

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

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF
HOLLYWOOD, ALABAMA, as follows:**

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SECTION 1. Levy of Tax

Pursuant to the *Code of Alabama*, the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the municipality for the year beginning 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 municipality, or the police jurisdiction, by whatever name called.

SECTION 2. Definitions.

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

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

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

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

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

[5] DESIGNEE. An agent or employee of the municipality authorized to administer or collect, or both the municipality's business license taxes, which may include another taxing jurisdiction, the Department of Revenue, or a "private auditing or

collecting firm" as defined in Section 40-2A-3 of the *Code of Alabama*.

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

(a) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

(b) A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.

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

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

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

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

[9] LICENSE YEAR. The calendar year.

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

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

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

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

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

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

SECTION 3. License term; minimums.

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

- (a) *Full Year*. Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$ 100.00.
- (b) *Half Year*. Every person who commences business on or after July 1st, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.
- (c) *Issue Fee*. For each license issued there shall be an issue fee 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 (i) or (ii), the business license shall be renewed annually on or before the 31st day of January each year.
 - (i) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
 - (ii) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of*

Alabama

which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.

- (iii) On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1st in order for them to receive their notice.
- (iv) Business license renewal payments received by the municipality shall be applied to the current renewal only when any and other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the municipal code.

SECTION 4. License shall be location specific.

- (a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a

license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

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

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

SECTION 6. Unlawful to do business without a license.

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the municipality for which a license is required without first having procured a license. A violation of this division of the ordinance passed hereunder fixing a license shall be punishable by a fine not to exceed the sum of five hundred (\$500) for each offense, and if a willful violation, by imprisonment, not to exceed six months, or both, at the discretion of the court trying the same. Each day shall constitute a separate offense.

SECTION 7. License must be posted.

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

SECTION 8. Duty to file report.

- (a) It shall be the duty of every person subject to such license tax to render to the municipality on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.
- (b) If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest.
- (c) The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.
- (d) If the amount of business license tax remitted by the taxpayer is

undisputed by the Municipality, or if the taxpayer consents to the amount of any deficiency or preliminary Assessment in writing, the municipality shall enter a final assessment for the amount of the Tax due, plus any applicable penalty and interest.

- (e) (1) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to the assessment. The license officer shall issue findings of fact and law within 60 days following the conference, which shall promptly upon issuance be mailed or delivered to the taxpayer, consistent with the procedures set forth in subsection (d) above.
- (2) If the taxpayer disagrees with the license officer's findings of fact and law, the taxpayer may appeal to the municipal governing body, by filing a notice of appeal with the municipal clerk within 30 days after the findings have been issued. The appeal shall be in writing and shall set forth in reasonable detail the grounds on which the taxpayer disagrees with the license officer's findings of fact and law.
- (3) If a petition for review: a. is not timely filed, or b. is timely filed, and upon further review the license officer, or the administrative hearings officer or governing body of the municipality, as the case may be, determines that the preliminary assessment is due to be upheld in whole or in part, the taxing jurisdiction shall make the assessment final in the amount of business license tax due as computed by the taxing jurisdiction, with applicable penalty and interest.

(4) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address

(i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars (\$500.00) or less, or

(ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred (\$500.00). In either case, at the option of the taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal delivery.

SECTION 9. Duty to permit inspection and produce records.

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

(a) Permit the designee of the municipality to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said municipal designee to gain such information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;

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

SECTION 10. Unlawful to obstruct.

It shall be unlawful for any person, or for any agent, 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 municipality in carrying out the purposes of this ordinance.

SECTION 11. Privacy.

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

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

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

SECTION 12. Failure to file assessment.

(a) In any case where a person subject to paying a license tax as provided herein fails to do so, the municipal designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.

(b) The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to appear before the municipal governing body on a day named not less than twenty (20) days from the date of notice and to show cause why such assessment shall not be made final. Such appearance may be made by agent or attorney.

(c) If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgment of the municipality, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the municipality to be correct. If upon such hearing the municipal designee finds a different amount due than that originally assessed, he/she shall make the assessment final in the correct amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.

(d) A notice by the United States mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the designee of the municipality shall be prima facie correct upon any appeal.

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

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

SECTION 14. Criminal penalties.

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

SECTION 15. Civil penalties.

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

SECTION 16. Penalties and interest.

(a) All licenses not paid within thirty (30) days from the date they fall due shall be increased by fifteen (15) percent for the first thirty (30) days they shall be delinquent, or fraction thereof, and shall be measured by an additional fifteen (15) percent for a delinquency of sixty (60) or more days, but this provision shall not be deemed to authorize the delay of thirty (30) days in the payment of the license due, which may be enforced at once.

(b) In the case of persons who began business on or after the first day of the calendar year, the license for such “new business” shall be increased by fifteen (15) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15) percent for a delinquency of forty-five (45) days or more.

(c) All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one (1) percent per month.

SECTION 17. Prosecutions unaffected.

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

the adoption of this ordinance be affected in any manner by its adoption.

SECTION 18. Procedure for denial of new applications.

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

SECTION 19. Procedure for revocation or suspension of license.

- (a) Any lawful license issued to any person to conduct any business shall be

subject to revocation by the municipal governing body for the violation by the licensee, his agent, servant, or employee of any provision of this ordinance or of any ordinance of the municipality, or any statute of the State of Alabama relating to the business for which such license is issued; and shall also be subject to revocation by the municipal governing body if the licensee, his agent, 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 municipality or any criminal law of the State of Alabama; and shall also be subject to revocation by the municipal governing body if, in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.

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

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

SECTION 20. Refunds On Overpayments

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

(b) A petition for refund shall be filed with the municipality within two years from the date of payment of the business license tax, which is the subject of the petition.

(c) The municipality shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.

(d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, together with interest to the extent provided for in Section 11-51-92. If the municipality determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.

(e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of the county in which the municipality denying the petition for refund is located. Said notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

SECTION 21. Delivery License.

(a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:

- (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
- (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
- (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
- (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
- (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
- (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.

(b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.

(c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.

(d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

SECTION 22. License classifications

SEE ATTACHED SHEETS INCORPORATED HEREIN BY REFERENCE.

SECTION 23. License Fee Schedules.

SEE ATTACHED SHEETS INCORPORATED HEREIN BY REFERENCE.

SECTION 24. Exchange of information.

(a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.

(b) Any such exchange shall be for one or more of the following purposes:

(1) Collecting taxes due.

(2) Ascertaining the amount of taxes due from any person.

(3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to

a state, county, or municipal agency.

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

SECTION 25. License fees in Police jurisdiction.

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

SECTION 26. Effective date.

This ordinance shall become effective on and after January 1, 2008.

SECTION 27. Severability.

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

SECTION 28. Repealer.

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

This ordinance shall become effective upon its due passage and publication as required by law.

DULY adopted and approved on this the
CITY OF HOLLYWOOD, ALABAMA

Rickey Keele
Mayor

ATTEST:
Lona Bradford
City Clerk

2002 NAICS TITLES/ BUSINESS LICENSE CODES

NAICS Code	CLASSIFICATION	FEE SCHEDULE
	<u>FARMING, CROP AND ANIMAL PRODUCTION</u>	
111998	FARMING AND CROP PRODUCTION	50
112990	ANIMAL PRODUCTION- chicken farms, cattle ranch	50
	<u>FORESTRY AND LOGGING</u>	
113110	FORESTRY AND LOGGING	50
	<u>FISHING, HUNTING AND TRAPPING</u>	
114119	FISHING, HUNTING AND TRAPPING- finfish, shellfish, other fish	50
	<u>SUPPORT FOR AGRICULTURE AND FORESTRY</u>	
115114	SUPPORT ACTIVITIES FOR AGRICULTURE AND FORESTRY- cotton gins, crop harvesting, farm management, post-harvest activities	50
	<u>OIL AND GAS EXTRACTION</u>	
211111	OIL AND GAS EXTRACTION- natural gas liquid extraction, crude extraction	40
	<u>MINING AND SUPPORT ACTIVITIES FOR MINING</u>	
212299	MINING -(except for oil and gas) all related mining activities	40
213112	SUPPORT ACTIVITIES FOR MINING- for oil and gas mining activities, oil/gas wells	50
	<u>ELECTRIC POWER AND GAS DISTRIBUTION</u>	
221111	ELECTRIC POWER GENERATION, TRANSMISSION, & DISTRIBUTION (power companies)	ILT
221112	NATURAL GAS DISTRIBUTION - (gas companies)	ILT
	<u>GENERAL AND RESIDENTIAL CONTRACTORS</u>	

236115	CONSTRUCTION OF BUILDINGS- general/residential contractors	3
236118	RESIDENTIAL REMODELERS	3
236200	HANDYMAN SERVICES	50
	<u>HOUSE MOVING</u>	
236400	HOUSE MOVING	3
	<u>HEAVY AND CIVIL ENGINEERING CONSTRUCTION</u>	
237110	HEAVY AND CIVIL ENGINEERING CONSTRUCTION- highway, bridge, street, water, sewer	2
	<u>PROPERTY DEVELOPMENT</u>	
237200	PROPERTY DEVELOPMENT- developing, subdividing lots	3
	<u>SPECIALTY TRADE CONTRACTORS</u>	
238110	CONCRETE FOUNDATION/STRUCTURAL CONTRACTORS	3
238130	CARPENTER CONTRACTOR	3
238140	MASONRY CONTRACTOR	3
238150	GLASS AND GLAZING CONTRACTOR	3
238160	ROOFING CONTRACTOR	3
238190	WELDING CONTRACTOR	3
238210	ELECTRICAL CONTRACTOR	3
238220	PLUMBING CONTRACTOR	3
238230	HEATING/AIR CONTRACTOR	3
238310	DRYWALL AND INSULATION CONTRACTOR	3
238350	FINISH CARPENTRY CONTRACTOR	3
238320	PAINTING AND WALL COVERING CONTRACTOR	3
238400	FIRE SPRINKLER INSTALLATION CONTRACTOR	3
238450	SIGN BUILDING/ERECTION CONTRACTOR	3
238990	ALL OTHER SPECIALTY TRADE CONTRACTOR	3
	<u>FOOD, BEVERAGE, TOBACCO MANUFACTURING</u>	
311511	DAIRY MANUFACTURING- butter, cheese, ice cream, etc.	52

311611	ANIMAL SLAUGHTERING- processing, canning, etc.	52
311811	BAKERIES- bread, pies, cakes, cookies, crackers, etc.	52
311999	FOOD MANUFACTURING- animal food, oils, sugar, confectionery,etc.	52
312111	BEVERAGE MANUFACTURING- soft drinks, bottled water	52
312120	ALCOHOLIC BEVERAGE MANUFACTURING- breweries, wineries,	52
312210	TOBACCO PRODUCT MANUFACTURING- cigarette, smokeless tobacco	52
	<u>TEXTILE AND TEXTILE PRODUCT MANUFACTURING</u>	
313111	TEXTILE MILLS FABRICATION- yarn, thread, nonwoven fabric, etc.	52
314110	TEXTILE PRODUCT MILLS- carpet, rugs, curtains, rope, tire fabric,	52
	<u>APPAREL AND ALLIED PRODUCT MANUFACTURING</u>	
315111	APPAREL MANUFACTURING- hosiery, outerwear, underwear, hats, etc.	52
316110	LEATHER & ALLIED PRODUCT MANUFACTURING- footwear, luggage, handbag,	52
	<u>WOOD PRODUCT MANUFACTURING</u>	
321113	SAWMILLS	52
321214	TRUSS MANUFACTURING	52
321920	WOOD CONTAINER AND PALLET MANUFACTURING	52
321991	MANUFACTURED HOME	52
321999	OTHER MISCELLANEOUS WOOD MANUFACTURING	52
	<u>PAPER MANUFACTURING</u>	
322110	PAPER AND PAPERBOARD MANUFACTURING- pulp mills, corrugated, aluminum foil, stationary, etc.	52
323110	PRINTING & RELATED SUPPORT ACTIVITES	1
	<u>PETROLEUM MANUFACTURING</u>	
324110	PETROLEUM AND COAL PRODUCT MANUFACTURING- refineries, asphalt shingle, asphalt paving mixture, lubricating oil	52
	<u>CHEMICAL MANUFACTURING</u>	
325110	CHEMICAL MANUFACTURING	52

325120	PHARMACEUTICAL AND MEDICINE MANUFACTURING	52
325130	SOAP, CLEANING COMPOUND, SURFACE AGENT MANUFACTURING	52
325998	OTHER MISCELLANEOUS CHEMICAL MANUFACTURING	52
	<u>PLASTICS AND RUBBER PRODUCTS MANUFACTURING</u>	
326111	PLASTICS MANUFACTURING- plastic packaging film, pipe, bottles plumbing fixtures, etc.	52
326291	RUBBER PRODUCT MANUFACTURING- hoses, belts	52
326211	TIRE MANUFACTURING	52
	<u>NONMETALLIC MINERAL PRODUCT MANUFACTURING</u>	
327121	BRICK AND STRUCTURAL CLAY MANUFACTURING- ceramic wall, floor tile	52
327215	GLASS PRODUCT MANUFACTURING- flat, pressed, blown glass	52
327390	CONCRETE PRODUCT MANUFACTURING- cement, ready-mix, block, brick, cut stone	52
327999	OTHER NONMETALLIC MANUFACTURING	52
	<u>PRIMARY METAL MANUFACTURING</u>	
331111	IRON AND STEEL MANUFACTURING- iron and steel pipe, rolled steel	52
331312	PRIMARY ALUMINUM PRODUCTION & PROCESSING- alumina refining sheet, plate, extruded product	52
331422	COPPER PRODUCT MANUFACTURING	52
331528	OTHER NONFERROUS FOUNDRIES	52
	<u>FABRICATED METAL PRODUCT MANUFACTURING</u>	
332111	IRON AND STEEL FORGING	52
332116	METAL STAMPING	52
332312	FABRICATED STRUCTURAL METAL- cutlery, ornamental	52
332323	ORNAMENTAL AND ARCHITECTURAL	52
332710	MACHINE SHOPS- precision turned product, bolt, nut, screw	52
332812	METAL COATING AND ENGRAVING-	52

332992	SMALL ARMS AMMUNITION MANUFACTURING	52
332999	OTHER MISCELLANEOUS FABRICATION	52
	<u>MACHINERY MANUFACTURING</u>	
333111	FARM MACHINERY AND EQUIPMENT MANUFACTURING- tractors, combines, lawn mowers, etc	52
333131	MINING MACHINERY AND EQUIPMENT MANUFACTURING	52
333319	OTHER COMMERCIAL AND SERVICE MANUFACTURING- printing machinery, semi-conductor, food product machinery, office machinery	52
333414	HEATING MACHINERY MANUFACTURING- ventilation, refrigeration	52
333415	AIR-CONDITIONING EQUIPMENT MANUFACTURING	52
333999	OTHER MISCELLANEOUS GENERAL PURPOSE MACHINERY	52
	<u>COMPUTER AND ELECTRONIC MANUFACTURING</u>	
334111	ELECTRONIC AND COMPUTER PRODUCT MANUFACTURING	52
334119	OTHER PERIPHERAL COMPONENT MANUFACTURING	52
334310	AUDIO AND VIDEO EQUIPMENT MANUFACTURING	52
	<u>ELECTRICAL EQUIPMENT, APPLIANCE MANUFACTURING</u>	
335121	RESIDENTIAL, COMMERCIAL, INDUSTRIAL LIGHTING	52
	<u>EQUIPMENT MANUFACTURING</u>	
335211	HOUSEHOLD ELECTRIC APPLIANCE MANUFACTURING- vacuum cleaner, refrigerator	52
335312	MOTOR AND GENERATOR MANUFACTURING	52
335931	CURRENT AND NON CURRENT CARRYING WIRING MANUFACTURING	52
335999	OTHER MISCELLANEOUS EQUIPMENT MANUFACTURING	52
	<u>TRANSPORTATION EQUIPMENT MANUFACTURING</u>	
336111	AUTOMOBILE MANUFACTURING- cars, trucks, motorcycles, boats	52
336399	MOTOR VEHICLE PARTS MANUFACTURING- brakes, transmission, vehicle lighting systems, engines	52
336411	AIRCRAFT MANUFACTURING- planes, helicopter, hang gliders	52

336412	AIRCRAFT ENGINE AND ENGINE PARTS MANUFACTURING	52
	<u>FURNITURE AND RELATED PRODUCT MANUFACTURING</u>	
337110	FURNITURE AND RELATED PRODUCT MANUFACTURING- mattress, blind and shades, tables, upholstered/wood furniture	52
	<u>MISCELLANEOUS MANUFACTURING</u>	
339112	SURGICAL AND MEDICAL INSTRUMENT MANUFACTURING	52
339114	DENTAL EQUIPMENT MANUFACTURING	52
339911	JEWELRY MANUFACTURING	52
339912	SILVERWARE AND HOLLOWWARE MANUFACTURING	52
339920	SPORTING AND ATHLETIC GOODS MANUFACTURING	52
339931	DOLL AND STUFFED TOY MANUFACTURING	52
339932	GAME, TOY AND CHILDREN'S GIFTS MANUFACTURING	52
339950	SIGN MANUFACTURING	41
339992	MUSICAL INSTRUMENT MANUFACTURING	52
339999	OTHER MISCELLANEOUS MANUFACTURING	52
	<u>MERCHANT WHOLESALERS- DURABLE GOODS</u>	
423120	MOTOR VEHICLE SUPPLIES MERCHANT WHOLESALER	52
423130	TIRE AND TUBE MERCHANT WHOLESALER	52
423140	MOTOR VEHICLE PARTS MERCHANT WHOLESALER	52
423210	FURNITURE MERCHANT WHOLESALER	52
423220	HOME FURNISHING MERCHANT WHOLESALER	52
423310	LUMBER, PLYWOOD, MILLWORK MERCHANT WHOLESALER	52
423390	OTHER CONSTRUCTION MATERIALS MERCHANT WHOLESALER	52
423450	MEDICAL SUPPLY WHOLESALER	52
423490	OTHER PROFESSIONAL EQUIPMENT MERCHANT WHOLESALER	52
423510	METAL AND MINERAL MERCHANT WHOLESALER	52
423710	HARDWARE MERCHANT WHOLESALER	52
423720	PLUMBING AND HEATING EQUIPMENT MERCHANT WHOLESALER	52

423820	FARM & GARDEN EQUIPMENT WHOLESALER	52
423830	INDUSTRIAL MACHINERY MERCHANT WHOLESALER	52
423840	INDUSTRIAL SUPPLIES MERCHANT WHOLESALER	52
423999	OTHER MISCELLANEOUS MERCHANT WHOLESALER	52

WHOLESALE TRADE

424410	GENERAL LINE GROCERY WHOLESALERS	41
424450	CONFECTIONERY MERCHANT WHOLESALERS	41
424470	MEAT PRODUCT WHOLESALERS	41
424480	FRESH FRUIT WHOLESALERS	41
424710	WHOLESALE TRADE- wholesale gas distribution	20
424111	WHOLESALE TRADE- paper, apparell, dairy products, meat products fruit, grain	41

MOTOR VEHICLE AND PARTS DEALERS

441110	NEW CAR DEALERS	34
441120	USED CAR DEALERS	35
441130	HEAVY EQUIPMENT DEALERS- NEW	36
441140	HEAVY EQUIPMENT DEALERS- USED	37
441220	MOTORCYCLE, BOAT, ATV VEHICLE DEALER	34
441229	OTHER MOTOR VEHICLE DEALERS (NEW)	34
441230	OTHER MOTOR VEHICLE DEALERS (USED)	35
441310	AUTOMOTIVE PARTS AND ACCESSORIES STORE	1
441320	TIRE DEALERS	1

HOME FURNISHINGS, FURNITURE STORES

442299	HOME FURNISHINGS STORE	1
443111	HOUSEHOLD APPLIANCE STORE	1
443112	RADIO, TELEVISION, AND OTHER HOUSEHOLD ELECTRONICS STORE	1
443120	COMPUTER & SOFTWARE STORE	1

BUILDING MATERIAL STORES

444110	HOME IMPROVEMENT CENTERS- paint, wallpaper, hardware	1
444190	OTHER BUILDING MATERIAL (lumber, logs, tile, trim, electrical supplies)	1
444200	LAWN & GARDEN EQUIPMENT/SUPPLIES STORE	1
<u>FOOD AND BEVERAGE STORES</u>		
445110	SUPERMARKETS AND OTHER GROCERY STORES	1
445120	CONVENIENCE STORES	1
445210	MEAT MARKETS	1
445220	FISH AND SEAFOOD MARKETS	1
445230	FRUIT AND VEGETABLE MARKETS	1
<u>HEALTH AND PERSONAL CARE STORES</u>		
446110	PHARMACIES AND DRUG STORE	1
446130	OPTICAL GOODS STORE	1
446199	OTHER HEALTH AND PERSONAL CARE STORES	1
<u>GASOLINE STATIONS</u>		
447110	GASOLINE STATIONS- SINGLE HOSE	46A
447111	GASOLINE STATIONS- DOUBLE HOSE	46B
<u>CLOTHING AND CLOTHING ACCESSORIES STORES</u>		
448111	CLOTHING AND OTHER PERSONAL ITEMS STORE- clothing, luggage	1
448210	SHOE STORES	1
448310	JEWELRY & GIFTS RETAIL STORE	1
<u>SPORTING GOODS, HOBBIES AND BOOK STORES</u>		
451140	MUSICAL INSTRUMENT/SUPPLIES RETAIL	1
451110	SPORTING GOODS AND HOBBIES RETAIL	1
451211	BOOK STORE	1
451212	NEWSPAPER STANDS	9
<u>RETAIL GOODS</u>		
452000	GENERAL MERCHANDISE STORE	1
452910	WAREHOUSE CLUBS AND SUPER CENTERS	1

452990	DOLLAR GENERAL STORE	1
453110	FLORISTS	1
453210	OFFICE SUPPLIES AND STATIONERY	1
453220	GIFT, NOVELTY, AND SOUVENIR STORE	1
453310	USED MERCHANDISE STORE	1
453910	PET AND PET SUPPLIES STORE	1
453920	ART DEALERS	1
453930	MANUFACTURED (MOBILE) HOME DEALERS	1
453991	TOBACCO STORE	1
453998	OTHER MISCELLANEOUS STORE	1
	<u>NON-STORE RETAILERS</u>	
454111	ELECTRONIC SHOPPING	2
454113	MAIL-ORDER HOUSES	2
454210	VENDING MACHINE OPERATORS-merchandise, food, drink, entertainment	56
454312	LIQUEFIED PETROLEUM GAS DEALER	1
454319	FUEL DEALERS	40
454390	TRANSIENT VENDOR	20
454391	OTHER NON STORE RETAIL	17
	<u>AIR, RAIL, WATER, AND TRUCK TRANSPORTATION</u>	
481111	AIR TRANSPORTATION- scheduled pasenger/ freight air, nonscheduled chartered passenger/ freight	45
482111	RAIL TRANSPORTATION- transportation, ticket offices state regulate 11-51-124	45
483111	WATER TRANSPORTATION- coastal, freight forwarders, inland, passenger	45
484110	TRUCK TRANSPORTATION- local, long-distance, freight, moving, storage and terminal, state regulated 37-3-33	13
484210	HOUSEHOLD & OFFICE GOODS MOVING	
	<u>TRANSIT AND GROUND PASSENGER TRANSPORTATION</u>	

485310	TAXI SERVICE COMPANY	50
485320	LIMOUSINE SERVICE COMPANY	50
485510	CHARTER BUS INDUSTRY	40
485999	OTHER TRANSIT AND GROUND TRANSPORTATION	50
486110	PIPELINE TRANSPORTATION	45
487110	SCENIC AND SIGHTSEEING TRANSPORTATION	45
	<u>SUPPORT ACTIVITIES FOR TRANSPORTATION</u>	
488119	OTHER AIRPORT OPERATIONS	50
488410	MOTOR VEHICLE TOWING	50
488999	HER SUPPORT ACTIVITIES	50
	<u>COURIERS, MESSENGERS, DELIVERY</u>	
492110	COURIERS-local messengers or postal service	50
492120	DELIVERY- out of town	4
	<u>WAREHOUSING AND STORAGE</u>	
493190	WAREHOUSING AND STORAGE	50
	<u>PUBLISHING INDUSTRIES</u>	
511110	NEWSPAPER PUBLISHERS	53
511140	DIRECTORY AND MAILING LISTS PUBLISHERS	42
511199	OTHER PUBLISHERS	53
	<u>MOTION PICTURE AND SOUND RECORDING INDUSTRIES</u>	
512131	MOTION PICTURE THEATERS- drive-ins, sit-ins	1
512230	MUSIC PUBLISHERS	1
512240	SOUND RECORDING STUDIOS	1
	<u>BROADCASTING</u>	
515111	RADIO NETWORKS	45
515112	RADIO STATIONS	45
515120	TELEVISION BROADCASTING	45

515210	CABLE AND OTHER SUBSCRIPTION	ILT
516110	INTERNET PUBLISHING AND BROADCASTING	42
	<u>TELECOMMUNICATIONS</u>	
517110	WIRED TELECOMMUNICATIONS	3
517211	PAGING	ILT
517212	CELLULAR AND OTHER WIRELESS TELECOMMUNICATIONS	ILT
517310	TELECOMMUNICATIONS RESELLERS	3
517410	SATELLITE TELECOMMUNICATIONS	ILT
517510	CABLE AND OTHER PROGRAM	ILT
517910	OTHER TELECOMMUNICATIONS	ILT
	<u>INTERNET SERVICE PROVIDERS</u>	
518111	INTERNET SERVICE PROVIDER	ILT
	<u>OTHER INFORMATION SERVICES</u>	
519190	OTHER INFORMATION SERVICES- search portals, data processing hosting, news syndicates	50
	<u>MONETARY AUTHORITIES</u>	
521110	MONETARY AUTHORITIES- CENTRAL BANK- FEDERAL RESERVE	50
	<u>CREDIT INTERMEDIATION AND RELATED ACTIVITES</u>	
522110	COMMERCIAL BANKING	44
522120	SAVINGS INSTITUTIONS	44
522130	CREDIT UNIONS	44
522298	PAWN SHOP	53
522300	CHECK CASHING/ PAYDAY LOANS SERVICES	50
522320	FINANCIAL TRANSACTION PROCESSING SERVICE	50
522390	OTHER CREDITRELATED ACTIVITIES- consumer lending, inter. trade financing, mortgage and non-mortgage	44
	<u>SECURITIES, COMMODITIES, INVESTMENTS</u>	
523111	SECURITIES, COMMODITY CONTRACTS, AND OTHER FINANCIAL	50

INVESTMENTS AND RELATED ACTIVITIES- investment banking, portfolio

management, investment advice

INSURANCE CARRIERS AND ADJUSTERS

524126	INSURANCE, FIRE AND MARINE	58
524127	INSURANCE COMPANIES	58 & 59
524128	INSURANCE, OTHER THAN FIRE AND MARINE	59
524210	INSURANCE AGENCIES AND BROKERAGES	49
524291	CLAIMS ADJUSTING	49

FUNDS, TRUSTS AND OTHER FINANCIAL VEHICLES

525990	FINANCIAL VEHICLES- pension funds, health and welfare funds, trusts estates, real estate investment	50
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REAL ESTATE

531190	LESSORS OF REAL ESTATE- rental of mini-warehouses and storage buildings and other residential/ nonresidential buildings	45
531210	OFFICES OF REAL ESTATE AGENTS AND BROKERS	55
531311	REAL ESTATE PROPERTY MGMT. (RESIDENTIAL)	55
531312	REAL ESTATE PROPERTY MGMT. (NON-RESIDENTIAL)	55
531320	OFFICES OF REAL ESTATE APPRAISERS	49
531350	FLEA MARKET/ TRADE DAY/ YARD SALE	3
531390	OTHER RELATED ACTIVITIES TO REAL ESTATE	55

RENTAL AND LEASING SERVICES

532111	VEHICLE RENTAL AND LEASING	45
532220	FORMAL WEAR AND COSTUME RENTAL	45
532230	VIDEO TAPE AND DISC RENTAL	45
532291	HOME HEALTH EQUIPMENT RENTAL	45
532295	HOUSEHOLD FURNITURE RENTAL	45
532299	OTHER CONSUMER GOODS RENTAL- electronics, appliances, recreational goods	45

532412	CONSTRUCTION, MINING, AND INDUSTRIAL EQUIPMENT RENTAL	45
532420	OFFICE MACHINERY AND EQUIPMENT RENTAL	45
532490	OTHER COMMERCIAL AND INDUSTRIAL EQUIPMENT RENTAL	45
532999	ALL OTHER RENTAL AND LEASING	45
	<u>LESSORS OF NON-FINANCIAL INTANGIBLE ASSETS</u>	
533110	LESSORS OF NON-FINANCIAL INTANGIBLE ASSETS	45
	<u>PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES</u>	
541110	OFFICES OF LAWYERS	52
541199	OFFICES OF OTHER LEGAL SERVICES- notaries, title abstract	50
541211	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS	50
541213	TAX PREPARATION SERVICES	50
541219	OTHER ACCOUNTING SERVICES- payroll, bookkeeping	50
541310	ARCHITECTURAL SERVICES	52
541330	ENGINEERING SERVICES	52
541350	BUILDING INSPECTION SERVICES	50
541370	SURVEYING AND MAPPING	50
541490	SPECIALIZED DESIGN SERVICES- interior design, industrial design graphic design, etc.	50
541519	COMPUTER RELATED SERVICES- computer programming, computer systems design, computer facilities management	50
541618	MANAGEMENT CONSULTING SERVICES- human resources,marketing environmental, administrative management, research and development	50
	<u>ADVERTISING</u>	
541810	ADVERTISING AGENCIES- public relations, media buying agencies and media representatives	42
541850	DISPLAY ADVERTISING	42
541860	DIRECT MAIL ADVERTISING	42
541890	OTHER SERVICES RELATED TO ADVERTISING	42

OTHER PROFESSIONAL SERVICES

541910	MARKETING RESEARCH	50
541921	PHOTOGRAPHY STUDIOS	50
541930	TRANSLATION & INTERPRETATION SERVICES	50
541940	VETERINARY SERVICES	52
541990	OTHER PROFESSIONAL SERVICES	50

MANAGEMENT OF COMPANIES AND ENTERPRISES

551120	MANAGEMENT COMPANIES- offices, enterprises, regional, corporate	50
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ADMINISTRATIVE AND SUPPORT SERVICES

561310	EMPLOYMENT PLACEMENT AGENCIES	50
561320	TEMPORARY HELP SERVICES	50
561421	TELEPHONE ANSWERING SERVICES	50
561440	COLLECTION AGENCIES	50
561450	CREDIT BUREAUS	50
561491	REPOSSESSION SERVICES	50
561492	COURT REPORTING AND STENOGRAPHY	50
561499	OTHER BUSINESS SUPPORT SERVICES	50
561510	TRAVEL AGENCIES	50
561611 I	INVESTIGATION SERVICES	50
561612	SECURITY GUARD SERVICES	50
561613	ARMORED CAR SERVICES	50
561621	SECURITY SYSTEMS SERVICES	50
561622	LOCKSMITHS	50
561710	EXTERMINATING AND PEST CONTROL SERVICES	50
561720	JANITORIAL SERVICES	50
561730	LANDSCAPING SERVICES	50
561740	CARPET AND UPHOLSTRY CLEANING SERVICES	50
561790	OTHER SERVICES TO BUILDINGS AND DWELLINGS	50

561990	OTHER SUPPORT SERVICES	50
	<u>WASTE MANAGEMENT AND REMEDIATION SERVICES</u>	
562111	RECYCLING COLLECTION SERVICES	50
562119	WASTE COLLECTION SERVICES- solid waste, hazardous and non-hazardous waste collection	50
562991	SEPTIC TANK AND RELATED SERVICES	50
562998	OTHER MISCELLANEOUS SERVICES	50
	<u>EDUCATIONAL SERVICES</u>	
611111	EDUCATIONAL SUPPORT SERVICES- elementary, secondary, junior college and universities	50
611698	SCHOOLS AND INSTRUCTION- secretarial, cosmetology, technical and trade, fine arts, recreation, language, tutor, driving	50
	<u>HEALTH CARE PROFESSIONAL SERVICES</u>	
621111	OFFICES OF PHYSICIANS- medical doctors	52
621210	OFFICES OF DENTISTS- dental surgeons, endodontists, orthodontists periodontists	52
621300	OFFICES OF OTHER HEALTH PRACTITIONERS	50
621310	OFFICES OF CHIROPRACTORS	52
621320	OFFICES OF OPTOMETRISTS	52
621330	OFFICES OF MENTAL HEALTH	52
621340	OFFICES OF PHYSICAL, OCCUPATIONAL AND SPEECH THERAPISTS	45
621391	OFFICES OF PODIATRISTS	52
621399	OFFICES OF OTHER MISCELLANEOUS PROFESSIONALS	52
621498	OUTPATIENT CARE CENTERS- day surgery clinics, HMO medical centers dialysis	50
621511	MEDICAL LABORATORIES	50
621512	DIAGNOSTIC IMAGING CENTER	50
621600	MASSAGE THERAPISTS	50

621610	HOME HEALTH CARE SERVICES	50
621910	AMBULANCE AND EMERGENCY FLIGHT SERVICES	50
621999	OTHER MISCELLANEOUS HEALTH SERVICES	52
	<u>HOSPITALS</u>	
622110	GENERAL MEDICAL AND SURGICAL HOSPITALS	52
622210	PSYCHIATRIC AND SUBSTANCE ABUSE HOSPITALS	52
	<u>NURSING AND RESIDENTIAL CARE FACILITIES</u>	
623110	NURSING CARE FACILITIES	50
623311	CONTINUING CARE RETIREMENT FACILITIES	50
623990	OTHER RESIDENTIAL CARE FACILITIES	50
	<u>SOCIAL ASSISTANCE SERVICES</u>	
624190	INDIVIDUAL AND FAMILY CARE SERVICES-child and youth services, services for the elderly	50
624229	COMMUNITY HOUSING SERVICES	50
624410	CHILD DAY CARE SERVICES	50
	<u>PERFORMING ARTS, SPECTATOR SPORTS, ARTISTS</u>	
711111	PERFORMING ARTS- theater and dance companies, musical groups and artists	50
711219	SPECTATOR SPORTS- sports teams and clubs, racetracks	50
711410	AGENTS AND MANAGERS FOR ARTISTS	50
	<u>MUSEUMS, ZOOS, AND HISTORICAL SITES</u>	
712110	MUSEUMS AND HISTORICAL SITES	50
712130	ZOOS AND BOTANICAL GARDENS	50
	<u>AMUSEMENT AND RECREATION</u>	
713111	AMUSEMENT AND RECREATION INDUSTRIES- theme parks, casinos	50
713120	AMUSEMENT ARCADES	50
713910	GOLF COURSES AND COUNTRY CLUBS	12
713930	MARINAS	45

713940	FITNESS AND RECREATIONAL CENTERS	45
713950	BOWLING CENTERS	45
713960	BILLIARDS/POOL ROOMS	39
713990	OTHER AMUSEMENT AND RECREATIONAL CENTERS	45
	<u>ACCOMMODATIONS</u>	
721111	HOTEL, MOTEL, BED AND BREAKFAST	45
721211	RV (RECREATIONAL VEHICLE)	45
721310	ROOMING & BOARDING HOUSING	45
	<u>FOOD SERVICES AND ALCOHOL BEVERAGES</u>	
722110	RESTAURANTS- full-service, limited-service, cafeterias	60
722310	FOOD SERVICE CONTRACTORS	60
722320	CATERERS	60
722330	MOBILE FOOD SERVICES	60
722410	RETAIL LIQUOR OFF PREMISES	22
722415	RETAIL BEER ON/OFF PREMISE	61
722420	RETAIL BEER OFF PREMISE	61
722425	RETAIL WINE ON/OFF PREMISE	61
722430	RETAIL WINE OFF PREMISE	61
722435	LOUNGE IN A HOTEL,MOTEL OR RESTAURANT	31
722440	LOUNGE NOT IN A HOTEL, MOTEL OR RESTAURANT	33
722445	RESTAURANT SERVING LIQUOR	29
722450	CLUB, CLASS I	29
722455	CLUB, CLASS II	32
722460	PACKAGE STORE	29
722465	MANUFACTURER	24
722470	WHOLESALE BEER	18
722475	WHOLESALE WINE	19
722480	WHOLESALE BEER/WINE	22
722485	WHOLESALE LIQUOR	26

722490	WAREHOUSE	13
722495	SPECIAL RETAIL	17
722499	SPECIAL EVENTS RETAIL	17
	<u>REPAIR AND MAINTENANCE</u>	
811111	GENERAL AUTOMOTIVE REPAIR- transmission, body, paint, glass, oil change, other mechanic work	50
811192	CAR WASHES	50
811211	ELECTRONIC AND PRECISION EQUIPMENT REPAIR- computers, office machinery, communication equipment	50
811490	PERSONAL AND HOUSEHOLD GOODS REPAIR- appliances, home and garden equipment, reupholstery, footwear, leather goods	50
811999	OTHER MISC. REPAIR	50
	<u>PERSONAL AND LAUNDRY CARE SERVICES</u>	
812111	BARBER SHOPS AND BEAUTY SALONS	50
812113	NAIL SALONS	50
812199	OTHER PERSONAL CARE SERVICES- tanning beds, spas, etc.	50
812210	FUNERAL HOMES	50
812220	CEMETERIES AND CREMATORIES	50
812310	COIN-OPERATED LAUNDRIES	53
812320	DRYCLEANING AND LAUNDRY SERVICES	50
812331	LINEN SUPPLY	50
812332	INDUSTRIAL LAUNDERERS	50
812910	PET CARE SERVICES- grooming	50
812921	PHOTOFINISHING LABORATORIES- one-hour photo	50
812930	PARKING LOTS AND GARAGES	54
812950	BAIL BONDS SERVICES	50
812960	MEDIUMS	24
812990	OTHER PERSONAL SERVICES	50

RELIGIOUS, SOCIAL AND CIVIC ORGANIZATIONS

813111	RELIGIOUS, SOCIAL AND CIVIC ORGANIZATIONS- human rights, business associations, labor unions, political	50
814110	PRIVATE HOUSEHOLDS	50
921190	GENERAL GOVERNMENT SUPPORT- executive offices, legislative bodies	50
922190	JUSTICE, PUBLIC ORDER, AND SAFETY ACTIVITIES- correctional institutions, parole offices	50
923130	ADMINISTRATION OF HUMAN RESOURCES	50
924130	ADMINISTRATION OF ENVIRONMENTAL QUALITY PROGRAMS	50
925110	ADMINISTRATION OF HOUSING PROGRAMS, URBAN PLANNING	50
926160	ADMINISTRATION OF ECONOMIC PROGRAMS	50
927110	SPACE RESEARCH AND TECHNOLOGY	50
928110	NATIONAL SECURITY AND INTERNATIONAL AFFAIRS	50

RATE SCHEDULES:

RATE SCHEDULE #1

Less than \$5,000.00-----	\$25.00
\$5,000.00 and less than \$10,000.00-----	\$50.00
\$10,000.00 and less than \$20,000.00-----	\$75.00
\$20,000.00 and less than \$500,000.00-----	\$75.00 plus 1/10 of 1% over \$20,000.00
Over \$500,000.00-----	\$555.00 plus 1/20 of 1% over \$500,000.00

RATE SCHEDULE #2

Less than \$50,000.00-----	\$200.00
\$50,000.00 and less than \$100,000.00-----	\$300.00
\$100,000.00 and less than \$500,000.00-----	\$400.00 plus 1/10 of 1% over \$100,000.00
\$500,000.00 and less than \$1,000,000.00-----	\$800.00 plus 1/20 of 1% over \$500,000.00
\$1,000,000.00 and less than \$5,000,000.00-----	\$1,200.00 plus 1/40 of 1% over \$1,000,000
Over \$5,000,000.00-----	\$2,500.00 plus 1/80 of 1% over \$5,000,000

RATE SCHEDULE #3

Less than \$10,000.00-----	\$50.00
\$10,000.00 and less than \$50,000.00-----	\$100.00
\$50,000.00 and less than \$100,000.00-----	\$150.00

\$100,000.00 and less than \$500,000.00-----	\$150.00 plus 1/10 of 1% over \$100,000.00
\$500,000.00 and less than \$1,000,000.00-----	\$550.00 plus 1/20 of 1% over \$500,000.00
\$1,000,000.00 and less than \$5,000,000.00-----	\$800.00 plus 1/40 of 1% over \$1,000,000.00
Over \$5,000,000.00-----	\$1,800.00 plus 1/80 of 1% over \$5,000,000.00

RATE SCHEDULE #4

Up to \$75,000.00-----\$100.00 non-refundable

RATE SCHEDULE #5

Flat Rate-----\$5.00/ on each

RATE SCHEDULE #6

Flat Rate-----\$10.00/ on each

RATE SCHEDULE #7

Flat Rate-----\$15.00/ on each

RATE SCHEDULE #8

Flat Rate-----\$20.00/ on each

RATE SCHEDULE #9

Flat Rate-----\$25.00/ on each

RATE SCHEDULE #10

Flat Rate----- \$35.00

RATE SCHEDULE #11

Flat Rate----- \$50.00

RATE SCHEDULE #12

Flat Rate----- \$75.00

RATE SCHEDULE #13

Flat Rate----- \$100.00

RATE SCHEDULE #14

Flat Rate----- \$125.00

RATE SCHEDULE #15

Up to \$150,000.00----- \$150.00

RATE SCHEDULE #16

Flat Rate----- \$175.00

RATE SCHEDULE #17

Flat Rate----- \$200.00

RATE SCHEDULE #18

Flat Rate----- \$250.00

RATE SCHEDULE #19

Flat Rate----- \$275.00

RATE SCHEDULE #20

Flat Rate----- \$300.00

RATE SCHEDULE #21

Flat Rate----- \$350.00

RATE SCHEDULE #22

Flat Rate----- \$375.00

RATE SCHEDULE #23

Flat Rate----- \$400.00

RATE SCHEDULE #24

Flat Rate----- \$500.00

RATE SCHEDULE #25

Flat Rate----- \$600.00

RATE SCHEDULE #26

Flat Rate----- \$750.00

RATE SCHEDULE #27

Flat Rate----- \$1,000.00

RATE SCHEDULE #28

Flat Rate----- \$1,250.00

RATE SCHEDULE #29

Flat Rate----- \$1,500.00

RATE SCHEDULE #30

Flat Rate----- \$1,750.00

RATE SCHEDULE #31

Flat Rate----- \$2,000.00

RATE SCHEDULE #32

Flat Rate----- \$2,500.00

RATE SCHEDULE #33

Flat Rate----- \$3,000.00

RATE SCHEDULE #34

Less than \$200,000.00----- \$250.00

Over \$200,000.00----- \$250.00 plus 1/20 of 1%

RATE SCHEDULE #35

Less than \$200,000.00----- \$150.00

Over \$200,000.00----- \$150.00 plus 1/20 of 1%

RATE SCHEDULE #36

Less than \$500,000.00----- \$300.00

Over \$500,000.00----- \$300.00 plus 1/20 of 1%

RATE SCHEDULE #37

Less than \$500,000.00----- \$200.00

Over \$500,000.00----- \$200.00 plus 1/20 of 1%

RATE SCHEDULE #38

1st chair, operator or space----- \$75.00

Each additional chair, operator or space----- \$50.00/each

RATE SCHEDULE #39

1st table----- \$100.00

Each additional table----- \$75.00/each

RATE SCHEDULE #40

Less than \$100,000.00----- \$100.00

\$100,000.00 and less than \$500,000.00----- \$100.00 plus 1/10 of 1% over \$100,000.00

\$500,000.00 and less than \$1,000,000.00----- \$500.00 plus 1/20 of 1% over \$500,000.00

\$1,000,000.00 and less than \$5,000,000.00----- \$750.00 plus 1/40 of 1% over \$1,000,000.00

\$5,000,000.00 and less than \$10,000,000.00----- \$1,750.00 plus 1/80 of 1% over \$5,000,000.00

Over \$10,000,000.00----- \$2,400.00 plus 1/160 of 1% over \$10,000,000.00

RATE SCHEDULE #41

Less than \$100,000.00-----	\$150.00
\$100,000.00 and less than \$500,000.00-----	\$150.00 plus 1/10 of 1% over \$100,000.00
\$500,000.00 and less than \$1,000,000.00-----	\$550.00 plus 1/20 of 1% over \$500,000.00
\$1,000,000.00 and less than \$5,000,000.00-----	\$800.00 plus 1/40 of 1% over \$1,000,000.00
Over \$5,000,000.00-----	\$1,800.00 plus 1/80 of 1% over \$5,000,000.00

RATE SCHEDULE #42

Less than \$20,000.00-----	\$100.00
Over \$20,000.00-----	\$100.00 plus 1/10 of 1% over \$20,000.00

RATE SCHEDULE #43

Less than \$20,000.00-----	\$125.00
Over \$20,000.00-----	\$125.00 plus 1/10 of 1% over \$20,000.00

RATE SCHEDULE #44

Main Branch location-----	\$125.00
Each additional branch location-----	\$50.00/each
Each ATM location-----	\$50.00/each

RATE SCHEDULE #45

Less than \$50,000.00-----	\$100.00
\$50,000.00 and less than \$100,000.00-----	\$100.00 plus 1/10 of 1% over \$50,000.00
\$100,000.00 and less than \$500,000.00-----	\$150.00 plus 1/20 of 1% over \$100,000.00
\$500,000.00 and less than \$1,000,000.00-----	\$400.00 plus 1/40 of 1% over \$500,000.00
Over \$1,000,000.00-----	\$1,525.00 plus 1/80 of 1% over \$1,000,000.00

RATE SCHEDULE #46

[A] Single Hose- First Pump-----	\$40.00
Each additional single hose pump-----	\$25.00
[B] Double Hose- First Pump-----	\$60.00
Each additional double hose pump-----	\$30.00
[C] Tank trucks for delivering-----	\$100.00

RATE SCHEDULE #47

5 beds or less-----	\$125.00
Each additional bed-----	\$8.00

RATE SCHEDULE #48

5 beds or less-----	\$75.00
Each additional bed-----	\$8.00

RATE SCHEDULE #49

1 to 5 employees-----	\$125.00
6 to 10 employees-----	\$175.00
11 to 15 employees-----	\$225.00
16 to 20 employees-----	\$275.00
21 to 50 employees-----	\$400.00
51 to 75 employees-----	\$600.00
76 to 100 employees-----	\$1,000.00
Over 100 employees-----	\$1,000.00 plus \$50.00/each over 100 employees

RATE SCHEDULE #50

Less than \$5,000.00-----	\$25.00
\$5,000.00 and less than \$10,000.00-----	\$50.00
\$10,000.00 and less than \$20,000.00-----	\$100.00
\$20,000.00 and less than \$100,000.00-----	\$100.00 plus 1/10 of 1% over \$20,000.00
\$100,000.00 and less than \$500,000.00-----	\$180.00 plus 1/20 of 1% over \$100,000.00
\$500,000.00 and less than \$1,000,000.00-----	\$380.00 plus 1/40 of 1% over \$500,000.00
Over \$1,000,000.00-----	\$505.00 plus 1/80 of 1% over \$1,000,000.00

RATE SCHEDULE #51

1 to 10 machines-----\$20.00/each
Over 10 machines----- \$10.00/each

RATE SCHEDULE #52

Less than \$100,000.00----- \$350.00
\$100,000.00 and less than \$1,000,000.00----- \$350.00 plus 1/10 of 1% over \$100,000.00
\$1,000,000.00 and less than \$5,000,000.00----- \$1,250.00 plus 1/20 of 1% over \$1,000,000.00
\$5,000,000.00 and less than \$10,000,000.00----- \$3,250.00 plus 1/40 of 1% over \$5,000,000.00
Over \$10,000,000.00-----\$4,500.00 plus 1/80 of 1% over \$10,000,000.00

RATE SCHEDULE #53

Less than \$50,000.00----- \$200.00
\$50,000.00 and less than \$500,000.00----- \$200.00 plus 1/10 of 1% over \$50,000.00
\$500,000.00 and less than \$1,000,000.00----- \$650.00 plus 1/20 of 1% over \$500,000.00
\$1,000,000.00 and less than \$5,000,000.00----- \$900.00 plus 1/40 of 1% over \$1,000,000.00
Over \$5,000,000.00----- \$1,250.00 plus 1/80 of 1% over \$5,000,000.00

RATE SCHEDULE #54

1 to 25 spaces----- \$100.00
Each additional space----- \$5.00/each

RATE SCHEDULE #55

Less than \$50,000.00----- \$200.00
Over \$50,000.00----- \$200.00 plus 3/20 of 1% over \$50,000.00
Each real estate salesperson----- \$75.00/each

RATE SCHEDULE #56

1 to 50 machines-----\$25.00/each
Over 50 machines----- \$20.00/each

RATE SCHEDULE #57 Square Footage

Less than 5,000----- \$100.00
5,000 and less than 10,000----- \$200.00
10,000 and less than 20,000----- \$300.00
20,000 and less than 30,000----- \$350.00
30,000 and less than 40,000----- \$400.00
40,000 and less than 50,000----- \$450.00
50,000 and less than 60,000----- \$500.00
60,000 and less than 70,000----- \$550.00
70,000 and less than 80,000----- \$600.00
80,000 and less than 90,000----- \$650.00
90,000 and less than 100,000----- \$700.00
Over 100,000-----\$700.00 plus .01 per sq ft over 100,000

RATE SCHEDULE #58 Insurance Fire/Marine

4% of gross premiums

RATE SCHEDULE #59 Insurance other than Fire/Marine

\$10.00 plus 1% of gross premiums

RATE SCHEDULE #60

Less than \$10,000----- \$50.00
\$10,000 and less than \$25,000----- \$100.00
\$25,000 and less than \$1,750,000----- \$100.00 plus 1/10 of 1% over 25,000.00
Over \$1,750,000----- \$1825.00 plus 1/20 of 1% over 1,750,000.00

RATE SCHEDULE #61 Retail Beer/Wine (Off Premises)

Flat Fee----- \$75.00 (1/2 of amount charged by AL)

ILT = In Lieu of Taxes

