

ORDINANCE NO. 2018 - 33

TO PRESCRIBE AND ESTABLISH LICENSES FOR THE PRIVILEGE OF ENGAGING IN OR CARRYING ON BUSINESS, OCCUPATIONS, VOCATIONS, AND PROFESSIONS WITHIN THE CITY OF CULLMAN, ALABAMA FOR THE CALENDAR YEAR 2018 AND EACH SUBSEQUENT YEAR THEREAFTER

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

SECTION 1. The following is hereby declared to be and is hereby adopted as the business license code for the City of Cullman for the year beginning January 1, 2018, and for each subsequent year. Pursuant to the provisions of Section 11-51-90 et seq of the Code of Alabama, 1975, as amended, there is hereby levied and assessed a business license fee for the privilege of carrying on any kind of business, trade, profession, or other such activity in the City of Cullman, as follows:

SECTION 2. All persons and entities conducting business within the corporate boundaries of the City of Cullman shall be licensed under the applicable provisions of this Ordinance. Nothing in this Ordinance shall limit or abridge the right of the City through its City Council to change, modify, or revoke any license obtained under this Ordinance.

SECTION 3. Definitions.

(1) **Business.** Each person firm, partnership, limited liability company, corporation, organization or association, membership cooperative, agency, group or other organization which shall engage in, practice, conduct or carry on any business, occupation, trade, vocation, profession or exhibition, offering merchandise for sale, performing services for a consideration, soliciting orders for goods or services, making deliveries of any merchandise, or engaging in business of any nature in the City of Cullman. Any commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, including the lease or rental of residential or non-residential real estate, whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within the City of Cullman. For the purposes of Sections 4 and 5 of this ordinance, the term "business" shall include the owners, managers and officers of the business who bear responsibility for causing the business to comply with this Ordinance, where applicable.

(2) **Business License.** An annual license issued by the City of Cullman for the privilege of carrying on any business, trade, profession, or any other activity in the city limits of Cullman, Alabama.

(3) **Business License Application.** The municipal business license application used by the City of Cullman to allow a business to notify the city of their intent to conduct business therein.

(4) **Business License Renewal Form.** The municipal business license renewal form used by the City of Cullman to allow a business to renew their annual business license.

(5) **City Clerk.** The city official charged by the municipality with the primary responsibility of administering the business license tax ordinance of the City of Cullman and related matters thereto.

(6) **Department or Department of Revenue.** The Alabama Department of Revenue.

(7) **Designee.** An agent or employee of the municipality authorized to administer and/or collect the business license taxes for the City of Cullman, which may include another taxing jurisdiction, the Department of Revenue, or a "private auditing or collecting firm."

(8) **Gross Receipts.** The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

(a) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: sales or seller's use tax; utility gross receipts taxes levied pursuant to Article 3, Chapter 21, Title 40 of the Code of Alabama; license taxes levied pursuant to Article 2, Chapter 21, Title 40 of the Code of Alabama; state, county or municipal excise or sales taxes on the sale of gasoline or other motor fuels; or municipal sales or excise taxes on the sale of tobacco or tobacco products.

(b) A different basis for calculating the business license may be used with respect to certain categories of taxpayers as prescribed herein.

(c) For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3, Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between the municipality and a utility or other entity. The gross receipts derived from the furnishing of utility service shall not be subject to further business license taxation by the municipality.

(d) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowings, the sale of corporate assets, and the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

(e) The gross receipts or gross sales referred to are those of such business for the year preceding the current license year; however, if the business was not operated the entire next preceding year, the license tax shall be based upon the ratio which the amount of sales or receipts during such preceding year bears to the portion of the year during which the business operated.

(9) **License Fee.** The business license fee or tax which is levied for the privilege of conducting business in the City of Cullman, Alabama.

(10) **License Year.** The calendar year.

(11) **Licensee.** Any taxpayer or other person issued a business license under this ordinance and/or the person responsible for the payment of the license tax.

(12) **Person.** Person means an individual, a corporation, a partnership, an association, a joint stock company, a business trust, an unincorporated organization, or other legal entity.

(13) **Revenue Officer or Municipal License Officer.** The municipal employee who is primarily responsible for administration and collection of business license taxes and supervision of the business license department in City of Cullman.

(14) **Schedule of Licenses.** Schedule of licenses refers to the classifications included herewith, which describes the various business activities subject to this business license ordinance and specifies the applicable license tax rate for each activity.

(15) **Taxing Jurisdiction.** Any municipality that levies a business license tax.

(16) **Taxpayer.** Any person, firm, corporation, individual, association, estate, trust, partnership, limited liability company, or other legal entity required to file a return with respect to the paying or remittance of the business tax levied under this ordinance, or to report any other information to the taxing jurisdiction, or is required to obtain or holds any interest in the business license issued by the taxing jurisdiction, or who may be affected by any act or refusal to act by the taxing jurisdiction under this ordinance.

(17) **U.S.C.** The applicable title and section of the United States Code, as amended from time to time.

(18) **Other Terms.** Other capitalized or specialized terms used in this Ordinance and, not defined above, shall have the same meanings ascribed to them as in Section 40-2A-3, Code of Alabama, unless the context requires otherwise.

SECTION 4. License Terms and Requirements.

(1) **Full Year.** Every person who commences business before the first day of July shall be subject to and shall pay the annual license fee in full for such business.

(2) **Half Year.** Every person who commences business on or after July 1st shall be subject to and shall pay one-half the annual base license fee for such business for that calendar year; except when the license is based upon gross receipts, the amount due will be calculated based on one year's estimated gross receipts for that business.

(3) **Issuance Fee.** For each license issued, there shall be an issuance fee of twelve dollars (\$12.00) which shall not be prorated or discounted.

(4) **Annual Renewal.** Except as provided in subsections (a) and (b), the business license shall be renewed annually on or before the 31st day of January.

(a) If the due date for payment of any business license falls on a weekend or a holiday recognized by the City, the due date shall automatically be extended until the next business day.

(b) The annual business licenses for insurance companies shall be renewed in accordance with Section 11-51-122 of the Code of Alabama which states that, on or before March 1st of each year, each insurance company shall furnish the municipality a statement, in writing, duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties prescribed for doing business without a license as provided in the municipal code.

(c) On or before December 31st of each year, a renewal reminder shall be mailed to each licensee that purchased a business

license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address on record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1st in order for them to receive their notice.

(d) Sworn Statement. Applicants for a business license shall attach to the business license application, whether for an initial license or renewal notice, a sworn statement that all information contained in the application is accurate, complete, and correct. No application shall be accepted without the sworn statement. Any business filing a business license application or license renewal application containing a false statement shall be liable under the penalty provisions of this Ordinance.

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

(5) First Year License - If the business or individual is procuring its first business license, the initial year's total gross receipts of the business are to be estimated. Then prior to the issuance of the next year's license, the amount previously estimated will be compared to the actual total receipts of the initial year's operations to see if an adjustment for overpayment or underpayment is necessary. The gross receipts for such business for the year after the initial year shall be the annualized amount of the actual gross receipts collected in the previous year. Such annualized gross receipts shall be calculated by the actual gross receipts collected in its initial year multiplied by the number of days in the initial year divided by the number of days that the business operated during its initial year.

(6) Confidentiality. All applications for a business license and any related materials or information provided to the City shall be held in strictest confidence. The City Clerk and only those others authorized by the City shall have access to this information.

(7) Payment Protection. Any first time licensee or transient merchant may be required by the City to pay the license fee in cash or by certified check before a business license is issued. Any licensee, who has paid the business license fee in prior years with financial instruments which were returned unpaid to the City by the financial institution, may be required by the City to pay the license fee in cash or by certified check before a business license is issued.

(8) Zoning. Any first time licensee or transient merchant may be required, before a license is issued, to obtain approval, in writing, from the Building Department that such business is located or to be located in a properly zoned area within the city limits of Cullman.

SECTION 5. Separate Licenses for each Business and/or Location

(1) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

(2) Any taxpayer engaged at one location in more than one line of business falling within separate NAICS sectors or sub-sectors, for which a business license is required by the municipality, shall be issued and pay for a license fee for each separate business, vocation, occupation or profession engaged in.

(3) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of lack of a physical location.

SECTION 6. Transfer of the Physical Location or Change in Ownership of a Business.

(1) No license shall be transferred from one location to another except by the consent of the City Clerk or his/her designee.

(2) No license shall be transferred from one business to another business except by the consent of the City Clerk or his/her designee.

(3) The name of the business cannot be changed from one name to another name except of the consent of the City Clerk or his/her designee.

(4) No transfer shall be valid until the original license has been surrendered to the City Clerk or his/her duly designee and the new license has been issued to the business.

SECTION 7. License to be Exhibited and Displayed.

Every person shall exhibit and display the license issued to him/her in some conspicuous place in his/her business establishment. Any business or non-resident person doing business within the city who does not have a permanent business location in the city shall carry such license either upon his/her person, post in the window of his/her work vehicle, post at his/her temporary place of business, or other conveyance which is used in such business, and such person shall exhibit the license to any authorized enforcement officer of the city when so requested. The holder of such license shall immediately show such license to the City Clerk, Revenue Officer, Enforcement Officer, License Inspector, other authorized designees, or to any police officer of the city upon being so requested by such person. Failure to exhibit or display the license as requested above may result in a non-refundable fee payable to the City of Cullman in the amount of fifty (\$50.00) dollars per offense.

SECTION 8. Unlawful to do Business without a License.

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to willfully engage in a business or vocation in the City

of Cullman for which a license is required without first having procured a license that has not been revoked or suspended. A violation of this ordinance shall be punishable by a fine not to exceed the sum of five hundred (\$500.00) dollars for each offense, and if a willful violation, by imprisonment not to exceed six months, or both at the discretion of the court trying the same. Each day shall constitute a separate offense.

SECTION 9. Reports.

(1) It shall be the duty of every person, firm, partnership or corporation subject required to have a license under this Ordinance to render to the City of Cullman, on such forms as may be required, a sworn statement showing the total business done, amount of gross receipts, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, in order to ascertain their classification for license taxation purposes and the correct amount of license tax.

(2) If the license officer determines that the amount of business license tax reported on or remitted within any business license remittance form is incorrect, if no business license remittance form is filed with the time prescribed, or if the information provided on the form is insufficient to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the amount of business license tax, including any applicable penalty and interest.

(3) The license officer shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class or certified mail with a return receipt requested, or at the discretion of the officer deliver the preliminary assessment to the taxpayer by personal delivery.

(4) If the amount of business license tax remitted by the taxpayer is undisputed by the city, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the municipal license officer shall enter a final assessment for the amount of tax due, plus any applicable penalty and interest.

(5) If a taxpayer disagrees with a preliminary assessment as entered by the license officer, the taxpayer shall file a petition for review with the license officer within 30 days from the entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the license officer shall schedule a conference with the taxpayer to discuss any omissions or errors, and to attempt to agree upon any changes or modifications to their respective position.

(6) If a petition for review is not timely filed, or upon further review the license officer determines that the preliminary assessment is due to be upheld in whole or in part, the municipality may make the assessment final in the amount of business license tax due as computed by the license officer, with applicable interest and penalty computed to the date of entry of the final assessment. The license officer shall, whenever practicable, complete his or her review of the taxpayer's petition for review and applicable law within 90 days following the later of either the date of filing of the petition or the conference, if any.

(7) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address by either first class mail or certified mail with return receipt requested in the case of assessments of business license tax of five hundred (\$500.00) dollars or less, or by certified mail with return receipt requested in the case of assessments of business license tax of more than five hundred (\$500.00) dollars. In either case, at the option of the City a copy of the final assessment may be delivered to the taxpayer by personal delivery. The final assessment shall include a statement informing the taxpayer of his or her right to appeal the final assessment to circuit court within 30 days from the date of entry of the final assessment.

SECTION 10. Right to Inspect Records.

Upon demand by the city clerk or his authorized deputy, auditor, license inspector or license officer, it shall be the duty of any person subject to or holding a license from the city to furnish the city clerk or his authorized representative, without delay, all such information as may be required for determination of the proper classification of such person for license taxation purposes, or for determination of the correct amount of license tax to which such person is subject; and to that end it shall be the duty of such person to submit to the city clerk-treasurer or his authorized representative, for inspection and examination, during reasonable business hours, at such person's place of business in the city, all books of accounts, invoices, bank statements, sales tax records, state and federal income tax records, reports and memoranda containing entries showing the amount of purchases, sales, receipts, inventories and any other information from which the correct license tax classification of such person may be ascertained, and the correct amount of such license to which such person is subject may be determined. It shall be unlawful for any person, or for any agent or employee of such person to fail or refuse to perform any duty imposed by this Ordinance, or to interfere with the city clerk or his authorized deputy, auditor, license inspector, license officer or representative, in obtaining information necessary or convenient for determination of the proper license tax of such person. Each day's failure or refusal to perform any duty imposed shall constitute a separate offense.

SECTION 11. Privacy.

(1) It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this Ordinance, except to the Mayor, the City Clerk, the City Attorney or others authorized by law to receive such information described herein.

(2) It shall be unlawful for any person to print, publish or divulge, without the written permission of the taxpayer, the license form of any taxpayer or any part of the license form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the City, or upon order of any court, or as otherwise allowed in this Ordinance.

(3) Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license.

SECTION 12. Criminal Penalties.

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

SECTION 13. Procedure for Denial of New Application.

(1) The License Officer shall have the authority to investigate all applications and may refer any application to the City Council for a determination of whether such license should be issued.

(2) If the City Council denies the issuance of any license referred to it, the City Clerk shall promptly notify the applicant of the City Council's decision.

(3) If the applicant desires to appear before the City Council to show why said license should be issued, he shall file a written notice with the City Clerk, said notice to be filed within two (2) weeks from the date of mailing by the City Clerk of the notice of denial of such license by the City Council.

(4) Upon receipt of said notice the City Clerk shall promptly schedule a hearing, to be held before the City Council and shall give notice of the date, time and place of said hearing to the applicant.

(5) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the City Council shall proceed to hear any evidence which may be presented, both for and against the issuance of said license.

(6) If the City Council determines from the evidence presented that in order to provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the residents of the City of Cullman said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fee.

SECTION 14. Revocation or Suspension of License.

(1) Any lawful license issued to any person to conduct any business shall be subject to revocation by the City Council for the violation by the licensee, his agent, servant, or employee of any provision of this ordinance or of any other ordinance of the City, or any statute of the State of Alabama relating to the business for which such license is issued; and shall also be subject to revocation by the City Council if the licensee, his agent, servant, or employee under color of such license violates or aids and abets in violating or knowingly permits or suffers to be violated any penal ordinance of the City or any criminal law of the State of Alabama; and shall also be subject to revocation by the City Council if, in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.

(2) The conditions herein above set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.

(3) The City Council shall set a time for hearing for the revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for said hearing. At the hearing the city council shall hear all evidence offered by any party and all evidence that may be presented bearing upon the question of revocation or the refusal to renew, as the case may be.

SECTION 15. Refunds.

Any person or business may file a petition for refund of any overpayment of said person or business whom believes they have erroneously paid to the City as long as the petition is received by the City Clerk within two years from the date of the payment of the business license tax which is subject to the petition. Refunds of overpayment of business license tax erroneously paid shall be refunded only if all current and previous taxes that are due the City by the person or business at the time of the refund or petition have been paid in full. Any person or business filing a petition for refund of any overpayment must provide enough supporting documentation to the City to proof that an actual overpayment has occurred.

SECTION 16. Penalties and Interest.

All licenses not paid on or before the date they fall due shall be assessed a penalty of fifteen (15) percent. There shall be assessed a penalty of thirty (30) percent if the license and assessed penalties are not paid within thirty (30) days of the due date.

SECTION 17. North American Industrial Classification System (NAICS)

Every taxpayer required to purchase a business license under this ordinance shall:

- a. Purchase a business license for each location at which it does business in the city.
- b. Except as provided in Section 11-51-193, Code of Alabama, 1975, be classified into one or more of the following 2002 North American Industrial Classification System ("NAICS") sector and applicable sub-sectors, industry groups, industries and U.S. Industries:

SECTION 18. License Fee Schedules.

The following is hereby established as the schedule of fees to be used for the calculation of amounts to be paid by taxpayers engaged in various businesses, professions, trades or other such activities in the City of Cullman:

SCHEDULE A

ADVERTISING

\$100.00 plus .00167 of all gross receipts over \$10,000.00

SCHEDULE B

BAIL BONDS

\$250.00 plus .001 of all gross receipts over \$25,000.00

BANKS & SAVINGS AND LOAN ASSOCIATIONS

Where capital surplus and undivided profits are:

\$50,000.00 or less-----	\$10.00
More than \$50,000.00 but less than \$100,000.00-----	\$20.00
More than \$100,000.00 but less than \$150,000.00-----	\$30.00
More than \$150,000.00 but less than \$200,000.00-----	\$40.00
More than \$200,000.00 but less than \$250,000.00-----	\$50.00
More than \$250,000.00 but less than \$300,000.00-----	\$60.00
More than \$300,000.00 but less than \$350,000.00-----	\$70.00
More than \$350,000.00 but less than \$400,000.00-----	\$80.00
More than \$400,000.00 but less than \$450,000.00-----	\$90.00
More than \$450,000.00 but less than \$500,000.00-----	\$100.00
More than \$500,000.00 but less than \$600,000.00-----	\$110.00
Any sums in excess of \$600,000.00 -----	\$125.00
Each branch bank-----	\$10.00

The term “undivided profits” as used herein shall be construed to mean the undivided profits as shown by the books of the bank, and all payments shall be based on the report made by the bank to the State Superintendent of Banks next preceding January 1st.

SCHEDULE C

CONTRACTORS AND SUBCONTRACTORS

\$100.00 plus .001 of all gross receipts over \$10,000.00

No permits for work of any kind for which a license is required shall be issued to a contractor, owner or any authorized agent until all license taxes have been paid, unless herein otherwise provided. All general contractors shall upon request furnish the building inspector and/or the license officer with a full and complete list showing the names, addresses, contact numbers, and state licenses of all subcontractors. The City of Cullman will not allow any work to be done by any subcontractor until all required licenses due have been paid in full. In the event there is no general contractor, the owner shall be subject to all the provisions required of a general contractor. Contractors and subcontractors shall provide the City of Cullman with a copy of general liability insurance with a minimum coverage amount of \$50,000.00 before a license or permit shall be issued.

SCHEDULE D

DISTRIBUTION CENTERS

\$100.00 plus .003 of all square footage over 20,000

DELIVERY LICENSE

\$100.00 plus .001 of all gross receipts over \$75,000.00

SCHEDULE E

EXPRESS COMPANIES

\$250.00 annual flat fee

SCHEDULE F

FAIRS, CIRCUSES, CARNIVALS, AND OTHER

\$1,000.00 per week or part-week of operation

Provided, however, that qualified tax-exempt, nonprofit corporations or civic, educational, or charitable organizations, which sponsor a carnival, fair, or circus for fundraising purposes for such organizations, holding a certificate issued by the Internal Revenue Service under Internal Revenue Code section 502(a) as an organization described in section 501(c)(3), shall be subject only to a license tax of

\$100.00 per week or part-week of operation.

SCHEDULE G

GAS COMPANY

Natural Gas 5% of gross income

GASOLINE, DIESEL, PROPANE, ETC - WHOLESALE

First 1,000,000 gallons-----\$200.00

Per million on next 5,000,000----- \$50.00

Per million on next 5,000,000----- \$25.00

Per million on next 11,000,000-----\$20.00

GASOLINE STATIONS

\$100.00 plus .00167 of all gross receipts over \$10,000.00

SCHEDULE I

ALL TRANSIENT OR ITINERANT VENDORS

\$500.00 per Day

INSURANCE - FIRE & MARINE

\$10.00 plus 4% of gross premiums collected within the city limits of Cullman

INSURANCE - OTHER THAN FIRE & MARINE

\$20.00 plus 1% of gross premiums collected within the city limits of Cullman

SCHEDULE K

DAYCARES OR KINDERGARTENS

Daycare-----\$150.00 annual flat fee

Kindergarten-----\$250.00 annual flat fee

This license shall not apply to schools operated by the state, county, city, or a church holding a certificate issued by the Internal Revenue Service under Internal Revenue Code section 502(a) as an organization described in section 501(c)(3).

SCHEDULE L

PAWN BROKERS & TITLE PAWNS

\$500.00

FINANCING, MORTGAGES & LOANS

\$150.00 plus .002 of all gross receipts over \$25,000.00

SCHEDULE M

MANUFACTURING

On gross receipts less than \$100,000.00-----\$100.00

Over \$100,000.00 and less than \$500,000.00-----\$300.00

Over \$500,000.00 and less than \$1,000,000.00-----\$400.00

Over \$1,000,000.00 and less than \$5,000,000.00-----\$750.00

Over \$5,000,000.00 and less than \$10,000,000.00-----\$1,250.00

Over \$10,000,000.00 and less than \$15,000,000.00-----\$1,800.00

Over \$15,000,000.00 and less than \$20,000,000.00-----\$2,250.00

Over \$20,000,000.00 ----- \$2,750.00

SCHEDULE O

OCCUPANCY HOSPITALS, NURSING HOMES, OR ASSISTED LIVING

\$100.00 plus \$5.00 per bed over 10 beds

The occupancy hospitals, nursing homes, or assisted livings that provide professional services will be classified under Schedule P.

MOTELS AND HOTELS

\$100.00 plus \$5.00 per room over 25 rooms

The motels and hotels that have retail will be classified under Schedule R.

SCHEDULE P

PROFESSIONAL, PROMOTERS, PERFORMERS, AND OTHER

\$150.00 plus .002 of all gross receipts over \$25,000.00

SCHEDULE R

RETAIL, RESTAURANTS, SKATING RINK, POOL HALL, BOWLING ALLEY, AND OTHER

\$100.00 plus .00167 of all gross receipts over \$10,000.00

RENTAL, LEASING, AND OTHER

\$100.00 plus .00167 of all gross receipts over \$10,000.00

Any person receiving less than \$15,000.00 annually from the rental of residential real estate shall not be considered as engaged in the business of renting or leasing and shall be exempt from this license tax.

SCHEDULE S

SERVICE, BEAUTY SALON, BARBERSHOP, AND OTHER

\$100.00 plus .00167 of all gross receipts over \$10,000.00

SCHEDULE T

TRANSPORTATION, HAULING, TAXI, AND OTHER

\$100.00 per Vehicle

TATTOO, BRANDING, & BODY PIERCING - For other information, see Ordinance 2009-18.

\$1,000.00 plus .01 of all gross receipts (The City Council reserves the right to approve/reject.)

TELEPHONE COMPANY

Local - \$ 750.00 plus the additional charge specified in Section 11-51-128, Code of Alabama 1975, per 1,000 inhabitants above 14,000 according to the 2010 or later federal census Long Distance - \$188.00 plus the additional charge specified in Section 11-51-128, Code of Alabama 1975, per 1,000 inhabitants above 14,000 according to the 2010 or later federal census.

SCHEDULE U

UNDERTAKER, FUNERAL HOME

\$200.00 plus .001 of all gross receipts over \$50,000.00

SCHEDULE V

VENDING MACHINES

\$100.00 plus .00167 of all gross receipts over \$10,000.00

VEHICLES

\$125.00 plus \$1.00 per used vehicle sold over 125 used vehicles

\$200.00 plus \$2.00 per new vehicle sold over 200 new vehicles

WATERCRAFTS, TRACTORS, ATVS, TRAILERS, MOBILE HOMES, AND OTHER

\$100.00 plus .00167 of all gross receipts over \$10,000.00

SCHEDULE W

MERCHANT WHOLESALE

\$100.00 plus .001 of all gross receipts over \$50,000.00

SCHEDULE X

RAILROADS

\$480.00 plus the additional charge specified in Section 11-51-124, Code of Alabama 1975, per 1,000 inhabitants above 14,000 according to the 2010 or later federal census.

SCHEDULE Y

YARD, GARAGE, RUMMAGE, OR LIKE SALES

\$5.00 per day – No more than two permits of up to three days per year will be issued at the same location.

SCHEDULE Z

FORTUNE TELLER, PALMIST, ASTROLOGER, OR CLAIRVOYANT

\$1,000.00 plus .01 of all gross receipts (The City Council reserves the right to approve/reject.)

When a business, trade, profession or occupation is carried on within the city limits of Cullman but no schedule listed applies to said business, the City Clerk and Revenue Officer are empowered to set a fair license fee for said business, trade, profession or occupation.

SECTION 19. City of Cullman License Classification Schedule:

<u>NAICS</u>	<u>DESCRIPTION</u>	<u>Rate</u>
541810	Advertising Agencies	A
541890	Advertising Miscellaneous	A
561422	Advertising Telemarketing	A
515120	Advertising Television Broadcasting	A
812990	Bail Bonds	B
522110	Banks Main Branch	B
522111	Banks Other than Main Branch	B
522120	Banks Savings & Loan Associations	B
910002	Billiards or Pool Room	R
485510	Charter Bus	T
238190	Contractor Awning Installation	C
238350	Contractor Carpentry & Cabinets	C
239110	Contractor Concrete	C
238110	Contractor Concrete Foundation & Structure	C
238911	Contractor Demolition & Wrecking	C
238115	Contractor Drilling & Irrigation	C
238310	Contractor Drywall & Insulation	C
238210	Contractor Electrical	C
238290	Contractor Elevator & Other Building Equipment	C
238910	Contractor Excavation & Site Development	C
238223	Contractor Fire Sprinkler Installation	C
238330	Contractor Floors & Sanding	C
238130	Contractor Framing & Carpentry	C
238222	Contractor Gas Fitters	C
236221	Contractor General Contractors	C
238150	Contractor Glass & Glazing	C
236118	Contractor Handyman & Remodeling	C
237990	Contractor Heavy Construction - Bridges, Streets, Water & Sewer	C
236119	Contractor Home Builder Spec Houses	C
236220	Contractor Home Builder Subdivisions	C
238220	Contractor Air Conditioning & Heating	C
235510	Contractor Maintenance	C
238140	Contractor Masonry, Stone & Brick	C
237991	Contractor Mechanical	C
238390	Contractor Other (water proofing, fence, wood working, etc.)	C
238320	Contractor Painting & Wall Coverings	C
237310	Contractor Paving, Asphalt & Sealing	C
238221	Contractor Plumbing	C
237130	Contractor Power & Communication Line	C
238224	Contractor Refrigeration	C
236110	Contractor Residential Construction	C
238160	Contractor Roofing	C
238170	Contractor Siding & Sheet Metal	C

238990	Contractor Other Specialty Trade	C
238120	Contractor Structural Steel Erection	C
238340	Contractor Tile, Marble, Terrazzo & Mosaic	C
562119	Contractor Waste Collection	C
624410	Day Care (Adult & Child)	K
492210	Delivery	D
930006	Distribution Center	D
484110	Express Company	E
488510	Freight Transportation	T
812210	Funeral Homes & Services	U
454312	Gasoline Company (Liquid Petroleum, Butane, Propane, Etc.)	G
447110	Gasoline Station (Per Nozzle)	G
424720	Gasoline Wholesale	G
524113	Insurance Casualty, Life	I
524126	Insurance Fire, Marine, Property	I
624411	Kindergarten	K
522310	Loans (Mortgage & Non-Mortgage)	L
332993	Manufacturing Ammunition Production	M
315999	Manufacturing Apparel	M
335228	Manufacturing Appliances	M
312111	Manufacturing Beverage Soft Drinks	M
312112	Manufacturing Bottled Water	M
322211	Manufacturing Corrugated & Solid Fiber Box	M
327121	Manufacturing Brick, Cement Block or Clay Tile	M
337110	Manufacturing Cabinets & Countertops	M
327310	Manufacturing Cement	M
325998	Manufacturing Chemicals	M
323113	Manufacturing Commercial Print	M
327331	Manufacturing Concrete Block & Brick	M
327332	Manufacturing Concrete Pipe	M
327390	Manufacturing Concrete Products	M
339114	Manufacturing Dental Equipment & Supplies	M
331521	Manufacturing Aluminum Die-Casting Foundry	M
334419	Manufacturing Electronics	M
311119	Manufacturing Feed Mills	M
311991	Manufacturing Food & Processing	M
337129	Manufacturing Furniture	M
335211	Manufacturing Houseware & Fans	M
312113	Manufacturing Ice	M
316993	Manufacturing Leather	M
333512	Manufacturing Machine Tools	M
333999	Manufacturing Machinery	M
337910	Manufacturing Mattresses	M
332999	Manufacturing Metal Fabrication Miscellaneous	M
332710	Manufacturing Metal Fabrication	M

333518	Manufacturing Metals	M
339999	Manufacturing Miscellaneous	M
511110	Manufacturing Newspapers	M
314129	Manufacturing Other Products	M
325510	Manufacturing Paint & Coating	M
322229	Manufacturing Paper (Pulp, Paper, Stationary, Tubes)	M
324121	Manufacturing Asphalt Paving & Block	M
424199	Manufacturing Petroleum & Coal Products	M
326291	Manufacturing Plastics & Rubber Tires	M
323114	Manufacturing Printing	M
323110	Manufacturing Printing Screen, Digital, Lithographic	M
327320	Manufacturing Ready Mix Concrete	M
339950	Manufacturing Signs	M
313112	Manufacturing Textile	M
333514	Manufacturing Tools, Die, Other	M
336999	Manufacturing Transportation Equipment	M
321214	Manufacturing Trusses	M
321911	Manufacturing Windows & Doors	M
313111	Manufacturing Yarn Products	M
623312	Occupancy Assisted Living	O,P
721191	Occupancy Bed & Breakfast Inns	O,R
622110	Occupancy Hospitals	O,P
721110	Occupancy Hotels & Motels	O,R
623110	Occupancy Nursing Care Facilities	O,P
522298	Pawnbrokers (Title Pawn)	L
541211	Professional Accountants & CPAs	P
621910	Professional Ambulance	P
531320	Professional Appraisers	P
541310	Professional Architects	P
611610	Professional Arts Schools	P
541110	Professional Attorneys/Lawyers	P
525990	Professional Automobile financing	P
541350	Professional Building Inspection	P
564199	Professional Business Support	P
621310	Professional Chiropractors	P
561450	Professional Collection Agency/Credit Bureau	P
541219	Professional Consulting & Other Services	P
522390	Professional Credit Services	P
339116	Professional Dental Laboratory	P
621210	Professional Dentist, Dental Surgeon, Orthodontist	P
621512	Professional Diagnostic Imaging Centers	P
812191	Professional Diet & Weight Reducing Centers	P
611699	Professional Education	P
561310	Professional Employment Agency	P
541330	Professional Engineering	P

711310	Professional Fine Arts, Entertainment, & Other Trainers	P
713940	Professional Fitness & Sports Centers	P
621999	Professional Health Care	P
621610	Professional Home Health Care	P
531330	Professional Home Inspections	P
541410	Professional Interior Design	P
518111	Professional Internet Providers & Websites	P
561611	Professional Investigation & Detectives	P
523110	Professional Investments & Other	P
621492	Professional Kidney Dialysis	P
551990	Professional Management Company	P
541990	Professional Miscellaneous	P
621320	Professional Optometrists	P
621498	Professional Outpatient Care Centers	P
621111	Professional Physicians	P
541191	Professional Real Estate	P
531210	Professional Real Estate Brokers	P
512240	Professional Recording & Studio	P
624190	Professional Rehabilitation	P
523999	Professional Securities Brokers	P
541370	Professional Surveying & Mapping	P
541213	Professional Tax Services & Bookkeeping	P
561510	Professional Travel Agencies	P
611691	Professional Tutoring & Exam Preparation	P
541940	Professional Veterinarians	P
482111	Railroads	X
531190	Rental & Leasing Property	R
532120	Rental & Leasing Vehicles, Trailers, RVs	R
532111	Rental Automobile	R
532310	Rental Center	R
532230	Rental Movies & Videos	R
531130	Rental Self Storage Unit / Mini Warehouse	R
493110	Rental Warehousing & Storage	R
443111	Retail Appliances	R
453920	Retail Art Supplies & Crafts	R
441310	Retail Automotive Parts & Accessories	R
441320	Retail Automotive Tires & Tubes	R
311811	Retail Bakeries	R
446120	Retail Beauty & Cosmetics Supplies	R
441222	Retail Boats & Other Watercrafts	R
451211	Retail Bookstore New	R
451212	Retail Bookstore Used	R
713950	Retail Bowling Centers	R
444190	Retail Building Materials	R
722320	Retail Catering	R

517315	Retail Communication Equipment	R
443120	Retail Computers & Software Stores	R
532299	Retail Miscellaneous Consumer Goods	R
445120	Retail Convenience Stores	R
451990	Retail Department Stores Other	R
711110	Retail Dinner & Other Theaters	R
448140	Retail Family Clothing Store	R
451110	Retail Firearms & Ammunition	R
453212	Retail Flea Market	R
442210	Retail Floor Covering Store	R
453110	Retail Florist	R
444220	Retail Fruit Trees & Nursery	R
442110	Retail Furniture Stores	R
445110	Retail Grocery Stores & Supermarkets	R
444130	Retail Hardware Stores	R
446191	Retail Health Food Stores	R
451120	Retail Hobby, Toy & Game Stores	R
444110	Retail Home Centers	R
442299	Retail Home Furnishing Stores	R
448310	Retail Jewelry Stores	R
452990	Retail General Merchandise Stores	R
453998	Retail Miscellaneous	R
722330	Retail Mobile Food Service	R
453930	Retail Mobile Homes & Trailers	R
441221	Retail Motorcycles & ATVs	R
512131	Retail Movie Theaters	R
453210	Retail Office Equipment, Fixtures, Furniture	R
446130	Retail Optical Goods Store	R
444120	Retail Paint & Wallpaper Stores	R
453910	Retail Pets & Supplies	R
446110	Retail Pharmacies	R
443112	Retail Radios & Televisions	R
441210	Retail Recreational Vehicles	R
722110	Retail Restaurants Full Service	R
722211	Retail Restaurants Limited Service	R
448210	Retail Shoe Stores	R
452910	Retail Supercenters	R
517212	Retail Telephone - Cellular, Wireless	R
453991	Retail Tobacco Stores	R
910001	Retail Vending Machines Food	R
811412	Service Appliances & Other	S
561613	Service Armored Car	S
811121	Service Automotive Paint, Body, Interior Repair	S
811192	Service Automobile Car Wash	S
811118	Service Automobile Detailing	S

811122	Service Automotive Glass Repairs & Window Tinting	S
811191	Service Automotive Oil Change & Lubrication	S
811111	Service Automotive General Repair Garage	S
812111	Service Barbershop	S
812112	Service Beauty Salons	S
561499	Service Business Support	S
561740	Service Carpet & Upholstery Cleaning	S
812220	Service Cemeteries & Crematories	S
811213	Service Communications Equipment	S
811212	Service Computer Equipment Repairs	S
492110	Service Couriers	S
812320	Service Dry Cleaning & Laundry	S
811219	Service Electronic Equipment Repair	S
532291	Service Home Health Equipment	S
561720	Service Janitorial & Cleaning	S
561730	Service Landscaping	S
812310	Service Laundry & Dry Cleaning (Coin Operated)	S
812331	Service Laundry, Linen, Uniform Supply	S
561731	Service Lawn Care	S
561622	Service Locksmiths	S
561431	Service Mail Centers	S
812991	Service Miscellaneous	S
484210	Service Moving & Transportation	S
812113	Service Nail Salons	S
561710	Service Pest Control	S
812910	Service Pet Care & Grooming	S
541921	Service Photography Studios	S
561790	Service Pressure Washing	S
517410	Service Satellite Telecommunications	S
561612	Service Security Guards	S
561621	Service Security Systems	S
562991	Service Septic Tank	S
811490	Service Sewing Machines	S
811430	Service Shoe Repairs	S
812199	Service Tanning Salons	S
517910	Service Telecommunications	S
326212	Service Tire Retreading or Recapping	S
811420	Service Upholstery & Furniture Repairs	S
517310	Telephone Local Exchange	T
517320	Telephone Long Distance	T
999111	Transportation Delivery/Unloading	D
485320	Limousine Transportation (Per Vehicle)	D
485321	Transportation Other (Bus, Taxi, Buggy)	T
485310	Transportation Taxi & Other (Per Vehicle)	T
561732	Tree Surgeons	C

441110	Vehicles New	V
441120	Vehicles Used	V
711190	Fair, Carnival, Circus & Other	F
442111	Furniture Dealer (Per Day)	I
454392	Peddlers (Per Day)	I
711320	Promoters, Performers & Other	P
454390	Solicitors / Direct Selling (Per Day)	I
454391	Vendors (Per Day)	I
713120	Vending Machines Arcades	V
312212	Wholesale Bottlers Distribution	W
424690	Wholesale Chemical Sales	W
423990	Wholesale Dealers (Durables)	W
424990	Wholesale Dealers (Non-Durables)	W
488410	Wrecker Service & Towing	S

SECTION 20. Compliance with Other Laws and Ordinances

Prior to the issuance of any business license, the applicant shall certify to the City of Cullman on such forms as the City Clerk may prescribe, that the applicant is in compliance with all existing city, county, state and federal laws, ordinance and regulations, including but not limited to, zoning, building codes, fire codes and health department regulations. In the event a licensee fails to comply with any ordinance, statute or regulation applicable to said license, the City Clerk or his/her designee may suspend said license until the licensee can certify compliance.

SECTION 21. Payment of License by Check

Whenever a license or license receipt shall be issued upon payment for the license by check, the same shall not be valid or of force or effect unless such check shall be duly paid upon presentation to the drawee.

SECTION 22. Authority to Change License Schedule

The adoption of the license schedule shall not abridge the right of the city council to change, alter, increase, decrease or revoke any of such licenses at any time, nor shall it abridge the right of the city council to require a license for any business, occupation, vocation or profession not included in this schedule.

SECTION 23. Severability

Each and every provision of this Ordinance is hereby declared to be an independent provision and that holding of any provision and that holding of any provision hereof to be void and invalid for any reason shall not affect any other provision hereof and it is hereby declared that the other provisions of this Ordinance would have been enacted regardless of any provision which might have been held valid.

SECTION 24. Repealer

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

SECTION 25. Effective Date

This ordinance shall take effect after its passage and publication.

ADOPTED BY THE CITY COUNCIL this the 25th day of June, 2018.

ATTEST:


City Clerk


President of the City Council

APPROVED BY THE MAYOR this the 25th day of June, 2018.


Mayor