

ORDINANCE NO. 288-6

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PELHAM, ALABAMA THAT ORDINANCE NUMBER 288-3, HERETOFORE ADOPTED BY THE CITY OF PELHAM, ALABAMA, AS PREVIOUSLY AMENDED, IS HEREBY AMENDED TO READ AS FOLLOWS:

SECTION 1. Levy of tax.

Pursuant to the *Code of Alabama (1975) as amended*, and in accordance with the *Municipal Business License Reform Act of 2006* (Alabama Act No. 2006-586), the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the City of Pelham for the year beginning January 1, 2008, and for each subsequent year thereafter. There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession or other activity in the City of Pelham as provided herein.

The levy of the tax, the powers authorized for administration, collection and enforcement of the City of Pelham business license tax and the related definitions shall be as specified not only by the *Code of Alabama (1975)*, as amended by the *Municipal Business License Reform Act of 2006* (Act No. 2006-586), but also as the same may be further amended by actions of the Alabama Legislature to include additional requirements relating to municipal business licenses.

SECTION 2. Definitions.

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

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

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

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

CITY. The City of Pelham, Alabama.

DEPARTMENT OF REVENUE. The Alabama Department of Revenue, as created under the *Code of Alabama*, Section 40-2-1 et seq.

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

GROSS RECEIPTS. The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional

provisions, to be used in calculating the amount due for a business license. Provided, however, that:

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

LICENSE FORM. Any business license application form, renewal reminder notice, business license remittance form, or business license return by whatever named called.

LICENSE OFFICER or MUNICIPAL LICENSE OFFICER. The City employee charged by the City of Pelham with the primary responsibility of administering the City of Pelham's business license tax and related matters.

LICENSE YEAR. The calendar year.

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

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

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

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

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

OTHER TERMS. Other capitalized or specialized terms used in this ordinance, and not defined above, shall have the same meanings ascribed to them in Section 40-2A-3 of the *Code of Alabama (1975), as amended*, unless the context otherwise requires.

SECTION 3. License term; minimums.

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

- (a) *Full Year.* Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$100.00.
- (b) *Half Year.* Every person subject to a license based on a flat fee rate who commences business on or after July 1, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year. This does not apply to those subject to daily, weekly, monthly, quarterly or semiannual licenses.
- (c) *Issue Fee.* For each license issued there shall be an issue fee collected of ten dollars (\$10.00) and said issue fee shall be collected in the same manner as the license tax.
- (d) *Annual Renewal.* Except as provided in subsections (1) or (2), the business license shall be renewed annually on or before the 31st day of January each year.
 - (1) If the due date for payment of any business license falls on a weekend or a holiday observed by the City of Pelham from time to time, the due date shall automatically be extended until the next business day.
 - (2) Insurance company annual licenses shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama*. On or before March 1 of each year, each insurance company that did business in the City of Pelham in the preceding year shall furnish the City a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the City of Pelham Code.
 - (3) On or before December 31 of each year, a renewal reminder notice shall be mailed to each taxpayer that purchased a business license during the current year. Said renewal shall be mailed via regular U.S. mail to the licensee's last known address of record with the City. Licensees are required to furnish the City any address changes for their business prior to December 1st in order for them to receive their notice.
 - (4) Business license renewal payments received by the City of Pelham shall be applied to the current renewal only when any and other debts the licensee owes to the City of Pelham are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the City of Pelham Code.

SECTION 4. License shall be location specific.

- (a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- (b) Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- (c) A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license tax imposed on the principal business office required to obtain a business license. Branch office gross receipts are those receipts that are the result of business

conducted at or from a qualifying branch office. To establish the existence of a qualifying branch office, the taxpayer must demonstrate proof of all the following criteria:

- (1) The taxpayer must demonstrate the continuing existence of an actual physical facility located outside the City of Pelham such as a retail store, outlet, business office, showroom, or warehouse, to which employees or independent contractors, or both, are assigned or located during regular normal working hours.
 - (2) The taxpayer must maintain books and records which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility or facilities.
 - (3) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
 - (4) Billing or collection activities, or both, relating to the business conducted at the branch office or offices are performed by an employee or other representative of the taxpayer who has such responsibility for the branch office.
 - (5) All business claimed by a branch office or offices must be conducted by and through said office or offices.
 - (6) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- (d) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

SECTION 5. Restriction on transfer of license.

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

SECTION 6. Unlawful to do business without a license.

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

SECTION 7. License must be posted.

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

SECTION 8. Taxpayer to maintain records.

Consistent with Section 40-2A-7(a) of the *Code of Alabama*, and other provisions of law, taxpayers under this chapter shall keep and maintain an accurate and complete set of records, books and other information sufficient to allow the City or its designee to

determine the correct amount of any business license tax levied by the City, or other records or information as may be necessary for the proper administration of any matters under the jurisdiction of the City.

SECTION 9. Duty to permit inspection and produce records.

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

- (a) Permit the designee of the City to enter the business and to inspect all portions of his place or places of business for the purpose of enabling said City designee to gain such information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;
- (b) To furnish information during reasonable business hours, at the licensee's place of business in the City, all books of account, invoices, papers, reports and memoranda containing entries showing amounts of purchases, sales receipts, inventory and other information from which the correct license tax classification of such person may be ascertained and the correct amount of license tax to which he is subject may be determined, including exhibition of bank deposit books, bank statements, copies of sales tax returns to the State of Alabama, copies of Alabama income tax returns and federal income tax returns.

SECTION 10. Duty to file report.

It shall be the duty of every person subject to such license tax to render to the City of Pelham on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.

SECTION 11. Measure of business license.

The measure of a business license based on gross receipts shall be based on the taxpayer's gross receipts for the license year next preceding the current license year unless the taxpayer first began doing business in the City during the current license year, in which event the gross receipts shall be projected by the taxpayer for the remaining portion of the current license year. If the taxpayer's actual gross receipts for the short license year are either more or less than projected, the taxpayer's annualized gross receipts used in calculating its business license tax liability for the following license year shall be increased or decreased, respectively, by the amount of the difference. When annualizing the gross receipts for the short license year, the amount of the gross receipts projected by the taxpayer shall be divided by the number of full months the taxpayer was in business in the City and multiplied by 12; provided that each taxpayer shall be deemed to have been in business in the City for a minimum of one month for purposes of this calculation. If the taxpayer employs a fiscal year for federal and state income tax purposes, the taxpayer's gross receipts may be determined, at the option of the taxpayer, from the federal income tax return of the taxpayer for the fiscal year next preceding the current license year, provided that the gross receipts reported thereon reasonably reflect the financial condition of the taxpayer as of the December 31 next preceding the current license year, and the taxpayer so notifies the municipality either prior to or simultaneously with filing the first business license remittance form using fiscal year data. The taxpayer's use of fiscal year data, as provided above, shall constitute an irrevocable election to use fiscal year data with respect to the current and subsequent business license years unless the City Council or revenue director or his or her designee consents otherwise.

SECTION 12. Assessments.

- (a) If the City of Pelham determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the City to determine the proper amount of business license tax due, the City may calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable. The City may thereafter enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest. Nothing contained herein shall limit or restrict the City's right to seek injunctive relief under the *Code of Alabama*, Section 11-51-150, et seq., or other provisions of law.
- (b) If the amount of business license tax remitted by the taxpayer is undisputed by the City, or the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the City may immediately enter a final assessment for the amount of the tax due, plus applicable penalty and interest.
- (c) (1) All preliminary and final assessments of business licenses issued by the City or its designee shall be executed as provided by this business license ordinance.
(2) Any preliminary assessment shall be entered within four years from the due date of the business license form, or four years from the date the form is filed, whichever is later, except as follows:
 - a. A preliminary assessment may be entered at any time if no license form is filed as required, or if a false or fraudulent license form is filed with the intent to evade the business license tax.
 - b. A preliminary assessment may be entered within six years from the due date of the license form or six years from the date the license form is filed with the City, whichever date occurs last, if the taxpayer omits or fails to report an amount in excess of 25 percent of its gross receipts or other applicable business license tax base.
 - c. A preliminary assessment may be entered within five years from the due date of the license form, or five years from the date the form is filed, whichever is later, if the taxpayer or its authorized agent fails or refuses to execute and return to the City or its agent a written extension of the statute of limitations on issuing preliminary assessments for up to eight months, as requested by the City or its agent, within 30 days after receipt of the request for extension by the taxpayer or its authorized agent.(3) The preliminary assessment entered by the City, or a copy thereof, shall promptly upon entry be mailed by the City to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, but at the option of the City, the preliminary assessment may be delivered to the taxpayer by personal delivery.
- (d) (1) If a taxpayer disagrees with a preliminary assessment as entered by the City, the taxpayer may file a petition for review with the City within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, or if the City otherwise deems it necessary, the license officer of the City shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representative and the representatives of the City to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to their respective positions.
(2) If a petition for review:
 - a. Is not timely filed, or
 - b. Is timely filed, and upon further review the license officer determines that the preliminary assessment is due to be upheld in whole or in part, the City 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 the date of filing of the petition or the conference, if any.(3) The final assessment entered by the City, or a copy thereof, shall promptly upon entry be mailed to the taxpayer's last known address (i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars (\$500.00) or less, or (ii) by certified U.S.

mail with return receipt requested in the case of assessments of business license tax of more than five hundred dollars (\$500.00). In either case and at the option of the City, the final assessment, or a copy thereof, may be delivered to the taxpayer by personal delivery.

- (e) (1) A taxpayer may appeal from any final assessment entered hereunder by the City by filing a notice of appeal, within 30 days from the date of entry of the final assessment, with the license officer, who shall promptly forward a copy of the notice of appeal and related documents to the administrative hearing officer appointed by the City to hear appeals of final assessments of the City's sales, use, rental and lodgings taxes, as applicable, and business license taxes.
- (2) In lieu of the appeal under subdivision (1) to the administrative hearing officer, and at the option of the taxpayer, the taxpayer may appeal from any final assessment hereunder to the Circuit Court of Shelby County by filing a notice of appeal within 30 days from the date of entry of the final assessment with both the City of Pelham Revenue Department and the clerk of Shelby County Circuit Court. If the appeal is to circuit court, and if the taxpayer is the appealing party, the taxpayer shall also, within the 30-day period allowed for appeal, either (i) pay the business license tax, interest and any penalty shown as due on the final assessment, or (ii) file a supersedeas bond with the clerk of the court in double the amount of the business license tax, interest and any penalty shown as due on the final assessment, or in such amount as may be required by Section 40-2A-7 of the *Code of Alabama*, as amended from time to time. The supersedeas bond shall be executed by a surety company licensed and authorized to do business in Alabama and shall be conditioned to pay the final assessment plus applicable interest and any court costs relating to the appeal. If the taxpayer is the appealing party and is able to show to the satisfaction of the clerk of Shelby County Circuit Court that he or she has a net worth, on the basis of fair market value, of twenty thousand dollars (\$20,000.00) or less, including his or her homestead, and that the final assessment is equal to or less than the taxpayer's net worth, the taxpayer may file and prosecute the appeal without either paying the final assessment in full or posting a supersedeas bond. A taxpayer may appeal a final assessment to Shelby County Circuit Court, as provided herein, even though the taxpayer has paid the amount shown as due on the assessment prior to filing the appeal.
- (3) The filing of the notice of appeal with both the City of Pelham Revenue Department and the clerk of Shelby County Circuit Court, as well as the payment of the final assessment in full or the filing of a supersedeas bond when required above, are jurisdictional. If such prerequisites are not satisfied within the time provided for appeal, the appeal shall be dismissed for lack of jurisdiction. On appeal to the circuit court, the final assessment shall be prima facie correct, and the burden of proof shall be on the taxpayer to prove the assessment is incorrect.
- (4) If a final assessment is reduced on appeal, any overpayment shall promptly be refunded to the taxpayer by the City together with interest to the extent allowed by Section 11-51-192 of the *Code of Alabama*.
- (5) No court shall have the power to enjoin the collection of any business license tax due on an assessment so appealed or to suspend the payment thereof.
- (f) Either the taxpayer or the City may appeal to Shelby County Circuit Court from a final order issued by the administrative hearing officer by filing a notice of appeal with the administrative hearing officer and with Shelby County Circuit Court within 30 days from the date of entry of the final order.

SECTION 13. Unlawful to obstruct.

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

SECTION 14. Privacy.

- (a) It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him or her in the course of

inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the mayor, the municipal attorney or others as authorized by law to receive such information described herein.

- (b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the license form of any taxpayer or any part of the license form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the City, or upon order of any court, or as otherwise allowed in this ordinance.
- (c) Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license or of the name and address of a taxpayer purchasing or renewing a business license from the City. Statistical information pertaining to taxes may be disclosed to the City Council upon their request through the Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

SECTION 15. Lien for non-payment of license tax.

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

SECTION 16. Criminal penalties.

Any person found guilty of violating any of the provisions of this ordinance shall be fined in an amount not less than fifty dollars (\$50.00) and not more than five hundred dollars (\$500.00), and may also be sentenced to imprisonment for a period 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 17. Civil penalties.

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

SECTION 18. Penalties and interest.

- (a) On any business license tax not paid to the City on or before the date prescribed therefor, there shall be assessed a penalty of 15 percent of the business license tax required to be paid with the license form. There shall be assessed a penalty of 30 percent of any business license tax required to be paid with the license form if the business license tax is not paid within 30 days of the date prescribed therefor. Such penalties are not cumulative.
- (b) All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one (1) percent per month from the due date of the tax.

SECTION 19. Prosecutions unaffected.

The adoption of this ordinance shall not in any manner affect any prosecution of any act illegally done contrary to the provisions of any ordinance now or heretofore in existence, and every such prosecution, whether begun before or after the enactment of this article shall be governed by the law under which the offense was committed; nor shall a

prosecution, or the right to prosecute, for the recovery of any penalty or the enforcement of any forfeiture be in any manner affected by the adoption of this ordinance; nor shall any civil action or cause of action existing prior to or at the time of the adoption of this ordinance be affected in any manner by its adoption.

SECTION 20. Procedure for denial of new applications.

- (a) The City designee 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 or should not be issued.
- (b) 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.
- (c) If said applicant desires to appear before the City Council to show cause why said license should be issued, he shall file a written notice with the city clerk within two (2) weeks from the date of mailing by the city clerk of the notice of the denial of such license by the City Council.
- (d) Upon receipt of said notice the city clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the City Council and shall give the notice of the date, time and place of said hearing to the applicant.
- (e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the City Council shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- (f) If the City Council determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the City said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

SCHEDULE 21. Procedures for revocation or suspension of license.

- (a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the City Council for the violation by the licensee, his agent, servant, or employee of any provision of this ordinance or of any 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 or 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.
- (b) The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.
- (c) The City Council shall set a time for hearing on the matter of revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for said hearing. At the hearing the 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 of renewal, as the case may be.

SECTION 22. Refunds on overpayments.

- (a) Any taxpayer may file a petition for refund with the City for any overpayment of business license tax erroneously paid to the City. If a final assessment for the tax has been entered by the City, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.

- (b) A petition for refund shall be filed with the City within (i) three years from the date that the business license form was filed, or (ii) two years from the date of payment of the business license tax which is the subject of the petition, whichever is later, or if no form was timely filed, two years from the date of payment of the business license tax.
- (c) The City shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the City. The taxpayer shall be notified of the City's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the City fails to grant a full refund within the time provided herein, the petition for refund shall be deemed to be denied.
- (d) If the petition is granted by the City or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the City, together with interest to the extent provided in Section 11-51-192. If the City or a court determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the City against any outstanding tax liabilities due and owing by the taxpayer to the City, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the City, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.
- (e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of Shelby County Circuit Court. Said notice of appeal must be filed within two years from the date the petition is denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate court within two years of the date the petition is denied, then the appeal shall be dismissed for lack of jurisdiction.

SECTION 23. Exchange of information.

- (a) The license officer may exchange tax returns, information, records, and other documents secured by the City with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.
- (b) Any such exchange shall be for one or more of the following purposes:
 - (1) Collecting taxes due.
 - (2) Ascertaining the amount of taxes due from any person.
 - (3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county or municipal agency.
- (c) Nothing herein shall prohibit the use of tax returns or tax information by the City in the proper administration of any matter administered by the license officer. The license officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to the *Code of Alabama*, Sections 40-23-25, 40-23-82, or 40-12-224.

SECTION 24. Severability.

The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance is declared invalid or unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs and sections, since the same would have been enacted by the

City Council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 25. Repealer.

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

SECTION 26. Effective date.

This ordinance shall become effective on January 1, 2008.

SECTION 27. License schedules.

Any taxpayer engaged at one location in more than one line of business falling within separate license schedules shall take out and pay for a license for each separate license schedule from which the taxpayer derived more than twenty-five percent (25%) of its gross receipts during the preceding license year. The gross receipts taxed with regard to each license schedule shall be only those gross receipts which arise within the line of business of such schedule. Gross receipts which do not exceed twenty-five percent (25%), and are not taxed under a separate license schedule, shall be included in the business license for the taxpayer's primary line of business.

Alcohol sales and flat fee schedules are exceptions to the twenty-five percent (25%) threshold and shall be licensed separately for each business activity.

Any business engaged in any activity that requires certification or licensure from a State of Alabama board or agency shall be required to procure, pay for, and take out a separate license from the City of Pelham therefor, regardless of the amount of gross receipts derived from such business activity.

Businesses are classified according to the 2002 North American Industrial Classification System (NAICS) category that best matches its activity or activities conducted in the City of Pelham.

The license schedules for each activity are as follows:

| Code | Title/Description | Schedule |
|-------------|---|-----------------|
| | <u>Agriculture, Forestry, Fishing & Hunting</u> | |
| 111 | Farming and Crop Production - farms, agricultural nurseries, groves, orchards, vineyards | A |
| 112 | Animal Production - dairy, cattle, hog & pig, poultry, sheep, goats, equine, all other animals | A |
| 113 | Forestry - forestry, logging, timber trust operations, timber management | A |
| 114 | Hunting/Trapping/Fishing - includes preserves and retreats | A |
| 115 | Support Services for Agriculture/Forestry/Fishing/Hunting - ginning, soil preparation, cultivation, post harvest activities, horse boarding or breeding services | A |
| | <u>Mining/Quarrying</u> | |
| 211 | Mining, Oil & Gas - crude petroleum & natural gas extraction | A |
| 212 | Mining & Quarrying, Other - coal, minerals, metals, granite, limestone, stone, sand, all other than oil and gas | A |
| 213 | Support Activities for Mining/Quarrying - includes oil and gas wells | A |
| | <u>Utilities</u> | |
| 2211 | Electric Power Company - <i>State regulated per 11-51-129 of the Code of Alabama</i> | State Max |

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| 2212 | Natural Gas Company - State regulated per 11-51-129 of the Code of Alabama | State Max |
| 2213 | Water, Sewage Treatment, Steam, Other | F |
| | <u>Construction/Contractor/Subcontractor</u> | |
| 2361 | Contractor - Residential - Licensing required from the Alabama Home Builders Licensure Board | O |
| 23615 | Home Improvement/Handyman - When State Licensing is not required for the type or volume of work | C |
| 2362 | General Contractor - Licensing required from the Alabama Licensing Board for General Contractors | O |
| 2372 | Land Subdivision/Development - developing and subdividing real property into lots for sale to others | A |
| 23811 | Subcontractor - Concrete - pouring, pumping, finishing | P |
| 23812 | Subcontractor - Structural Steel, Precast Concrete | P |
| 23813 | Subcontractor - Carpentry - framing & finishing | P |
| 23814 | Subcontractor - Masonry - brick, block, stone, exterior marble | P |
| 23815 | Subcontractor - Glass & Glazing - <u>installation only</u> - mirrors, stained glass, glass (except automotive) | P |
| 23816 | Subcontractor - Roofing | P |
| 23817 | Subcontractor - Siding - <u>installation only</u> - siding, gutters and downspouts, flashing, fascia | P |
| 23819 | Subcontractor - Other Structure, Foundation or Building Exterior - <u>installation only</u> - decks, awnings, exterior shutters, on site welding, wrought iron and ornamental metal work, fire escape | P |
| 23821 | Subcontractor - Electrical - Licensing required from the Alabama Electrical Contractors Board or Shelby County | P |
| 23822 | Subcontractor - HVAC - Licensing required from the Alabama Board of Heating and Air Conditioning Contractors | P |
| 23823 | Subcontractor - Plumbing - Certification required from the Alabama Plumbers and Gas Fitters Examining Board | P |
| 23824 | Subcontractor - Gas - Certification required from the Alabama Plumbers and Gas Fitters Examining Board | P |
| 23825 | Subcontractor - Sprinkler System - installation of fire or lawn sprinkler systems | P |
| 23829 | Subcontractor - Other Building Equipment - <u>installation only</u> - ATM teller machines, automatic gates for garages and parking lots, home satellite dishes, vaults, safe and banking machines, commercial or industrial garage doors, gasoline pumps | P |
| 238295 | Subcontractor - Elevator/Escalator - Licensing required from the Alabama Department of Labor, Elevator Safety Review Board - installation, repair, or inspection of elevators, escalators, dumbwaiters, moving sidewalks, platform lifts, stairway chairlifts | P |
| 23831 | Subcontractor - Drywall/Acoustical/Insulation | P |
| 23832 | Subcontractor - Painting and Wall Covering | P |
| 23833 | Subcontractor - Flooring | P |
| 23834 | Subcontractor - Tile, Terrazzo, Mosaic | P |
| 23839 | Subcontractor - Other Building Finishing - waterproofing, on site bath tub refinishing, concrete coating/sealing, caulking contractors, <u>installation only of</u> : closet organizer systems, metal or wire shelving, spectator seating/bleachers, window treatments | P |
| 23891 | Subcontractor - Site Preparation, Excavating, Grading - blasting, boring, trenching, dirt moving, bulldozer work, land clearing, demolition | P |
| 23893 | Subcontractor - Septic Tank Systems - Licensing required from the Alabama Onsite Wastewater Board - installation, servicing, cleaning or maintenance | P |
| 23899 | Subcontractor - Not otherwise listed - <u>installation only</u> - artificial turf, asphalt paving, boat lifts, playground equipment, scaffold erecting and dismantling, tank lining, steeple work, underpinning, screen enclosure, fence installation, mobile home set up and tie down, house moving, sand blasting, site cleanup | P |

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| 238995 | Swimming Pool Contractor - <i>Licensing required from the Alabama Licensing Board for General Contractors</i> | O |
| | <u>Alcohol Licenses - Requires Alabama ABC Board License</u> | |
| 312121 | (040) Retail Beer (On/Off Premises) | W |
| 312122 | (050) Retail Beer (Off Premises Only) | W |
| 312131 | (060) Retail Table Wine (On/Off Premises) | W |
| 312132 | (070) Retail Table Wine (Off Premises Only) | W |
| 312133 | (090) Wholesale Beer Only | W |
| 312134 | (100) Wholesale Table Wine Only | W |
| 312135 | (110) Wholesale Table Wine & Beer Combined | W |
| 312141 | (010) Lounge Retail Liquor - Class I | W |
| 312142 | (011) Package Store Liquor - Class II | W |
| 312143 | (020) Restaurant Retail Liquor | W |
| 312144 | (031) Club Liquor - Class I | W |
| 312145 | (032) Club Liquor - Class II | W |
| 312146 | (140) Special Events Retail | W |
| 312147 | (150) Special Retail - 30 Days or Less | W |
| 312148 | (160) Special Retail - More than 30 Days | W |
| 312149 | (120) Warehouse License | W |
| 312150 | (130) Additional Warehouse - Wine, Beer or Both | W |
| 312151 | (200) Manufacturer | W |
| 312152 | (210) Importer | W |
| 312153 | (220) Brewpub | W |
| | <u>Manufacturing</u> | |
| 311 | Food Products Manufacturing - (for human or animal consumption) processing, manufacturing, milling, slaughtering, canning, refining | A |
| 312 | Beverage Manufacturing - ice manufacturing, soft drinks, bottled drinks, bottled water | A |
| 313 | Textile Manufacturing - Mills - fabric, thread, yarn | A |
| 314 | Other Mill Operations - (not covered in 313) - rugs, carpet, linens, curtains, draperies, canvas, rope, cordage, twine | A |
| 315 | Apparel Manufacturing - (men, women, children, infant) - hosiery, lingerie, clothing, outerwear, accessories | A |
| 316 | Leather and Allied Products Manufacturing - shoes, all footwear, handbags, luggage, leather goods, leather/hide tanning | A |
| 321 | Wood Manufacturing - sawmill, wood preservation, veneer, trusses, millwork, pallets, other wood product manufacturing | A |
| 322 | Paper, Pulp Manufacturing - pulp mill, paper mill, converted products, tubes, stationery, cores | A |
| 323 | Printing Manufacturing - screen, quick, digital, lithographic, books, forms, handbills, other commercial printing, print shops | A |
| 324 | Petroleum & Coal Manufacturing - asphalt, grease, roofing, paving products | A |
| 325 | Chemical Manufacturing - fertilizer, pesticide, paint, soap, wood composites, chlorine, resin, ink and dye, ethyl alcohol, adhesives, explosives | A |
| 326 | Plastic & Rubber Manufacturing - tires, pipe, hoses, belts, bottles, sheet wrap, film | A |
| 327 | Nonmetallic Mineral Manufacturing - clay, glass, cement, lime, pottery, gypsum, brick, ready-mix concrete, concrete block | A |
| 331 | Primary Metal Manufacturing - foundry, iron, steel, aluminum, wire, copper | A |
| 332 | Metal Fabrication - forging, forming, stamping, manufacturing metal cans, tanks, utensils, cutlery, pots and pans, sheet metal, tools, saw blades, hardware, containers, bolts, nuts, screws, washers, valves and fittings, small arms, ammunition, machine shop, electroplating, metal coating, plating, polishing, anodizing, manufacturing of other metal products | A |
| 333 | Machinery Manufacturing - farm, construction, mining, lawn and garden, sawmill and woodworking, oil and gas, elevator and | A |

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| | conveyor, office, HVAC, molds, compressors, turbines, pumps, industrial manufacturing equipment, crane, hoist, other machinery | |
| 334 | Computer and Electronics Manufacturing - audio, video, circuit boards, clocks, watches, measuring or controlling devices, recording media, radio/television broadcasting and wireless communication equipment, other communication equipment, telephones, coils, inductors, metering and counting devices | A |
| 335 | Appliance & Lighting Manufacturing - lighting, electrical, battery, appliances, fiber optic cable, other electrical equipment | A |
| 336 | Transportation Manufacturing - auto, truck, trailer, motor home, boat, ship, motorcycle, aircraft, all transportation vehicles and parts | A |
| 337 | Furniture Manufacturing - kitchen cabinets, countertops, office, wood, metal and upholstered furniture, institutional furniture, custom millwork, lockers, mattresses, blinds and shades | A |
| 339 | Miscellaneous Manufacturing - medical, dental, surgical, laboratory, ophthalmic, jewelry, sporting goods, toys, burial caskets, musical instruments, brooms, mops, brushes, inked ribbons, needles, pins, buttons, pencils and all marking devices, other miscellaneous manufacturing | A |
| 3399 | Sign Manufacturing/Installation - electric sign manufacturing and/or installation | A |
| | <u>Wholesale Trade</u> | |
| 423 | Wholesale - Durable Goods - vehicles, machinery, furniture, construction materials, medical, dental, hospital, computer and peripheral equipment, coal, minerals, electrical, electronics, farm and garden equipment and machinery, hardware, mining, industrial, transportation, sporting/recreational, toys, hobby, jewelry, precious stone and metals, other durable goods | A |
| 424 | Wholesale - Nondurable Goods - paper, apparel, grocery, dairy, beverages, drugs, footwear, books, livestock, plastics materials, other chemical products, paint, varnish, flowers, nursery and floral products, tobacco products, other nondurable | A |
| 4247 | Wholesale Gasoline Distributor | T |
| 425 | Agent/Broker - sale of goods owned by others on a fee or commission basis | A |
| | <u>Retail Trade</u> | |
| 441 | Motor Vehicle Dealer, Retail - New and/or Used - autos, boats, recreational vehicles, motorcycles, other motor vehicles | A |
| 4413 | Automotive Parts/Accessories, Retail - all parts, tires | A |
| 442 | Furniture/Furnishings, Retail - household or office furniture and furnishings (indoor or outdoor), furniture store with appliances, mattresses, lamps, linens, picture frames, glassware, bath shops | A |
| 4422 | Floor Coverings, Retail | A |
| 443 | Appliances, Retail | A |
| 4431 | Electronics and Computer, Retail - radio, television, computer, computer software, cameras and supplies, other electronics | A |
| 444 | Building Materials, Retail - paint, wallpaper, home centers, nursery or garden center, hardware, hand tools, power tools | A |
| 4442 | Farm Equipment - farm equipment, outdoor power equipment | A |
| 4451 | Grocery/Food, Retail - (except convenience store) - includes meat, fish and seafood markets | A |
| 44523 | Produce Market/Store | A |
| 44529 | Baked Goods, Retail - bakery, confectionary, candy, nuts | A |
| 4453 | Package Store - <i>Alabama ABC Board License required</i> | A |
| 4461 | Health/Personal Care, Retail - optical, hearing aids, cosmetics, beauty supplies, perfume, vitamins and supplements, medical equipment, prosthetic devices, other personal care products | A |
| 44611 | Drug Store/Pharmacy | A |
| 447 | Convenience Store/Truck Stop - (retail fuel license is separate) | A |

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| 4471 | Gasoline, Retail - with or without store - gasoline, kerosene, petroleum products, any liquid fuel | J |
| 448 | Clothing/Accessories, Retail - (men, women, children, infant) - shoes, jewelry, luggage, leather goods, other | A |
| 451 | Sporting Goods/Hobby, Retail - sporting goods, hobby, craft supplies, guns, fishing gear and supplies, toys, games, sewing, needlework, piece goods, musical instruments and supplies, books, newsstands, prerecorded tapes, compact discs and records | A |
| 452 | Department Store - department, discount department, warehouse clubs, super centers, all other general merchandise | A |
| 453 | Miscellaneous, Retail - cards, gifts, party goods, candles, seasonal goods, trophies, flags and banners, janitorial equipment, swimming pool supplies, hot tubs, home security equipment, collectors items such as coins, cards and stamps, police supplies, monumental/burial markers, art supplies, other | A |
| 4531 | Florist | A |
| 45321 | Office Supplies & Stationery, Retail | A |
| 4533 | Used Merchandise - Store - antiques, secondhand goods, flea market, other used goods (excluding vehicles and pawn shops) | A |
| 45391 | Pets/Pet Supplies, Retail | A |
| 45392 | Art Dealer, Retail | A |
| 45393 | Manufactured (Mobile) Home Dealer | A |
| 45399 | Tobacco, Retail | A |
| 454 | Direct Selling - internet sales, web sales, electronic sales, mail order sales, catalog sales, television sales, home parties, other non-store retailer. Does not include door-to-door solicitation. | A |
| 4542 | Vending Machines - machines or devices that vend a product or display of information. Does not include game machines or amusement devices. City of Pelham decal must be displayed on each device. | G |
| 45431 | Fuel Dealer - bottled gas, heating oil, LPG, coal, firewood | A |
| 45439 | Solicitor/Peddler/Itinerant | AA |
| | <u>Transportation and Warehousing</u> | |
| 481 | Air Transportation - passenger, freight, chartered, shipping | A |
| 482 | Rail Transportation - <i>State regulated per 11-51-124 of the Code of Alabama</i> , passenger, freight | State Max |
| 483 | Water Transportation - freight, passenger | A |
| 484 | Truck Transportation - local, long distance, freight, moving | A |
| 4842 | Truck Transportation - Terminal - <i>State regulated per 37-3-33 of the Code of Alabama</i> | State Max |
| 485 | Passenger Transportation, Ground - Bus/Transit - local or intra-city, bus, cable, commuter transit, light rail, subway | A |
| 4851 | Bus Terminals - Inter-city - <i>State regulated per 37-3-33 of the Code of Alabama</i> | State Max |
| 48531 | Taxicab - <i>Reference City of Pelham Code Sections 15-40 through 15-45</i> | Q |
| 48532 | Limousine - van, buggy, vehicles with driver, except shuttle service and taxicabs | A |
| 4854 | School or Employee Bus Service | A |
| 4859 | Transportation, Ground - Other - shuttle, vanpool, special needs | A |
| 486 | Transportation - Pipeline - pipeline operation or transportation of crude oil, natural gas, gasoline and other petroleum products, or storage of these products | A |
| 487 | Transportation - Scenic/Sightseeing - (land, water, air) - helicopter, glider excursion, hot air balloon, boat, bus, cable car, tramway, horse-drawn carriage, other | A |
| 4884 | Transportation Support Services - truck inspection or weighing station/service, street cleaning | A |
| 48841 | Motor Vehicle Towing - tow truck, wrecker service | A |
| 4889 | Transportation - Crating/Packing - preparing goods for | A |

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| | shipping or transportation | |
| 492 | Couriers/Delivery Service - courier and local messenger, delivery service | A |
| 493 | Warehousing - storing goods belonging to others, general warehouse, fur storage, refrigerated goods, does not include self storage or mini-warehouses | A |
| 4931 | Warehouse/Storage - storing own goods, to be sold or used at another location, does not include self storage or mini-warehouses | K |
| | <u>Information</u> | |
| 511 | Publishing Industries - (except internet) - newspapers, books, periodicals, directories and mailing lists, catalogs, programs, coupons, software publishing | A |
| 512 | Motion Picture, Sound, Music Production/Distribution - films, motion pictures, instructional videos, TV commercials, sheet music, music videos, records, sound recording studios | A |
| 5121 | Motion Picture Theaters - movie, drive-in, outdoor, open-air | A |
| 515 | Broadcasting Station/Network - radio and television, piped in music service | A |
| 516 | Publishing - Internet - all publishing via internet only | A |
| 517 | Telecommunications - cellular and other wireless paging, beepers | A |
| 5173 | Telecommunications - Resellers - resellers of service | A |
| 51731 | Telecommunications - Telephone Local - <i>State regulated Per 11-51-128 of the Code of Alabama</i> | State Max |
| 51732 | Telecommunications - Telephone Long Distance - <i>State regulated per 11-51-128 of the Code of Alabama</i> | State Max |
| 5175 | Telecommunications - Cable - cable, program distribution | I |
| 518 | Internet Service Provider | A |
| 519 | Information Services - bookmobile, music or film library or archive, providing, storing, processing access to information, news syndicate, news reporting service and wire service | A |
| | <u>Finance and Insurance</u> | |
| 522110 | Bank - Main Office - not branch location or ATM - <i>State regulated per 11-51-130 of the Code of Alabama</i> | X |
| 522111 | Bank Branch or ATM - not main office of bank | X |
| 522120 | Savings and Loan - not branch location or ATM - <i>State regulated per 11-51-131 of the Code of Alabama</i> | X |
| 522121 | Savings and Loan Branch or ATM - not main office | X |
| 5222 | Consumer Credit Services - loan or finance company (excluding mortgage loans), credit card issuing, financing of automobiles, trucks, equipment and machinery, student loans, money orders, travelers' checks | A |
| 522298 | Pawn Shop - whether title or merchandise - <i>Reference City of Pelham Code Sections 5-50 through 5-56</i> | E |
| 522299 | Precious Metal Objects Dealer - <i>Reference City of Pelham Code Sections 5-60 through 5-70</i> | E |
| 5223 | Mortgage Loan - mortgage loan office, loan broker's office or agency | A |
| 52239 | Other Financial Transaction Services - check validation or clearing service, electronic funds transfer service | A |
| 522390 | Loan Servicing/Check Cashing Service | A |
| 523 | Securities, Commodity, Investment - brokerage, stock broker, mutual fund agency, financial planning, investment management, pension fund and mutual fund management | A |
| 524114 | Insurance Company - Other - <i>State regulated per 11-51-120/123 of the Code of Alabama</i> | U |
| 524126 | Insurance Company - Fire & Marine - <i>State regulated per 11-51-120/123 of the Code of Alabama</i> - fire, marine, casualty | V |
| 5242 | Insurance Office - title insurance, claims adjuster, third party processing, investigations, claims processing services | A |

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| 525 | Funds, Trusts, Other Financial Agencies - funds, plans, and/or programs organized to pool securities or assets for others (excluding the Alabama Municipal Funding Corp.) | A |
| | <u>Real Estate, Rental/Leasing of Real or Personal Property</u> | |
| 5311 | Lessors of Real Property - owner of real property, residential or commercial, where property is leased to another. Does not include rental of self storage or mini-warehouses, mail boxes or promoters of performing arts, sports, and similar events. | A |
| 53113 | Mini-warehouses, Self Storage - includes only warehouses that are zoned, built and designated as mini-warehouses | A |
| 53119 | Mobile Home Park | A |
| 5312 | Real Estate Office - selling of real estate, buying of real estate, renting of real estate, property management | A |
| 53121 | Real Estate Agent | B |
| 5313 | Real Estate - Other Activities - listing service, escrow agency | A |
| 53132 | Real Estate Appraiser - <i>Licensing required from the Alabama Real Estate Appraisers Board</i> | A |
| 532 | Rental/Leasing - all tangible property, except automotive | A |
| 5321 | Rental/Leasing - Automotive - (without driver) - automotive vehicles, trucks, truck tractors, buses, semi-trailers, utility trailers, RVs. Does not include: on-site mobile home rentals, pleasure boats, canoes, bicycles or motorcycles, farm equipment or industrial equipment. | A |
| | <u>Professional, Scientific and Technical Services</u> | |
| 5411 | Attorney/Lawyer | M |
| 5412 | Certified Public Accountant | M |
| 54125 | Accounting, Other - (non CPA) - tax preparation, payroll services, bookkeeping, billing services, other accounting | L |
| 5413 | Architect/Architectural Service - <i>Registration required with the State of Alabama Board for Registration of Architects</i> | M |
| 54133 | Engineer - <i>Licensing required from the Alabama State Board of Licensure for Professional Engineers & Land Surveyors</i> - engineering office, engineering design or consulting services | M |
| 54134 | Drafting Service - blueprint drafting service | A |
| 54135 | Building Inspection Services - <i>Licensing required from the Alabama Building Commission</i> for each inspector | A |
| 54137 | Surveyor - <i>Licensing required from the Alabama State Board of Licensure for Professional Engineers & Land Surveyors</i> | M |
| 54138 | Testing Service/Laboratory - all testing or laboratory services except medical or veterinary | A |
| 5414 | Interior Design Service - interior decorating or design service | A |
| 54143 | Graphic Art/Design | A |
| 54149 | Other Design Service - clothing, textile, fur, jewelry, shoes | A |
| 5415 | Custom Computer Services - custom software development, custom programming, web page design, hardware consulting, custom software installation | A |
| 54161 | Consulting - Management, Marketing, Administrative - consulting for: office management, records management, general management, human resources, benefits, labor relations, marketing, product development | A |
| 54162 | Consulting, Environmental - environmental, sanitation, other | A |
| 54169 | Consulting - Other Scientific or Technical - energy, safety, agronomy, chemical, biological, economic, hydrology, nuclear | A |
| 5417 | Research and Development - medical, engineering, life sciences, social sciences | A |
| 5418 | Advertising and Related Services - advertising agency, public relations agency, advertising materials distribution, other forms of advertising not otherwise classified | A |
| 54185 | Display Advertising - billboards, aerial, transit advertising | R |
| 54189 | Sign Painting/Lettering - painted or lettered (non-electric) | A |
| 54192 | Photographer - studio, portrait photography, school | A |

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| | photography, video photography, video taping services | |
| 54193 | Translation/Interpretation Service | A |
| 54194 | Veterinary Services - veterinarian practice, animal hospital, veterinary testing and inspection services | M |
| 54199 | Professional Services, Other - scientific, technical or professional not otherwise classified - arbitration, conciliation and mediation services, consumer credit counseling, estate assessment, handwriting analysis, meteorological service, patent marketing | M |
| | <u>Management of Companies and Enterprises</u> | |
| 551 | Administrative/Management - corporate office, head office, district or regional office, subsidiary management office | BB |
| | <u>Administrative/Support/Waste Management/Remediation</u> | |
| 561 | Facility Support Services - contractual management for offices of dentists, physicians or other medical offices, hotels or motels, correctional facilities, government facilities | A |
| 5613 | Staffing Service - employment agency, placement agency, labor pool, temporary employment service, employee leasing | A |
| 5614 | Business Support Services - office support services, dictation, stenography, tying, transcription, proofreading, resume preparation, telephone answering/message service, floral wire service, telemarketing, court reporting, credit rating or reporting service, collection agency | A |
| 56143 | Private Mailing Service - private mail box rental, private mail centers, parcel mailing service | A |
| 56149 | Repossession Service | A |
| 5615 | Travel/Tour/Convention Bureaus - travel agency, tourism or visitors bureau, motor travel clubs, ticket agencies, time share exchange service, reservation agencies | A |
| 5616 | Investigation/Security Service - detective agency, private investigator/detective, polygraph service, security guard, patrol service, armored car service | A |
| 561621 | Security Systems - <i>Licensing required from the State of Alabama Electronic Security Board of Licensure</i> - installation, repair or monitoring of burglar or security systems | A |
| 561622 | Locksmith - <i>Licensing required from the State of Alabama Electronic Security Board of Licensure</i> | A |
| 56171 | Exterminating/Pest Control - <i>Certification required from the Alabama Department of Agriculture and Industries</i> | A |
| 56172 | Janitorial Services | A |
| 56173 | Landscaping Services - <i>Certification required from the Alabama Department of Agriculture and Industries</i> | A |
| 561731 | Lawn Maintenance - lawn mowing and other work not requiring certification from the State Board of Agriculture | A |
| 56174 | Carpet/Upholstery Cleaning | A |
| 56179 | Other Services to Buildings - chimney cleaning, duct cleaning, gutter cleaning, swimming pool cleaning, pressure or power washing, drain cleaning, parking lot cleaning | A |
| 5619 | Organizational Support Services - packaging and labeling service, gift wrapping, convention/trade show organizer or promoter, auctioneer, coupon processing/redemption, meter reading service, inventory taking service, utility line location service | A |
| 562 | Waste Collection/Treatment/Disposal - garbage or trash collection, recyclable material collection, landfill, site remediation service, toilet rentals/servicing, grease trap cleaning | A |
| 5621 | Waste Grease Collection - <i>State regulated per 11-40-23 of the Code of Alabama</i> | State Max |

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| | <u>Educational Services</u> | |
| 611 | Educational Services - school, training school, technical or trade school, cosmetology school, tutoring program, truck driving school, culinary arts school, life guard training, first aid instruction, yoga instruction, educational testing service | A |
| | <u>Health Care and Social Assistance</u> | |
| 621 | Healthcare Services - outpatient care center, imaging center, medical and diagnostic laboratory, home healthcare service, family planning, kidney dialysis, blood/organ/tissue bank | A |
| 6211 | Physician - surgeon, psychiatrist, ophthalmologist | M |
| 6212 | Dentist - orthodontist, endodontist, oral surgeon, periodontist | M |
| 62131 | Chiropractor | M |
| 62132 | Optometrist | M |
| 62133 | Mental Health Practitioner - psychologist, psychotherapist, psychoanalyst, social worker | M |
| 62134 | Physical, Occupational, Speech Therapist, Audiologist | M |
| 62139 | Podiatrist | M |
| 621395 | Massage Therapist - <i>Licensing required from the Alabama Board of Massage Therapy</i> | A |
| 621399 | Health Practitioner - acupuncturist, hypnotherapist, dietitian, physician's assistant | A |
| 62191 | Ambulance/Rescue Services | No Fee |
| 6221 | Hospital - general medical, surgical, rehabilitation, (except psychiatric or substance abuse) | A |
| 6222 | Psychiatric or Substance Abuse Hospital - facility/hospital | CC |
| 623 | Nursing Care Facility - residential care facility, nursing home, convalescent home, retirement home, inpatient hospice care, mental retardation facility, assisted living facility | A |
| 6239 | Other Residential Care Facility - boot camp, group foster home, boys' and girls' residential facilities, halfway group home, homes for unwed mothers, orphanage | A |
| 624 | Social Assistance Services - adoption agency, adult day care center, senior citizen center, suicide crisis center, rape crisis center, telephone counseling service, food bank, meal delivery program, homeless shelter, battered women's shelter, vocational rehabilitation services, disaster/emergency relief services | A |
| 6244 | Child Day Care Center - <i>Licensing required from the Alabama Department of Human Resources</i> - nursery, day care center, child care center, pre-kindergarten, before and after school care | A |
| 62441 | Child Care, In-Home - <i>Licensing required from the Alabama Department of Human Resources</i> - in provider's home | A |
| | <u>Arts, Entertainment and Recreation</u> | |
| 711 | Concerts, Sports and Amusement - primarily spectator events, musical shows or productions, plays, theatrical productions, music festival, performing arts, beauty pageant, sports events, race track, dog track, motorcycle track, horse show, air show, and related activities such as training, managing or promoting | N |
| 7111 | Carnival, Circus, Traveling Show - includes fairs | S |
| 712 | Museum, Historical Site - botanical gardens, nature park, zoo, art gallery, observatory, caverns, sanctuary | A |
| 713 | Recreation - amusement, theme or water parks, go-cart track, indoor play area, tennis court, swimming pool, skating rink, golf course, country club, skiing facility, marina, participant sporting event or activity, shooting gallery or range | A |
| 7131 | Game/Amusement Device - game machines, music boxes, pool tables. City of Pelham decal must be displayed on each device. | H |
| 71394 | Fitness/Recreation Center | A |
| 71395 | Bowling Center | A |

| | | |
|--------|--|----|
| | <u>Accommodation and Food Services</u> | |
| 721 | Hotel/Motel - hotel, motel, bed-and-breakfast inn, cabin, lodge, cottage, rooming house, boarding house | A |
| 7212 | RV Park/Campground | A |
| 7221 | Restaurant, Full Service - <i>Health Department approval required</i> | A |
| 7222 | Restaurant, Limited Service - fast food restaurant, sandwich shop, delicatessen, drive-in restaurant, carryout restaurant. <i>Health Department approval required</i> | A |
| 7223 | Caterer/Mobile Food Service - caterer, food cart, concession stand, food service contractor, ice cream truck. <i>Health Department approval may be required.</i> | A |
| 7224 | Bar/Lounge/Club - <i>Alabama ABC Board License required</i> - bar, lounge, club or tavern that serves alcoholic beverages | A |
| | <u>Other Services</u> | |
| 811 | Repair Service/Shop - (except automotive), electronics, appliances, televisions, office machines, computers, cameras, communications equipment, industrial machinery/equipment, commercial refrigeration equipment, small engines, tools, home and garden equipment, footwear and leather goods, bicycles, clocks, garment alteration shops | A |
| 8111 | Automotive Repair - automotive service, repair, paint, restoration, auto customizing, auto window tinting | A |
| 81119 | Car Wash - truck wash, detailing service, self service | A |
| 81142 | Reupholstery Shop - reupholstery, repair, restoration, or refinishing of furniture | A |
| 8121 | Personal Care Service - tanning salon, weight reduction center or workshop, electrolysis service | A |
| 812111 | Barber | C |
| 812112 | Cosmetologist - <i>Licensing required from the Alabama Board of Cosmetology</i> | C |
| 812113 | Manicurist/Nail Technician - <i>Licensing required from the Alabama Board of Cosmetology</i> | B |
| 812199 | Tattoo Parlor - <i>Health Department approval required</i> | A |
| 8122 | Funeral Home/Cemetery - and related services | A |
| 81231 | Laundromat - coin operated, self service | A |
| 81232 | Dry Cleaners | A |
| 81233 | Linen Supply | A |
| 8129 | Personal Service - film developing, concierge service, parking lot, valet parking, dating service, house sitting, personal fitness trainer, restroom operation, personal shopper, singing telegrams, shoeshine service, wedding chapel, wedding planner | A |
| 81291 | Pet Care Service - animal shelter, animal grooming, boarding, sitting, training | A |
| 81299 | Psychic Service - astrology, palm reading, fortune telling | D |
| 812995 | Bail Bondsman - <i>Shelby County Court authorization required</i> | C |
| 813 | Social/Civic Organizations - organization for disease research, human rights, grant making, fund raising for social welfare, charitable trusts | A |
| 930 | Going Out of Business Sale - <i>Reference City of Pelham Code Sections 5-40 through 5-47</i> | Y |
| 940 | Short Term Business | DD |
| 950 | Special Events License | EE |
| 960 | Delivery License - retail or wholesale merchandise | A |
| 999 | Business - Other - lines of business not otherwise classified | A |

SECTION 28. License fee schedules.

Schedule A

\$100.00 plus .075 percent of gross receipts between \$100,000.00 and \$15,000,000.00.

No additional license for gross receipts over \$15,000,000.00.

Schedule B

\$50.00 each person

Schedule C

\$100.00

Schedule D

\$200.00 each person

Schedule E

\$500.00

Schedule F

3% of gross receipts

Schedule G

\$50.00 for first device, plus \$10.00 for each additional device

Schedule H

\$100.00 for first device, plus \$25.00 for each additional device

Schedule I

Cable Service – 5% (or maximum allowed) of gross receipts for all service in the City. Paid quarterly by the 20th day of the month following the end of each calendar quarter.

Schedule J

Gasoline Retail - \$100.00 for first nozzle, \$10.00 for each additional nozzle

Schedule K

Warehouse/Storage - \$100.00 plus .075 percent of cost of inventory between \$100,000.00 and \$15,000,000.00 shipped or delivered to the warehouse the next preceding year. No additional license for inventory over \$15,000,000.00.

Schedule L

\$200.00 plus .075 percent of gross receipts between \$200,000.00 and \$15,000,000.00. No additional license for gross receipts over \$15,000,000.00.

Schedule M

Each professional - \$200.00 plus .075 percent of gross receipts between \$200,000.00 and \$15,000,000.00. No additional license for gross receipts over \$15,000,000.00.

Where the business is a corporation, partnership, LLC, or entity other than a sole proprietorship, the gross receipts of each owner, partner, or member shall be determined by allocating to each owner, partner, or member gross receipts in the same percentage as ownership in the business or in the same percentage as the profits distributed.

Each professional who is an employee, and not an owner, partner, or member shall pay the minimum fee of \$200.00. The corporation, partnership, LLC, or other entity shall be allowed to deduct from their gross receipts the salary amount paid to each professional employee who is not an owner, partner, or member and required to buy an individual license.

Schedule N

Concerts, Amusement Shows - 1% of the gross ticket sales, admission fees, and all receipts from such performance, production or presentation. Paid quarterly by the 20th day of the month following the end of each calendar quarter. Minimum license fee of \$100.00 to be paid before commencing business.

Schedule O

Contractor - \$100.00

Must provide copy of current certification from appropriate State of Alabama board for the type of business activity (Licensing Board for General Contractors or Home Builders Licensure Board).

In addition to the contractor license, a separate gross receipts license must be obtained if the contractor operates a storefront, retail or wholesale operation, manufactures or fabricates an item, or is a licensed or authorized distributor, agent or supplier for a product or material.

Schedule P

Subcontractor - \$50.00

Must provide copy of current certification if certification is required by any State of Alabama board or agency.

In addition to the subcontractor license, a separate gross receipts license must be obtained if the subcontractor operates a storefront, retail or wholesale operation, manufactures or fabricates an item, or is a licensed or authorized distributor, agent or supplier for a product or material.

Schedule Q

Taxicabs - \$50.00 per vehicle

See Pelham Code of Ordinances, Sections 15-40 through 15-45

Schedule R

Display Advertising - Billboard, Aerial, Transit - \$200.00 plus .075 percent of gross receipts between \$200,000.00 and \$15,000,000.00. No additional license for gross receipts over \$15,000,000.00.

Schedule S

Carnival, Circus, Traveling Show - \$500.00 per week (seven days or less)

Schedule T

Wholesale Gasoline Distributor - \$100.00 per year

Plus \$.02 per gallon sold or delivered. A sworn statement and payment of the \$.02 per gallon is to be made by the 20th of the month following the month in which the sales or deliveries are made.

If the business makes sales other than wholesale gasoline in the City of Pelham a separate license must be obtained for that line of business.

Schedule U

Insurance Company, Other than Fire and Marine - \$20.00 plus \$1.00 of each \$100.00 and major fraction thereof of gross premiums, less return premiums, on policies issued during the preceding year to citizens of the City, provided that in case such company shall not have conducted business for the full period of said preceding year, it shall pay \$20.00 plus that amount which bears the same relationship to the gross premiums, less return premiums, on policies issued during the said preceding year as 365 bears to the number of days during which business was conducted in such preceding year. Companies commencing business after the first of the current license year shall pay \$20.00 plus \$1.00 on each \$100.00 and major fraction thereof of gross premiums, less return premiums, on policies issued during the said current year to the citizens of the City. Such new companies shall pay a flat minimum license of \$20.00 at the time of commencement of business upon which there shall be an adjustment at the end of the year, upon the basis herein provided for new companies.

Schedule V

Insurance Company - Fire and Marine - \$4.00 on each \$100.00 of gross premiums, less return premiums, on policies issued during the preceding year on property located in the City, provided that in case such company shall not have conducted business in the

City for the full period of said preceding year, it shall pay that amount which bears the same relationship to the gross premiums, less return premiums, on policies issued during the said preceding year on property located in the City as 365 bears to the number of days during which business was conducted in such preceding year. Companies commencing business after the first of the current license year shall pay a flat minimum license of \$5.00 upon which there shall be an adjustment at the end of the year, upon the basis herein provided for new companies.

Schedule W

Beer, Wine and Liquor

| | | |
|--------|---|-----------|
| 312121 | (040) Retail Beer (On/Off Premises) | \$ 75.00 |
| 312122 | (050) Retail Beer (Off Premises Only) | \$ 50.00 |
| 312131 | (060) Retail Table Wine (On/Off Premises) | \$ 75.00 |
| 312132 | (070) Retail Table Wine (Off Premises Only) | \$ 75.00 |
| 312133 | (090) Wholesale Beer Only | \$ 275.00 |
| 312134 | (100) Wholesale Table Wine Only | \$ 275.00 |
| 312135 | (110) Wholesale Table Wine & Beer Combined | \$ 375.00 |
| 312141 | (010) Lounge Retail Liquor - Class I | \$ 500.00 |
| 312142 | (011) Package Store Liquor - Class II | \$ 500.00 |
| 312143 | (020) Restaurant Retail Liquor | \$ 500.00 |
| 312144 | (031) Club Liquor - Class I | \$ 500.00 |
| 312145 | (032) Club Liquor - Class II | \$ 500.00 |
| 312146 | (140) Special Events Retail | \$ 150.00 |
| 312147 | (150) Special Retail - 30 Days or less | \$ 100.00 |
| 312148 | (160) Special Retail - More than 30 Days | \$ 350.00 |
| 312149 | (120) Warehouse License | \$ 200.00 |
| 312150 | (130) Additional Warehouse - Wine, Beer or Both | \$ 100.00 |
| 312151 | (200) Manufacturer | \$ 500.00 |
| 312152 | (210) Importer | \$ 250.00 |
| 312153 | (220) Brewpub | \$ 500.00 |

In addition, an amount equal to five percent (5%) of the total gross purchase amount of all liquors is to be paid monthly. A sworn statement and payment of the five percent (5%) liquor tax on all purchases is to be made by the 20th of the month following the month in which the purchases are made.

Business must provide copy of current Alabama Alcoholic Beverage Control Board License.

Gross receipts from the sale of alcohol must be included in the gross receipts license for the store, restaurant, lounge, etc.

Schedule X

Banks/Savings & Loans

| | |
|----------------------|---|
| Main Office Facility | <i>per Code of Alabama 11-51-130, 11-51-131</i> |
| Branch Location | \$ 10.00 |
| ATM Location | \$ 10.00 |

Schedule Y

Going out of Business Sale

\$25.00 if inventory is \$10,000.00 or less
 \$50.00 if inventory is more than \$10,000.00
 License is good for no more than 60 days.

Schedule Z

Water, Sewage Treatment - 3% of Gross Receipts

Each person, firm, partnership, corporation or other entity operating a private treatment facility in the City of Pelham for the disposal and treatment of human excreta and other sewage wastes shall pay a license fee to the City of Pelham an amount equal to 3% of the gross receipts of such operation for the next preceding year. There shall be no deduction

in the measure of gross receipts for expenses or other costs related to the operation of such facility.

Each such facility shall abide by all applicable requirements and regulations of the City of Pelham, the Alabama Department of Environmental Management (ADEM), the Environmental Protection Agency (EPA), the State Department of Public Health, or any agency having jurisdiction over such operation.

Schedule AA

Solicitor/Peddler/Itinerant - \$500.00

Each person engaging in or carrying on business of any nature, offering tickets for entertainment or merchandise for sale, soliciting orders or making deliveries of any merchandise, rendering or selling service of any kind, taking orders for merchandise to be subsequently delivered by any agency or means, or accepting payment on orders for merchandise to be delivered subsequently by an agency or means, any or all of which transactions are done in or from the City but not maintaining a place of business in the City, shall pay an annual license fee in the amount of \$500.00

This subsection shall not apply to a person paying a City license for engaging in a business of like character as that of any of those provided for in the other subsections.

- (1) A solicitor, within the meaning of subsections (1) through (4) of this category, is defined as any person who, by using the telephone or going from house to house and from place to place in the City, sells or takes orders for, or offers to sell or take orders for tickets, goods, wares, merchandise, newspapers or services to be performed in the future, or for making, manufacturing or repairing of any article or thing whatsoever for future delivery.
- (2) It shall be unlawful for any person to act as a solicitor without first paying for and taking out a license as prescribed herein, where such license is applicable. It shall be unlawful for any person to engage in house to house solicitation as described herein between the hours of 6:00 p.m. and 8:00 a.m.
- (3) Any person desiring a license to engage as a solicitor within the City shall:
 - (a) Be identified by the police department and shall divulge at the police department such information as may be required in an application furnished for such purpose, and where there is no record of the applicant's identity, shall submit to photographing and fingerprinting for identification.
 - (b) On such applicant's furnishing to the City revenue officer evidence that such person has complied with (a) above, and upon paying the permit fee of \$10.00, the revenue officer shall issue a permit authorizing the solicitation within the City and shall also permit the applicant to take out and pay for a solicitor's license as prescribed above.
- (4) All orders taken by licensed solicitors shall be in writing, in duplicate, stating the terms thereof and the amount paid in advance, and one (1) copy shall be given to the purchaser.

Schedule BB

Administrative Office/Support Services

Each person, firm or corporation who maintains an office within the City of Pelham primarily for the support of business operations, which office received no gross receipts in the normal course of business at that location, shall pay a license fee based on the gross compensation for the preceding year for persons (including employees, partners, proprietors, agents, representatives, and owners, etc.) who worked at such office in the City of Pelham. Compensation shall include, without limitations, salaries, gross wages, bonuses, commissions, fees and all other payments made to such persons arising out of, or in connection with, such services. The amount of the license shall be \$100.00 for the first \$100,000.00 of annual compensation, plus .075 percent of gross compensation between \$100,000.00 and \$15,000,000.00. No additional license for gross compensation over \$15,000,000.00.

This license shall not include any business for which a license is specifically required by any other Schedule of this Code. It shall not include any business that does not have a branch office or physical location other than such office in the City of Pelham. It shall

not include a business using the City of Pelham location to warehouse or store inventory. It shall not include building contractors maintaining offices in the City of Pelham. No person, firm or corporation shall be licensed under this schedule to avoid paying a license on gross receipts from sales or services required by other schedules of this ordinance.

Schedule CC

Substance and/or Drug Abuse Treatment Facility, Psychiatric Facility

\$100.00 plus 1% of gross receipts of such business or facility for all services, charges and collections totaling annually between \$100,000.00 and \$15,000,000.00. No additional license fee shall be charged for gross receipts over \$15,000,000.00.

Any person, firm or corporation (other than a municipal, county, state, or federal governmental agency) providing counseling, treatment, evaluation, and/or housing overnight for such counseling, treatment, and/or evaluation of persons who:

- (1) Suffer from or are being counseled, treated or evaluated for substance, drug, or alcohol abuse or chemical dependency or diagnosis, or who suffer from or are being treated for any psychiatric, psychological, emotional or behavioral problem or disorder; or
- (2) Are being counseled, treated and/or housed overnight by such facility as the direct or indirect result of arrest or court order or who have misdemeanor or felony criminal charges pending against them; or
- (3) Are the parties in any civil or criminal action in any municipal, county, state or federal court or the subject of any court order or proceedings in any civil or criminal court in any pending case, or who were ordered to such facility or referred thereto by any municipal, county, state or federal court or any governmental agency to receive counseling, treatment or evaluation for any substance, drug, or alcohol abuse or chemical dependency or any psychiatric, psychological, emotional or behavioral problem or disorder; or
- (4) Were removed from any prior custodial environment and placed in such facility for counseling, treatment, or evaluation due to allegations of abuse or neglect or as a result of any substance, drug, or alcohol abuse or chemical dependency or any psychiatric, psychological, emotional or behavioral problem or disorder within the city limits, whether or not such services are provided at the same location or in conjunction with a school or educational services, shall pay an annual license fee of \$100.00 plus one percent (1%) of the gross receipts of such business or facility for all services, charges and collections totaling annually between \$100,000.00 and \$15,000,000.00. No additional license fee shall be charged for gross receipts over \$15,000,000.00.

This license shall not be required of the office of a licensed practicing physician, psychiatrist, or psychologist who provides counseling, treatment, or evaluation for any substance, drug, or alcohol abuse or chemical dependency or any psychiatric, psychological, emotional or behavioral problem or disorder as part of the general professional practice of such physician, psychiatrist, or psychologist, provided the practice does not provide overnight housing in conjunction with such services.

Schedule DD

Short-Term and Seasonal Businesses - \$100.00 plus .075 percent of gross receipts between \$100,000.00 and \$15,000,000.00. No additional license for gross receipts over \$15,000,000.00.

This is for short-term or seasonal businesses held in venues such as the Pelham Civic Complex, the Amphitheater, the National Guard Armory, Oak Mountain State Park, or other venues designed for lease or rental, and capable of handling the number of participants, vendors, parking, traffic, utilities, and public safety associated with certain events. No short-term or seasonal businesses, or structure, or part thereof, which is integral to short-term or seasonal businesses, shall be conducted without the issuance of a proper business license and the collection of all taxes applicable to the type of business. The following information is required by the City of Pelham:

- (1) All short-term or seasonal businesses shall be located in a permanent building, in accordance with the requirements set forth in the City of Pelham Zoning Ordinance,

Article XXIV - "Supplementary Regulations and Modifications", Section 14 - "Each Business to be Located in Permanent Building."

- (2) The number of participants may not exceed the maximum capacity of the venue location.
- (3) Sufficient sanitary sewage facilities must be available on-site and be approved by the appropriate regulatory agency or authority.
- (4) The sale of foods and beverages is subject to the applicable regulations and the approval of the Shelby County Health Department.
- (5) The serving of alcoholic beverages shall not be permitted without a permit from both the Pelham City Council and the Alabama Alcoholic Beverage Control (ABC) Board.
- (6) Off street parking spaces and any signage shall be in accordance with the requirements for the applicable zoning district under which this detailed use is located.
- (7) Sufficient parking must be available on-site to accommodate all employee and customer parking needs, entirely outside of public rights-of-way. All vehicles must be parked in the designated paved parking spaces belonging to the facility hosting the event.
- (8) The required parking spaces, maneuvering drive aisles, and pedestrian areas are not to be used in ways other than the intended designed uses for those areas.
- (9) Sales from parked vehicles are prohibited.
- (10) Permission of Property Owner. Where the vendor is not the property owner, the vendor shall provide the Zoning Official a written agreement signed by the property owner authorizing the temporary use of the property by the vendor for short-term or seasonal businesses.

Schedule EE

Special Events - \$100.00 plus .075 percent of gross receipts between \$100,000.00 and \$15,000,000.00. No additional license for gross receipts over \$15,000,000.00.

This is for special events held in venues such as the Pelham Civic Complex, the Amphitheater, the National Guard Armory, Oak Mountain State Park, or other venues designed for lease or rental, and capable of handling the number of participants, vendors, parking, traffic, utilities, and public safety associated with certain events. No special events, or structure, or part thereof which is integral to special events shall be conducted without the written approval of the Chief of Police, the Fire Chief, and the Public Works Director. The following information is required by the City of Pelham:

- (1) A special event shall be classified as anything outside of the confines of the existing standard business license and zoning. A special event may include the selling of goods and/or services for-profit or not for-profit or the public assembly for the promotion, endorsement, sponsorship, or support of a particular venture. In addition, a special event shall be any function that, in the opinion of the Chief of Police would create concern about the health and welfare of the general public or patrons and participants of the event, or place a significant additional burden on the provision of normal public safety services.
- (2) In the interest of public safety, a special event shall not be conducted without the approval of the Chief of Police.
- (3) Approval of a special event shall further require that the Special Event organizer/management hire public safety security in numbers to be determined by the Chief of Police and authorized under the requirements of Section 12-2 of the Code of Ordinances of the City of Pelham, Alabama, or as otherwise required by the Chief of Police; and shall hire Fire/Emergency Medical personnel in numbers as required by the Fire Chief, and shall provide and/or reimburse the City for all Street Department costs associated with providing extra services as a result of said Special Event, as determined by the Public Works Director.
- (4) All special events shall be located in a permanent building, in accordance with the requirements set forth in the City of Pelham Zoning Ordinance, Article XXIV - "Supplementary Regulations and Modifications", Section 14 - "Each Business to be Located in Permanent Building".
- (5) The number of participants may not exceed the maximum capacity of the venue location.
- (6) Sufficient sanitary sewage facilities must be available on-site and be approved by the appropriate regulatory agency or authority.
- (7) The sale of foods and beverages is subject to the applicable regulations and the approval of the Shelby County Health Department.

- (8) The serving of alcoholic beverages shall not be permitted without a permit from both the Pelham City Council and the Alabama Alcoholic Beverage Control (ABC) Board.
- (9) Off street parking spaces and any signage shall be in accordance with the requirements for the applicable zoning district under which this detailed use is located.
- (10) Sufficient parking must be available on-site to accommodate all employee and customer parking needs, entirely outside of public rights-of-way. All vehicles must be parked in the designated paved parking spaces belonging to the facility hosting the event.
- (11) The required parking spaces, maneuvering drive aisles, and pedestrian areas are not to be used in ways other than the intended designed uses for those areas.
- (12) Sales from parked vehicles are prohibited.
- (13) Permission of Property Owner. Where the vendor is not the property owner, the vendor shall provide the Zoning Official a written agreement signed by the property owner authorizing the temporary use of the property by the vendor for special events.
- (14) Businesses associated with the special event must purchase a current business license issued by the City of Pelham, pay all the applicable taxes, and meet all the requirements listed in Items 1, 7, and 8 of this section.