

AMENDMENT NO. 1 to ORDINANCE NO. 2008-001

BUSINESS LICENSE ORDINANCE

Ordinance No. 2008-001 is hereby amended as follows:

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 \$50.00.
- (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 in an amount as provided for by Section 11-51-90(a), *Code of Alabama*, 1975, as amended, 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 January 1 of each year and are delinquent if not paid by January 31. Licenses not paid by January 31 will be assessed a fifteen percent (15%) penalty. An additional fifteen percent (15%) penalty will be assessed on a delinquency of sixty (60) days or more.
 - (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, *Code of Alabama*, 1975, as amended, 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 31st of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address 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 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.
- (c) Contractors and subcontractors must send a copy of current State Contractor's License, and any certification pertinent to your field. No license shall be issued for a Contractor and/or subcontractor prior to receipt of proof of a Certificate of Liability Insurance in an amount not less than \$300,000 or a surety bond in an amount not less than \$10,000. General Contractors must be licensed by the State of Alabama Board of General Contractors. Home builders and other contractors must be properly licensed or certified by law.

- (d) Restaurants and/or food sales businesses, including convenience stores selling food prepared on the premises, must include a copy of the Health Department Certificate.
- (e) Hair and Nail Salons must include a copy of the Health Department Certificate.

ADOPTED: This _____ day of February, 2014.

Herb Robins
Council Chairman Pro Tem

APPROVED: This _____ day of February, 2014.

Brenda Bell-Guercio
Mayor

ATTESTED: This _____ day of February, 2014.

Joan Downs
Town Clerk