

ORDINANCE NO. 2019-09-03-01

BUSINESS LICENSE CODE OF THE CITY OF ASHLAND
FOR THE YEAR 2019 AND EACH SUBSEQUENT YEAR

AN ORDINANCE REPEALING ORDINANCE NO. 2007-12-03-01 ADOPTED DECEMBER 03, 2007 AND ANY AMENDMENTS THERETO THE LICENSE CODE OF THE CITY OF ASHLAND, ALABAMA FOR THE YEAR OF 2007 AND FURTHER ADOPTING ITS NEW ORDINANCE AS STATED ABOVE AND PROVIDING FOR THE LEVY AND ASSESSMENT OF PRIVILEGE LICENSE TAXES AND FEES FOR THE PRIVILEGE OF ENGAGING IN BUSINESS, TRADES, OR PROFESSIONS WITHIN THE CITY OR POLICE JURISDICTION THEREOF, PROVIDING FOR THE CLASSIFICATION AND CATEGORIZATION OF SUCH BUSINESS AND FURTHER PROVIDING FOR THE ADMINISTRATION THEREOF AND PRESCRIBING CIVIL AND CRIMINAL PENALTIES FOR VIOLATIONS THEREOF.

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

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SECTION 1. Levy of License Tax

Pursuant to the *Code of Alabama* and in accordance with the *Municipal Business License Reform Act of 2006* (Act No. 2006-586), the following is hereby declared to be and is adopted as the business license code and schedule for the City of Ashland for the year beginning October 01, 2019, 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 corporate limits or police jurisdiction of the City of Ashland.

The levy of the tax, the powers authorized for administration, collection and enforcement of the Ashland privilege license tax and the related definitions shall be as specified not only by the *Code of Alabama* 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 State Legislature to include additional mandatory requirements relating to business licenses.

SECTION 2. Alabama Taxpayers' Bill of Rights and Uniform Revenue Procedures Act

As authorized by State Code Sec. 11-51-191(g)(5)c, all privilege license taxes levied by the City of Ashland shall be subject to the provisions of State Code Sec. 11-51-191.

SECTION 3. Definitions

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

BUSINESS. Any commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, whether or not carried on for gain or profit, and whether or not engaged in as principal or as an independent contractor, which engaged in, or caused to be engaged in, within a municipality.

BUSINESS LICENSE. An annual issued by the municipality for the privilege of doing any kind of business trade, profession, or any other activity in the municipality, which document 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 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 Ashland, Alabama.

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

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 collection 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 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 retain 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.

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

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.

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 corporations 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.

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.

TAXPAYER. Any person subject to or liable under this chapter for any business license tax; and 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.

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*, unless the context therein otherwise specifies.

SECTION 4. License term; minimums

The license term and the minimum amount for a business 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.
- (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 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.
(*Ordinance 2007-12-03-01*)
- (d) *Annual Renewal.* Except as provided in subsection (i) or (ii), the business license shall be renewed annually on or before the 31st day on 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 purchases 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 change 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 year 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 subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for the municipal code.

SECTION 5. 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. In the event the business relocates to a different location, the business owner must notify the license officer for the City of the relocation and with approval of the governing body, an updated license shall be issued to reflect the address of the new location. In no event shall a license for a specific location be valid for two (2) separate locations.
- (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 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 or facilities.
 - (iii) The taxpayer must provide proof that separate telephone listing, 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 lack of physical location.

SECTION 6. Restriction on transfer of license

No license shall be transferred from one taxpayer to another. Provided that a mere change of 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 the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number.

SECTION 7. 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 punishable by a fine not to exceed the sum of five hundred (\$500.00) 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 8. License must be posted

Every license shall be posed 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 to do so.

SECTION 9. Duty to file report

- (a) It shall be the duty 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 an y business license remittance form is incorrect, if no business licenses 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.

- (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 deficiently or preliminary assessment in writing, the municipality shall enter a final assessment for the amount of tax due, plus any applicable penalty.
- (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 representative 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 their respective positions.

(2) If a petition for review is not timely filed, or 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 municipality may make the assessment final in the amount of business license tax due as computed by the license officer, with applicable 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 filing of the petition or the conference, if any.

(3) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) either by first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business 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. The final assessment shall include a statement informing the taxpayer of his or her right to appeal the final assessment to circuit court within 30 days from the date of the entry of the final assessment.

SECTION 10. 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 or 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 of 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 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 11. 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 the ordinance.

SECTION 12. 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 provision 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 city 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 13. 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, or 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 judgement of the municipality, such assessment shall be made final in the amount originally fixed, or 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 the originally assessed, he or 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 U.S. 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 14. 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 the *Code of Alabama*, Section 11-51-44 (1975).

SECTION 15. Criminal penalties

Any person found guilty of violating any or 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 16. 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 proceeding in a court of competent jurisdiction to abate the same.

SECTION 17. Penalties

- (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, 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 (30) days in the payment of the license due, which may be enforced at once.
- (b) In the case of person 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.

SECTION 18. 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 19. Procedure for denial of new application

- (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 city 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 city clerk of the notice of the denial of such license by the municipal governing body.
- (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 municipal governing body 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, orders, 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 20. 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 licensees, 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, certification, book, or any other date 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 that may be presented bearing up on the question of revocation or the refusal of renewal, as the case may be.

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 the following criteria provided by *Code of Alabama* Section 11-51-194:
 - (1) Other than delivers, the taxpayer had 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 are 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 of any requisite set-up or installation of all merchandise exceeds ten thousand dollars (\$10,000.00) but does not exceed one hundred fifty thousand dollars (\$150,000.00) during the license year if the gross receipts exceeds one hundred fifty thousand dollars (\$150, 000.00) the taxpayer shall notify the municipality within 45 days and must purchase an appropriate license from the municipality and may be subject to a penalty not to exceed ten (\$10.00);
 - (5) Any set-up or installation shall relate only to (i) that required by 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 said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses form the municipality for the entire license year 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, by the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted from any sale and delivery accomplished by means of common carrier shall be counted against the one hundred fifty thousand (\$150, 000.00) limitation described in the preceding section if the taxpayer also during the same license year sell 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 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 the purposes of 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. Refunds on overpayments

- (a) Any taxpayer may file a petition for refund with the municipality for any overpayment or 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 in Section 11-51-90 of the *Code of Alabama*. 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 detail 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, the appeal shall be dismissed for lack of jurisdiction.

SECTION 23. License Exemptions

Exemptions from the payment of privilege license tax shall include:

- (a) Those business activities specifically exempted at the municipal level of government by a franchise contract, by state or federal law or by some other legal requirement superior to this license ordinance and only to the extent required by the same and;
- (b) Non-profit corporations authorized by such by the Internal Revenue Service and possessing documentation to prove such authorization.

SECTION 24. License classification

North American Industrial Classification System (NAICS) identification (section/sub-sector) numbers are required as a part of the periodic reporting requirements for every business. For municipal business license purposes, each taxpayer must be minimally classified as required by State Code Sec. 11-51-90B. The descriptions listed beside each NAICS code incorporate examples of each category; however, these examples are not all inclusive. A business is classified and licensed based upon the business activity or activities which conducts within the City. Each business will be placed in the NAICS sector/sub-sector which best matches its activity or activities and shall pay a license tax based upon the corresponding schedule assigned to its description unless otherwise specified. The City may assign additional digits of each NAICS code for reporting purposes and proper administration of this ordinance.

<u>CODE</u>	<u>2017 NAICS TITLES/BUSINESS LICENSE CODES</u>	<u>SCHEDULE</u>
113110	Forestry - logging, forestry, timber track operations, timber mgt., tree trimming, stump grinding	B
212311	Mining - stone mining, quarrying	B
221122	Utilities -electric power or light company (11-51-129)	G
221210	Utilities - natural gas company	G
221310	Utilities - water, sewage treatment, steam, and other	G
236220	Contractors - general contractors, comm. bldg., residential, subdivision, remodeling	B
237110	Contractors - <u>specialty trade</u> , water well drilling & irrigation	B
237990	Contractors - <u>heavy construction</u> , highway, bridge, street, water, sewer, underground cable and communication lines	B
238110	Contractors - <u>specialty trade</u> - concrete contractors	B
238120	Contractors - <u>specialty trade</u> - structural street erection	B
231130	Contractors - <u>specialty trade</u> contractors- non-general & non heavy	B
238140	Contractors - <u>specialty trade</u> - masonry and stone contractors	B
238150	Contractors - <u>specialty trade</u> - glass and glazing contractors	B
238160	Contractors - <u>specialty trade</u> - roofing, siding & sheet metal (<i>roofers license from HBLB required</i>)	B
238190	Contractors - <u>specialty trade</u> - excavation and site development	B
238210	Contractors - <u>specialty trade</u> - electrical contractors (<i>copy of State certification required</i>)	B

238220	Contractors- specialty trade- plumbing, heating & air conditioning (<i>copy of State certification required</i>), fire sprinklers, mechanical installation	B
238110	Contractors- specialty trade- drywall, acoustical & insulation	B
238320	Contractors- specialty trade- painting and wall covering	B
238330	Contractors- specialty trade- floor covering/ all types	B
238340	Contractors- specialty trade- tile, marble, terrazzo, & mosaic	B
238910	Contractors- specialty trade- wrecking & demolition	B
238990	Contractors- Tradesman	A
311615	Food mfg.- meat, seafood, grain, fruit, dairy, animal, poultry processing	D
312112	Beverage mfg.- all types soft drinks, bottled water, ice	D
312120	Beverage mfg.- Breweries	D
312130	Beverage mfg.- Wineries	D
312140	Beverage mfg.- Distilleries	D
321999	Wood mfg.- sawmills, wood preservation, veneer, trusses, millwork	D
323110	Printing- screen, quick, digital, books, lithographic, handbills, commercial	D
327310	Nonmetallic mfg.- clay, glass, cement, lime, pottery, ceramic, brick, tile	D
332111	Forging- iron & steel	D
332811	Heat Treating- metal coating, engraving	D
334111	Electronic mfg.- computers	D
336111	Automobile mfg.	D
336411	Aircraft mfg.	D
337110	Furniture mfg.- cabinets, countertops, office, household, beds, kitchen	D
339999	Miscellaneous mfg.- production of jewelry, silverware, toys, sporting goods, office supplies, signs, musical instruments, gasket, fastener, button, broom, brush, mop, casket	D
421990	Wholesale trade- <u>durable</u>, vehicle, machinery, equipment, furniture	R
422720	Wholesale trade- <u>non-durable</u>, wholesale gas distributor (liquefied petroleum, gas, propane, butane, lubricating oil)	F
422499	Wholesale trade- <u>non-durable</u>, paper, apparel, grocery, beverages, dairy	R
425120	Wholesale trade- agents and brokers	R
441110	Motor vehicles- new and/or used automobiles, motorcycles, boats, etc..... dealerships and lots	P
441310	Motor vehicle parts and accessories- auto, motorcycles, boats, parts and accessories	E
441320	Tire dealers- retail sells, installation, etc.	E
442110	Furniture- furniture, home furnishing, stores, floor coverings, window	E
443112	Electronic & appliance store- household, radio, television, computers	E
444130	Building materials and gardening equipment dealers- hardware, paint, home center, wallpaper, nursery	E
444220	Nursery, Garden Center, and Farm Supply Stores- plants, gardening supplies, pet supplies, farm supplies, etc.	E
445120	Food & beverage stores, - grocery, convenience store, markets	E
445310	Beer, Wine, Liquor Store	E
446110	Health and personal care stores- drug, pharmacy, cosmetic, optical, health food	E
447110	Gasoline Retail- selling gasoline with or without convenience store	B

448130	Clothing & accessories- men, women, children, infant, shoe, jewelry	E
451110	Sporting goods & hobbies- toys, fish, gun, books, hobby	E
452990	General merchandise stores- department, warehouse clubs, superstores	E
453220	Miscellaneous retailers- florist, gift, novelty, pet, art, and tobacco	E
454291	Non-store retailer- peddlers license (<i>anyone selling any item on the street, door to door, direct sales associates, social media</i>)	I
484110	Truck transportation- local, long-distance, freight, moving, and storage	S
484230	Truck transportation- terminal- state regulated (37-3-33)	B
485111	Mixed mode transportation- transit system, bust, taxi service, limousine, other motor vehicle (passenger transportation).	B
492210	Couriers- local messengers, service, local delivery services	S
493110	Warehousing and storage- distribution, household, refrigerated, special	B
511110	Publishing industries except Internet- newspaper, book, periodical, databases, software	B
512131	Motion pictures/Sound Recording - theaters, videos, recording, drive-ins	B
515112	Broadcasting- radio and television stations	B
515210	Broadcasting- cable and other subscriptions programming	T
517310	Telecommunications- telephone local and long distance (11-51-128)	G
517212	Telecommunications- towers- cellular and other wireless (per location)	B
517315	Telecommunications- reseller of services	E
519130	Internet Publishing- Publishing and/or broadcasting content on the internet exclusively	B
522110	Bank main office- not branch location or ATM	H
522111	Bank branch or ATM	H
522298	Pawn shop- whether title pawn or merchandise	P
522390	Credit services- companies and activities related to credit and mediation	B
523999	Securities, commodity- brokerage, portfolio, investment, other financial services	B
524113	Insurance company- life insurance	U
524126	Insurance company and/or its agents- casualty, fire, and/or marine premiums (11-51-120/123)	U
524128	Insurance company and/or its agents- health, allied and all other premiums (11-51-120/123)	U
524210	Agent office- insurance, administration of third parties, pension funds, annuities, etc.	B
531110	Real Estate- landlord- commercial or residential	E
531130	Real Estate- lessors of mini warehouses and self-storage units	B
531210	Real Estate- offices, agents, brokers, management appraiser's office	B
532230	Rental and leasing- movie and video rental	X
532310	Rental and leasing- auto, truck, trailer, RV, all tangible property	X
541110	Attorney/Lawyers- individual and/or firm professional license	M
541120	Notaries	M
541111	Physician- individual and/or firm professional license	M
541210	Dentist- individual and/or firm professional license	M
541211	Accountant/CPAs- individual and/or firm professional license	M
541213	Tax Preparation Services- individual and/or firm professional license	M

541310	Architect- individual and/or firm professional license	M
541311	Chiropractor- individual and/or firm professional license	M
541320	Optometrist- individual and/or firm professional license	M
541330	Engineer- individual and/or firm professional license	M
541340	Drafting Services- individual and/or firm professional license	M
541490	Design Services- individual and/or firm professional license	M
541511	Computer programmer- individual and/or firm professional license	M
541921	Photographer- studios, portrait, commercial, services	M
541940	Veterinarian- individual and/or firm professional license	M
561330	Professional Employer Services- employee placement, Temp Help	B
561499	Business Support Services- document prep, answering service, telemarketers, mail centers, collections, credit bureaus, repossession	B
561599	Travel arrangements- agent/reservations services	M
561621	Security/Fire System Services- security guards, security system services, fire system services, locksmiths, patrol services	B
561710	Exterminating Services- exterminating company and its services	B
561720	Janitorial firm- janitorial, cleaning services- individual or firm	B
561730	Landscaping services- altering design, adding ornamental features, planting trees/shrubs	B
561731	Lawn Maintenance- maintain lawns by cutting/trimming grass and shrubs	A
562991	Waste management- portable toilets, septic tanks	B
562998	Waste management- landfill, garbage pickup, hauling services	Q
611519	Technical and/or Trade School	B
611699	Educational services- technical, computer, sports, services, business	B
621511	Medical laboratories	B
621610	Home Health Care Services- durable medical equipment (Not affiliates with the local hospital or hospice)	B
622110	Hospitals	Y
624190	Social Assistance- other individual and family services, driving school, anger mgt., DUI/Drug counseling, etc.	B
624410	Social Services- child day care services	V
623110	Nursing care facilities	Y
711310	Arts and sports- dance, musical, teams, tracks, promoters, agents	B
713110	Amusement- arcades, golf clubs, marinas, fitness, bowling centers; Additional cost per each vending machine (See Schedule L)	B
713940	Fitness and recreational facilities	B
721110	Accommodations- hotels, motels, and similar facilities	O
721191	Accommodations- bed and breakfast inns and services	O
721214	Accommodations- trailer parks, RV parks, and travel parks	O
722110	Restaurant- full-service restaurant facility	W
722211	Restaurant- limited facility or services	W
722320	Caterers- and/or mobile food services	W
722410	Drinking Places- (Alcoholic Beverages)	W
811118	Repairs and maintenance- auto, paint/body, carwash, other vehicular, wrecker service	B
811219	Repairs and maintenance- all electronic equipment	B

811412	Repairs and maintenance- all appliance, home & garden equipment	B
812111	Personal Service- Barber Shop	A
812112	Personal Service- Beauty Salon	A
812113	Personal Service- Nail Salon	A
812199	Personal Service- Tanning Salon	A
812210	Personal Service- Funeral Home	B
812220	Personal Service- cemeteries and crematories	B
812310	Personal Service- Coin operated laundry	C
812320	Personal Service- Dry Cleaning- Laundry Services	C
812330	Personal Service- Supply service/rental service	C
812340	Personal Service- Bail Bond	N
812910	Personal Service- pet care services	B
910001	Category for number of- vending machines for all types vending, amusement devices and/or games	L
999111	Unclassified miscellaneous business services not elsewhere classified	B
999222	Unclassified miscellaneous personal service not elsewhere classified	B
999333	Small vendor license	K
999444	Sales/Delivery License	J

SECTION 25. License Fee Schedule

Schedule “A” – Flat Rate

Owner of each Barber Shop, Beauty Salon, Nail Salon \$100.00- Plus current issue fee

Each person working independently of business (*rents space from owner*) \$50.00- Plus current issue fee

Tanning Salon (*No More than 2 beds*) \$50.00- Plus current issue fee

Tanning Salon (*More than 2 beds*) \$100.00- Plus current issue fee

Tradesman- working independently \$50.00- Plus current issue fee

Lawn Maintenance- working independently \$50.00- Plus current issue fee

Schedule “B”- Flat Rate

\$100.00- Plus current issue fee

Schedule “C”- Laundry Services

Full Service Dry Cleaners/Laundry - \$100.00- Plus current issue fee

Coin Operated/Self Service Laundry - \$200.00- Plus current issue fee

Supply service/rental service - \$100.00 – Plus current issue fee

Schedule “D”- Manufacturing

Each person, firm, or corporation engaged in the business of manufacturing, producing, fabricating, or processing shall pay a business license fee of:

\$200.00- Plus current issue fee

Schedule “E”- Retail Stores/Real Estate rental commercial or residential

Each person, firm or corporation selling or soliciting orders for sale of goods, wares, or merchandise at retail, where, whether purchased or consigned, and each person, firm, or corporation renting or leasing any commercial or residential property acting as a landlord, shall pay a business license fee in an amount based on his/her, or its gross annual receipts of the preceding year as follows:

If gross annual receipts are:

Less than \$25,000.00	\$50.00- Plus current issue fee
\$ 25,000.01 to \$50, 000.00	\$100.00-Plus current issue fee
\$ 50, 000.01 to \$75, 000.00	\$150.00-Plus current issue fee
\$ 75,000.00 to \$100,000.00	\$200.00-Plus current issue fee
\$100,000.01 to \$125,000.00	\$250.00-Plus current issue fee
\$125,000.01 to \$150,000.00	\$300.00-Plus current issue fee
\$150,000.01 to \$200,000.00	\$400.00-Plus current issue fee
\$200,000.01 and over	\$500.00-Plus current issue fee

Schedule “F”-Wholesale Gas Distributor

Each wholesale dealer in liquefied petroleum, gasoline, propane, butane, and lubricating oil or substitute thereof, or his agent, shall pay a business license fee bases on sales inside the corporate city limits or police jurisdiction of the City of Ashland during the preceding calendar year as follows:

Annual sales of:

\$15,000.00 or less	\$200.00-Plus current issue fee
\$15,000.01 and over	\$300.00-Plus current issue fee

Schedule “G”- Utilities

- (a) Electric Light or Power Company- Amount of license is state regulated. See section 11-51-129 of the *Code of Alabama* 1975. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year. Such company shall on or before the last day of January of each year file with the City Clerk or the City a sworn statement showing the gross amount of the receipts of said company in said municipality for the preceding year and shall at such time pay the license due and shown by such report.
- (b) Natural Gas Company- no change from present arrangements with East Central Alabama Gas District.
- (c) Water Supply Company- no change from present arrangements with the Water Works & Sewer Board of the City of Ashland.
- (d) Telephone Company- Amount of license is state regulated for exchange license and long-distance license. See section 11-51-128 of the *Code of Alabama* 1975.

Schedule “H”- Banks/Savings & Loans

Bank or Savings & Loans located within the corporate limits of Ashland shall pay a business license fee computed as follows:

Where capital, surplus, reserve and undivided profits are:

\$ 50,000.00 or less	\$10.00-Plus current issue fee
\$50,000.01 to \$100,000.00	\$20.00-Plus current issue fee
\$100,000.01 to \$150,000.00	\$30.00-Plus current issue fee
\$150,000.01 to \$200,000.00	\$40.00-Plus current issue fee
\$200,000.01 to \$250,000.00	\$50.00-Plus current issue fee
\$250,000.01 to \$300,000.00	\$60.00-Plus current issue fee
\$300,000.01 to \$350,000.00	\$70.00-Plus current issue fee
\$350,000.01 to \$400,000.00	\$80.00-Plus current issue fee
\$400,000.01 to \$450,000.00	\$90.00-Plus current issue fee
\$450,000.01 to \$500,000.00	\$100.00-Plus current issue fee
\$500,000.01 to \$600,000.00	\$110.00-Plus current issue fee
In excess of \$600,000.00	\$125.00-Plus current issue fee

In addition, a business license must be obtained for each branch of such association or bank at a cost of \$10.00.

Schedule “I”- Peddlers

Yearly Rate issued for annual sales activity \$50.00-Plus current issue fee

Schedule “J”- Delivery License

The rate for the delivery license is established in Section 21 and is \$100.00- Plus current issue fee

Schedule “K”- Small Vendor License

\$50.00- Plus current issue fee

The City of Ashland hereby establishes a small vendor license. The taxpayer must meet all of the following criteria:

- (a) The taxpayer purchased a business license from the municipality with respect to the preceding license year and made a sale or provided services within the municipality thereof during each calendar quarter of the preceding license year.
- (b) The taxpayer’s gross receipts derived from within the municipality for the preceding year did not exceed fifteen thousand dollars (\$15,000.00).
- (c) The taxpayer did not qualify for the special delivery license provided for by Section 11-51-94.

Schedule “L”- Vending Machines

Each person owning, possessing, or giving space in his place of business for the operation of a lawful, automatic merchandise, drink, food, amusement, picture, or information vending, dispensing, producing, or displaying machine, or a machine on which a person is weighed, shall pay a business license fee as follows:

Candy, bubblegum, and like machines	\$10.00 per machine-Plus current issue fee
Car cleaning products or laundry products	\$10.00 per machine-Plus current issue fee
Jukeboxes and like machines	\$15.00 per machine-Plus current issue fee
Drinks, food, cigarette, and like machines	\$15.00 per machine-Plus current issue fee
Video amusement and like machines	\$20.00 per machine- Plus current issue fee

Where more than one (1) but not more than six (6) manually operated vending machines are located and bolted on a single stand, a license fee shall be paid for only one of the machines, the fee being in the largest amount hereinabove shown. If more than six (6) manually operated machines are located and bolted on a stand, then an additional privilege or license fee of two dollars (\$2.00) for each machine shall be paid. In no event shall there be more than ten (10) manually operated machines located and bolted on a single stand.

Issued decals must be placed on machine so that they are clearly visible upon inspection.

Schedule “M”- Professional

Each person on each member or associate of a firm, partnership, association, or other legal entity engaged in or carrying on a profession or vocation as such shall pay a business license fee of:

\$150.00-Plus current issue fee

Schedule “N”- Bail Bonding

\$200.00-Plus current issue fee

Schedule “O”- Accommodations

Hotel/motel/bed & breakfast/rooms or spaces (mobile homes) for rent

\$100.00- Plus current issue fee

Schedule “P”- Pawn Shops- Motor Vehicles

Each person, firm, or corporation offering merchandise pawn, title pawn, selling or soliciting orders for sale of automobiles, motor cars, trucks, tractors, motorcycles, other self-propelling vehicles, or mobile homes shall pay a business license fee of:

\$250.00-Plus current issue fee

Schedule “Q”- Waste Management

Privilege license fee for landfills, garbage pickup, hauling service. No change from present arrangement with A-G-L Solid Waste Disposal Authority.

\$400.00-Plus current issue fee

Schedule “R”- Wholesale Trade

Each person, firm, or corporation selling or soliciting for sale, goods, wares, or merchandise at wholesale from stock or warehouse, whether purchased or consigned, shall pay a business license fee of:

\$100.00-Plus current issue fee

Schedule “S”-Truck Transportation of Freight or Hauling

A business license fee must be paid for each vehicle used for the transportation of freight or hauling and having a rating of:

Not more than one ton	\$50.00-Plus current issue fee
Over one ton and not more than two tons	\$75.00-Plus current issue fee
Over two tons	\$100.00-Plus current issue fee

Schedule “T”- Cable Company

Per Franchise agreement effective September 22, 2015, a Franchise Tax of three (3) percent of gross receipts from all customers in the City for its basic television service must be paid by Charter Communications.

Schedule “U”- Insurance Company

Fire and Marine- Fire and Marine companies are required to pay a license tax of four (4) percent of premiums received during the previous year on policies issued covering risks located within the corporate limits of the city plus the current issue fee.

Insurance Companies other than Fire and Marine- License fee of ten dollars (\$10.00) per year plus one (1) percent of premiums received during the previous year on policies issued during said year to citizens of the city, plus the current issue fee.

Renewals must be in accordance with Section 11-51-122 of the *Code of Alabama*.

Schedule “V”- Social Services

Each person, firm, or corporation offering child day care services for the public must pay a business license fee as follows:

Each Child Day Care Service/ Center

\$100.00-Plus current issue fee

Schedule “W”- Restaurants/Caterers/Mobile Food

Each full-service restaurant facility must pay a license fee based on his/her, or its annual gross receipts of the preceding year as follows:

If gross receipts are:

Less than \$500,000.00 \$150.00-Plus current issue fee

\$500,000.01 and over \$250.00-Plus current issue fee

Each limited facility or service must pay a license fee of:

\$100.00-Plus current issue fee

Each caterer must pay a license fee of:

\$100.00-Plus current issue fee

Each mobile food service must pay a license fee of:

\$100.00-Plus current issue fee

Additional license fee(s) must be paid for vending machines as set out in Section L.

Schedule “X”- Rental and Leasing

Each person, firm, or corporation officer motor vehicle, video, auto, truck, trailer, RV, all tangible property (except commercial or residential real estate) see Schedule E, for rental or lease shall pay a business license fee of:

\$200.00-Plus current issue fee

Schedule “Y”- Hospital/Nursing Care Facilities

Each person, firm, or corporation that operates at hospital or nursing care facility shall pay a business license fee of:

\$25.00 for up to ten (10) beds then \$1.00 for each addition bed- Plus current issue fee

No change from current exemption held by Clay County Hospital, Nursing Home, and Wellness Center.

SECTION 26. 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 ordinance for the exchange of taxpayer information, of which county or state authorities. The license officer may charge a reasonable fee for providing such 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 regulation of the Alabama Department of Revenue, or successor of a business or stock for 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 27. License fee 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 28. Effective date

This ordinance shall become effective at _____ on _____, _____. To the extent that all other ordinances or parts of ordinances of the City of Ashland conflicting herewith or inconsistent with the provisions of this ordinance, the same are hereby repealed to the extent of such conflict.

SECTION 29. 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.

Approved and adopted this _____ day of _____, _____.

City of Ashland
A Municipal Corporation

Mayor

Attest

CERTIFICATION OF PUBLICATION

I hereby certify that the attached Ordinance No. 2019-09-03-01, upon a roll call vote, was unanimously approved at a regular meeting of the City of Ashland held on the _____ day of September, 2019. Said Ordinance was thereafter published by posting at the following locations on the _____ day of September, 2019 at _____ o'clock _____.m.:

1. Ashland City Hall (Mayor's Office);
2. Ashland Public Library;
3. Post Office, Ashland, Alabama; and
4. By including a copy of said Ordinance on the City of Ashland website.

All notices will remain posted for not less than thirty (30) days after posting.

CERTIFIED this _____ day of September, 2019.

CITY OF ASHLAND, ALABAMA

CHELSEY WYNN

City Clerk/ Administrator