

**Sec. 16-24. - Same—Schedule.**

Every person, wherever located, engaging in or carrying on or doing any act or thing herein specified, in or from the city, shall pay to the city an annual license fee therefor as follows:

SIC*		Fee	Fee
		Schedule**	
<b>A</b>			
6541	Abstract land title, or warranty companies		13
8721	Accountant		20
5081	Adding machines, sale of		1
7319	Advertising, general (covers weekly TV publications)		18
7311	Advertising agencies or agents, counselors		18
7312	Advertising service, outdoor		18
7313	Advertising, radio and TV stations and newspaper		18
7394	Agricultural implements, rental		13
5083	Agricultural implements, sale of		21
1712	Air conditioning contractor (same as Contractor)	\$55.00	
	(not to include activities in electrical, plumbing, and/or gas fitting) (requires evidence of certificate issued by State HVAC Board)		
5722	Air conditioner sales, retail		13
7623	Air conditioning service and repair		22
5182	Alcohol beverages, manufacturer	250.00	
5184	Alcohol beverages, importer	250.00	
5182	Alcohol beverages, warehouse	100.00	
5183	Alcohol beverages, wine wholesale	275.00	
5181	Alcohol beverages, beer wholesale	250.00	
5185	Alcoholic beverages, beer/wine wholesale and combined	375.00	
5921	Alcohol beverages, lounge retail liquor	300.00	
5813	Alcohol beverages, restaurant retail liquor	300.00	
5921	Alcohol beverages, club retail liquor—Class I	300.00	
5921	Alcohol beverages, club retail liquor—Class II	300.00	
5925	Alcohol beverages, wine retail—Table	75.00	
5925	Alcohol beverages, wine retail—Table Off-premises	75.00	
5813	Alcohol beverages, beer retail	75.00	
5813	Alcohol beverages, beer retail—Off-premises	75.00	
5924	Alcohol beverages, special event (council approval)	100.00	
7219	Alterations, clothing		22
5941	Ammunition, retail		13
7911	Amusement and recreation services		26

7993	Amusement machines, coin-operated, per machine (requires physical location of each machine)	22.00	
7996	Amusement center (this fee is in addition to license fee paid on amusement and vending machines)	55.00	
8714	Analyst, statistical or industrial		20
7399	Answering service		22
5931	Antiques, dealers in		13
5722	Appliances, household, dealers in retail		13
7629	Appliances, household, repairs		22
7399	Appraisers		22
8712	Architect		20
7390	Armored cars, each vehicle	39.00	
5999	Artificial limbs, sale		13
7333	Artists, commercial		22
8999	Artists, studios		16
5999	Artists, supply, retail		13
5032	Asphalt, manufacturer		31
1611	Asphalt, sale of		13
7997	Athletic clubs		22
8111	Attorneys		20
5999	Auction houses		13
7215	Automatic laundry		5
5087	Automatic sprinklers, wholesale		8
5531	Automatic accessories, retail		13
5013	Automobile accessories, wholesale		8
7542	Automobile automatic car wash		5
7538	Automobile body and paint shop (same as automobile repair)		22
5012	Automobile, car auctions, per location	385.00	
5511	Automobile dealer, retail, new and used (includes auto repair, body and paint shop, one (1) used car lot and sale of parts and accessories)		3
5521	Automobile dealer, retail and wholesale, used only (includes auto repair, body and paint shop and sale of parts) NOTE: It is illegal for any business not licensed to sell used cars, to park cars displaying "For sale" signs at such place of business. A person licensed to sell used cars but who does not operate from a suitably zoned location is not permitted to park "For Sale" cars at locations not properly zoned.		4
5531	Automobile parts, retail		13
5013	Automobile parts, wholesale		8
7394	Automobile rental or leasing		13

7538	Automobile repairs, overhaul and general servicing (retail license to cover parts used in repair work is also required.)		22
7534	Automobile tires, recapping		22
5531	Automobile tires, retail		13
5014	Automobile tires, wholesale		8
7549	Automobile towing and wrecking service		22
5093	Automobile wreckers, buying used cars and selling the parts		13
2394	Awning and tent makers		8
7394	Awning and tent rentals		13
7699	Awning and tent repairs		22
<b>B</b>			
2051	Bakery, wholesale		8
5462	Bakery shops, retail		13
6512	Banks, building and loan or savings and loan associations—Each person operating a building and loan association, savings and loan association or bank shall pay an annual license tax as follows: When capital surplus, reserves and undivided profits combined are:		
	Less than \$50,000.00	10.00	
	\$50,000.00 and less than \$100,000.00	20.00	
	\$100,000.00 and less than \$150,000.00	30.00	
	\$150,000.00 and less than \$200,000.00	40.00	
	\$200,000.00 and less than \$250,000.00	50.00	
	\$250,000.00 and less than \$300,000.00	60.00	
	\$300,000.00 and less than \$350,000.00	70.00	
	\$350,000.00 and less than \$400,000.00	80.00	
	\$400,000.00 and less than \$450,000.00	90.00	
	\$450,000.00 and less than \$500,000.00	100.00	
	\$500,000.00 and less than \$600,000.00	110.00	
	\$600,000.00 and over	125.00	
	(A license must be obtained for each branch of such association or bank and is in compliance with 1975 State of Alabama Code, Volume 10, Title 11, Chapter 51, Paragraph 130.)		
6513	Banks, auto teller machine, if separated from bank location, each machine	10.00	
6511	Banks, branch	10.00	
7241	Barber shops, per chair	17.00	
5999	Barber supplies, retail		13
5087	Barber supplies, wholesale		8
3691	Batteries, manufacturers		31
5531	Batteries, automobile, retail		13
5013	Batteries, automobile, wholesale		8

7539	Battery repairs		22
7231	Beauty shops, per chair	17.00	
5999	Beauty supplies, retail		13
5087	Beauty supplies, wholesale		8
5091	Bicycle dealers, retail		13
7699	Bicycle repair		22
5091	Bicycle supplies, wholesale		8
7312	Billboard, firms engaged in the erection of and lease of space (including advertising)		22
7932	Billiard or pool hall (see Pool tables)		
5087	Billiard or pool supplies, wholesale dealers		8
7699	Blacksmith		22
8091	Blood banks (where blood or plasma is sold)		13
7332	Blue printing and maps		18
5551	Boats, dealer, wholesale or retail (including accessories)		3
5091	Boat supplies and accessories, wholesale		8
7399	Bondsmen, each person or firm signing as surety upon bail bonds, appeal bonds or other judicial bonds for a consideration	275.00	
5942	Book store, retail		13
8722	Bookkeeper		20
7251	Bootblack, per pair foot rests	11.00	
2086	Bottlers of soft drinks		2
5699	Bowling apparel and accessories		13
7933	Bowling lanes and centers		26
3652	Box, manufacturing		31
7941	Boxing or wrestling matches		26
3251	Brick manufacturers		31
5211	Brick, retail		12
5211	Building materials and supplies		12
5211	Buildings, prefabricated, sale of		13
1731	Burglar alarms, installations only		22
5999	Burglar alarms, burglar bars, sale and installation		13
4171	Bus terminals, each	220.00	
7392	Business consultants		20
5943	Business forms, retail		13
5112	Business forms, wholesale		8
5081	Business machines, sale of		1
0100	Business, physical location only	11.00	
7399	Business service, not elsewhere classified		22

C			
2599	Cabinet shop, manufacturers, not custom		31
2434	Cabinet shop, (for individual order)		13
4841	Cablevision (3% of gross receipts)		
5812	Cafeterias (health certificate required)		23
5946	Camera and photographic supplies, retail dealers		13
5043	Camera and supplies, wholesale dealers		8
7699	Camera repair shop		22
2064	Candy, manufacturers		31
5441	Candy, retailers		13
5145	Candy, wholesalers		8
7543	Car wash (nonautomatic)		5
7217	Carpet and rug cleaning		5
5713	Carpet and rug dealers, retail		13
1752	Carpet layers	55.00	
5023	Carpets, wholesale		8
5081	Cash registers, dealers, in (see Office Machines)		
5087	Casket, wholesale		8
5810	Caterers (health permit required) (in addition to restaurant license)		23
5039	Cement products, wholesale dealers in		8
6553	Cemetery companies, agent or dealers in cemetery lots		28
2833	Chemical and allied products, manufacturing		31
8041	Chiropractor		20
5194	Cigarettes or tobacco, wholesale dealers		8
	Circuses, fairs and carnivals (see <a href="#">section 16-10</a> City Code)		
6411	Claim adjustment agencies		20
7998	Clairvoyants (minimum license \$100.00)		13
3251	Clay, stone and brick products, manufacturing		31
2321	Clothing, manufacturing		31
5651	Clothing, retail		13
5136	Clothing, wholesale		8
5052	Coal, wholesale dealers		8
5982	Coal, wood or coke, retail dealers		13
5963	Coffee service of offices and homes		13
5149	Coffee roasters and wholesale coffee dealers		8
5999	Coin shops, retail		13
4222	Cold storage warehouse, each	110.00	
7321	Collection and claim agency		20

5999	Communication equipment, retail		13
7699	Communication equipment, repair and maintenance		22
5734	Computer software programmer		20
7374	Computer processing; data preparation; processing services		22
5039	Concrete products, wholesale dealer		12
3531	Concrete, manufacturer		12
3273	Concrete, manufacturer, ready mixed		12
7392	Consultant, business		20
1521	Contractor, all types of general construction	55.00	
5122	Cosmetics, wholesale dealers		8
2844	Cosmetics, manufacturer		31
5999	Cosmetics, retail dealers in		13
5152	Cotton brokers, agents or warehousemen		8
0724	Cotton compress, each	330.00	
2281	Cotton gin	165.00	
4221	Cotton warehouse, each	110.00	
7339	Court reporting service		22
2052	Cracker manufacturer		31
7323	Credit reporting agencies		13
2491	Cresoting plant, each	385.00	
<b>D</b>			
5143	Dairy supplies, wholesale		8
7911	Dancing academies or schools		24
7374	Data processing services		22
7379	Data processing system, supplies and equipment		8
8531	Day care centers (for profit)		24
7399	Decorators, interior		22
5411	Delicatessen (health certificate required)		23
4212	Delivery service (no sales), per vehicle	39.00	
5047	Dental equipment and supplies, wholesale		8
8072	Dental laboratories		6
8021	Dentist		20
5311	Department stores		13
7381	Detective agencies, per agency (see <a href="#">section 16-181</a> et seq. of City Code for additional requirements)		20
7381	Detective, private (when not employed by licensed agency) (see <a href="#">section 16-181</a> et seq. of City Code for additional requirements)		20
7214	Diaper service		11
2741	Directories, each firm	330.00	

7399	Directories, telephone, each firm	165.00	
7912	Disco (B.Y.O.B. clubs)		26
0752	Dog grooming (see Pet Grooming)		22
8059	Domiciliary facilities, assisted living, up to 25 beds	250.00	
	Each additional bed over 25, per bed	10.00	
7399	Domino tables, per table	9.00	
5699	Dressmakers for retail trade		13
8299	Driver training school		24
5912	Drug store, retail		17
5122	Drugs, wholesale		8
7215	Dry cleaning, coin operated		5
7216	Dry cleaning, laundry and linen		11
5651	Dry goods, retail		13
<b>E</b>			
8244	Educational services and schools		24
4911	Electricity (3% gross income in city; 1½% gross income in police jurisdiction)		
5722	Electrical appliances and supplies, retail		13
5064	Electrical appliances and supplies, wholesale		8
7629	Electrical appliances, repair of		22
1731	Electrical contractors (bond required), local or state certified	55.00	
7694	Electrical motor repair		22
3651	Electronic supplies, retail		13
5084	Elevators, dealers in and maintenance		29
7399	Elevators, maintenance only		22
7362	Employment service (temporary employees)		22
7361	Employment agencies (each)	55.00	
8911	Engineering services		20
3479	Engraving		18
7929	Entertainment (all types where admission is charged)		26
7342	Exterminators (must be state certified)		7
	Express companies (see Parcel Delivery)		
1794	Excavation work	55.00	
<b>F</b>			
5949	Fabrics, retail		13
5099	Fabrics, wholesale		8
5083	Farm machinery and equipment		2
5999	Feed, retail		13
5191	Feed, wholesale		8

5210	Fence dealer, retail		13
5191	Fertilizer, wholesaler dealer	275.00	
5261	Fertilizer, retail		13
7395	Film developers for general public		13
7389	Fire extinguisher, sales and service		13
5423	Fish and seafood stores, retail (health permit required)		13
5146	Fish and other seafood, wholesale (health permit required)		8
5999	Fish, tropical, retail		13
5999	Fish bait, retail		13
5999	Flea market, no police jurisdiction rate (see <a href="#">section 16-269</a> City Code)	200.00	
7399	Floor sanding		22
1752	Flooring contractors (same as Contractors)		
5992	Florist, retail		30
5199	Florist, wholesale		8
5411	Food, retail dealer (not consumed on premises)		13
5141	Food broker, wholesale		8
	Freight terminal (See Motor Transportation)		
5142	Frozen food jobber		8
5431	Fruit and produce and fruit stands		13
5431	Fruit and produce where parked vehicle used	55.00	
5431	Fruit and produce, retail		13
5431	Fruit and produce, retail, growers permit (must present certificate County Agricultural Department which fruit and produce were grown)		
7261	Funeral establishment (same as Undertaker)		
5681	Fur, clothing retail		13
5722	Furnace, retail dealers in		13
5712	Furniture, dealers, retail		13
2542	Furniture and fixtures, manufacturing		31
4224	Furniture packers, shippers and storers		22
7641	Furniture repairing, refinishing and reupholstering		22
<b>G</b>			
	Game room (see Amusement Center)		
5261	Garden supplies and tools		13
5984	Gas dealer in liquefied petroleum gas and supplies and equipment therefor, sold in city (regulations prescribed by National Board of Fire Underwriters)		13
1709	Gas fitters (bond required)	55.00	
4924	Gas, natural gas companies (3% gross income in city; 1½% gross		



	income in police jurisdiction)		
5541	Gasoline pumps, per hose (In addition to the above, retail trade rates apply to the total gross receipts from the said business, except gross receipts from petroleum products shall be excluded)	17.00	
5541	Gasoline service station, retail dealers; including car wash and excluding gasoline pumps		13
5172	Gasoline, wholesale dealer and distributor (see Petroleum Products; see also <a href="#">section 16-173</a> City Code)		
5947	Gift shops		13
7536	Glass, persons or firms installing wind-shields or other glass in motor vehicles (labor only)		22
5231	Glass, retail dealers		13
5039	Glass, wholesale		8
3211	Glass products, manufacturing		31
1111	Going-out-of-business sale (see <a href="#">section 16-112</a> City Code)	20.00	
7992	Golf courses		22
4221	Grain elevators		22
5153	Grain, dealers in, wholesale		8
1411	Granite, cut and shaped		22
5036	Granite, wholesale		8
5947	Greeting cards, retail		13
5411	Grocers, retail		14
5141	Grocers, wholesale		8
5941	Guns, dealer in, retail		13
5091	Guns, wholesale		8
7699	Gunsmith, repair of guns		22
H			
5251	Hardware, retail		13
5072	Hardware, wholesale		8
5611	Hats, retail		13
5136	Hats, wholesale		8
7299	Health clubs		22
5999	Hearing aid, retail		13
1712	Heating and air conditioning contractor (same as contractor), must produce evidence of certificate issued by State Board of Heating and Air Conditioning Contractors		
5160	Hides, wool, furs, wholesale		8
5945	Hobby shops, retail		13
0781	Horticulturists		22
5631	Hosiery dealers, retail		13
5137	Hosiery dealers, wholesale		8

8082	Home care service		22
5099	Home sales, cosmetics, etc. (company or distributor buys license, individual license not required)		
5999	Home sales, cosmetics, etc. (sales person buys license)		13
8062	Hospitals, general medical and surgical up to 25 beds	250.00	
	Each additional bed over 25, per bed	10.00	
7011	Hotel/motels, twenty (20) rooms or less	165.00	
	Each additional room over 20	5.00	
5199	Hotel supplies, wholesale		8
1799	House mover and wrecker (same as Contractor)		
2451	House modules, manufacturing		31
	House trailers, retail (see Truck and Trailer Dealer)		
I			
5982	Ice, dealers in, retail		13
5199	Ice, dealers in, wholesale		8
2097	Ice, manufacturers		31
5811	Ice cream dealers, retail		13
	Ice cream dealers, wholesale (see Dairy Supplies, wholesale)		
2024	Ice cream manufacturer		8
6411	Insurance adjuster		20
6300	Insurance (see <a href="#">section 16-16(d)</a> of City Code)		
0100	Insurance agency or agents, per location	11.00	
7399	Interior decorator, services only		22
5714	Interior decorator, sales and service		13
6211	Investment firm, general brokerage		20
J			
7349	Janitor and housekeeping service		22
5399	Janitor supplies, retail		13
5087	Janitor or housekeeping supplies, wholesale		8
7399	Jewelry, auction of		13
7631	Jewelry, repair of (including watch repairs)		22
5944	Jewelry, retail		13
5094	Jewelry, wholesale		8
5093	Junk collectors (pickup only), per vehicle	55.00	
5093	Junk and scrap dealer		10
K			
0759	Kennels		22
8351	Kindergarten		24
L			

8731	Laboratory, testing, commercial		20
5722	Lamp dealers, retail		13
5063	Lamp dealers, wholesale		8
6552	Land developers		22
8713	Land surveying		22
6541	Land title or warranty company		13
0781	Landscape service (service only, no sales)	110.00	
7215	Laundries, automatic		5
7213	Laundries, dry cleaning and linen service		11
5087	Laundry equipment and supplies, wholesale		8
5072	Lawnmowers, dealers in, wholesale		8
5261	Lawnmowers, dealers in, retail		13
7699	Lawnmowers, repairs		22
7399	Lawn service (not landscaping)		22
8111	Lawyers		20
7394	Leased equipment (see Rentals)		
5948	Leather goods, retail		13
5199	Leather goods, wholesale		8
3172	Leather and leather products, manufacturing		31
	Lending agency (see Money Lenders)		
7213	Linen service		11
7394	Limousine service (not operated as taxicab), per vehicle	55.00	
	NOTE: Liability insurance and vehicle inspection are same as set forth for taxicabs in City Code. Evidence of liability insurance to be filed with police department. Chauffeurs will be licensed in the same manner as taxicab chauffeurs.		
5154	Livestock, dealers, individuals, horse traders, firms. Handling, buying or selling cattle and calves, hogs, sheep, goats, horses, mules or other animals on a commission basis	275.00	
	Liquid petroleum gas (see Gas Dealer)		
5251	Locks, retail		13
3429	Lock plant, manufacturer		31
7699	Locksmiths (service only, no sales)		22
5948	Luggage, retail		13
7399	Lumber agents, brokers, firms or persons selling on commission, retail (commissions only used as gross receipts)		12
2421	Lumber manufacturer		31
5211	Lumber merchants, operating lumber yards		12
<b>M</b>			
3599	Machine shops, jobbing and repair		22

5961	Mail order business		13
7392	Management consultants		20
7231	Manicurists, each	11.00	
7392	Manufacturers, agent, retail (commissions only used as gross receipts)		13
3911	Manufacturers, mill work (selling to wholesale exclusively)		31
3999	Manufacturers, not otherwise classified		31
7298	Massage parlor (see <a href="#">section 16-251</a> City Code)		
7298	Masseur or masseuse (see <a href="#">section 16-251</a> City Code)	100.00	
2515	Mattress makers, with or without use of machinery		31
5712	Mattress, retail		13
7399	Mattress renovators		22
5147	Meat, wholesale, processing of frozen meat products (health permit required)		8
5147	Meat truck, selling fresh meat from truck, wholesale only (health permit required)		8
5047	Medical equipment and supplies, wholesale		8
8071	Medical, lab chemical		20
5999	Medical supplies, retail		13
7399	Messenger service		22
5051	Metal jobbers, wholesale		8
3499	Metal products, manufacturing		8
	Milk, creamery, butter, etc. (see Dairy Supplies)		
7394	Mini-warehouse, rental		13
7992	Miniature golf courses and/or driving ranges, each		26
7399	Miscellaneous business service, not otherwise classified		22
5271	Mobile homes, retail		2
6146	Money lenders: Lending money where automobiles are mortgaged or pledged as security or purchasing mortgages on automobiles or conditional sales contracts or lending money on such mortgages or contracts	220.00	
6146	Money lenders: Taking applications for or negotiating loans on real estate or receiving compensation or commission therefor whether acting as agent, correspondent or middleman, for the procurement of the loan and whether making the loan directly or indirectly	110.00	
6146	Money lenders: Lending money on wages or salaries, or buying accounts, or making loans secured by assignment of wages or salaries or agreement to assign wages or salaries, or lending money without security or lending money on open account or evidenced by promissory note with or without endorsement, or lending money on personal property, where more interest than 8% per annum on the amount loaned is charged	825.00	
5999	Monuments		13

7011	Motels (see Hotels/motels)		
2992	Motor oil, recycling	110.00	
7832	Motion picture theatre and drive-ins		26
4213	Motor transportation companies, each, as defined by section 37-3-33, Code of Alabama, 1975, doing business in the city by receiving either passengers or freight in the city for delivery to another point within the State of Alabama	220.00	
8299	Motor vehicle drivers training school		24
7699	Motorcycle repairs		22
5571	Motorcycles, dealers or agents for		4
4214	Movers, local (see Furniture Movers)		22
5733	Music wire transmitted		22
7929	Musical entertainment		26
5736	Musical instruments and supplies, retail		13
<b>N</b>			
1735	Neon signs, sale, service and installation, bond required (must be cleared with Electrical Division)	83.00	
8030	Neurologist		20
2711	Newspaper publisher (daily, morning and/or afternoon, with or without Sunday issue; newspapers (local) shall include all revenues received from sales of newspapers, advertising and other goods or services)		18
2711	Newspaper (published outside city but sold inside city)		18
5994	Newsstand		13
5949	Notions; novelties		13
8351	Nurseries, day		24
0781	Nursery or horticulturists		22
8052	Nursing homes, intermediate, up to 25 beds	250.00	
	Each additional bed over 25, per bed	10.00	
<b>O</b>			
5943	Office forms, supplies and furniture, retail		13
5021	Office furniture and supplies, wholesale		8
7630	Office machines, service and repair		22
7394	Office machines, rental	13	
5081	Office machines, retail		1
2074	Oil mills	110.00	
8011	Ophthalmologist		20
5999	Optical goods or supplies, retail		13
5048	Optical goods or supplies, wholesale		8
5999	Opticians		13
8042	Optometrists		20

P			
2013	Packing house, products		8
2851	Paint manufacturers		31
5231	Paint, retail		13
5198	Paint, wholesale		8
1721	Painter	55.00	
1721	Paper hanger	55.00	
5111	Paper jobber, wholesale dealer, agents with offices or storage in the city of selling and delivering in the city		8
2645	Paper and allied products, manufacturing		31
4212	Parcel delivery and express companies	220.00	
7523	Parking lots and garages: Persons operating garages or parking lots for the storage of automobiles, trucks, trailers, or like vehicles or equipment, whether by day, week or month, for any compensation	55.00	
7033	Parking spaces, trailer park (see Trailer Parks)		
5932	Pawnbrokers, all types and classifications (does not include sale of merchandise other than items taken as pledges)	825.00	
7211	Personal services		22
0752	Pet grooming		22
5999	Pet shops		13
5172	Petroleum products, local: Up to 1,000,000 gallons	110.00	
5172	Petroleum products, local: From 1,000,000 to 2,000,000	165.00	
5172	Petroleum products, local: 2,000,000 gallons and over	275.00	
5172	Petroleum products, other: 500,000 gallons or less	110.00	
5172	Petroleum products, other: Over 500,000 gallons	165.00	
5913	Pharmacies		13
5099	Phonograph record business, wholesale		8
5736	Phonograph record stores, retail		13
7384	Photograph developing and retouching		22
7221	Photographer studios, portraits (video portable photo)		16
7335	Photography service		16
5043	Photo supply stores, wholesale		8
5946	Photo supply stores, retail		13
7399	Physical therapist		22
8031	Physicians		20
5736	Pianos, retail		13
7699	Piano tuning and repair		22
7699	Picture frames, agents, taking order for frames not keeping stock on hand, retail		13
5719	Pictures or picture frames, dealers in		13

5941	Pistols, sale of		13
3471	Plating, silver, nickel, etc.		22
1710	Plumber (Master card required)	55.00	
1711	Plumbers and gas fitters (bond required)	110.00	
5074	Plumbers supplies, wholesale		8
5251	Plumbing equipment dealer, retail		13
7932	Pool rooms, per table (must have council approval and comply with <a href="#">section 16-77</a> et seq. of City Code)	110.00	
7990	Pool tables, coin-operated or regular, where alcohol beverages are sold (must have chief of police approval)	55.00	
7990	Pool tables, coin-operated or regular, where alcohol beverages are not sold (no approval from council or chief of police)	28.00	
7393	Polygraph service (see Detective Agencies and Private Detective)		
5940	Precious metal or gem buyers, per location	550.00	
2751	Printing, screen, offset, blueprinting and duplicating		8
5431	Produce trucks, parked		13
5159	Produce, wholesale		19
5999	Protection devices, mechanical or otherwise (see Burglar Alarms and Bars)		13
8010	Psychiatrist		20
8049	Psychologist		20
7392	Public relations		22
2731	Publisher of books		18
Q			
R			
7539	Radiator, repairs		22
5732	Radio and television, retail		13
5065	Radio, phonograph, television and appliances, dealers in supplies, tubes, etc., wholesale		8
7622	Radio and TV repairs		22
4832	Radio and TV stations		18
7218	Rags, cleaning or wiping		11
4011	Railroad companies: Each railroad company having an office in the city shall pay an annual license tax in compliance with Title II, Chapter 51, Section 124 State of Alabama Code		
7399	Real estate appraisers (see Appraisers)		
6531	Real estate: Dealers or agents for a firm, association, partnership or corporation, who shall offer for sale, advertise for sale, or sell, or offer for rent or rent for compensation, any property other than their own		22
6532	Real estate, salesperson or broker, each	28.00	

6552	Real estate developers (see Land Developers)		
5093	Recycling		10
7299	Reduction salons		22
5722	Refrigerator, retail		13
5064	Refrigerator, wholesale (including supplies)		8
2077	Renderers		31
7394	Rental services, miscellaneous		13
7699	Repair services, miscellaneous		22
5812	Restaurant, shall include not only places where meals are served and the public invited, but also any place where meals or other types of food are served to limited or restricted classes of persons for pay (health certificate required)		23
5631	Retail trade, apparel and accessories		13
5211	Retail trade, building materials, hardware		13
5411	Retail trade, food markets or grocery stores		13
5712	Retail trade, furniture, home furnishing and equipment		13
5999	Retail trade, miscellaneous retail stores		13
7999	Riding schools, including academies, renting horses		24
5082	Road machinery and equipment		2
5039	Roofing, wholesale		8
5211	Roofing, retail		13
3069	Rubber and miscellaneous products, manufacturing		8
5999	Rubber stamps, retail		13
7217	Rug cleaning company (not connected with laundries)		5
5713	Rugs, including carpet (connected or not connected with other businesses), retail sales		13
<b>S</b>			
5199	Sales, dealers in or agents for, wholesale		8
7392	Sales engineer		22
7392	Sales promotion		22
5093	Salvage sales		10
1799	Sand blasting, cleaning buildings		22
5039	Sand, dealers in		12
5812	Sandwiches, dealers in, retail		13
5099	Sandwiches, distributor only		8
2099	Sandwiches, manufacturers selling to retailers		31
5731	Satellite dish and installation		13
7911	Schools, barber, beauty, dance, karate, etc.		24
8211	Schools, kindergarten, elementary, secondary, etc.		24
5943	School supplies, including books, dealers in, retail		13



5086	School supplies, wholesale		8
5093	Scrap, dealers in, wholesale		10
7399	Scrap collectors, per vehicle	55.00	
7399	Scrap store or yard		10
3442	Screens, door and window, wood, manufacturing		31
5031	Screens, door and window, wholesale		8
3442	Screens, door and window, metal, manufacturers		31
7339	Secretarial services		22
7381	Security guard agency (see <a href="#">section 16-181</a> et seq. City Code for additional requirements)		20
5261	Seeds, dealer in, retail		13
5191	Seeds, wholesale		8
7699	Septic tank service	55.00	
7399	Services, not otherwise classified		22
5039	Sewer pipe, dealer in, wholesale		8
5722	Sewing machines, retail		13
5064	Sewing machines, wholesale		8
1761	Sheetmetal contractor (same as Contractor) does not include HVAC work		
3444	Sheet metal, manufacturer		31
2321	Shirts, manufacturer		31
5661	Shoes, dealers in, retail		13
7252	Shoe repair shops		25
5139	Shoes, wholesale		8
5999	Shooting galleries		26
7314	Sign painters and installers, individuals, firms, or corporations	55.00	
7999	Skating, walking or other rinks (includes only skating, walking, etc., fees; no sales)		26
2011	Slaughter houses		17
5812	Snack bar (health permit required)		23
5812	Soda fountains		23
5149	Soft drinks, distributors of soft drinks and nonalcoholic beverages, selling in case lots, wholesale		2
5814	Soft drinks, retail		13
2086	Soft drinks, manufacturers		2
4212	Solid waste collections	275.00	
5941	Sporting goods, retail		13
5091	Sporting goods, wholesale		8
5999	Stamps shop, retail (philatelist)		13
5943	Stationery, including books		13

3299	Statuary, dealers in	165.00	
7339	Stenographer, employing or working on commission		22
6211	Stockbrokers and dealers		20
0211	Stockyards: Where cattle, calves, hogs, goats, sheep, horses and mules are held and offered for sale	440.00	
3251	Stone, clay and brick products, manufacturing		31
7699	Stove repairs		22
5047	Surgical instruments, wholesale		8
1521	Swimming pools, contractors (see Contractors)		
5999	Swimming pool equipment, retail		13
T			
5699	Tailors, custom, retail		13
7219	Tailor shops, repair		22
7922	Talent agent		26
5732	Tape recorders, retail		13
7232	Tanning salon or beds		22
8723	Tax service (income tax only), per person	55.00	
4121	Taxicabs: First vehicle	55.00	
4121	Taxicabs: Second vehicle	33.00	
4121	Taxicabs: Third vehicle and over	11.00	
4122	Taxi terminal	110.00	
7699	Taxidermist		22
5149	Tea and/or coffee store (including dealers delivering premiums or selling goods from car), wholesale		8
4821	Telegraph service or signal companies or agents, for each	220.00	
4813	Telephone companies (see <a href="#">section 16-16(c)</a> of City Code)		
7397	Telephone answering service		22
4833	Television, broadcast station		18
7394	Television, rent or lease, including radios, other than licensed radio and television dealers		13
5999	Television antenna, sale of		13
7699	Television antenna, repair		22
5211	Tile, retail		13
5039	Tile, wholesale		8
3253	Tiling, manufacturers		31
7699	Tin and metal shops, repair only		22
3444	Tin shop, manufacturer		31
7534	Tire, recapping		22
4722	Tourist agent or guide (commissions only used as gross receipts)		22

7213	Towels, rented and/or leased and services, including coats, uniforms, wiping rags, etc.		11
5945	Toys, retail		13
5092	Toys, wholesale		8
5083	Tractors, gasoline or diesel driven, dealers or agents for retail		21
7396	Trading stamps, dealers in or companies		22
7033	Trailer parks: Persons operating parking lots for house trailers or trailer camps and renting or leasing space in such lots or camps for any compensation, whether by day, week or month		13
7519	Trailers, small (U-Haul-It type) and trucks for hire		13
4212	Transfer companies, local	110.00	
4722	Travel bureau, domestic and foreign (commissions only used as gross receipts)		22
0783	Tree Surgery		22
7394	Truck and automobile rental or leasing		13
7538	Truck repair (same as Automobile Repair)		
4231	Truck terminal, each	220.00	
5948	Trunks, retail		13
3842	Trusses, dealers in or agents for		13
<b>U</b>			
7213	Uniform rental		11
7261	Undertaker		27
7641	Upholstery		22
<b>V</b>			
5722	Vacuum cleaners, retail		13
5064	Vacuum cleaners, wholesale		8
5331	Variety store		13
3272	Vaults, manufacture and sales	220.00	
7534	Vulcanizing shop, repairs		22
5599	Vehicle, dealer in (except autos or similar machines)		13
5962	Vending machines, each machine	11.00	
5962	Vending peanuts and/or peanut products only, each	2.00	
	NOTE: All vending machines must bear an appropriate decal (approved by the city for such use). Operators of the business where vending machines are located will be held responsible that machines do bear the proper decal. Machines that do not comply with this decal requirement will be sealed by a license inspector, and anyone found guilty of illegally breaking such a seal will be subject to a fine of fifty dollars (\$50.00). No machine will be placed in any location that is not properly zoned.		
5962	Vending machines, physical location storage for/or repair (in addition to other machines licensed)	11.00	

0742	Veterinarian		20
<b>W</b>			
5231	Wall paper, retail		13
5198	Wall paper, wholesale		8
4225	Warehouse (other than cotton) (State permit required if public warehouse)	110.00	
5722	Washing machines, retail		13
5093	Waste paper and rags, wholesale		8
7631	Watchmaker, including repairs		22
5211	Weather stripping, dealers in, retail		12
7692	Welding shops		22
5085	Welding supplies, wholesale		8
1781	Well drillers	55.00	
5099	Wholesalers, not otherwise classified		8
5699	Wigs, retail		13
5651	Woodenware, dealers in, retail		13
7549	Wrecker and towing service		22
1795	Wrecking buildings	55.00	
<b>Y</b>			
7512	You-Drive-It systems (see Automobile Rental or Leasing)		

\*Standard Industrial Classification

\*\*Schedules are set up in numerical sequence following this table.

NOTE: The license collector is authorized to identify and code from the Standard Industrial Code Manual any business or occupation not contained in this alphabetical listing and to cost such license from the appropriate license schedule.

NOTE: All gross receipts defined under Schedules 20 and 22 of this Code shall not include any monies received by individuals for escrow, trust or pass-through accounts.

**SCHEDULE 1. OFFICE MACHINES**  
Minimum License \$55.00

\$ 0	\$ 4,999	\$ 0	Plus	\$ 11.00	per \$1,000 in excess of	\$ 0
5,000	29,999	55	Plus	5.50	per \$1,000 in excess of	5,000
30,000	and over	220	Plus	1.38	per \$1,000 in excess of	30,000

**SCHEDULE 2. BOTTLED SOFT DRINKS  
AND MOBILE HOME SALES**  
Minimum License \$275.00

\$ 0	\$ 99,999	\$ 0	Plus	\$2.75	per \$1,000 in excess of	\$ 0
100,000	249,999	275	Plus	2.20	per \$1,000 in excess of	100,000
250,000	499,999	605	Plus	1.65	per \$1,000 in excess of	250,000
500,000	999,999	1,018	Plus	0.72	per \$1,000 in excess of	500,000
1,000,000	1,999,999	1,375	Plus	0.55	per \$1,000 in excess of	1,000,000
2,000,000	and over	1,925	Plus	0.28	per \$1,000 in excess of	2,000,000

**SCHEDULE 3. NEW CARS AND BOATS**  
Minimum License \$440.00

\$ 0	\$ 99,999	\$ 0	Plus	\$4.40	per \$1,000 in excess of	\$ 0
100,000	299,999	440	Plus	0.83	per \$1,000 in excess of	100,000
300,000	and over	605	Plus	0.17	per \$1,000 in excess of	300,000

**SCHEDULE 4. USED CARS**  
Minimum License \$385.00

\$ 0	\$ 99,999	\$ 0	Plus	\$3.85	per \$1,000 in excess of	\$ 0
100,000	and over	385	Plus	0.17	per \$1,000 in excess of	100,000

**SCHEDULE 5. AUTOMATIC LAUNDRIES**  
(COIN OPERATED)  
Minimum License \$55.00

\$ 0	\$ 4,999	\$ 0	Plus	\$11.00	per \$1,000 in excess of	\$ 0
5,000	and over	55	Plus	1.10	per \$1,000 in excess of	5,000

**SCHEDULE 6. DENTAL LAB**  
Minimum License \$55.00

\$ 0	\$ 4,999	\$ 0	Plus	\$11.00	per \$1,000 in excess of	\$ 0
5,000	29,999	55	Plus	2.20	per \$1,000 in excess of	5,000
30,000	49,999	110	Plus	1.65	per \$1,000 in excess of	30,000
50,000	and over	165	Plus	0.83	per \$1,000 in excess of	50,000

**SCHEDULE 7. EXTERMINATORS**  
Minimum License \$28.00

\$ 0	\$ 4,999	\$ 0	Plus	\$5.50	per \$1,000 in excess of	\$ 0
5,000	and over	28	Plus	2.75	per \$1,000 in excess of	5,000

**SCHEDULE 8. WHOLESALE AND DAIRY PRODUCTS**  
Minimum License \$110.00

\$ 0	\$ 49,999	\$ 0	Plus	\$2.20	per \$1,000 in excess of	\$ 0
50,000	249,999	110	Plus	1.65	per \$1,000 in excess of	50,000
250,000	499,999	440	Plus	1.10	per \$1,000 in excess of	250,000
500,000	999,999	715	Plus	0.55	per \$1,000 in excess of	500,000
1,000,000	1,999,999	990	Plus	0.39	per \$1,000 in excess of	1,000,000
2,000,000	and over	1,380	Plus	0.28	per \$1,000 in excess of	2,000,000

**SCHEDULE 9. (UNASSIGNED)**  
Minimum License \$110.00

\$ 0	\$ 4,999	\$ 0	Plus	\$22.00	per \$1,000 in excess of	\$ 0
5,000	and over	110	Plus	1.10	per \$1,000 in excess of	5,000

**SCHEDULE 10. JUNK YARDS AND SALVAGE SALES**  
Minimum License \$385.00

\$ 0	\$ 99,999	\$ 0	Plus	\$3.85	per \$1,000 in excess of	\$ 0
100,000	and over	385	Plus	1.38	per \$1,000 in excess of	100,000

**SCHEDULE 11. DRY CLEANING, PRESSING, LINENS**  
Minimum License \$220.00

\$ 0	\$ 49,999	\$ 0	Plus	\$4.40	per \$1,000 in excess of	\$ 0
50,000	and over	220	Plus	2.20	per \$1,000 in excess of	50,000

**SCHEDULE 12. BUILDING MATERIAL**  
Minimum License \$138.00

\$ 0	\$ 49,999	\$ 0	Plus	\$2.75	per \$1,000 in excess of	\$ 0
50,000	99,999	138	Plus	2.20	per \$1,000 in excess of	50,000
100,000	199,999	248	Plus	1.10	per \$1,000 in excess of	100,000
200,000	and over	358	Plus	0.28	per \$1,000 in excess of	200,000

**SCHEDULE 13. RETAIL AND RENTAL AND DRUG STORE**  
Minimum License \$60.00

\$ 0	\$ 9,999	\$ 0	Plus	\$6.00	per \$1,000 in excess of	\$ 0
10,000	\$99,999	60	Plus	1.80	per \$1,000 in excess of	10,000
100,000	499,999	222	Plus	0.90	per \$1,000 in excess of	100,000
1,000,000	1,999,999	1,032	Plus	0.72	per \$1,000 in excess of	1,000,000
2,000,000	and over	1,752	Plus	0.70	per \$1,000 in excess of	2,000,000

**SCHEDULE 14. GROCERY STORE, RETAIL**  
Minimum License \$60.00

\$ 0	\$ 9,999	\$ 0	Plus	\$6.00	per \$1,000 in excess of	\$ 0
10,000	1,999,999	60	Plus	2.10	per \$1,000 in excess of	10,000
2,000,000	and over	4,240	Plus	1.80	per \$1,000 in excess of	2,000,000

**SCHEDULE 15. (UNASSIGNED)**  
Minimum License \$110.00

\$ 0	\$ 24,999	\$ 0	Plus	\$4.40	per \$1,000 in excess of	\$ 0
25,000	74,999	110	Plus	2.20	per \$1,000 in excess of	25,000
75,000	124,999	220	Plus	1.38	per \$1,000 in excess of	75,000
125,000	and over	330	Plus	0.82	per \$1,000 in excess of	125,000

**SCHEDULE 16. PHOTOGRAPHERS**  
Minimum License \$110.00

\$ 0	\$ 9,999	\$ 0	Plus	\$11.00	per \$1,000 in excess of	\$ 0
10,000	49,999	110	Plus	1.10	per \$1,000 in excess of	10,000
50,000	249,999	265	Plus	0.55	per \$1,000 in excess of	50,000
250,000	and over	485	Plus	0.28	per \$1,000 in excess of	250,000

**SCHEDULE 17. (UNASSIGNED)**  
Minimum License \$138.00

\$ 0	\$ 49,999	\$ 0	Plus	\$2.75	per \$1,000 in excess of	\$ 0
50,000	99,999	138	Plus	2.64	per \$1,000 in excess of	50,000
100,000	and over	270	Plus	0.83	per \$1,000 in excess of	100,000

SCHEDULE 18. PUBLISHERS AND NEWSPAPER; RADIO AND TV STATIONS; OUTDOOR ADVERTISING  
Minimum License \$55.00

\$ 0	\$ 9,999	\$ 0	Plus	\$5.50	per \$1,000 in excess of	\$ 0
10,000	49,999	55	Plus	2.48	per \$1,000 in excess of	10,000
50,000	99,999	154	Plus	1.65	per \$1,000 in excess of	50,000
100,000	and over	237	Plus	0.55	per \$1,000 in excess of	100,000

SCHEDULE 19. FRUIT/FARM PRODUCE DEALERS, WHOLESALE  
Minimum License \$138.00

\$ 0	\$ 99,999	\$ 0	Plus	\$1.38	per \$1,000 in excess of	\$ 0
100,000	and over	138	Plus	1.10	per \$1,000 in excess of	100,000

SCHEDULE 20. PROFESSIONAL TRADE  
Minimum License \$55.00

\$ 0	\$ 4,999	\$ 0	Plus	\$11.00	per \$1,000 in excess of	\$ 0
5,000	29,999	55	Plus	2.20	per \$1,000 in excess of	5,000
30,000	49,999	110	Plus	1.65	per \$1,000 in excess of	30,000
50,000	and over	165	Plus	0.83	per \$1,000 in excess of	50,000

SCHEDULE 21. AGRICULTURAL IMPLEMENTS AND TRACTOR SALES  
Minimum License \$138.00

\$ 0	\$ 99,999	\$ 0	Plus	\$1.38	per \$1,000 in excess of	\$ 0
100,000	499,999	138	Plus	0.55	per \$1,000 in excess of	100,000
500,000	and over	358	Plus	0.17	per \$1,000 in excess of	500,000

SCHEDULE 22. REPAIR AND SERVICES  
Minimum License \$28.00

\$ 0	\$ 4,999	\$ 0	Plus	\$5.50	per \$1,000 in excess of	\$ 0
5,000	9,999	28	Plus	4.40	per \$1,000 in excess of	5,000
10,000	24,999	50	Plus	3.30	per \$1,000 in excess of	10,000
25,000	49,999	99	Plus	2.20	per \$1,000 in excess of	25,000
50,000	and over	154	Plus	1.10	per \$1,000 in excess of	50,000

SCHEDULE 23. RESTAURANT  
Minimum License \$83.00

\$ 0	\$ 4,999	\$ 0	Plus	\$6.60	per \$1,000 in excess of	\$ 0
5,000	24,999	83	Plus	2.20	per \$1,000 in excess of	5,000
25,000	49,999	127	Plus	1.93	per \$1,000 in excess of	25,000
50,000	99,999	175	Plus	1.10	per \$1,000 in excess of	50,000
100,000	499,999	275	Plus	0.83	per \$1,000 in excess of	100,000
500,000	and over	605	Plus	0.55	per \$1,000 in excess of	500,000

SCHEDULE 24. SCHOOLS (INCLUDING DAY CARE)  
Minimum License \$55.00

\$ 0	\$ 24,999	\$ 0	Plus	\$2.20	per \$1,000 in excess of	\$ 0
25,000	and over	55	Plus	1.10	per \$1,000 in excess of	25,000

**SCHEDULE 25. SHOE REPAIR**  
Minimum License \$28.00

\$ 0	\$ 2,499	\$ 0	Plus	\$11.00	per \$1,000 in excess of	\$ 0
2,500	4,999	28	Plus	8.80	per \$1,000 in excess of	2,500
5,000	9,999	50	Plus	6.60	per \$1,000 in excess of	5,000
10,000	and over	83	Plus	1.10	per \$1,000 in excess of	10,000

**SCHEDULE 26. PERFORMANCE AND ENTERTAINMENT**  
Minimum License \$55.00

\$ 0	\$ 9,999	\$ 0	Plus	\$5.50	per \$1,000 in excess of	\$ 0
10,000	19,999	55	Plus	2.75	per \$1,000 in excess of	10,000
20,000	49,999	138	Plus	1.65	per \$1,000 in excess of	20,000
50,000	and over	193	Plus	1.10	per \$1,000 in excess of	50,000

**SCHEDULE 27. UNDERTAKERS**  
Minimum License \$275.00

\$ 0	\$ 24,999	\$ 0	Plus	\$11.00	per \$1,000 in excess of	\$ 0
25,000	and over	275	Plus	0.55	per \$1,000 in excess of	25,000

**SCHEDULE 28. CEMETERIES**  
Minimum License \$220.00

\$ 0	\$ 19,999	\$ 0	Plus	\$11.00	per \$1,000 in excess of	\$ 0
20,000	and over	220	Plus	5.50	per \$1,000 in excess of	20,000

**SCHEDULE 29. ELEVATORS**  
Minimum License \$165.00

\$ 0	\$ 14,999	\$ 0	Plus	\$11.00	per \$1,000 in excess of	\$ 0
15,000	and over	165	Plus	5.50	per \$1,000 in excess of	15,000

**SCHEDULE 30. FLORIST, RETAIL**  
Minimum License \$110.00

\$ 0	\$ 9,999	\$ 0	Plus	\$11.00	per \$1,000 in excess of	\$ 0
10,000	29,999	110	Plus	2.20	per \$1,000 in excess of	10,000
30,000	49,999	154	Plus	1.10	per \$1,000 in excess of	30,000
50,000	99,999	176	Plus	0.83	per \$1,000 in excess of	50,000
100,000	199,999	218	Plus	0.55	per \$1,000 in excess of	100,000
200,000	and over	273	Plus	0.28	per \$1,000 in excess of	200,000

**SCHEDULE 31. MANUFACTURER**  
Minimum License \$125.00

\$ 0	\$ 99,999	\$ 0	Plus	\$1.25	per \$1,000 in excess of	\$ 0
100,000	499,999	125	Plus	0.70	per \$1,000 in excess of	100,000
500,000	999,999	405	Plus	0.50	per \$1,000 in excess of	500,000
1,000,000	4,999,999	655	Plus	0.25	per \$1,000 in excess of	1,000,000
5,000,000	19,999,999	1,655	Plus	0.05	per \$1,000 in excess of	5,000,000
20,000,000	and over	2,405	Plus	0.03	per \$1,000 in excess of	20,000,000



*(Ord. No. 65-18, § 1, 11-8-65; Ord. No. 49, §§ 1—12, 11-28-66; Ord. No. 86, §§ 1—5, 1-8-68; Ord. No. 87, § 1, 1-8-68; Ord. No. 129, 10-27-69; Ord. No. 152, § 4, 8-9-71; Ord. No. 275, §§ 1, 2, 4-11-77; Ord. No. 313, §§ 1, 2, 1-28-80; Ord. No. 80-16, §§ 8—10, 9-22-80; Ord. No. 83-03, § 1, 2-28-83; Ord. No. 84-03, § 1, 2-13-84; Ord. No. 6-8586, §§ 1—3, 12-23-85; Ord. No. 03-8889, § 4, 11-28-88; Ord. No. 01-9192, 10-14-91; Ord. No. 06-9697, § 1, 9-22-97)*

**Sec. 16-25. - Same—One-half tax outside city, within police jurisdiction.**

Each person engaged in or carrying on any exhibition, trade, business, vocation, occupation, calling, or profession, one or several, hereinabove enumerated, outside the corporate limits of the city, but within the police jurisdiction thereof, shall take out a license and pay therefor an amount equal to one-half (½) of the license tax to which he would be subject were such exhibition, trade, business, vocation, occupation, calling or profession engaged in and carried on within the corporate limits of the city. All such persons shall be subject to all license tax laws of the city applicable to the corporate limits thereof, except as in this article otherwise provided. It is the purpose of this section to license for police protection only, and not for revenue.

*(Ord. No. 65-18, § 16, 11-8-65)*

**Sec. 16-26. - Same—Full payment where delivery into city.**

(a)

Any person engaged in any business outside the corporate limits of the city, but within the police jurisdiction thereof, and in connection with such business, delivers goods within the corporate limits of the city, shall pay the same license for carrying on such business as is imposed upon like businesses within the corporate limits of the city.

(b)

Each person having no place of business in the city and not otherwise licensed for business in the city, who uses the streets of the city for delivery, distributing, unloading, or disposing of goods, wares produce, or merchandise of any kind, which goods, wares, produce or merchandise was transported from a point without the city to a point within city, shall pay the license required for the type of business in which engaged, equal to but not in the excess of the license paid by local licensees for the same type of business, based on the volume of gross receipts derived from the goods, wares, produce, or merchandise delivered into the city. Provided, that this schedule shall not apply to transactions in interstate commerce.

*(Ord. No. 65-18, § 17, 11-8-65; Ord. No. 03-8889, § 11, 11-28-88)*

**Sec. 16-27. - License issuance fee.**

A fee of five dollars (\$5.00) shall be collected for issuing each license, which shall be paid into the city treasury.

*(Ord. No. 65-18, § 18, 11-8-65; Ord. No. 12-9394, § 3, 9-26-94)*

**Sec. 16-28. - License periods generally.**

Except in those cases where otherwise specifically provided in the schedule herein set forth, all licenses fixed therein shall be annual; provided, where the business is commenced after July first of each year, a six (6) month license may be issued as provided by law, except where otherwise specifically provided herein.

*(Ord. No. 65-18, § 2, 11-8-65)*

**Sec. 16-29. - Reserved.**

*Editor's note—*

Ord. No. 0109-03/04, § 1, adopted February 9, 2004, provided that § 16-29 be amended and renumbered as § 16-29.1, as set out below.

**Sec. 16-29.1. - Revocation for illegal operation of business.**

(a)

Should any person be found to be operating any business, trade or profession in violation of App. A (zoning) of the code of ordinances or in an illegal manner or in such a manner as to be detrimental to public morals or health, or so as to constitute a nuisance, he/she shall be guilty of a misdemeanor and, in addition, the city council shall have the right to revoke the license of any such business, trade or profession.

(b)

The following procedure shall govern the manner in which any licenses shall be revoked.

(1)

The city council shall, on its own initiative or upon the oral or written complaint of one (1) or more persons that any licensee in the city is operating in an illegal manner or in such a manner as to be detrimental to public health, safety, or welfare or so as an agent or officer thereof, requiring such licensee to appear before the city council at the time and place specified in the notice for the purpose of showing cause, if any, why the license of such licensee should not be revoked.

(2)

At the hearing provided for in subsection (b)(1) of this section, such licensee shall have the right to introduce witnesses and evidence on his behalf, and the city council shall hear all witnesses and evidence in support of the revocation of such license.

(3)

If, after the hearing, a majority of the city council shall be of the opinion that such licensee is operating or has within six (6) months operated such business in an illegal manner or in such manner as to be detrimental to public health, safety, or welfare or as to constitute a nuisance, the city council shall, by resolution, forthwith revoke the license of such licensee. No refund of any revoked license fee shall be made.

(4)

If, after receiving such written notice, such licensee or a duly authorized representative thereof shall fail to appear before the city council at the time and place fixed for the hearing or to which the hearing has been continued, the city council shall hear and

consider evidence in support of the proposed revocation and shall have the right to take the action authorized in subsection (b)(3) of this section.

(c)

Whenever the city council shall revoke any license under this chapter, no such license so revoked shall be again issued to such licensee or to anyone for such licensee until after the expiration of six (6) months from the date of such revocation.

[Ord. No. 65-18, § 11, 11-8-65; Ord. No. 0109-03/04, § 1, 2-9-04]

**Sec. 16-30. - Exemption for new professional practitioners.**

No license shall be required of any doctor, dentist, physician, surgeon, lawyer, engineer, architect, or anyone engaged in a similar profession, for the first two (2) years succeeding his admission to the practice of his profession. The two (2) year exemption herein provided shall date from the first admission to practice no matter where such first admission takes place.

[Ord. No. 65-18, § 3, 11-8-65]

**Sec. 16-31. - Designation of place, separate for each place, license restricted thereto.**

Any person desiring to engage in any exhibition, trade, business, vocation, occupation or profession for which a license is required and for which a fixed place of business is required, shall designate in the application for license, the place where such exhibition, trade, business, vocation, occupation, calling or profession is to be carried on, and the license therefor shall designate such place, and such license shall authorize the carrying on of such exhibition, trade, business, vocation, occupation or profession only at the place so designated. A separate license shall be required for each place at which any such exhibition, trade, business, vocation, occupation, calling or profession is carried on.

[Ord. No. 65-18, § 4, 11-8-65]

**Sec. 16-32. - License required for each pursuit.**

Any person dealing in more than one (1) of the articles, or carrying on or engaging in more than one (1) of the exhibitions, trades, businesses, vocations, occupations, callings or professions, and for each of which a license is required, shall be required to take out and pay for a separate license for each such exhibition, trade, business, vocation, occupation, calling or profession engaged in or carried on by such person.

[Ord. No. 65-18, § 5, 11-8-65]

**Sec. 16-33. - Separate license for each leased department.**

Each person operating what is commonly known as leased departments in department stores shall pay a license on each department so leased, according to a proper classification of the business so conducted as provided for in this article.

[Ord. No. 65-18, § 14, 11-8-65]

**Sec. 16-34. - Issuance; revocation causes.**

Upon receipt of license tax based upon the classification of such person as shown by such sworn statement, the city clerk shall issue an appropriate license to such person, but the issuance and granting thereof is and shall be expressly conditional upon the truth and accuracy of such sworn statement and the same shall be revocable by the city council as if inadvertently and mistakenly granted and issued whenever it shall be made satisfactorily to appear to the city council that the sworn statement is false and incorrect, or that the holder of such license has not paid to the city the correct amount of license tax.

[Ord. No. 65-18, § 7(b), 11-8-65]

*Cross reference— Additional cause, §§ 16-29, 16-48.*

**Sec. 16-35. - License ineffective until check clears.**

Whenever a license or license receipt shall be issued in return for any check, such license or license receipt shall not be valid or of any force or effect unless and until such check shall be duly paid upon presentation to the drawee.

[Ord. No. 65-18, § 15, 11-8-65]

**Sec. 16-36. - Posting, exhibiting; attaching license tags where applicable.**

Each license shall be posted in a conspicuous place, where such exhibition, trade, business, vocation, occupation, calling or profession is carried on, and the holder of the license shall immediately show such license to the license inspector or collector, or his deputy, or to any police officer of the city, upon being so requested by such inspector, deputy or official so to do; provided, all persons engaged in the business of operating hacks, or hack lines, drays or dray lines, omnibuses, taxicabs, automobiles, or other vehicles, that are used to transport passengers, baggage, freight or merchandise for hire, and for which the city issues numbered license tags, shall be required to attach said numbered tags to all vehicles, stands, and other such equipment so used in a conspicuous place.

[Ord. No. 65-18, § 9, 11-8-65]

**Sec. 16-37. - Penalties for failure to obtain license or renew same within prescribed period.**

(a)

New businesses that do not pay the prescribed license fee within fifteen (15) days of commencement of operations are subject to a ten (10) per cent penalty of the amount placed on deposit for the beginning year's operations, plus one (1) per cent interest for each subsequent month of delinquency. (This in no way, relieves the operator of a business from his responsibilities under [section 16-1.](#))

(b)

Businesses that fail to renew business licenses prior to the second day of February of each year, second day of March for insurance companies, will be automatically assessed a ten (10) per cent penalty of the total amount of license due, less issuance fees. If not received by the second day of March, second day of April for insurance companies, the assessed penalty is increased to twenty (20) per cent. Thereafter, the delinquency penalty will be increased by one (1) per cent for each subsequent month of delinquency. Those businesses not renewing the license prior to the second day of April, second day of May for insurance companies, and new businesses failing to pay the required deposit within fifteen (15) days of commencement of business, will, if necessary, be cited in the appropriate court. Persons violating any of the provisions of this article, or doing any act made unlawful by the terms of this article, shall be declared to have committed an offense against the City of Selma, and shall upon conviction, be fined in accordance with Section 11-51-93, Code of Alabama, 1975.

(c)

The license collector and license inspector are empowered with the authority to issue citations for violations of the article.

(Ord. No. 65-18, § 10, 11-8-65; Ord. No. 81-11, § 1, 10-26-81; Ord. No. 03-8889, §§ 2, 9, 11-28-88)

**Sec. 16-38. - Reserved.**

Editor's note—

Section 10 of Ord. No. 81-14, enacted Jan. 25, 1982, repealed Ord. No. 252, §§ 1—9, adopted April 26, 1976, which ordinance had formerly been included as § 16-38, relative to a sales and use tax. Section 16-38 also derived from Ord. No. 234, §§ 1—8, adopted April 14, 1975. For up-to-date provisions concerning similar subject matter, see Ch. 20, Art. III.

**Secs. 16-39—16-42. - Reserved.**