

ORDINANCE NO. 2026-09-14 (315)

AN ORDINANCE TO REPEAL AND REPLACE EXISTING BUSINESS LICENSE ORDINANCES AND ESTABLISH A COMPREHENSIVE BUSINESS LICENSE ORDINANCE FOR THE CITY OF ARGO, ALABAMA

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ARGO, ALABAMA, AS FOLLOWS:

SECTION 1. PURPOSE AND AUTHORITY.

This Ordinance establishes the City's requirements for the issuance, administration, renewal, classification, and enforcement of municipal business licenses. It is intended to provide a comprehensive and consistent system for licensing businesses, trades, professions, occupations, and other activities conducted within the City of Argo and, to the extent authorized by Alabama law, within the City's police jurisdiction.

This Ordinance is adopted pursuant to the authority granted to municipalities under the Code of Alabama, including Title 11, Chapter 51, as amended, and other applicable provisions of state law.

SECTION 2. DEFINITIONS.

Unless the context clearly indicates otherwise, words and terms used in this Ordinance shall have the meanings established by applicable Alabama law. Additional business classifications and classification-specific definitions adopted by the City are contained in Exhibit A, which is incorporated into and made a part of this Ordinance.

The City may determine the appropriate business classification based upon the actual nature and principal activity of the business rather than solely upon the name used by the business, its assumed name, advertising description, or organizational form.

SECTION 3. BUSINESS LICENSE REQUIRED.

Every person, firm, corporation, partnership, limited liability company, association, or other entity engaged in business, trade, profession, occupation, or other activity subject to municipal business licensing within the City shall obtain the appropriate annual City business license before engaging in such activity, unless specifically exempted by law or this Ordinance.

A separate license shall be required for each location or business for which a separate license is required under applicable law or the City's Business License Fee Schedule. Nothing in this Ordinance shall be construed to require a separate license where Alabama law prohibits the City from imposing one.

SECTION 4. BUSINESS CLASSIFICATION.

Each business shall be assigned the classification that most accurately describes its principal business activity. Where a business conducts more than one distinct business activity, the City may require additional licenses or secondary classifications when provided for in the Business License Fee Schedule.

A business shall not avoid an applicable license classification or fee by describing a business activity using a different trade name, business name, website description, or other characterization. The City License Officer may consider the nature of the services or merchandise offered, the manner in which the business operates, and other relevant information in determining the appropriate classification.

Where a specific classification applies, that classification shall control over a general or catch-all classification.

SECTION 5. SECONDARY BUSINESS ACTIVITIES.

Where authorized by the Business License Fee Schedule, a business may obtain a secondary license or classification for an incidental or additional business activity. A secondary classification shall not be used to replace the primary classification of a business whose principal activity falls within another specific classification.

The Limited Retail / Convenience & Sundries classification is intended as a secondary classification for businesses whose primary activity is not retail but which engage in a limited amount of incidental retail sales.

A business that engages in the sale or distribution of alcoholic beverages, tobacco products, or other goods or activities subject to a separate license, permit, or regulatory requirement shall obtain any additional license or permit required by applicable state or local law. Such additional license or permit shall be in addition to, and shall not replace, the business's primary business license or any applicable secondary classification.

The issuance of a secondary classification or additional license or permit shall not authorize any activity that is otherwise prohibited by law or that requires separate zoning, building, regulatory, or other approval.

SECTION 6. APPLICATION AND ISSUANCE.

Each applicant for a business license shall provide the information reasonably required by the City License Officer to identify the applicant, business, business location, ownership, nature of the business, and other information necessary to administer the City's business license requirements.

The City may require documentation reasonably necessary to establish the correct business classification, calculate any license based upon gross receipts, verify eligibility for a particular license, or establish compliance with applicable state or local requirements.

Issuance of a business license does not constitute zoning approval, building approval, a certificate of occupancy, a regulatory permit, or authorization to conduct an activity that is otherwise prohibited or subject to separate approval.

SECTION 7. LICENSE YEAR; RENEWAL; DELINQUENCY.

The municipal business license year shall be the calendar year. Each business license shall be due on January 1 of each year and shall be renewed annually on or before January 31, in accordance with applicable Alabama law. If the due date falls on a weekend or a holiday recognized by the City, the due date shall be extended to the next business day as provided by Alabama law.

A business commencing operations during a license year shall obtain the applicable business license within thirty (30) days of commencing business. A business commencing operations on or before June 30 shall be subject to the full annual license amount established by the City's Business License Fee Schedule. A business commencing operations on or after July 1 shall be eligible for proration of the applicable annual license fee as provided by the City's Business License Fee Schedule and applicable Alabama law.

A business license renewal shall be delinquent if the renewal license has not been obtained on or before January 31 of the applicable license year. A business commencing operations during a license year that fails to obtain the required license within thirty (30) days of commencing business shall likewise be delinquent.

A late fee of Forty-Five Dollars (\$45.00) shall be assessed for each delinquent renewal or initial business license subject to this section. The late fee shall be in addition to the applicable business license fee and shall not be prorated.

Interest on Delinquent Business License Taxes. The City hereby elects, pursuant to Section 11-51-192, Code of Alabama 1975, as amended, to assess interest on delinquent business license taxes. Interest shall accrue from the date the business license tax became due and shall be assessed at the rate prescribed by applicable Alabama law.

In addition to the late fee and interest provided herein, all penalties applicable to delinquent business license taxes under Alabama law shall be assessed and collected by the City, including the penalties prescribed by Section 11-51-93, Code of Alabama 1975, as amended. Such penalties shall be subject to any exceptions, reasonable-cause provisions, and other limitations provided by Alabama law.

Nothing in this section shall limit the City's authority to pursue any other remedy authorized by law for the collection of delinquent business license taxes, fees, interest, penalties, or other amounts due.

SECTION 8. GROSS RECEIPTS.

Where a business license is measured by gross receipts, the taxpayer shall report and pay the license in accordance with applicable Alabama law and the City's Business License Fee Schedule.

Gross receipts shall be determined in accordance with applicable Alabama law. The City may require a taxpayer to provide records and information reasonably necessary to verify reported gross receipts and the resulting business license liability.

If the City determines that a business license tax was underreported or underpaid because the taxpayer reported incorrect gross receipts, omitted taxable receipts, provided incorrect information, or otherwise failed to accurately report the information necessary to determine the amount of business license tax due, the City may

determine the correct amount of business license tax due based upon the information available to the City and the requirements of applicable Alabama law.

Any additional business license tax determined to be due shall be assessed and collected together with all applicable penalties and interest authorized by Alabama law and this Ordinance.

Nothing in this section shall prevent the City from conducting an examination of records, issuing a preliminary or final assessment, or pursuing any other remedy authorized by Alabama law for the determination and collection of business license taxes.

SECTION 9. BUSINESS CLASSIFICATION AND UNREPORTED BUSINESS ACTIVITIES.

Each business shall be classified according to the actual nature of the business activities conducted. If the City determines that a business has been incorrectly classified, has failed to report a business activity, or is conducting an additional business activity subject to a separate business license or classification, the City may determine the appropriate classification or classifications and require the business to obtain the applicable license or secondary classification.

A business shall not avoid an applicable business license, classification, or fee by failing to disclose an activity, by describing an activity differently from the manner in which it is actually conducted, or by relying upon a business name, assumed name, website description, or previously assigned classification that does not accurately reflect the business activities being conducted.

Where a business conducts more than one activity subject to separate business license classifications, the City may require the business to obtain each applicable license or secondary classification as provided by the Business License Fee Schedule.

Any additional business license tax determined to be due as a result of an incorrect classification or unreported business activity shall be assessed and collected together with all applicable penalties and interest authorized by Alabama law and this Ordinance.

The City's determination of the appropriate business classification shall be based upon the actual business activities being conducted and the applicable definitions and classifications contained in this Ordinance and Exhibit A.

Where a business performs more than one trade or service that is expressly included within a single business license classification, the business shall not be required to obtain a separate business license for each individual trade or service solely because separate state licenses, certifications, registrations, or qualifications are required for those trades or services. This provision shall not prohibit the City from requiring separate permits, inspections, certifications, or other approvals for individual projects or types of work as required by applicable law or City ordinance.

SECTION 10. RECORDS; VERIFICATION; AUDIT.

Every taxpayer subject to a City business license shall maintain records sufficient to substantiate the information reported to the City for purposes of determining the applicable license classification and amount due. The City License Officer or other authorized municipal representative may request records and information as authorized by Alabama law.

Failure to provide information reasonably necessary to determine the proper classification or license amount may result in the City determining the license liability using information otherwise available to the City, subject to applicable law and any rights of appeal.

SECTION 11. CHANGE OF OWNERSHIP, LOCATION, OR BUSINESS ACTIVITY.

A business shall notify the City of any material change in ownership, business location, business name, or principal business activity when required by applicable law or City procedure.

A change in the principal business activity may require reclassification and payment of any additional license amount applicable to the new classification. A business license shall not be considered transferable to another location or another taxpayer except as permitted by applicable law.

SECTION 12. POLICE JURISDICTION.

The City of Argo has historically authorized the levy and collection of business licenses for businesses, trades, and professions conducted within its police jurisdiction but outside its corporate limits. This Ordinance continues that authority to the extent authorized by Alabama law and is not intended to create or expand authority beyond that authorized by state law.

Pursuant to Section 11-51-91, Code of Alabama 1975, as amended, the amount of a business license imposed in the City's police jurisdiction shall not exceed one-half (50%) of the amount charged and collected for a like business, trade, or profession conducted within the corporate limits of the City, excluding fees and penalties, and shall be subject to all other limitations, conditions, reporting requirements, and service-cost limitations imposed by state law.

All police-jurisdiction business licenses shall be assessed and administered in the manner required by Alabama law. No provision of this Ordinance shall be construed to authorize collection of a police-jurisdiction license where state law prohibits such collection.

To the extent required by Section 11-51-91 or other applicable law, the City shall provide the required notice before enforcing a business license in the police jurisdiction. The City shall also comply with applicable annual reporting and documentation requirements concerning revenues collected and services provided in the police jurisdiction.

SECTION 13. RESIDENTIAL RENTAL PROPERTY.

The City may license the rental of residential real estate to the extent authorized by Alabama law. The City's existing residential rental license classification and per-property or per-unit basis are continued only to the extent permitted by Section 11-51-90.3, Code of Alabama 1975, as amended, including the statutory requirement concerning municipal business license taxes imposed on residential real estate on a per-unit basis.

Nothing in this section shall be construed to authorize a new per-unit residential rental business license tax contrary to state law.

SECTION 14. EXEMPTIONS AND STATE LICENSES.

Nothing in this Ordinance shall be construed to impose a municipal business license upon a person, business, trade, profession, occupation, or activity that is exempt from municipal business licensing by the Constitution or laws of the State of Alabama.

Possession of a state-issued license, permit, registration, certificate, or professional credential does not, by itself, satisfy a separate City business license requirement unless applicable state law expressly provides otherwise.

SECTION 15. ENFORCEMENT.

The City License Officer and other officials authorized by the City shall administer and enforce this Ordinance as provided by law.

A person or entity engaging in a business subject to licensing without first obtaining the required license may be subject to the penalties, delinquency charges, and other remedies authorized by Alabama law and City ordinance. Each day of continued operation without a required license may constitute a separate violation to the extent permitted by law.

The City may pursue any lawful remedy available for collection of unpaid business license taxes, fees, penalties, or other amounts due.

SECTION 16. APPLICABLE STATE LAW.

This Ordinance shall be interpreted and administered consistently with the Code of Alabama and other applicable state law governing municipal business licenses. If any provision of this Ordinance conflicts with a mandatory provision of state law, the state law shall control to the extent of the conflict, and the remaining provisions of this Ordinance shall remain in effect.

SECTION 17. BUSINESS LICENSE DEFINITIONS.

The business classification definitions contained in Exhibit A are adopted as part of this Ordinance. Exhibit A is intended to assist the City in consistently determining the appropriate classification of businesses and does not itself establish a license fee.

The Business License Fee Schedule, including code numbers, classifications, and applicable license fees, shall be adopted separately and incorporated as Exhibit B to this Ordinance.

SECTION 18. REPEAL OF PRIOR ORDINANCES.

All prior ordinances, amendments, schedules, resolutions, or portions thereof that establish, amend, or regulate the City's business license classifications, business license fees, or business license requirements and that are inconsistent with this Ordinance are hereby repealed.

Without limiting the foregoing, Ordinance No. 2025-02-10 (302), entitled "An Ordinance to Repeal Existing Business License Ordinances and Establish New," is hereby expressly repealed in its entirety upon the effective date of this Ordinance.

This repeal is intended to replace and supersede the City's prior business license ordinance and establish a single comprehensive business license ordinance. The repeal shall not be construed to extinguish any accrued obligation, unpaid license, tax, fee, penalty, liability, or enforcement action arising under a prior ordinance, all of which may be enforced or collected to the extent permitted by law.

SECTION 19. SEVERABILITY.

If any section, subsection, paragraph, sentence, clause, phrase, or provision of this Ordinance is held invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance, which shall remain in full force and effect.

SECTION 20. EFFECTIVE DATE.

This Ordinance shall become effective upon its adoption and publication or posting as required by law, except that any provision concerning the imposition or collection of business licenses within the police jurisdiction shall be subject to any notice or other effective-date requirements imposed by Alabama law.

SECTION 21. ADOPTION.

ADOPTED AND APPROVED by the City Council of the City of Argo, Alabama, this 29th day of Sept., 2026.



Mayor

City of Argo, Alabama

ORDINANCE NO. 2026-09-14 (315)

ATTEST:

Amanda McGurley

City Clerk

City of Argo, Alabama

City of

City of



ORDINANCE NO. 2026-09-14 (315)

EXHIBIT A
BUSINESS CLASSIFICATION DEFINITIONS AND CLARIFICATIONS

For purposes of the City of Argo Business License Ordinance and Business License Fee Schedule, the following definitions and clarifications shall apply. Where a business engages in more than one business activity, the applicable primary and secondary classifications shall be determined in accordance with the Business License Ordinance and Business License Fee Schedule.

101001 — BUILDER / GENERAL BUILDING CONTRACTOR

A person or business engaged in the construction of an entire new residential dwelling or complete non-residential building as the builder, developer, or principal responsible for the overall construction of the building.

This classification does not include contractors whose activities are limited primarily to remodeling, renovation, additions, decks, repairs, alterations, or improvements to existing structures, which shall be classified under Code 101002 or another applicable classification.

101008 — MANUFACTURED HOME MOVING / INSTALLATION

A business engaged in the transportation, moving, setup, installation, or placement of manufactured homes. Each move or installation within the City shall be subject to any additional permit required by the City.

101018 — DELIVERY LICENSE

A business having no other physical presence within the City or its police jurisdiction that delivers its own merchandise into the City and qualifies for the municipal delivery license authorized by applicable Alabama law.

This classification is subject to all applicable requirements and limitations established by Alabama law and the City's Business License Ordinance and Business License Fee Schedule.

101019 — DELIVERY / MARKETPLACE SERVICE

A business that provides, arranges, facilitates, or coordinates the pickup, shopping, transportation, or delivery of merchandise, groceries, meals, or other goods on behalf of customers, retailers, restaurants, or other businesses for compensation.

This classification includes third-party grocery delivery, food delivery, shopping-and-delivery, and similar services operated through websites, mobile applications, online marketplaces, or similar platforms.

This classification does not include a retailer, restaurant, or other business whose delivery of its own merchandise or products is merely incidental to its primary business activity.

101020 — DELIVERY OF MERCHANDISE

A business engaged in the delivery of merchandise, materials, equipment, supplies, or other tangible goods into the City for compensation, including deliveries made to construction sites, businesses, residences, or other locations within the City.

This classification includes businesses delivering goods to customers or job sites as part of their business operations.

A business qualifying for the municipal Delivery License under Code 101018 shall be licensed under that classification rather than this classification.

101021 — RESIDENTIAL RENTAL PROPERTY

A business engaged in the leasing or rental of residential real property on a long-term or non-transient basis.

A separate license shall be required for each rental property address as provided by the Business License Fee Schedule. A rental property license shall be issued on a per-address basis. The license may be obtained by the property owner or by a property manager or other authorized agent acting on behalf of the property owner. Only one rental property license shall be required for each qualifying rental property address, regardless of whether the property is owned, operated, or managed by separate persons or entities.

This classification does not include Short-Term Rental / Vacation Rental or commercial real estate leasing or rental.

101022 — LAWN CARE / LAWN MAINTENANCE / TREE-TRIMMING

Businesses primarily engaged in routine lawn and grounds maintenance, including mowing, edging, trimming, blowing, weeding, shrub trimming, pruning, seasonal cleanup, and routine tree-trimming services.

This classification does **not** include businesses primarily engaged in landscape design, landscape installation, installation of sod or plantings, grading, drainage, irrigation installation, hardscape installation, or other substantial landscape construction or improvement.

101023 — LANDSCAPING / LANDSCAPE INSTALLATION / LANDSCAPE CONTRACTOR

Businesses primarily engaged in the design, installation, construction, or substantial improvement of landscaping or outdoor areas, including installation of sod, plants, trees, shrubs, landscape beds, irrigation systems, drainage, grading, hardscaping, retaining features, and similar landscape improvements.

This classification includes contractors performing substantial landscaping or landscape installation for new construction, residential properties, commercial properties, or other sites.

101025 — TREE REMOVAL

A business primarily engaged in the removal of trees, including cutting, removal, stump removal or grinding, and related tree-removal services.

A business whose primary activity is lawn care or landscaping and which performs only incidental tree removal as part of its landscaping services shall be classified under the applicable lawn care or landscaping classification.

110018 — CATERING

A business engaged in preparing, transporting, serving, or providing food or beverages for events or customers at locations other than the business's own primary food-service premises.

A restaurant, café, wedding chapel, event venue, or similar establishment may provide incidental food service as part of its own operations without being classified as a separate catering business, provided the food service is not operated as a separate catering business serving other locations.

110045A — SMALL RESTAURANT / CAFE

An independently owned and operated restaurant, café, or similar food-service establishment primarily engaged in the preparation and service of food or beverages for consumption on the premises and that is not operated as part of a national, regional, or multi-location chain or franchise system and is not primarily operated as a fast-food, quick-service, or drive-through restaurant.

110045B — RESTAURANTS: CHAINS, FRANCHISES, FAST-FOOD, HIGH VOLUME

A restaurant or food-service establishment operated as part of a national, regional, or multi-location chain or franchise system, or primarily operated as a fast-food, quick-service, drive-through, or similar high-volume restaurant operation.

110046A-C — ALCOHOLIC BEVERAGES — SOLD AND SERVED ON SITE

Secondary classifications authorizing the sale and service of the applicable alcoholic beverage for consumption on the premises by a business otherwise authorized to conduct such activity.

The issuance of a City business license or secondary classification does not constitute authorization to sell or serve alcoholic beverages without any license or permit required by the Alabama Alcoholic Beverage Control Board or other applicable law.

110047 — SALES REPRESENTATIVE / DOOR-TO-DOOR SALES / DIRECT SALES

A person or business engaged in selling, soliciting, or taking orders for merchandise, products, services, or other goods directly to consumers through personal contact, door-to-door solicitation, demonstrations, individual sales presentations, or similar methods rather than primarily through a permanent retail storefront.

110060 — SHORT-TERM RENTAL / VACATION RENTAL

A residential dwelling, dwelling unit, room, or other residential accommodation offered for occupancy by transient guests for periods of less than one hundred eighty (180) consecutive days, whether offered through Airbnb, VRBO, an online booking platform, private website, or any other method.

This classification does not include hotels, motels, bed and breakfasts, or other commercial lodging establishments.

110061 — ADDITIONAL SHORT-TERM RENTAL LOCATION

An additional residential dwelling, dwelling unit, room, or other residential accommodation operated as a Short-Term Rental / Vacation Rental by the same business or owner and subject to a separate license under the Business License Fee Schedule.

110062-110064 — HOTEL / MOTEL / BED & BREAKFAST / OTHER LODGING

A commercial lodging establishment operated for the purpose of providing temporary accommodations to guests in multiple rooms, units, or other guest accommodations as part of an established lodging operation.

This classification includes hotels, motels, inns, bed and breakfasts, and similar commercial lodging establishments.

The applicable classification shall be determined by the number of rooms or guest accommodations:

110062 — Up to 20 rooms;

110063 — 21 to 100 rooms; and

110064 — More than 100 rooms.

A residential dwelling or dwelling unit operated as a Short-Term Rental / Vacation Rental shall not be classified as a hotel or motel solely because it is offered to transient guests.

110065 — COMMERCIAL REAL ESTATE LEASING / RENTAL

A person, corporation, limited liability company (LLC), partnership, association, or other business entity engaged in the business of owning, leasing, renting, or otherwise making commercial or nonresidential real property, including land or portions of land, available for use or occupancy by another person or business for commercial purposes. This classification includes the leasing or rental of office buildings, office suites, retail spaces, warehouses, commercial buildings, industrial buildings or spaces, land or portions of land used for commercial purposes, and other nonresidential property for commercial use.

A single business license under this classification shall cover all commercial rental properties owned, leased, managed, or otherwise controlled by the same person or business entity within the City, regardless of the number of properties, buildings, suites, tenants, or addresses. No additional commercial real estate leasing or rental license shall be required solely because the same licensee owns or rents additional commercial properties within the City.

For purposes of this classification, each separate corporation, limited liability company (LLC), partnership, association, or other legally distinct business entity engaged in commercial real estate leasing or rental shall be considered a separate business and shall obtain its own business license, even when the entities have the same owners, members, managers, officers, or other individuals associated with them. Ownership or control by the same individual or individuals does not combine separate legal entities into a single licensee.

This classification does not include residential rental property licensed under Code 101021 or a real estate agency acting solely as a broker or sales agent.

110070-110072 — MOBILE HOME / TRAILER / RV PARK

A property containing spaces or sites offered for the placement or occupancy of manufactured homes, mobile homes, trailers, recreational vehicles, or similar units.

The applicable classification shall be based upon the number of spaces:

110070 — Up to 12 spaces;

110071 — 13 to 50 spaces; and

110072 — 51 or more spaces.

110101 — PARCEL CENTER / SHIPPING & MAILING

A business providing shipping, mailing, packaging, receiving, private mailbox, parcel handling, or related services to customers.

A parcel center may also engage in limited incidental retail sales under Code 901014 — Limited Retail where authorized by the Business License Fee Schedule.

110102 — CONSULTING / COACHING / ADVISORY SERVICES

A business or individual providing specialized advice, guidance, coaching, analysis, strategy, recommendations, or similar advisory services to clients for compensation, where the activity does not otherwise constitute a regulated professional service subject to the Professionals classification.

110103 — INVENTORY STORAGE / DISTRIBUTION

A business that maintains a commercial premises within the City for the storage, staging, fulfillment, distribution, delivery, or handling of inventory, merchandise, materials, equipment, supplies, or goods in connection with its business operations.

This classification includes businesses that lease or otherwise occupy a commercial building, warehouse, or other dedicated commercial premises in the City for such purposes, including businesses whose principal office or other business operations are located outside the City. This classification does not apply solely because a business rents or uses an individual storage unit within a licensed mini-storage facility for the storage of equipment, tools, or personal property.

201060 – REAL ESTATE AGENCY

A real estate company licensed under Alabama law shall be subject to the City's business license requirements only when the company maintains a place of business within the City, as provided by applicable Alabama law. The mere listing, showing, sale, purchase, or management of real property located within the City by a real estate company that does not maintain a place of business within the City shall not, by itself, require the company to obtain a City business license.

201080 — WEDDING CHAPEL / EVENT SPACE

A business providing facilities or services for weddings, ceremonies, receptions, parties, meetings, or other events for compensation.

A business operating under this classification may provide food or in-house catering as an incidental part of its own event operations without obtaining a separate catering business license, provided such food service is not operated as a separate catering business serving other locations.

The sale or service of alcoholic beverages shall be subject to all applicable federal, state, and local licensing and regulatory requirements.

An additional business activity, including a Short-Term Rental / Vacation Rental, shall be separately licensed when required by the Business License Ordinance or Business License Fee Schedule.

901005 — PROFESSIONALS

A person or business providing professional services requiring specialized education, training, certification, licensure, or professional expertise, including professions regulated by the State of Alabama, except where a more specific business classification is established by the Business License Fee Schedule.

901010 — RETAIL SALES / SALES OF MERCHANDISE

A business primarily engaged in selling merchandise, goods, or tangible personal property directly to the general public, except where the business is otherwise classified under a more specific retail classification.

901011A-C — ALCOHOLIC BEVERAGE SALES

Secondary classifications authorizing the retail sale of the applicable alcoholic beverage in closed containers for consumption off the premises.

The issuance of a City business license or secondary classification does not constitute authorization to sell alcoholic beverages without any license or permit required by the Alabama Alcoholic Beverage Control Board or other applicable law.

901012 — TOBACCO SALES

A secondary classification authorizing the retail sale of tobacco products by a business otherwise licensed for retail sales.

901013 — VAPE SALES

A secondary classification authorizing the retail sale of vaping products or electronic nicotine delivery products by a business otherwise licensed for retail sales.

901014 — LIMITED RETAIL

A secondary classification for a business whose primary activity is not retail but which engages in the incidental sale of a limited selection of merchandise, convenience items, or consumer goods.

This classification is intended for businesses such as parcel centers, service stations, and similar businesses that offer limited retail merchandise in addition to their primary business activity.

The Limited Retail classification shall not be used as a substitute for the Retail Sales / Sales of Merchandise classification where the principal activity of the business is the sale of merchandise.

EXHIBIT B
BUSINESS LICENSE FEE SCHEDULE

The Business License Fee Schedule adopted by the City Council and maintained by the City shall be attached as Exhibit B. Exhibit B establishes the applicable business license code numbers, classifications, fees, gross-receipts rates, and other applicable charges. In the event of a conflict between this Ordinance and Exhibit B concerning a fee amount, the fee amount established by the duly adopted Business License Fee Schedule shall control.

The Business License Fee Schedule is incorporated into this Ordinance by reference.

Code	Description	Amount	+	Issuance Fee	Total
101001	Builder / General Building Contractor	275.00		14.00	289.00
101002	Contractor - General Construction	165.00		14.00	179.00
101003	Contractor - Trade (Electrical, Plumbing, HVAC, Gas)	165.00		14.00	179.00
101004	Contractor - all other (Masonry, Drywall, Insulation, Steel, Concrete, etc)	165.00		14.00	179.00
101005	Roofing, Siding or Sheet Metal and Gutters	165.00		14.00	179.00
101006	Excavation / Septic Tank Installation	165.00		14.00	179.00
101007	Specialty Installations (Windows, Doors, Storage, Signs, Solar, etc)	165.00		14.00	179.00
101008	Manufactured Home Moving / Installation (requires additional permit per move)	75.00		14.00	89.00
101011	Peddler's License - one to three days	20.00		14.00	34.00
101012	Peddler's License - up to 30 days	35.00		14.00	49.00
101013	Peddler's License (3 Months)	50.00		14.00	64.00
101018	Delivery License	100.00		10.00	110.00
101019	Delivery / Marketplace Service	100.00		10.00	110.00
101020	Delivery of Merchandise (gross receipts over \$10,000)	100.00		10.00	110.00

101021	Rental Property (per address)		105.00		14.00	119.00
101022	Lawn Care / Lawn Maintenance / Tree-Trimming		110.00		14.00	124.00
101023	Landscaping / Landscape Installation / Landscape Contractor		165.00		14.00	179.00
101024	Exterminator		165.00		14.00	179.00
101025	Tree Removal		165.00		14.00	179.00
101111	Concrete Plant		1100.00		14.00	1114.00
101112	Manufacturing		1100.00		14.00	1114.00
101113	Wells (Drilling Operations/Oil & Gas)		1100.00		14.00	1114.00
110011	Amusement (Arcade, Bowling, Driving Range, etc)		165.00		14.00	179.00
110012	Auctioneer (per day)		25.00		14.00	39.00
110013	Auctioneer (per year)		110.00		14.00	124.00
110014	Automotive Repair (Garage, Mechanic, Tires, Paint & Body, etc)		165.00		14.00	179.00
110015	Automotive Sales/Car Lots		165.00		14.00	179.00
110016	Bakery/ Coffee Shop		110.00		14.00	124.00
110017	Car Wash		165.00		14.00	179.00
110018	Catering (on or off-site)		165.00		14.00	179.00
110019	Cleaning/Janitorial Services		165.00		14.00	179.00
110020	Consignment		165.00		14.00	179.00
110021	Daycare Facility (DHR license required)		165.00		14.00	179.00
110022	Daycare (in home - not more than 6 children. DHR license required)		110.00		14.00	124.00

110023	Dry Cleaners		110.00		14.00	124.00
110024	Fireworks		165.00		14.00	179.00
110025	Florist		110.00		14.00	124.00
110026	Food Truck		110.00		14.00	124.00
110027	Fruit & Produce Stand - not homegrown (selling homegrown produce fee is set at -\$0-)		110.00		14.00	124.00
110028	Garbage Contractor		165.00		14.00	179.00
110029	Garden Nursery, Lumber Yard, Building Material		165.00		14.00	179.00
110030	Gym/Fitness Center		165.00		14.00	179.00
110031	Heavy Equipment Sales, Service and Rentals		165.00		14.00	179.00
110032	Insurance Office		165.00		14.00	179.00
110033	Laboratory		165.00		14.00	179.00
110034	Laundromat		110.00		14.00	124.00
110035	Locksmith		165.00		14.00	179.00
110036	Mini-Storage Facility (one location - multi units)		165.00		14.00	179.00
110037	Metal Fabrication, Machining, Welding		165.00		14.00	179.00
110038	Movie Theater and/or Drive-In		165.00		14.00	179.00
110039	Newspaper		110.00		14.00	124.00
110040	Nursing Home/Assisted Living		165.00		14.00	179.00
110041	Recycling Center		165.00		14.00	179.00
110042	Rental Services (non-real estate)		165.00		14.00	179.00
110043	Repair Shop (Appliance, Computer, Gunsmith, etc)		110.00		14.00	124.00
110044	Repair Shop (Small Engine, Motor)		165.00		14.00	179.00

110045A	Small Restaurant/Cafe (Food preparation and service on premises)		165.00		14.00	179.00
110045B	Restaurants: chains, franchises, fast-food, high volume		see scale		14.00	
110046A	Alcohol/Liquor & Spirits (sold & served on site) addition to restaurant license		85.00		14.00	99.00
110046B	Beer (sold & served on site) addition to restaurant license		85.00		14.00	99.00
110046C	Wine (sold & served on site) addition to restaurant license		85.00		14.00	99.00
110047	Sales Representative / Door to Door Sales / Direct Sales		110.00		14.00	124.00
110048	Salon (Hair, Nails, Tanning, Cosmetics)		165.00		14.00	179.00
110049	Security Service (Alarm Sales/Installation and Monitoring)		165.00		14.00	179.00
110050	Specialty Services (Tailoring, Pet Grooming, Engraving, Taxidermy, Furniture Restoration, etc)		110.00		14.00	124.00
110051	Studio (Dance, Art, Music, Martial Arts, Photography, etc)		110.00		14.00	124.00
110052	Tire Sales / Recycling		165.00		14.00	179.00
110053	Vehicle Impound/Storage Lot		165.00		14.00	179.00
110054	Woodshop, Cabinet Shop, Millwork		165.00		14.00	179.00
110055	Gift Shop / Specialty Boutique		165.00		14.00	179.00
110056	Firearms Dealer / Firearms Sales		165.00		14.00	179.00
110057	Recreation Facilities (Pool, Firing Range, Gymnasium, Tennis Club)		165.00		14.00	179.00
110060	Short-Term Rental / Vacation Rental (AirBnb, VRBO, STRs under 180 days) - First location		110.00		14.00	124.00
110061	Additional Short-term Rental Locations (Each)		20.00		14.00	34.00
110062	Hotel / Motel / Bed & Breakfast / Other Lodging - up to 20 rooms		165.00		14.00	179.00
110063	Hotel / Motel / Bed & Breakfast / Other Lodging - 21 to 100 rooms		250.00		14.00	264.00

110064	Hotel / Motel / Bed & Breakfast / Other Lodging - over 100 rooms		500.00		14.00	514.00
110065	Mobile Home / Trailer / RV Park (up to 12 spaces)		110.00		14.00	124.00
110066	Mobile Home / Trailer / RV Park (13-50 spaces)		200.00		14.00	214.00
110066	Mobile Home / Trailer / RV Park (51+ spaces)		400.00		14.00	414.00
110100	General Businesses (Marketing, Office Space, Media, Production Space)		110.00		14.00	124.00
110101	Parcel Center / Shipping & Mailing		110.00		14.00	124.00
110102	Consulting / Coaching / Advisory Services		110.00		14.00	124.00
110103	Inventory Storage / Distribution		110.00		14.00	124.00
110501	Special Events, Functions, Activities - Single Day		55.00		14.00	69.00
110502	Special Events, Functions, Activities, Two - Seven Days		110.00		14.00	124.00
110503	Special Events, Functions, Activates - over 7 days but not to exceed 30 days		165.00		14.00	179.00
201010	Bonding Company / Bondsman		220.00		14.00	234.00
201020	Modular Home Center / Modular Building Sales		220.00		14.00	234.00
201030	Pawn Shop		275.00		14.00	289.00
201040	Pharmacy		275.00		14.00	289.00
201050	Publishing or Printing Company		220.00		14.00	234.00
201060	Real Estate Agency		275.00		14.00	289.00
201070	Salvage Yard / Junk Yard		275.00		14.00	289.00
201080	Wedding Chapel / Event Space		220.00		14.00	234.00

201090	Wholesalers		250.00	14.00	264.00
201100	Sawmill		220.00	14.00	234.00
201110	Wrecker Service		220.00	14.00	234.00
201120	Commercial Real Estate Leasing / Rental		275.00	14.00	289.00
201130	Propane/Butane Delivery & Services		220.00	14.00	234.00
202000	Billboard Advertising (each billboard)		2000.00	14.00	2014.00
250101	Service Station (per pump up to 5 pumps)		30.00	14.00	44.00
250102	Service Station (per pump each pump over 5)		10.00	14.00	24.00
250201	Vending Machines (each machine up to 10)		30.00	14.00	44.00
250202	Vending Machines (each machine over 10)		10.00	14.00	24.00
910010	Bank / Savings and Loan		140.00	14.00	154.00
910012	ATM (each location)		15.00	14.00	29.00
501001	Carnival / Circus (per week)		550.00	14.00	564.00
501002	Funeral Home, Mortuary, Crematorium, Cemetery and Monument Company (1st Year)		550.00	14.00	564.00
501003	(Renewal) Funeral Home, Mortuary, Crematorium, Cemetery, Monument Company	1% of gross receipts during preceding year		14.00	
501004	Telecommunications Tower (per site)		500.00	14.00	514.00

901001	Business Not Otherwise Classified		165.00		14.00	179.00
901002	Service Not Otherwise Classified		110.00		14.00	124.00
901004	Insurance		see scale			
901005	Professionals		see scale			
901010	Retail Sales / Sales of Merchandise (any not otherwise classified under another code)		see scale			
901011A	Alcohol/Liquor & Spirits Sales (closed container / off premises) Addition to Retail Sales Permit		55.00		14.00	69.00
901011B	Beer Sales (closed container / off premises) Addition to Retail Sales Permit		55.00		14.00	69.00
901011C	Wine Sales (closed container / off premises) Addition to Retail Sales Permit		55.00		14.00	69.00
901012	Tobacco sales (addition to retail sales permit)		55.00		14.00	69.00
901013	Vape sales (addition to retail sales permit)		55.00		14.00	69.00
901014	Limited Retail (secondary permit) (incidental sale of limited selection of merchandise, convenience items, or consumer goods by a business whose primary business activity is not the sale of merchandise)		55.00		14.00	69.00
902001	Utilities - Electric		3%		14.00	
902002	Utilities - Gas		3%		14.00	
902003	Utilities - Water / Sewer		3%		14.00	
902004	Television Cable Service Franchises		5%		14.00	
902005	Telecommunications / Telephone Services		3%		14.00	

Utilities - Electric or Energy - 3% of Gross Income derived from said business done within the city limits during the preceding year and 1.5% in the Police Jurisdiction

Utilities - Gas - 3% of Gross Income derived from said business from the sale of gas in pipes sold or distributed from an point within the city limits during the preceding year and 1.5% in the Police Jurisdiction

Utilities - Water / Sewer - 3% of Gross Income derived from said business from the sale of water in pipes sold or distributed from any point within the city limits during the preceding year and 1.5% in the Police Jurisdiction

Utilities - Television Cable Service - 5% of Gross Receipts derived from said business in the city limits for the preceding calendar year from the sale of television cable service or distributed from any point or points in the city limits. An amount equal to one and one-half percent (1.5%) of the gross receipts transacted in the police jurisdiction of the city for the preceding year shall also be paid.

Utilities - Telecommunication / Telephone Services (includes cellular, wireless, and mobile communications) - 3% of Gross Income derived from said business conducted within the city limits during the preceding year and 1.5% of Gross Income derived from said business conducted within the Police Jurisdiction.

Insurance

Fire and Marine, \$4.00 on each \$100.00 or major fraction thereof on the gross premiums less return premiums on policies issued during the preceding year on property locating in the city limits. New insurance companies shall pay a minimum license of \$50.00 on which there shall be an adjustment at the end of the year upon the above percentage of gross premium policies issued during the current year for which license is issued on property in the city

Professionals, including surgeons, medical doctors, dentist, lawyers, accountants, brokers, engineers, surveyors, veterinarians, chiropractors, opticians/optometrists, insurance adjusters and architects

gross professional income \$20,000 or less	110.00	14.00	124.00
\$20,001 to \$40,000	135.00	14.00	149.00
\$40,001 to \$60,000	165.00	14.00	179.00
\$60,001 to \$80,000	220.00	14.00	234.00
\$80,001 and over	275.00	14.00	289.00

Before beginning business, new professionals shall pay a minimum fee for the first year of operations or part of a year. At the end of the first year of operations there shall be an adjustment made on the first license according to the above schedule before license for the succeeding year shall be issued.

Restaurant - Any business engaged in preparing and serving food or beverages for consumption on or off the premises, whether as owner, dealer, agent or consignee, shall pay a license as follows:

Where gross receipts, for the year next preceding, were:

\$50,000 or less	175.00	14.00	189.00
\$50,001 - \$300,000	300.00	14.00	314.00
\$300,001 - \$500,000	500.00	14.00	514.00
\$500,001 and up	the annual license fee shall be one-tenth of one percent (0.001) of all gross receipts		14.00

Retail - Any business selling merchandise of any description from a storefront or any such products stored in a warehouse for sale, distribution or delivery, whether as owner, dealer, agent or consignee, shall pay a license as follows:

Where gross receipts, less returned goods, for the year next preceding, were:

\$50,000 or less	175.00	14.00	189.00
\$50,001 - \$300,000	300.00	14.00	314.00
\$300,001 - \$500,000	500.00	14.00	514.00
\$500,001 and up	the annual license fee shall be one-tenth of one percent (.1% = 0.001) of all gross receipts, with a minimum license of \$500.00 in any case		14.00