satellite programming, located outside of City Limits	B
517510	<b>Television Cable Service-</b> see franchise agreement	-
521111	<b>Banks</b> -branch or ATM	J

522291	<b>Loans-</b> consumer lending, any and all types of financial lending	A
522298	<b>Pawn Shop</b>	A
523999	<b>Financial</b> - investment activities, stocks & bonds, securities brokerage, other financial vehicles	A
524126	<b>Insurance- Fire &amp; Marine - state regulated, Code of Alabama 11-51-120 to 11-51-123</b>	S
524128	<b>Insurance- Other than Fire &amp; Marine- state regulated, Code of Alabama 11-51-120 to 11-51-123</b>	S
524210	<b>Insurance Agency</b>	A
531110	<b>Housing Rental-</b> lessors of residential buildings, apartments, or other dwellings	U
531190	<b>Commercial Property Rental-</b> lessors of commercial real estate property, storage units etc...	A
531390	<b>Mobile Home Community</b>	CC
531399	<b>Real Estate</b> - offices, brokers, management (individual or firm), appraisers, commercial property managers	A
532299	<b>Consumer Goods Rental-</b> videos, costumes, formal wear, vehicles, office equipment, other	A
541110	<b>Attorney-</b> individual or firm	D
541211	<b>CPA, Accountant-</b> individual or firm	D
541219	<b>Tax Consultant-</b> individual or firm	D
541310	<b>Architectural Services-</b> individual or firm	D
541330	<b>Engineer-</b> individual or firm	D
541360	<b>Surveyor-</b> individual or firm	D
541410	<b>Decorating</b> - existing locations or commercial locations	A
541810	<b>Advertising</b> - agencies, display advertising, mail distribution services, advertising related services	A
541850	<b>Billboards</b> - must be in compliance with zoning regulations	M
541899	<b>Sign Companies-</b> sign painters, electrical signs, any and all types of sign sales and/or service	B
541920	<b>Photographer-</b> transient photography services (PER DAY)	BB
541922	<b>Photographer-</b> permanent, photography services	A
541940	<b>Veterinarian-</b> individual or firm	D
541990	<b>Professional Services, Other-</b> not otherwise specified, scientific and technical, computer related services	A
561499	<b>Business Support Services</b> -collection agencies, employment services, consulting services, other support	A
561510	<b>Travel Agencies</b>	A
561621	<b>Security Systems Sales/ Service</b>	A
561710	<b>Exterminator</b>	A
561720	<b>Janitorial/Cleaning Services</b> - existing homes, commercial accounts, individual or firm	A
561730	<b>Landscaping Services &amp; Products</b>	A
561731	<b>Lawn Care-</b> Weed, Fertilize	B
561732	<b>Lawn Care-</b> Mowing & Trimming (seasonal)	T
561740	<b>Carpet &amp; Upholstery Cleaning Services</b>	A
561999	<b>Auctioneers (State Law # Act 34-4-6)</b>	-
562111	<b>Solid Waste Contractor</b>	A
562998	<b>Salvage Yards - Prohibited</b>	-
562991	<b>Septic Tank Cleaning/ Service</b>	A
611700	<b>Educational</b> - miscellaneous schools, instruction, educational support, tutoring	A
621111	<b>Physician</b> - individual or firm	D
621210	<b>Dentist &amp; Other Dental</b> -individual or firm	D
621399	<b>Practitioners, Other</b> -- pharmacists, podiatrists, chiropractors, optometrists, other not specified (individual or firm)	D
621910	<b>Ambulance Services</b>	A
622110	<b>Hospital</b>	V
623990	<b>Nursing Home, Retirement Home, or Intermediate Care Home, Assisted Living</b>	Y
624410	<b>Day Care, Nursery</b> - child care services as approved by Alabama Department of Human Resources	A
711120	<b>Performing arts</b> - dance schools, musical groups and artists	A
711190	<b>Special Events-</b> promoter or activity	N
713990	<b>Recreation, Amusement Industries</b> - dance, fitness centers, skating rink, bowling center, sports centers, shooting gallery	A
713999	<b>Game Rooms-</b> billiards, other	A

721199	<b>Hotel &amp; Motel, Inn, Bed &amp; Breakfast</b>	V
721310	<b>Boarding or Rooming House</b>	V
722110	<b>Restaurant-</b> full service, fast food, food service where seating is provided	I
722320	<b>Food service other-</b> catering and mobile food service, delivery only food providers	A
722410	<b>Drinking establishments-</b> bars, clubs, lounges	F
811111	<b>Repair / Maintenance A</b> - general automotive	A
811192	<b>Car Wash and/or Detailing</b>	A
811211	<b>Repair / Maintenance B</b> –general household, radio, TV, electronics, personal and household goods	A
811310	<b>Repair / Maintenance C-</b> commercial and industrial machinery, welding shop	A
811499	<b>Repair / Maintenance D-</b> sewing, alterations, monogramming, shoe repair ,other	A
812199	<b>Personal Care Services</b> - barbershops, beauty shops, nail salons, spa services, diet center, tanning etc...	G
812220	<b>Mortician</b>	D
812320	<b>Cleaning &amp; Pressing-</b> dry cleaners, laundries (self service)	A
812910	<b>Animal services-</b> kennel, pet grooming, pet sitting etc...	A
812990	<b>Bail Bondsman-</b> Must furnish copy of State Bond of \$20k before issuing license	AA
812999	<b>Fortune Teller</b> - palmist, clairvoyant or sleight of hand performer	O
910003	<b>Category for number of- amusement devices and/or games</b>	R
910005	<b>Category for number of- vending machines</b>	P
999111	<b>Arts &amp; Crafts</b> - Home Occupation	W
999222	Unclassified Miscellaneous <u>business services</u> located in the City Limits not elsewhere classified	A
999333	Unclassified Miscellaneous <u>personal services</u> located in the City Limits not elsewhere classified	A
999444	General business located outside of the City Limits operating inside the City Limits- not elsewhere classified	B

**SECTION 23. License Fee Schedule**

**Schedule "A" -**

<b>If Gross Receipts are:</b>	<b>License Fee:</b>
\$ 0 to 99,999.99	\$150.00
100,000 +	\$150.00 + .050% of gross receipts over 100,000; not to exceed \$4100.00

**Schedule "B" -**

<b>If Gross Receipts are:</b>	<b>License Fee:</b>
\$ 0 to 99,999.99	\$75.00
100,000 +	\$75.00 + .025% of gross receipts over 100,000; not to exceed \$2050.00

**Schedule "C" -**

<b>If Gross Receipts are:</b>	<b>License Fee:</b>
\$ 0 to 74,999.99	\$100.00
75,000 +	\$100.00 + .050% of gross receipts over

75,000; not to exceed \$4050.00

**Schedule "D" -**

<b>If Gross Receipts are:</b>	<b>License Fee:</b>
\$ 0 to 499,999.99	\$300.00
500,000+	\$300.00 + .025% of gross receipts over 500,000; not to exceed \$4100.00

**Schedule "E" - Delivery License, As per Section 21**

The rate and qualifications for the delivery license is established in Section 21 and is : **\$100.00**

**Schedule "F" - Beer, Wine & Liquor**

**Set forth by the State of Alabama**

	<i>Classification</i>	<i>Amount</i>	<i>Licensing Notes</i>
Beer	on or off premise	\$50.00	per State Code
*Whiskey/Liquor	on or off premise	\$200.00	per State Code
<i>* Plus 5% of gross sales to be paid monthly no later than the 20th of the following month.</i>			
Wine	on or off premise	\$75.00	per State Code
Bars, Clubs, Lounges		\$600.00	per State Code

**Schedule "G" - If Gross Receipts are:**

<b>If Gross Receipts are:</b>	<b>License Fee:</b>
\$ 0 to 99,999.99	\$150.00
100,000 +	\$150.00 + .050% of gross receipts over 100,000; not to exceed \$4100.00

**In addition to the license thereto, the rates for additional personnel shall be:**

- a)Each additional stylist: **\$40.00**
- b)Each additional manicurist: **\$50.00**

**Schedule "H" -**

<b>If Gross Receipts are:</b>	<b>License Fee:</b>
\$ 0 to 99,999.99	\$500.00
100,000 +	\$500.00 + .050% of gross receipts over 100,000

**Schedule "I" -**

<b>If Gross Receipts are:</b>	<b>License Fee:</b>
\$ 0 to 199,999.99	\$225.00
200,000 +	\$225.00 + .025% of gross receipts over 200,000; not to exceed \$4100.00

**Schedule "J" - Banks, ATM'S**

As regulated by the *Code of Alabama*

Bank Branch or ATM locations : **\$10.00**

**Schedule "K" - Electric, Gas and Water Companies**

Each person, firm, corporation or association operating a public utility such as electric light or power plant; interurban or street railway operated electricity or other motive power, gas plant, heating plant, water plant or other public utility, *except those* licensed otherwise or exempt by law and except as may be operated by the State and institutions thereof or by the City, will pay a privilege license tax of three percent (3%) or its annual gross income in the City and shall pay a license tax of one and one half percent (1.5%) of its annual gross income within the police jurisdiction of said City.

**Schedule "L" - Gasoline Pumps**

For **each** octane grade offered per nozzle, the rate set forth shall be: **\$30.00**

**Schedule "M" - Billboards**

The fee set forth shall be: **\$600.00**

\*Based upon zoning regulations set forth in the City of Helena Zoning Ordinance

**Schedule "N" - Special Events Licenses**

Show for entertainment not otherwise provide herein per day or per night: **\$225.00**

**Schedule "O" - Fortune Tellers (per day)**

Each fortune teller, palmist, clairvoyant or slight of hand performer or public entertainer of like kind, operating for profit (except when operating with street fair or other similar concern that shall have paid license to the City for some current period and included such person among the devices paid for per week or shorter term). **\$200.00**

**Schedule "P" - Vending Machines**

In addition to the license thereto, the rate per vending machine shall be: **\$22.50**

**Schedule "Q" - Billiard and/or Pool Tables**

In addition to the license thereto, the rates for Billiard or Pool Tables shall be as follows:

First table	\$150.00
Each Additional	\$37.50

**Schedule "R" - Amusement Devices**

In addition to the license thereto, the rates for amusement devices (Music, Games, etc...) shall be as follows:

For the First Device	\$45.00
Each Additional	\$30.00

**Schedule "S" - Insurance Companies**

*(Code of Alabama sections 11-51-120 to 11-51-123)*

Fire and Marine- There is hereby levied on each fire and marine insurance company doing business in the City a license, privilege, or occupation tax of four dollars (\$4.00) on each one hundred dollars (\$100.00), or major fraction thereof, of gross premiums, less return premiums received on policies issued during the preceding calendar year on property located in the City.

Other than Fire and Marine- A license, privilege or occupation tax is hereby levied upon each insurance company, other than fire and marine insurance companies, doing business in the City, twenty dollars (\$20.00), and also one dollar (\$1.00) on each one hundred dollars (\$100.00) or major fraction thereof of gross premiums, less return premiums, received during the preceding calendar year on policies issued during said year to citizens of the City.

**Schedule "T" - Seasonal businesses**

The fee set forth for seasonally operating businesses shall be: **\$40.00**

**Schedule "U" - Housing Units**

The fee set forth shall be:

1-10 Units	<b>\$300.00</b>
Each additional unit over 10:	<b>30.00</b>

**Schedule "V" - Hospitals / Hotels / Motels**

The fee shall be **\$250.00** plus \$4.00 per bed for hospitals, plus \$4.00 per room for overnight accommodations.

**Schedule "W" - Arts & Crafts**

For individuals with a home based business in which the nature of their trade includes the sale of handmade crafts or artistic renderings at flea markets, craft shows or the like the fee shall be: **\$25.00**

**Schedule "X" - Taxi, Transfer, etc.**

For any person, firm, corporation or association doing business of transporting a person or thing from one point in the City for profit, of which a charge is made (not to include animal drawn vehicles, railroads, express companies or mail carriers), the rate shall be as follows:

For each five (5) passenger vehicle employed		\$	150.00
For each additional vehicle over one employed		\$	135.00

It shall be the duty of each person, firm, corporation or association applying for such license under this schedule to designate upon the license and stub thereof, the State tag number, the make of the vehicle and the motor number of any and every motor propelled vehicle for which license is issued; provided, that if, in the course of a year, the number of the State license tag is changed on any licensed vehicle, such change and number shall be reported to the clerk and substituted on the license and the stub by the Clerk for the original number thereon; provided further if any license hereunder shall desire to change any licensed vehicle for another he shall apply to the Clerk, who is hereby authorized to change the license number as so changed. It shall be unlawful to operate any vehicle for which license is hereby required, the State tag number and the motor number and description of which do not appear on the license thereof. Before said license is issued, any applicant for such license shall first obtain any permit or franchise which may be required by the State of Alabama, and which may be required by the City of Helena for the operation of a taxi within its corporate limits.

**Schedule "Y" - Nursing, Retirement, or Intermediate Care Home**

The fee set forth shall be: **\$325.00**

**Schedule "Z" - Flat Fee**

The fee set forth shall be: **\$250.00**

**Schedule "AA" - Flat Fee**

The fee set forth shall be: **\$150.00**

**Schedule "BB" - One day license, Peddlers, Transients Photographers, Transients**

**For licensing of:**

**1) Peddlers selling door-to-door or store-to-store:** Issued for single day sales activity. Daylight hours only. Subject to approval and restrictions of the Police Department and is subject to revocation with cause without recourse.

**1.2) Photographers (transient)**

**the fee shall be (per day): \$20.00**

**Schedule "CC" - Mobile Home Community**

For each mobile home park containing:	The fee shall be:
1 to 5 spaces	\$ 37.50
6 to 10 spaces	75.00
11 to 15 spaces	112.50
16 to 30 spaces	187.50
31 to 50 spaces	225.00
51 to 125 spaces	325.00
126 to 999 spaces	325 plus \$3.00/space

## **Schedule "DD" – One Day License Peddlers, Transients**

For Licensing of:

- 1) Peddlers selling door-to-door or store-to-store: Issued for single day sales activity.
  - a. Hours: 9am to dusk or 6:00 pm, whichever occurs first
  - b. Each Peddler must wear a badge, obtained from the City, identifying him/herself as a licensed solicitor at all times while engaging in sales activity.
  - c. Residential "No Soliciting" Notices
    - i. Residents may indicate their desire not to have solicitors call on their home by giving notice of the desire to refuse solicitors by displaying a clearly visible weatherproof placard no smaller than ninety-four(94) square inches and no larger than two hundred and twenty (220) square inches stating "No Soliciting" which shall be posted on or near the main entrance of the private property
    - ii. The display of said placard shall be deemed to constitute notice to any solicitor that the inhabitant of the residence does not desire to invite solicitors.
  - d. Penalties: Any person violating any provision of this Ordinance will be subject to revocation with cause without recourse.
  - e. Subject to approval and restrictions of the Police Department and is subject to revocation with cause without recourse.
  - f. Severability: In any word, provision, clause, sentence, paragraph, or subsection of this amendment or application thereof to any person or circumstance shall be held invalid by court of competent jurisdiction then the remaining provisions of this Ordinance shall be in full force and effect.

**\$20 plus cost of badge(s)**

**Badge fee - \$5.00 each**

## **SECTION 24. Exchange of information**

- (a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.
- (b) Any such exchange shall be for one or more of the following purposes:
  - (1) Collecting taxes due.
  - (2) Ascertaining the amount of taxes due from any person.
  - (3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.

- (c) Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter administered by the license officer. The license officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to the Code of Alabama section 40-23-25, 40-23-82, or 40-12-224.

**SECTION 25. Health permit for Food Establishments**

Any establishment which requires a permit from the county health department to sell to the general public articles of prepared food must show proof of such permit before the city shall issue a license.

**SECTION 26. License specific certifications**

Any business, activity, trade or profession that requires certification to operate by the State of Alabama or its entities, Shelby County, Jefferson County or other such licensing boards shall provide a copy of such certification to the City before the City shall issue a license.

**SECTION 27. License fees in Police jurisdiction**

Any person, firm, association, or corporation engaged in any business outside the municipality but within the police jurisdiction hereof shall pay one-half of the amount of the license imposed for like business within the municipality.

**SECTION 28. Zoning requirements.**

The license codes and fees set forth in Section 22 and Section 23 shall be applicable only when the zoning requirements set forth by the City of Helena Zoning Ordinance have been met.

**SECTION 29. Effective date**

This ordinance shall become effective on and after October 1, 2007.

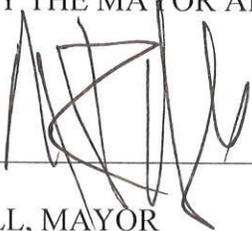
**SECTION 30. Severability**

The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs and sections, since the same would have been enacted by the municipality council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

**SECTION 31. Repealer**

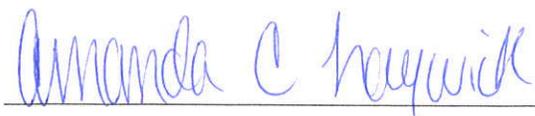
All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

AMENDED BY THE MAYOR AND COUNCIL OF THE CITY OF HELENA ON SEPTEMBER 14, 2015



MARK R HALL, MAYOR

ATTEST:



AMANDA TRAYWICK, CITY CLERK

