

AMENDMENT TO ORDINANCE NO. 122-06-07

AN ORDINANCE AMENDING SECTION 22 (LICENSE CLASSIFICATIONS AND FEE SCHEDULE) OF ORDINANCE NO. 122-06-07 OF THE CITY OF GUIN, ALABAMA, ALTERING THE BUSINESS CLASSIFICATIONS TO COINCIDE WITH THOSE SET FORTH IN THE NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (2012 NAICS 6-DIGIT SCHEDULE) AND ALTERING VARIOUS FEES TO MAKE THEM MORE UNIFORM WITHIN THE 3-DIGIT CLASSIFICATIONS CURRENTLY CONTAINED IN SAID CITY ORDINANCE.

IT IS HEREBY ORDAINED by the Mayor and City Council of the City of Guin, Alabama, that Section 22 of Ordinance No. 122-06-07, setting forth business classifications and fee schedules, be amended to replace the current classification and fee schedule with the new (6-digit classification) schedule, as set forth hereinafter. The amended Ordinance shall read in its entirety, as follows:

ORDINANCE NO. 122-06-07

AN ORDINANCE TO PROVIDE A LICENSE SCHEDULE FOR THE YEAR 2007 AND SUBSEQUENT YEARS FOR BUSINESSES ENGAGED IN OR CARRIED ON IN THE CITY OF GUIN, ALABAMA, AND IT'S POLICE JURISDICTION, AND FURTHER, REPEALING ALL PREVIOUS ORDINANCES RELATING THERETO.

Be it ordained by the Mayor and City Council of the City of Guin, Alabama, as follows:

SECTION 1.	Levy of tax.	Page 2
SECTION 2.	Definition of terms.	Page 2
SECTION 3.	License term; minimum license.	Page 4
SECTION 4.	License shall be location specific.	Page 5
SECTION 5.	License transfer restrictions.	Page 5
SECTION 6.	Unlawful to do business without a license.	Page 6
SECTION 7.	License must be posted.	Page 6
SECTION 8.	Duty to file report.	Page 6
SECTION 9.	Duty to permit records inspection.	Page 7
SECTION 10.	Unlawful to obstruct municipal designee.	Page 8
SECTION 11.	Privacy of information.	Page 8
SECTION 12.	Failure to file assessment.	Page 8
SECTION 13.	Lien for non-payment of license tax.	Page 9
SECTION 14.	Criminal penalties.	Page 9

SECTION 15. Civil penalties.	Page 9
SECTION 16. Penalties and interest.	Page 9
SECTION 17. Prosecutions unaffected.	Page 9
SECTION 18. Procedure for denial of new applications.	Page 10
SECTION 19. Procedure for revocation/suspension of license.	Page 10
SECTION 20. Refunds on overpayments.	Page 11
SECTION 21. Delivery License.	Page 11
SECTION 22. License Classification and Fee Schedules.	Page 13
SECTION 23. Exchange of information.	Page 19
SECTION 24. License fees in Police Jurisdiction.	Page 19
SECTION 25. Effective date.	Page 19
SECTION 26. Severability.	Page 19
SECTION 27. Repealer.	Page 20

SECTION 1. Levy of Tax.

(a) Pursuant to the *Code of Alabama*, the following is hereby declared to be and is adopted as the business license code and schedule of license fees for the municipality for the year beginning January 1, 2007, 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 of terms.

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 the municipality.

[2] **BUSINESS LICENSE.** An annual license issued by the municipality for the privilege of doing any kind of business, trade, profession or 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 *Alabama Code*, 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 \$75.00.
- (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 **twelve dollars (\$12.00)** and said issuance 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 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 or 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.

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 taxpayer. 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 the 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 dollars (\$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 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 shall 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) 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.

(d) 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.

(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) 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 *Alabama Code*, 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 *Alabama Code*, 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 \$ 75.00 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 (\$75,000.00) 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 dollar (\$75,000.00) 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 the 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 and Fee Schedules.

The license classifications and fee schedule for business licenses in the City of Guin, Alabama, for licenses issued for 2014 and subsequent years shall be as follows:

(a) In the event that a license fee set for any business classification herein is prohibited, or exceeds the limits imposed, under applicable provisions of the *Code of Alabama, 1975*, as amended, the City's fee shall be governed by said applicable statute and the maximum fee allowed under the State statute (if any) is hereby adopted by the City of Guin as the fee for such City license classification.

(b) In the event that an appropriate business license classification cannot be determined for any business applying for a license hereunder, the annual fee for such license shall be the sum of \$125.00.

(c) The following schedule is adopted as the City of Guin's License Classifications and fee schedule:

2012 NAICS Code	SECTION 22. LICENSE CLASSIFICATIONS AND FEE SCHEDULES	Amount
	AGRICULTURE, FORESTRY, FISHING, & HUNTING	
111110	Soybean Farming	\$ 100.00
111120	Oilseed (except Soybean) Farming	\$ 100.00
111130	Dry Pea and Bean Farming	\$ 100.00
111140	Wheat Farming	\$ 100.00
111150	Corn Farming	\$ 100.00
111160	Rice Farming	\$ 100.00
111191	Oilseed and Grain Combination Farming	\$ 100.00
111199	All Other Grain Farming	\$ 100.00
111211	Potato Farming	\$ 100.00
111219	Other Vegetable (except Potato) and Melon Farming	\$ 100.00
111310	Orange Groves	\$ 100.00
111320	Citrus (except Orange) Groves	\$ 100.00
111331	Apple Orchards	\$ 100.00
111332	Grape Vineyards	\$ 100.00
111333	Strawberry Farming	\$ 100.00
111334	Berry (except Strawberry) Farming	\$ 100.00
111335	Tree Nut Farming	\$ 100.00
111336	Fruit and Tree Nut Combination Farming	\$ 100.00
111339	Other Noncitrus Fruit Farming	\$ 100.00
111411	Mushroom Production	\$ 100.00
111419	Other Food Crops Grown Under Cover	\$ 100.00
111421	Nursery and Tree Production	\$ 100.00
111422	Floriculture Production	\$ 100.00
111910	Tobacco Farming	\$ 100.00
111920	Cotton Farming	\$ 100.00
111930	Sugarcane Farming	\$ 100.00
111940	Hay Farming	\$ 100.00
111991	Sugar Beet Farming	\$ 100.00
111992	Peanut Farming	\$ 100.00
111998	All Other Miscellaneous Crop Farming	\$ 100.00
112111	Beef Cattle Ranching and Farming	\$ 100.00
112112	Cattle Feedlots	\$ 100.00
112120	Dairy Cattle and Milk Production	\$ 100.00
112130	Dual-Purpose Cattle Ranching and Farming	\$ 100.00
112210	Hog and Pig Farming	\$ 100.00
112310	Chicken Egg Production	\$ 100.00
112320	Broilers and Other Meat Type Chicken Production	\$ 100.00
112330	Turkey Production	\$ 100.00
112340	Poultry Hatcheries	\$ 100.00
112390	Other Poultry Production	\$ 100.00
112410	Sheep Farming	\$ 100.00
112420	Goat Farming	\$ 100.00
112511	Finfish Farming and Fish Hatcheries	\$ 100.00

112512	Shellfish Farming	\$	100.00
112519	Other Aquaculture	\$	100.00
112910	Apiculture	\$	100.00
112920	Horses and Other Equine Production	\$	100.00
112930	Fur-Bearing Animal and Rabbit Production	\$	100.00
112990	All Other Animal Production	\$	100.00
113110	Timber Tract Operations	\$	150.00
113210	Forest Nurseries and Gathering of Forest Products	\$	150.00
113310	Logging	\$	150.00
114111	Finfish Fishing	\$	75.00
114112	Shellfish Fishing	\$	75.00
114119	Other Marine Fishing	\$	75.00
114210	Hunting and Trapping	\$	75.00
115111	Cotton Ginning	\$	100.00
115112	Soil Preparation, Planting, and Cultivating	\$	100.00
115113	Crop Harvesting, Primarily by Machine	\$	100.00
115114	Postharvest Crop Activities (except Cotton Ginning)	\$	100.00
115115	Farm Labor Contractors and Crew Leaders	\$	100.00
115116	Farm Management Services	\$	100.00
115210	Support Activities for Animal Production	\$	100.00
115310	Support Activities for Forestry	\$	100.00

MINING

211111	Crude Petroleum & Natural Gas Extraction - STATE REGULATED	Code § 40-20-2
211112	Natural Gas Liquid Extraction - STATE REGULATED	Code § 40-20-2
212111	Bituminous Coal and Lignite Surface Mining - STATE REGULATED	Code § 40-13-9
212112	Bituminous Coal Underground Mining - STATE REGULATED	Code § 40-13-9
212113	Anthracite Mining	\$ 250.00
212210	Iron Ore Mining	\$ 250.00
212221	Gold Ore Mining	\$ 250.00
212222	Silver Ore Mining	\$ 250.00
212231	Lead Ore and Zinc Ore Mining	\$ 250.00
212234	Copper Ore and Nickel Ore Mining	\$ 250.00
212291	Uranium-Radium-Vanadium Ore Mining	\$ 250.00
212299	All Other Metal Ore Mining (where not State regulated)	\$ 250.00
212311	Dimension Stone Mining and Quarrying	\$ 250.00
212312	Crushed and Broken Limestone Mining and Quarrying	\$ 250.00
212313	Crushed and Broken Granite Mining and Quarrying	\$ 250.00
212319	Other Crushed and Broken Stone Mining and Quarrying	\$ 250.00
212321	Construction Sand and Gravel Mining	\$ 250.00
212322	Industrial Sand Mining	\$ 250.00
212324	Kaolin and Ball Clay Mining	\$ 250.00
212325	Clay and Ceramic and Refractory Minerals Mining	\$ 250.00
212391	Potash, Soda, and Borate Mineral Mining	\$ 250.00
212392	Phosphate Rock Mining	\$ 250.00
212393	Other Chemical and Fertilizer Mineral Mining	\$ 250.00
212399	All Other Nonmetallic Mineral Mining	\$ 250.00
213111	Drilling Oil and Gas Wells	\$ 225.00

213112	Support Activities for Oil and Gas Operations	\$	225.00
213113	Support Activities for Coal Mining	\$	225.00
213114	Support Activities for Metal Mining	\$	225.00
213115	Support Activities for Nonmetallic Minerals (except Fuels) Mining	\$	225.00
UTILITIES - ALL STATE REGULATED - CODE § 11-51-129			
221111	Hydroelectric Power Generation		3% of gross
221112	Fossil Fuel Electric Power Generation		3% of gross
221113	Nuclear Electric Power Generation		3% of gross
221114	Solar Electric Power Generation		3% of gross
221115	Wind Electric Power Generation		3% of gross
221116	Geothermal Electric Power Generation		3% of gross
221117	Biomass Electric Power Generation		3% of gross
221118	Other Electric Power Generation		3% of gross
221121	Electric Bulk Power Transmission & Control		3% of gross
221122	Electric Power Distribution		3% of gross
221210	Natural Gas Distribution		3% of gross
221310	Water Supply and Irrigation Systems		3% of gross
221320	Sewage Treatment Facilities		3% of gross
221330	Steam and Air-Conditioning Supply		3% of gross
CONSTRUCTION			
236115	New Single-Family Housing Construction (except For-Sale Builders)	\$	250.00
236116	New Multifamily Housing Construction (except For-Sale Builders)	\$	250.00
236117	New Housing For-Sale Builders	\$	250.00
236118	Residential Remodelers	\$	250.00
236210	Industrial Building Construction	\$	250.00
236220	Commercial and Institutional Building Construction	\$	250.00
237110	Water and Sewer Line and Related Structures Construction	\$	250.00
237120	Oil and Gas Pipeline and Related Structures Construction	\$	250.00
237130	Power & Communication Line & Related Structures Construction	\$	250.00
237210	Land Subdivision	\$	250.00
237310	Highway, Street, and Bridge Construction	\$	250.00
237990	Other Heavy and Civil Engineering Construction	\$	250.00
238110	Poured Concrete Foundation and Structure Contractors	\$	100.00
238120	Structural Steel and Precast Concrete Contractors	\$	100.00
238130	Framing Contractors	\$	100.00
238140	Masonry Contractors	\$	100.00
238150	Glass and Glazing Contractors	\$	100.00
238160	Roofing Contractors	\$	100.00
238170	Siding Contractors	\$	100.00
238190	Other Foundation, Structure, and Building Exterior Contractors	\$	100.00
238210	Electrical Contractors and Other Wiring Installation Contractors	\$	100.00
238220	Plumbing, Heating, and Air-Conditioning Contractors	\$	100.00
238290	Other Building Equipment Contractors	\$	100.00
238310	Drywall and Insulation Contractors	\$	100.00
238320	Painting and Wall Covering Contractors	\$	100.00
238330	Flooring Contractors	\$	100.00
238340	Tile and Terrazzo Contractors	\$	100.00

238350	Finish Carpentry Contractors	\$	100.00
238390	Other Building Finishing Contractors	\$	100.00
238910	Site Preparation Contractors	\$	100.00
238990	All Other Specialty Trade Contractors	\$	100.00

MANUFACTURING

311111	Dog and Cat Food Manufacturing	\$	125.00
311119	Other Animal Food Manufacturing	\$	125.00
311211	Flour Milling	\$	125.00
311212	Rice Milling	\$	125.00
311213	Malt Manufacturing	\$	125.00
311221	Wet Corn Milling	\$	125.00
311224	Soybean and Other Oilseed Processing	\$	125.00
311225	Fats and Oils Refining and Blending	\$	125.00
311230	Breakfast Cereal Manufacturing	\$	125.00
311313	Beet Sugar Manufacturing	\$	125.00
311314	Cane Sugar Manufacturing	\$	125.00
311340	Nonchocolate Confectionery Manufacturing	\$	125.00
311351	Chocolate and Confectionery Manufacturing from Cacao Beans	\$	125.00
311352	Confectionery Manufacturing from Purchased Chocolate	\$	125.00
311411	Frozen Fruit, Juice, and Vegetable Manufacturing	\$	125.00
311412	Frozen Specialty Food Manufacturing	\$	125.00
311421	Fruit and Vegetable Canning	\$	125.00
311422	Specialty Canning	\$	125.00
311423	Dried and Dehydrated Food Manufacturing	\$	125.00
311511	Fluid Milk Manufacturing	\$	125.00
311512	Creamery Butter Manufacturing	\$	125.00
311513	Cheese Manufacturing	\$	125.00
311514	Dry, Condensed, and Evaporated Dairy Product Manufacturing	\$	125.00
311520	Ice Cream and Frozen Dessert Manufacturing	\$	125.00
311611	Animal (except Poultry) Slaughtering	\$	125.00
311612	Meat Processed from Carcasses	\$	125.00
311613	Rendering and Meat Byproduct Processing	\$	125.00
311615	Poultry Processing	\$	125.00
311710	Seafood Product Preparation and Packaging	\$	125.00
311811	Retail Bakeries	\$	125.00
311812	Commercial Bakeries	\$	125.00
311813	Frozen Cakes, Pies, and Other Pastries Manufacturing	\$	125.00
311821	Cookie and Cracker Manufacturing	\$	125.00
311824	Dry Pasta, Dough, & Flour Mixes Manufacturing from Purchased Flour	\$	125.00
311830	Tortilla Manufacturing	\$	125.00
311911	Roasted Nuts and Peanut Butter Manufacturing	\$	125.00
311919	Other Snack Food Manufacturing	\$	125.00
311920	Coffee and Tea Manufacturing	\$	125.00
311930	Flavoring Syrup and Concentrate Manufacturing	\$	125.00
311941	Mayonnaise, Dressing, & Other Prepared Sauce Manufacturing	\$	125.00
311942	Spice and Extract Manufacturing	\$	125.00
311991	Perishable Prepared Food Manufacturing	\$	125.00

311999	All Other Miscellaneous Food Manufacturing	\$	125.00
312111	Soft Drink Manufacturing	\$	125.00
312112	Bottled Water Manufacturing	\$	125.00
312113	Ice Manufacturing	\$	125.00
312120	Breweries - SEE CITY ORDINANCE NO. 169-09-10		
312130	Wineries - SEE CITY ORDINANCE NO. 169-09-10		
312140	Distilleries - SEE CITY ORDINANCE NO. 169-09-10		
312230	Tobacco Manufacturing	\$	125.00
313110	Fiber, Yarn, and Thread Mills	\$	125.00
313210	Broadwoven Fabric Mills	\$	125.00
313220	Narrow Fabric Mills and Schiffli Machine Embroidery	\$	125.00
313230	Nonwoven Fabric Mills	\$	125.00
313240	Knit Fabric Mills	\$	125.00
313310	Textile and Fabric Finishing Mills	\$	125.00
313320	Fabric Coating Mills	\$	125.00
314110	Carpet and Rug Mills	\$	125.00
314120	Curtain and Linen Mills	\$	125.00
314910	Textile Bag and Canvas Mills	\$	125.00
314994	Rope, Cordage, Twine, Tire Cord, and Tire Fabric Mills	\$	125.00
314999	All Other Miscellaneous Textile Product Mills	\$	125.00
315110	Hosiery and Sock Mills	\$	125.00
315190	Other Apparel Knitting Mills	\$	125.00
315210	Cut and Sew Apparel Contractors	\$	125.00
315220	Men's and Boys' Cut and Sew Apparel Manufacturing	\$	125.00
315240	Women's, Girls', Infants' Cut & Sew Apparel Manufacturing	\$	125.00
315280	Other Cut and Sew Apparel Manufacturing	\$	125.00
315990	Apparel Accessories and Other Apparel Manufacturing	\$	125.00
316110	Leather and Hide Tanning and Finishing	\$	125.00
316210	Footwear Manufacturing	\$	125.00
316992	Women's Handbag and Purse Manufacturing	\$	125.00
316998	All Other Leather Good and Allied Product Manufacturing	\$	125.00
321113	Sawmills	\$	125.00
321114	Wood Preservation	\$	125.00
321211	Hardwood Veneer and Plywood Manufacturing	\$	125.00
321212	Softwood Veneer and Plywood Manufacturing	\$	125.00
321213	Engineered Wood Member (except Truss) Manufacturing	\$	125.00
321214	Truss Manufacturing	\$	125.00
321219	Reconstituted Wood Product Manufacturing	\$	125.00
321911	Wood Window and Door Manufacturing	\$	125.00
321912	Cut Stock, Resawing Lumber, and Planing	\$	125.00
321918	Other Millwork (including Flooring)	\$	125.00
321920	Wood Container and Pallet Manufacturing	\$	125.00
321991	Manufactured Home (Mobile Home) Manufacturing	\$	125.00
321992	Prefabricated Wood Building Manufacturing	\$	125.00
321999	All Other Miscellaneous Wood Product Manufacturing	\$	125.00
322110	Pulp Mills	\$	125.00
322121	Paper (except Newsprint) Mills	\$	125.00

322122	Newsprint Mills	\$	125.00
322130	Paperboard Mills	\$	125.00
322211	Corrugated and Solid Fiber Box Manufacturing	\$	125.00
322212	Folding Paperboard Box Manufacturing	\$	125.00
322219	Other Paperboard Container Manufacturing	\$	125.00
322220	Paper Bag and Coated and Treated Paper Manufacturing	\$	125.00
322230	Stationery Product Manufacturing	\$	125.00
322291	Sanitary Paper Product Manufacturing	\$	125.00
322299	All Other Converted Paper Product Manufacturing	\$	125.00
323111	Commercial Printing (except Screen and Books)	\$	125.00
323113	Commercial Screen Printing	\$	125.00
323117	Books Printing	\$	125.00
323120	Support Activities for Printing	\$	125.00
324110	Petroleum Refineries	\$	125.00
324121	Asphalt Paving Mixture and Block Manufacturing	\$	125.00
324122	Asphalt Shingle and Coating Materials Manufacturing	\$	125.00
324191	Petroleum Lubricating Oil and Grease Manufacturing	\$	125.00
324199	All Other Petroleum and Coal Products Manufacturing	\$	125.00
325110	Petrochemical Manufacturing	\$	125.00
325120	Industrial Gas Manufacturing	\$	125.00
325130	Synthetic Dye and Pigment Manufacturing	\$	125.00
325180	Other Basic Inorganic Chemical Manufacturing	\$	125.00
325193	Ethyl Alcohol Manufacturing	\$	125.00
325194	Cyclic Crude, Intermediate, & Gum & Wood Chemical Manufacturing	\$	125.00
325199	All Other Basic Organic Chemical Manufacturing	\$	125.00
325211	Plastics Material and Resin Manufacturing	\$	125.00
325212	Synthetic Rubber Manufacturing	\$	125.00
325220	Artificial and Synthetic Fibers and Filaments Manufacturing	\$	125.00
325311	Nitrogenous Fertilizer Manufacturing	\$	125.00
325312	Phosphatic Fertilizer Manufacturing	\$	125.00
325314	Fertilizer (Mixing Only) Manufacturing	\$	125.00
325320	Pesticide and Other Agricultural Chemical Manufacturing	\$	125.00
325411	Medicinal and Botanical Manufacturing	\$	125.00
325412	Pharmaceutical Preparation Manufacturing	\$	125.00
325413	In-Vitro Diagnostic Substance Manufacturing	\$	125.00
325414	Biological Product (except Diagnostic) Manufacturing	\$	125.00
325510	Paint and Coating Manufacturing	\$	125.00
325520	Adhesive Manufacturing	\$	125.00
325611	Soap and Other Detergent Manufacturing	\$	125.00
325612	Polish and Other Sanitation Good Manufacturing	\$	125.00
325613	Surface Active Agent Manufacturing	\$	125.00
325620	Toilet Preparation Manufacturing	\$	125.00
325910	Printing Ink Manufacturing	\$	125.00
325920	Explosives Manufacturing	\$	125.00
325991	Custom Compounding of Purchased Resins	\$	125.00
325992	Photographic Film, Paper, Plate, and Chemical Manufacturing	\$	125.00
325998	All Other Misc. Chemical Product & Preparation Manufacturing	\$	125.00

326111	Plastics Bag and Pouch Manufacturing	\$	125.00
326112	Plastics Packaging Film & Sheet (including Laminated) Manufacturing	\$	125.00
326113	Unlaminated Plastics Film & Sheet (except Packaging) Manufacturing	\$	125.00
326121	Unlaminated Plastics Profile Shape Manufacturing	\$	125.00
326122	Plastics Pipe and Pipe Fitting Manufacturing	\$	125.00
326130	Laminated Plastics Plate, Sheet (except Packaging), and Shape Manufacturing	\$	125.00
326140	Polystyrene Foam Product Manufacturing	\$	125.00
326150	Urethane Other Foam Product (except Polystyrene) Manufacturing	\$	125.00
326160	Plastics Bottle Manufacturing	\$	125.00
326191	Plastics Plumbing Fixture Manufacturing	\$	125.00
326199	All Other Plastics Product Manufacturing	\$	125.00
326211	Tire Manufacturing (except Retreading)	\$	125.00
326212	Tire Retreading	\$	125.00
326220	Rubber and Plastics Hoses and Belting Manufacturing	\$	125.00
326291	Rubber Product Manufacturing for Mechanical Use	\$	125.00
326299	All Other Rubber Product Manufacturing	\$	125.00
327110	Pottery, Ceramics, and Plumbing Fixture Manufacturing	\$	125.00
327120	Clay Building Material and Refractories Manufacturing	\$	125.00
327211	Flat Glass Manufacturing	\$	125.00
327212	Other Pressed and Blown Glass and Glassware Manufacturing	\$	125.00
327213	Glass Container Manufacturing	\$	125.00
327215	Glass Product Manufacturing Made of Purchased Glass	\$	125.00
327310	Cement Manufacturing	\$	125.00
327320	Ready-Mix Concrete Manufacturing	\$	125.00
327331	Concrete Block and Brick Manufacturing	\$	125.00
327332	Concrete Pipe Manufacturing	\$	125.00
327390	Other Concrete Product Manufacturing	\$	125.00
327410	Lime Manufacturing	\$	125.00
327420	Gypsum Product Manufacturing	\$	125.00
327910	Abrasive Product Manufacturing	\$	125.00
327991	Cut Stone and Stone Product Manufacturing	\$	125.00
327992	Ground or Treated Mineral and Earth Manufacturing	\$	125.00
327993	Mineral Wool Manufacturing	\$	125.00
327999	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing	\$	125.00
331110	Iron and Steel Mills and Ferroalloy Manufacturing	\$	125.00
331210	Iron and Steel Pipe and Tube Manufacturing from Purchased Steel	\$	125.00
331221	Rolled Steel Shape Manufacturing	\$	125.00
331222	Steel Wire Drawing	\$	125.00
331313	Alumina Refining and Primary Aluminum Production	\$	125.00
331314	Secondary Smelting and Alloying of Aluminum	\$	125.00
331315	Aluminum Sheet, Plate, and Foil Manufacturing	\$	125.00
331318	Other Aluminum Rolling, Drawing, and Extruding	\$	125.00
331410	Nonferrous Metal (except Aluminum) Smelting and Refining	\$	125.00
331420	Copper Rolling, Drawing, Extruding, and Alloying	\$	125.00
331491	Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing, and Extruding	\$	125.00

331492	Secondary Smelting, Refining, and Alloying of Nonferrous Metal (except Copper and Aluminum)	\$	125.00
331511	Iron Foundries	\$	125.00
331512	Steel Investment Foundries	\$	125.00
331513	Steel Foundries (except Investment)	\$	125.00
331523	Nonferrous Metal Die-Casting Foundries	\$	125.00
331524	Aluminum Foundries (except Die-Casting)	\$	125.00
331529	Other Nonferrous Metal Foundries (except Die-Casting)	\$	125.00
332111	Iron and Steel Forging	\$	125.00
332112	Nonferrous Forging	\$	125.00
332114	Custom Roll Forming	\$	125.00
332117	Powder Metallurgy Part Manufacturing	\$	125.00
332119	Metal Crown, Closure, & Other Metal Stamping (except Automotive)	\$	125.00
332215	Metal Kitchen Cookware, Utensil, Cutlery, and Flatware (except Precious) Manufacturing	\$	125.00
332216	Saw Blade and Handtool Manufacturing	\$	125.00
332311	Prefabricated Metal Building and Component Manufacturing	\$	125.00
332312	Fabricated Structural Metal Manufacturing	\$	125.00
332313	Plate Work Manufacturing	\$	125.00
332321	Metal Window and Door Manufacturing	\$	125.00
332322	Sheet Metal Work Manufacturing	\$	125.00
332323	Ornamental and Architectural Metal Work Manufacturing	\$	125.00
332410	Power Boiler and Heat Exchanger Manufacturing	\$	125.00
332420	Metal Tank (Heavy Gauge) Manufacturing	\$	125.00
332431	Metal Can Manufacturing	\$	125.00
332439	Other Metal Container Manufacturing	\$	125.00
332510	Hardware Manufacturing	\$	125.00
332613	Spring Manufacturing	\$	125.00
332618	Other Fabricated Wire Product Manufacturing	\$	125.00
332710	Machine Shops	\$	125.00
332721	Precision Turned Product Manufacturing	\$	125.00
332722	Bolt, Nut, Screw, Rivet, and Washer Manufacturing	\$	125.00
332811	Metal Heat Treating	\$	125.00
332812	Metal Coating, Engraving (except Jewelry and Silverware), and Allied Services to Manufacturers	\$	125.00
332813	Electroplating, Plating, Polishing, Anodizing, and Coloring	\$	125.00
332911	Industrial Valve Manufacturing	\$	125.00
332912	Fluid Power Valve and Hose Fitting Manufacturing	\$	125.00
332913	Plumbing Fixture Fitting and Trim Manufacturing	\$	125.00
332919	Other Metal Valve and Pipe Fitting Manufacturing	\$	125.00
332991	Ball and Roller Bearing Manufacturing	\$	125.00
332992	Small Arms Ammunition Manufacturing	\$	125.00
332993	Ammunition (except Small Arms) Manufacturing	\$	125.00
332994	Small Arms, Ordnance, and Ordnance Accessories Manufacturing	\$	125.00
332996	Fabricated Pipe and Pipe Fitting Manufacturing	\$	125.00
332999	All Other Miscellaneous Fabricated Metal Product Manufacturing	\$	125.00
333111	Farm Machinery and Equipment Manufacturing	\$	125.00

333112	Lawn & Garden Tractor & Home Lawn & Garden Equip. Manufacturing	\$	125.00
333120	Construction Machinery Manufacturing	\$	125.00
333131	Mining Machinery and Equipment Manufacturing	\$	125.00
333132	Oil and Gas Field Machinery and Equipment Manufacturing	\$	125.00
333241	Food Product Machinery Manufacturing	\$	125.00
333242	Semiconductor Machinery Manufacturing	\$	125.00
333243	Sawmill, Woodworking, and Paper Machinery Manufacturing	\$	125.00
333244	Printing Machinery and Equipment Manufacturing	\$	125.00
333249	Other Industrial Machinery Manufacturing	\$	125.00
333314	Optical Instrument and Lens Manufacturing	\$	125.00
333316	Photographic and Photocopying Equipment Manufacturing	\$	125.00
333318	Other Commercial and Service Industry Machinery Manufacturing	\$	125.00
333413	Industrial and Commercial Fan and Blower and Air Purification Equipment Manufacturing	\$	125.00
333414	Heating Equipment (except Warm Air Furnaces) Manufacturing	\$	125.00
333415	Air-Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment Manufacturing	\$	125.00
333511	Industrial Mold Manufacturing	\$	125.00
333514	Special Die and Tool, Die Set, Jig, and Fixture Manufacturing	\$	125.00
333515	Cutting Tool and Machine Tool Accessory Manufacturing	\$	125.00
333517	Machine Tool Manufacturing	\$	125.00
333519	Rolling Mill and Other Metalworking Machinery Manufacturing	\$	125.00
333611	Turbine and Turbine Generator Set Units Manufacturing	\$	125.00
333612	Speed Changer, Industrial High-Speed Drive, & Gear Manufacturing	\$	125.00
333613	Mechanical Power Transmission Equipment Manufacturing	\$	125.00
333618	Other Engine Equipment Manufacturing	\$	125.00
333911	Pump and Pumping Equipment Manufacturing	\$	125.00
333912	Air and Gas Compressor Manufacturing	\$	125.00
333913	Measuring and Dispensing Pump Manufacturing	\$	125.00
333921	Elevator and Moving Stairway Manufacturing	\$	125.00
333922	Conveyor and Conveying Equipment Manufacturing	\$	125.00
333923	Overhead Traveling Crane, Hoist, & Monorail System Manufacturing	\$	125.00
333924	Industrial Truck, Tractor, Trailer, & Stacker Machinery Manufacturing	\$	125.00
333991	Power-Driven Handtool Manufacturing	\$	125.00
333992	Welding and Soldering Equipment Manufacturing	\$	125.00
333993	Packaging Machinery Manufacturing	\$	125.00
333994	Industrial Process Furnace and Oven Manufacturing	\$	125.00
333995	Fluid Power Cylinder and Actuator Manufacturing	\$	125.00
333996	Fluid Power Pump and Motor Manufacturing	\$	125.00
333997	Scale and Balance Manufacturing	\$	125.00
333999	All Other Miscellaneous General Purpose Machinery Manufacturing	\$	125.00
334111	Electronic Computer Manufacturing	\$	125.00
334112	Computer Storage Device Manufacturing	\$	125.00
334118	Computer Terminal & Other Computer Peripheral Equip. Manufacturing	\$	125.00
334210	Telephone Apparatus Manufacturing	\$	125.00
334220	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	\$	125.00

334290	Other Communications Equipment Manufacturing	\$	125.00
334310	Audio and Video Equipment Manufacturing	\$	125.00
334412	Bare Printed Circuit Board Manufacturing	\$	125.00
334413	Semiconductor and Related Device Manufacturing	\$	125.00
334416	Capacitor, Resistor, Coil, Transformer, & Other Inductor Manufacturing	\$	125.00
334417	Electronic Connector Manufacturing	\$	125.00
334418	Printed Circuit Assembly (Electronic Assembly) Manufacturing	\$	125.00
334419	Other Electronic Component Manufacturing	\$	125.00
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	\$	125.00
334511	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical System and Instrument Manufacturing	\$	125.00
334512	Automatic Environmental Control Manufacturing for Residential, Commercial, and Appliance Use	\$	125.00
334513	Instruments and Related Products Manufacturing for Measuring, Displaying, and Controlling Industrial Process Variables	\$	125.00
334514	Totalizing Fluid Meter and Counting Device Manufacturing	\$	125.00
334515	Instrument Manufacturing for Measuring and Testing Electricity and Electrical Signals	\$	125.00
334516	Analytical Laboratory Instrument Manufacturing	\$	125.00
334517	Irradiation Apparatus Manufacturing	\$	125.00
334519	Other Measuring and Controlling Device Manufacturing	\$	125.00
334613	Blank Magnetic and Optical Recording Media Manufacturing	\$	125.00
334614	Software & Other Prerecorded Compact Disc, Tape, and Record Reproducing	\$	125.00
335110	Electric Lamp Bulb and Part Manufacturing	\$	125.00
335121	Residential Electric Lighting Fixture Manufacturing	\$	125.00
335122	Commercial, Industrial, and Institutional Electric Lighting Fixture Manufacturing	\$	125.00
335129	Other Lighting Equipment Manufacturing	\$	125.00
335210	Small Electrical Appliance Manufacturing	\$	125.00
335221	Household Cooking Appliance Manufacturing	\$	125.00
335222	Household Refrigerator and Home Freezer Manufacturing	\$	125.00
335224	Household Laundry Equipment Manufacturing	\$	125.00
335228	Other Major Household Appliance Manufacturing	\$	125.00
335311	Power, Distribution, and Specialty Transformer Manufacturing	\$	125.00
335312	Motor and Generator Manufacturing	\$	125.00
335313	Switchgear and Switchboard Apparatus Manufacturing	\$	125.00
335314	Relay and Industrial Control Manufacturing	\$	125.00
335911	Storage Battery Manufacturing	\$	125.00
335912	Primary Battery Manufacturing	\$	125.00
335921	Fiber Optic Cable Manufacturing	\$	125.00
335929	Other Communication and Energy Wire Manufacturing	\$	125.00
335931	Current-Carrying Wiring Device Manufacturing	\$	125.00
335932	Noncurrent-Carrying Wiring Device Manufacturing	\$	125.00
335991	Carbon and Graphite Product Manufacturing	\$	125.00
335999	All Other Misc. Electrical Equipment & Component Manufacturing	\$	125.00
336111	Automobile Manufacturing	\$	125.00

336112	Light Truck and Utility Vehicle Manufacturing	\$	125.00
336120	Heavy Duty Truck Manufacturing	\$	125.00
336211	Motor Vehicle Body Manufacturing	\$	125.00
336212	Truck Trailer Manufacturing	\$	125.00
336213	Motor Home Manufacturing	\$	125.00
336214	Travel Trailer and Camper Manufacturing	\$	125.00
336310	Motor Vehicle Gasoline Engine and Engine Parts Manufacturing	\$	125.00
336320	Motor Vehicle Electrical and Electronic Equipment Manufacturing	\$	125.00
336330	Motor Vehicle Steering and Suspension Components (except Spring) Manufacturing	\$	125.00
336340	Motor Vehicle Brake System Manufacturing	\$	125.00
336350	Motor Vehicle Transmission and Power Train Parts Manufacturing	\$	125.00
336360	Motor Vehicle Seating and Interior Trim Manufacturing	\$	125.00
336370	Motor Vehicle Metal Stamping	\$	125.00
336390	Other Motor Vehicle Parts Manufacturing	\$	125.00
336411	Aircraft Manufacturing	\$	125.00
336412	Aircraft Engine and Engine Parts Manufacturing	\$	125.00
336413	Other Aircraft Parts and Auxiliary Equipment Manufacturing	\$	125.00
336414	Guided Missile and Space Vehicle Manufacturing	\$	125.00
336415	Guided Missile and Space Vehicle Propulsion Unit and Propulsion Unit Parts Manufacturing	\$	125.00
336419	Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment Manufacturing	\$	125.00
336510	Railroad Rolling Stock Manufacturing	\$	125.00
336611	Ship Building and Repairing	\$	125.00
336612	Boat Building	\$	125.00
336991	Motorcycle, Bicycle, and Parts Manufacturing	\$	125.00
336992	Military Armored Vehicle, Tank, & Tank Component Manufacturing	\$	125.00
336999	All Other Transportation Equipment Manufacturing	\$	125.00
337110	Wood Kitchen Cabinet and Countertop Manufacturing	\$	125.00
337121	Upholstered Household Furniture Manufacturing	\$	125.00
337122	Nonupholstered Wood Household Furniture Manufacturing	\$	125.00
337124	Metal Household Furniture Manufacturing	\$	125.00
337125	Household Furniture (except Wood and Metal) Manufacturing	\$	125.00
337127	Institutional Furniture Manufacturing	\$	125.00
337211	Wood Office Furniture Manufacturing	\$	125.00
337212	Custom Architectural Woodwork and Millwork Manufacturing	\$	125.00
337214	Office Furniture (except Wood) Manufacturing	\$	125.00
337215	Showcase, Partition, Shelving, and Locker Manufacturing	\$	125.00
337910	Mattress Manufacturing	\$	125.00
337920	Blind and Shade Manufacturing	\$	125.00
339112	Surgical and Medical Instrument Manufacturing	\$	125.00
339113	Surgical Appliance and Supplies Manufacturing	\$	125.00
339114	Dental Equipment and Supplies Manufacturing	\$	125.00
339115	Ophthalmic Goods Manufacturing	\$	125.00
339116	Dental Laboratories	\$	125.00
339910	Jewelry and Silverware Manufacturing	\$	125.00

339920	Sporting and Athletic Goods Manufacturing	\$	125.00
339930	Doll, Toy, and Game Manufacturing	\$	125.00
339940	Office Supplies (except Paper) Manufacturing	\$	125.00
339950	Sign Manufacturing	\$	125.00
339991	Gasket, Packing, and Sealing Device Manufacturing	\$	125.00
339992	Musical Instrument Manufacturing	\$	125.00
339993	Fastener, Button, Needle, and Pin Manufacturing	\$	125.00
339994	Broom, Brush, and Mop Manufacturing	\$	125.00
339995	Burial Casket Manufacturing	\$	125.00
339999	All Other Miscellaneous Manufacturing	\$	125.00

WHOLESALE TRADE

423110	Automobile and Other Motor Vehicle Merchant Wholesalers	\$	150.00
423120	Motor Vehicle Supplies and New Parts Merchant Wholesalers	\$	150.00
423130	Tire and Tube Merchant Wholesalers	\$	150.00
423140	Motor Vehicle Parts (Used) Merchant Wholesalers	\$	150.00
423210	Furniture Merchant Wholesalers	\$	150.00
423220	Home Furnishing Merchant Wholesalers	\$	150.00
423310	Lumber, Plywood, Millwork, & Wood Panel Merchant Wholesalers	\$	150.00
423320	Brick, Stone, & Related Construction Material Merchant Wholesalers	\$	150.00
423330	Roofing, Siding, and Insulation Material Merchant Wholesalers	\$	150.00
423390	Other Construction Material Merchant Wholesalers	\$	150.00
423410	Photographic Equipment and Supplies Merchant Wholesalers	\$	150.00
423420	Office Equipment Merchant Wholesalers	\$	150.00
423430	Computer and Computer Peripheral Equipment and Software Merchant Wholesalers	\$	150.00
423440	Other Commercial Equipment Merchant Wholesalers	\$	150.00
423450	Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers	\$	150.00
423460	Ophthalmic Goods Merchant Wholesalers	\$	150.00
423490	Other Professional Equipment and Supplies Merchant Wholesalers	\$	150.00
423510	Metal Service Centers and Other Metal Merchant Wholesalers	\$	150.00
423520	Coal and Other Mineral and Ore Merchant Wholesalers	\$	150.00
423610	Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers	\$	150.00
423620	Household Appliances, Electric Housewares, and Consumer Electronics Merchant Wholesalers	\$	150.00
423690	Other Electronic Parts and Equipment Merchant Wholesalers	\$	150.00
423710	Hardware Merchant Wholesalers	\$	150.00
423720	Plumbing and Heating Equipment and Supplies (Hydronics) Merchant Wholesalers	\$	150.00
423730	Warm Air Heating and Air-Conditioning Equipment and Supplies Merchant Wholesalers	\$	150.00
423740	Refrigeration Equipment and Supplies Merchant Wholesalers	\$	150.00
423810	Construction and Mining (except Oil Well) Machinery and Equipment Merchant Wholesalers	\$	150.00
423820	Farm and Garden Machinery and Equipment Merchant Wholesalers	\$	150.00
423830	Industrial Machinery and Equipment Merchant Wholesalers	\$	150.00

423840	Industrial Supplies Merchant Wholesalers	\$	150.00
423850	Service Establishment Equipment & Supplies Merchant Wholesalers	\$	150.00
423860	Transportation Equipment and Supplies (except Motor Vehicle) Merchant Wholesalers	\$	150.00
423910	Sporting and Recreational Goods and Supplies Merchant Wholesalers	\$	150.00
423920	Toy and Hobby Goods and Supplies Merchant Wholesalers	\$	150.00
423930	Recyclable Material Merchant Wholesalers	\$	150.00
423940	Jewelry, Watch, Precious Stone, & Precious Metal Merchant Wholesale	\$	150.00
423990	Other Miscellaneous Durable Goods Merchant Wholesalers	\$	150.00
424110	Printing and Writing Paper Merchant Wholesalers	\$	150.00
424120	Stationery and Office Supplies Merchant Wholesalers	\$	150.00
424130	Industrial and Personal Service Paper Merchant Wholesalers	\$	150.00
424210	Drugs and Druggists' Sundries Merchant Wholesalers	\$	150.00
424310	Piece Goods, Notions, and Other Dry Goods Merchant Wholesalers	\$	150.00
424320	Men's and Boys' Clothing and Furnishings Merchant Wholesalers	\$	150.00
424330	Women's, Children's, and Infants' Clothing and Accessories Merchant Wholesalers	\$	150.00
424340	Footwear Merchant Wholesalers	\$	150.00
424410	General Line Grocery Merchant Wholesalers	\$	150.00
424420	Packaged Frozen Food Merchant Wholesalers	\$	150.00
424430	Dairy Product (except Dried or Canned) Merchant Wholesalers	\$	150.00
424440	Poultry and Poultry Product Merchant Wholesalers	\$	150.00
424450	Confectionery Merchant Wholesalers	\$	150.00
424460	Fish and Seafood Merchant Wholesalers	\$	150.00
424470	Meat and Meat Product Merchant Wholesalers	\$	150.00
424480	Fresh Fruit and Vegetable Merchant Wholesalers	\$	150.00
424490	Other Grocery and Related Products Merchant Wholesalers	\$	150.00
424510	Grain and Field Bean Merchant Wholesalers	\$	150.00
424520	Livestock Merchant Wholesalers	\$	150.00
424590	Other Farm Product Raw Material Merchant Wholesalers	\$	150.00
424610	Plastics Materials & Basic Forms & Shapes Merchant Wholesalers	\$	150.00
424690	Other Chemical and Allied Products Merchant Wholesalers	\$	150.00
424710	Petroleum Bulk Stations and Terminals	\$	150.00
424720	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)	\$	150.00
424810	Beer and Ale Merchant Wholesalers - **CITY ORDINANCE 169-09-10**		
424820	Wine & Distilled Alcoholic Beverage Merchant Wholesalers - " "		
424910	Farm Supplies Merchant Wholesalers	\$	150.00
424920	Book, Periodical, and Newspaper Merchant Wholesalers	\$	150.00
424930	Flower, Nursery Stock, & Florists' Supplies Merchant Wholesalers	\$	150.00
424940	Tobacco and Tobacco Product Merchant Wholesalers	\$	150.00
424950	Paint, Varnish, and Supplies Merchant Wholesalers	\$	150.00
424990	Other Miscellaneous Nondurable Goods Merchant Wholesalers	\$	150.00
425110	Business to Business Electronic Markets	\$	150.00
425120	Wholesale Trade Agents and Brokers	\$	150.00
441110	New Car Dealers	\$	200.00
441120	Used Car Dealers	\$	200.00

441210	Recreational Vehicle Dealers	\$	200.00
441222	Boat Dealers	\$	200.00
441228	Motorcycle, ATV, and All Other Motor Vehicle Dealers	\$	200.00
441310	Automotive Parts and Accessories Stores	\$	200.00
441320	Tire Dealers	\$	200.00
442110	Furniture Stores	\$	200.00
442210	Floor Covering Stores	\$	200.00
442291	Window Treatment Stores	\$	200.00
442299	All Other Home Furnishings Stores	\$	200.00
443141	Household Appliance Stores	\$	200.00
443142	Electronics Stores	\$	200.00
444110	Home Centers	\$	200.00
444120	Paint and Wallpaper Stores	\$	200.00
444130	Hardware Stores	\$	200.00
444190	Other Building Material Dealers	\$	200.00
444210	Outdoor Power Equipment Stores	\$	200.00
444220	Nursery, Garden Center, and Farm Supply Stores	\$	200.00
445110	Supermarkets and Other Grocery (except Convenience) Stores	\$	150.00
445120	Convenience Stores	\$	150.00
445210	Meat Markets	\$	150.00
445220	Fish and Seafood Markets	\$	150.00
445230	Fruit and Vegetable Markets	\$	150.00
445291	Baked Goods Stores	\$	150.00
445292	Confectionery and Nut Stores	\$	150.00
445299	All Other Specialty Food Stores	\$	150.00
445310	Beer, Wine, & Liquor Stores - CITY ORDINANCE NO. 169-09-10		
446110	Pharmacies and Drug Stores	\$	250.00
446120	Cosmetics, Beauty Supplies, and Perfume Stores	\$	250.00
446130	Optical Goods Stores	\$	250.00
446191	Food (Health) Supplement Stores	\$	250.00
446199	All Other Health and Personal Care Stores	\$	250.00
447110	Gasoline Stations with Convenience Stores	\$	150.00
447190	Other Gasoline Stations	\$	150.00
448110	Men's Clothing Stores	\$	150.00
448120	Women's Clothing Stores	\$	150.00
448130	Children's and Infants' Clothing Stores	\$	150.00
448140	Family Clothing Stores	\$	150.00
448150	Clothing Accessories Stores	\$	150.00
448190	Other Clothing Stores	\$	150.00
448210	Shoe Stores	\$	150.00
448310	Jewelry Stores	\$	150.00
448320	Luggage and Leather Goods Stores	\$	150.00
451110	Sporting Goods Stores	\$	150.00
451120	Hobby, Toy, and Game Stores	\$	150.00
451130	Sewing, Needlework, and Piece Goods Stores	\$	150.00
451140	Musical Instrument and Supplies Stores	\$	150.00
451211	Book Stores	\$	150.00

451212	News Dealers and Newsstands	\$	150.00
452111	Department Stores (except Discount Department Stores)	\$	150.00
452112	Discount Department Stores	\$	150.00
452910	Warehouse Clubs and Supercenters	\$	150.00
452990	All Other General Merchandise Stores	\$	150.00
453110	Florists	\$	150.00
453210	Office Supplies and Stationery Stores	\$	150.00
453220	Gift, Novelty, and Souvenir Stores	\$	150.00
453310	Used Merchandise Stores	\$	75.00
453910	Pet and Pet Supplies Stores	\$	150.00
453920	Art Dealers	\$	150.00
453930	Manufactured (Mobile) Home Dealers	\$	150.00
453991	Tobacco Stores	\$	150.00
453998	All Other Miscellaneous Store Retailers (except Tobacco Stores)	\$	150.00
454111	Electronic Shopping	\$	150.00
454112	Electronic Auctions	\$	150.00
454113	Mail-Order Houses	\$	150.00
454210	Vending Machine Operators	\$	150.00
454310	Fuel Dealers	\$	150.00
454390	Other Direct Selling Establishments	\$	150.00
	TRANSPORTATION & WAREHOUSING		
481111	Scheduled Passenger Air Transportation	\$	225.00
481112	Scheduled Freight Air Transportation	\$	225.00
481211	Nonscheduled Chartered Passenger Air Transportation	\$	225.00
481212	Nonscheduled Chartered Freight Air Transportation	\$	225.00
481219	Other Nonscheduled Air Transportation	\$	225.00
482111	Line Haul Railroads - STATE REGULATED - CODE § 11-51-124	\$	50.00
482112	Short Line Railroads - STATE REGULATED - CODE § 11-51-124	\$	50.00
483111	Deep Sea Freight Transportation		N/A
483112	Deep Sea Passenger Transportation		N/A
483113	Coastal and Great Lakes Freight Transportation		N/A
483114	Coastal and Great Lakes Passenger Transportation		N/A
483211	Inland Water Freight Transportation		N/A
483212	Inland Water Passenger Transportation		N/A
484110	General Freight Trucking, Local - ***STATE REGULATED § 37-3-33***	\$	25.00
484121	General Freight Trucking, Long Distance Truckload ***	\$	25.00
484122	General Freight Trucking, Long-Distance, Less Than Truckload ***	\$	25.00
484210	Used Household and Office Goods Moving ***	\$	25.00
484220	Specialized Freight (except Used Goods) Trucking, Local ***	\$	25.00
484230	Specialized Freight (except Used Goods) Trucking, Long-Distance ***	\$	25.00
485111	Mixed Mode Transit Systems ***	\$	25.00
485112	Commuter Rail Systems ***	\$	25.00
485113	Bus & Other Vehicle Transit Systems ***	\$	25.00
485119	Other Urban Transit Systems ***	\$	25.00
485210	Interurban and Rural Bus Transportation ***	\$	25.00
485310	Taxi Service	\$	100.00
485320	Limousine Service	\$	100.00

485410	School and Employee Bus Transportation	\$	100.00
485510	Charter Bus Industry	\$	100.00
485991	Special Needs Transportation	\$	100.00
485999	All Other Transit and Ground Passenger Transportation	\$	100.00
486110	Pipeline Transportation of Crude Oil - STATE REGULATED	Code § 40-20-2	
486210	Pipeline Transportation of Natural Gas - STATE REGULATED	Code § 40-20-2	
486910	Pipeline Transportation of Refined Petroleum Products - STATE REG.	Code § 40-20-2	
486990	All Other Pipeline Transportation - STATE REGULATED	Code § 40-20-2	
487110	Scenic and Sightseeing Transportation, Land	\$	100.00
487210	Scenic and Sightseeing Transportation, Water	\$	100.00
487990	Scenic and Sightseeing Transportation, Other	\$	100.00
488111	Air Traffic Control	\$	150.00
488119	Other Airport Operations	\$	150.00
488190	Other Support Activities for Air Transportation	\$	150.00
488210	Support Activities for Rail Transportation	\$	150.00
488310	Port and Harbor Operations	\$	150.00
488320	Marine Cargo Handling	\$	150.00
488330	Navigational Services to Shipping	\$	150.00
488390	Other Support Activities for Water Transportation	\$	150.00
488410	Motor Vehicle Towing	\$	150.00
488490	Other Support Activities for Road Transportation	\$	150.00
488510	Freight Transportation Arrangement	\$	150.00
488991	Packing and Crating	\$	150.00
488999	All Other Support Activities for Transportation	\$	150.00
491110	Postal Service		N/A
492110	Couriers and Express Delivery Services	\$	75.00
492210	Local Messengers and Local Delivery	\$	75.00
493110	General Warehousing and Storage	\$	125.00
493120	Refrigerated Warehousing and Storage	\$	125.00
493130	Farm Product Warehousing and Storage	\$	125.00
493190	Other Warehousing and Storage	\$	125.00
	INFORMATION		
511110	Newspaper Publishers	\$	225.00
511120	Periodical Publishers	\$	225.00
511130	Book Publishers	\$	225.00
511140	Directory and Mailing List Publishers	\$	225.00
511191	Greeting Card Publishers	\$	225.00
511199	All Other Publishers	\$	225.00
511210	Software Publishers	\$	225.00
512110	Motion Picture and Video Production	\$	225.00
512120	Motion Picture and Video Distribution	\$	250.00
512131	Motion Picture Theaters (except Drive-Ins)	\$	225.00
512132	Drive-In Motion Picture Theaters	\$	225.00
512191	Teleproduction and Other Postproduction Services	\$	225.00
512199	Other Motion Picture and Video Industries	\$	225.00
512210	Record Production	\$	225.00
512220	Integrated Record Production/Distribution	\$	225.00

512230	Music Publishers	\$	225.00
512240	Sound Recording Studios	\$	225.00
512290	Other Sound Recording Industries	\$	225.00
515111	Radio Networks	\$	250.00
515112	Radio Stations	\$	250.00
515120	Television Broadcasting	\$	250.00
515210	Cable and Other Subscription Programming	\$	250.00
517110	Wired Telecommunications Carriers	\$	250.00
517210	Wireless Telecommunications Carriers (except Satellite)	\$	250.00
517410	Satellite Telecommunications	\$	250.00
517911	Telecommunications Resellers	\$	250.00
517919	All Other Telecommunications	\$	250.00
518210	Data Processing, Hosting, and Related Services	\$	250.00
519110	News Syndicates	\$	100.00
519120	Libraries and Archives	\$	100.00
519130	Internet Publishing and Broadcasting and Web Search Portals	\$	100.00
519190	All Other Information Services	\$	100.00

FINANCE & INSURANCE

521110	Monetary Authorities-Central Bank - STATE REGULATED	\$	11-51-130
522110	Commercial Banking - STATE REGULATED	\$	11-51-130
522120	Savings Institutions - STATE REGULATED	\$	11-51-130
522130	Credit Unions - STATE REGULATED	\$	11-51-130
522190	Other Depository Credit Intermediation - STATE REGULATED	\$	11-51-130
522210	Credit Card Issuing	\$	250.00
522220	Sales Financing	\$	250.00
522291	Consumer Lending	\$	250.00
522292	Real Estate Credit	\$	250.00
522293	International Trade Financing	\$	250.00
522294	Secondary Market Financing	\$	250.00
522298	All Other Nondepository Credit Intermediation	\$	250.00
522310	Mortgage and Nonmortgage Loan Brokers	\$	250.00
522320	Financial Transactions Processing, Reserve, & Clearinghouse Activities	\$	250.00
522390	Other Activities Related to Credit Intermediation	\$	250.00
523110	Investment Banking and Securities Dealing	\$	250.00
523120	Securities Brokerage	\$	250.00
523130	Commodity Contracts Dealing	\$	250.00
523140	Commodity Contracts Brokerage	\$	250.00
523210	Securities and Commodity Exchanges	\$	250.00
523910	Miscellaneous Intermediation	\$	250.00
523920	Portfolio Management	\$	250.00
523930	Investment Advice	\$	250.00
523991	Trust, Fiduciary, and Custody Activities	\$	250.00
523999	Miscellaneous Financial Investment Activities	\$	250.00
524113	Direct Life Insurance Carriers - **STATE REGULATED**	Code	\$ 120-123
524114	Direct Health and Medical Insurance Carriers **	Code	\$ 120-123
524126	Direct Property and Casualty Insurance Carriers **	Code	\$ 120-123
524127	Direct Title Insurance Carriers **	Code	\$ 120-123

524128	Other Direct Insurance (except Life, Health, & Medical) Carriers **	Code § 120-123
524130	Reinsurance Carriers **	Code § 120-123
524210	Insurance Agencies and Brokerages **	Code § 120-123
524291	Claims Adjusting **	Code § 120-123
524292	Third Party Administration of Insurance & Pension Funds **	Code § 120-123
524298	All Other Insurance Related Activities **	Code § 120-123
525110	Pension Funds	\$ 250.00
525120	Health and Welfare Funds	\$ 250.00
525190	Other Insurance Funds	\$ 250.00
525910	Open-End Investment Funds	\$ 250.00
525920	Trusts, Estates, and Agency Accounts	\$ 250.00
525990	Other Financial Vehicles	\$ 250.00
	REAL ESTATE, RENTAL & LEASING	
531110	Lessors of Residential Buildings and Dwellings	\$ 200.00
531120	Lessors of Nonresidential Buildings (except Miniwarehouses)	\$ 200.00
531130	Lessors of Miniwarehouses and Self-Storage Units	\$ 200.00
531190	Lessors of Other Real Estate Property	\$ 200.00
531210	Offices of Real Estate Agents & Brokers located in City - § 11-51-132	\$ 200.00
531311	Residential Property Managers	\$ 200.00
531312	Nonresidential Property Managers	\$ 200.00
531320	Offices of Real Estate Appraisers	\$ 200.00
531390	Other Activities Related to Real Estate	\$ 200.00
532111	Passenger Car Rental	\$ 200.00
532112	Passenger Car Leasing	\$ 200.00
532120	Truck, Utility Trailer, & RV (Recreational Vehicle) Rental & Leasing	\$ 200.00
532210	Consumer Electronics and Appliances Rental	\$ 200.00
532220	Formal Wear and Costume Rental	\$ 200.00
532230	Video Tape and Disc Rental	\$ 75.00
532291	Home Health Equipment Rental	\$ 200.00
532292	Recreational Goods Rental	\$ 200.00
532299	All Other Consumer Goods Rental	\$ 200.00
532310	General Rental Centers	\$ 200.00
532411	Commercial Air, Rail, and Water Transportation Equipment Rental and Leasing	\$ 200.00
532412	Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing	\$ 200.00
532420	Office Machinery and Equipment Rental and Leasing	\$ 200.00
532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	\$ 200.00
533110	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	\$ 200.00
	PROFESSIONAL, SCIENTIFIC, & TECHNICAL SERVICES	
541110	Offices of Lawyers	\$ 250.00
541120	Offices of Notaries	\$ 250.00
541191	Title Abstract and Settlement Offices	\$ 250.00
541199	All Other Legal Services	\$ 250.00
541211	Offices of Certified Public Accountants	\$ 250.00
541213	Tax Preparation Services	\$ 250.00

541214	Payroll Services	\$	250.00
541219	Other Accounting Services	\$	250.00
541310	Architectural Services	\$	250.00
541320	Landscape Architectural Services	\$	250.00
541330	Engineering Services	\$	250.00
541340	Drafting Services	\$	250.00
541350	Building Inspection Services	\$	250.00
541360	Geophysical Surveying and Mapping Services	\$	250.00
541370	Surveying and Mapping (except Geophysical) Services	\$	250.00
541380	Testing Laboratories	\$	250.00
541410	Interior Design Services	\$	250.00
541420	Industrial Design Services	\$	250.00
541430	Graphic Design Services	\$	250.00
541490	Other Specialized Design Services	\$	250.00
541511	Custom Computer Programming Services	\$	250.00
541512	Computer Systems Design Services	\$	250.00
541513	Computer Facilities Management Services	\$	250.00
541519	Other Computer Related Services	\$	250.00
541611	Admin. Management & General Management Consulting Services	\$	250.00
541612	Human Resources Consulting Services	\$	250.00
541613	Marketing Consulting Services	\$	250.00
541614	Process, Physical Distribution, and Logistics Consulting Services	\$	250.00
541618	Other Management Consulting Services	\$	250.00
541620	Environmental Consulting Services	\$	250.00
541690	Other Scientific and Technical Consulting Services	\$	250.00
541711	Research and Development in Biotechnology	\$	250.00
541712	Research and Development in the Physical, Engineering, and Life Sciences (except Biotechnology)	\$	250.00
541720	Research and Development in the Social Sciences and Humanities	\$	250.00
541810	Advertising Agencies	\$	250.00
541820	Public Relations Agencies	\$	250.00
541830	Media Buying Agencies	\$	250.00
541840	Media Representatives	\$	250.00
541850	Outdoor Advertising	\$	250.00
541860	Direct Mail Advertising	\$	250.00
541870	Advertising Material Distribution Services	\$	250.00
541890	Other Services Related to Advertising	\$	250.00
541910	Marketing Research and Public Opinion Polling	\$	250.00
541921	Photography Studios, Portrait	\$	250.00
541922	Commercial Photography	\$	250.00
541930	Translation and Interpretation Services	\$	250.00
541940	Veterinary Services	\$	250.00
541990	All Other Professional, Scientific, and Technical Services	\$	250.00
	MANAGEMENT OF COMPANIES & ENTERPRISES		
551111	Offices of Bank Holding Companies	\$	250.00
551112	Offices of Other Holding Companies	\$	250.00
551114	Corporate, Subsidiary, and Regional Managing Offices	\$	250.00

**ADMINISTRATIVE & SUPPORT, WASTE MANAGEMENT &
REMEDIAL SERVICE**

561110	Office Administrative Services	\$	125.00
561210	Facilities Support Services	\$	125.00
561311	Employment Placement Agencies	\$	125.00
561312	Executive Search Services	\$	125.00
561320	Temporary Help Services	\$	125.00
561330	Professional Employer Organizations	\$	125.00
561410	Document Preparation Services	\$	125.00
561421	Telephone Answering Services	\$	125.00
561422	Telemarketing Bureaus and Other Contact Centers	\$	125.00
561431	Private Mail Centers	\$	125.00
561439	Other Business Service Centers (including Copy Shops)	\$	125.00
561440	Collection Agencies	\$	125.00
561450	Credit Bureaus	\$	125.00
561491	Repossession Services	\$	125.00
561492	Court Reporting and Stenotype Services	\$	125.00
561499	All Other Business Support Services	\$	125.00
561510	Travel Agencies	\$	125.00
561520	Tour Operators	\$	125.00
561591	Convention and Visitors Bureaus	\$	125.00
561599	All Other Travel Arrangement and Reservation Services	\$	125.00
561611	Investigation Services	\$	125.00
561612	Security Guards and Patrol Services	\$	125.00
561613	Armored Car Services	\$	125.00
561621	Security Systems Services (except Locksmiths)	\$	125.00
561622	Locksmiths	\$	125.00
561710	Exterminating and Pest Control Services	\$	125.00
561720	Janitorial Services	\$	125.00
561730	Landscaping Services	\$	125.00
561740	Carpet and Upholstery Cleaning Services	\$	125.00
561790	Other Services to Buildings and Dwellings	\$	125.00
561910	Packaging and Labeling Services	\$	125.00
561920	Convention and Trade Show Organizers	\$	125.00
561990	All Other Support Services	\$	125.00
562111	Solid Waste Collection	\$	250.00
562112	Hazardous Waste Collection	\$	250.00
562119	Other Waste Collection	\$	250.00
562211	Hazardous Waste Treatment and Disposal	\$	250.00
562212	Solid Waste Landfill	\$	250.00
562213	Solid Waste Combustors and Incinerators	\$	250.00
562219	Other Nonhazardous Waste Treatment and Disposal	\$	250.00
562910	Remediation Services	\$	250.00
562920	Materials Recovery Facilities	\$	250.00
562991	Septic Tank and Related Services	\$	250.00
562998	All Other Miscellaneous Waste Management Services	\$	250.00

EDUCATIONAL SERVICES

611110	Elementary and Secondary Schools	\$	100.00
611210	Junior Colleges	\$	100.00
611310	Colleges, Universities, and Professional Schools	\$	100.00
611410	Business and Secretarial Schools	\$	100.00
611420	Computer Training	\$	100.00
611430	Professional and Management Development Training	\$	100.00
611511	Cosmetology and Barber Schools	\$	100.00
611512	Flight Training	\$	100.00
611513	Apprenticeship Training	\$	100.00
611519	Other Technical and Trade Schools	\$	100.00
611610	Fine Arts Schools	\$	100.00
611620	Sports and Recreation Instruction	\$	100.00
611630	Language Schools	\$	100.00
611691	Exam Preparation and Tutoring	\$	100.00
611692	Automobile Driving Schools	\$	100.00
611699	All Other Miscellaneous Schools and Instruction	\$	100.00
611710	Educational Support Services	\$	100.00

HEALTH CARE & SOCIAL ASSISTANCE

621111	Offices of Physicians (except Mental Health Specialists)	\$	250.00
621112	Offices of Physicians, Mental Health Specialists	\$	250.00
621210	Offices of Dentists	\$	250.00
621310	Offices of Chiropractors	\$	250.00
621320	Offices of Optometrists	\$	250.00
621330	Offices of Mental Health Practitioners (except Physicians)	\$	250.00
621340	Offices of Physical, Occupational & Speech Therapists, & Audiologists	\$	250.00
621391	Offices of Podiatrists	\$	250.00
621399	Offices of All Other Miscellaneous Health Practitioners	\$	250.00
621410	Family Planning Centers	\$	250.00
621420	Outpatient Mental Health and Substance Abuse Centers	\$	250.00
621491	HMO Medical Centers	\$	250.00
621492	Kidney Dialysis Centers	\$	250.00
621493	Freestanding Ambulatory Surgical and Emergency Centers	\$	250.00
621498	All Other Outpatient Care Centers	\$	250.00
621511	Medical Laboratories	\$	250.00
621512	Diagnostic Imaging Centers	\$	250.00
621610	Home Health Care Services	\$	250.00
621910	Ambulance Services	\$	250.00
621991	Blood and Organ Banks	\$	250.00
621999	All Other Miscellaneous Ambulatory Health Care Services	\$	250.00
622110	General Medical and Surgical Hospitals	\$	250.00
622210	Psychiatric and Substance Abuse Hospitals	\$	250.00
622310	Specialty (except Psychiatric and Substance Abuse) Hospitals	\$	250.00
623110	Nursing Care Facilities (Skilled Nursing Facilities)	\$	175.00
623210	Residential Intellectual and Developmental Disability Facilities	\$	175.00
623220	Residential Mental Health and Substance Abuse Facilities	\$	175.00
623311	Continuing Care Retirement Communities	\$	175.00

623312	Assisted Living Facilities for the Elderly	\$	175.00
623990	Other Residential Care Facilities	\$	175.00
624110	Child and Youth Services	\$	75.00
624120	Services for the Elderly and Persons with Disabilities	\$	75.00
624190	Other Individual and Family Services	\$	75.00
624210	Community Food Services	\$	75.00
624221	Temporary Shelters	\$	75.00
624229	Other Community Housing Services	\$	75.00
624230	Emergency and Other Relief Services	\$	75.00
624310	Vocational Rehabilitation Services	\$	75.00
624410	Child Day Care Services	\$	75.00

ARTS, ENTERTAINMENT, & RECREATIONAL

711110	Theater Companies and Dinner Theaters	\$	100.00
711120	Dance Companies	\$	100.00
711130	Musical Groups and Artists	\$	100.00
711190	Other Performing Arts Companies	\$	100.00
711211	Sports Teams and Clubs	\$	100.00
711212	Racetracks	\$	100.00
711219	Other Spectator Sports	\$	100.00
711310	Promoters of Performing Arts, Sports, & Similar Events with Facilities	\$	100.00
711320	Promoters of Performing Arts, Sports, & Similar Events w/o Facilities	\$	100.00
711410	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	\$	100.00
711510	Independent Artists, Writers, and Performers	\$	100.00
712110	Museums	\$	100.00
712120	Historical Sites	\$	100.00
712130	Zoos and Botanical Gardens	\$	100.00
712190	Nature Parks and Other Similar Institutions	\$	100.00
713110	Amusement and Theme Parks	\$	200.00
713120	Amusement Arcades	\$	200.00
713210	Casinos (except Casino Hotels)	\$	200.00
713290	Other Gambling Industries	\$	200.00
713910	Golf Courses and Country Clubs	\$	200.00
713920	Skiing Facilities	\$	200.00
713930	Marinas	\$	200.00
713940	Fitness and Recreational Sports Centers	\$	200.00
713950	Bowling Centers	\$	200.00
713990	All Other Amusement and Recreation Industries	\$	200.00
721110	Hotels (except Casino Hotels) and Motels	\$	150.00
721120	Casino Hotels	\$	150.00
721191	Bed-and-Breakfast Inns	\$	150.00
721199	All Other Traveler Accommodation	\$	150.00
721211	RV (Recreational Vehicle) Parks and Campgrounds	\$	150.00
721214	Recreational and Vacation Camps (except Campgrounds)	\$	150.00
721310	Rooming and Boarding Houses	\$	150.00
722310	Food Service Contractors	\$	75.00
722320	Caterers	\$	75.00

722330	Mobile Food Services	\$	75.00
722410	Drinking Places (Alcoholic Beverages) CITY ORDINANCE NO.169-09-10		
722511	Full-Service Restaurants	\$	125.00
722513	Limited-Service Restaurants	\$	125.00
722514	Cafeterias, Grill Buffets, and Buffets	\$	125.00
722515	Snack and Nonalcoholic Beverage Bars	\$	125.00
	OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)		
811111	General Automotive Repair	\$	125.00
811112	Automotive Exhaust System Repair	\$	125.00
811113	Automotive Transmission Repair	\$	125.00
811118	Other Automotive Mechanical & Electrical Repair & Maintenance	\$	125.00
811121	Automotive Body, Paint, and Interior Repair and Maintenance	\$	125.00
811122	Automotive Glass Replacement Shops	\$	125.00
811191	Automotive Oil Change and Lubrication Shops	\$	125.00
811192	Car Washes	\$	125.00
811198	All Other Automotive Repair and Maintenance	\$	125.00
811211	Consumer Electronics Repair and Maintenance	\$	125.00
811212	Computer and Office Machine Repair and Maintenance	\$	125.00
811213	Communication Equipment Repair and Maintenance	\$	125.00
811219	Other Electronic & Precision Equipment Repair & Maintenance	\$	125.00
811310	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance	\$	125.00
811411	Home and Garden Equipment Repair and Maintenance	\$	125.00
811412	Appliance Repair and Maintenance	\$	125.00
811420	Reupholstery and Furniture Repair	\$	125.00
811430	Footwear and Leather Goods Repair	\$	125.00
811490	Other Personal and Household Goods Repair and Maintenance	\$	125.00
812111	Barber Shops	\$	100.00
812112	Beauty Salons	\$	100.00
812113	Nail Salons	\$	100.00
812191	Diet and Weight Reducing Centers	\$	100.00
812199	Other Personal Care Services	\$	100.00
812210	Funeral Homes and Funeral Services	\$	100.00
812220	Cemeteries and Crematories	\$	100.00
812310	Coin-Operated Laundries and Drycleaners	\$	100.00
812320	Drycleaning and Laundry Services (except Coin-Operated)	\$	100.00
812331	Linen Supply	\$	100.00
812332	Industrial Launderers	\$	100.00
812910	Pet Care (except Veterinary) Services	\$	100.00
812921	Photofinishing Laboratories (except One-Hour)	\$	100.00
812922	One-Hour Photofinishing	\$	100.00
812930	Parking Lots and Garages	\$	100.00
812990	All Other Personal Services	\$	100.00
813110	Religious Organizations		None
813211	Grantmaking Foundations		None
813212	Voluntary Health Organizations		None
813219	Other Grantmaking and Giving Services		None

813311	Human Rights Organizations	None
813312	Environment, Conservation and Wildlife Organizations	None
813319	Other Social Advocacy Organizations	None
813410	Civic and Social Organizations	None
813910	Business Associations	None
813920	Professional Organizations	None
813930	Labor Unions and Similar Labor Organizations	None
813940	Political Organizations	None
813990	Other Similar Organizations (except Business, Professional, Labor, and Political Organizations)	None
814110	Private Households	None
	PUBLIC ADMINISTRATION	
921110	Executive Offices	None
921120	Legislative Bodies	None
921130	Public Finance Activities	None
921140	Executive and Legislative Offices, Combined	None
921150	American Indian and Alaska Native Tribal Governments	None
921190	Other General Government Support	None
922110	Courts	None
922120	Police Protection	None
922130	Legal Counsel and Prosecution	None
922140	Correctional Institutions	None
922150	Parole Offices and Probation Offices	None
922160	Fire Protection	None
922190	Other Justice, Public Order, and Safety Activities	None
923110	Administration of Education Programs	None
923120	Administration of Public Health Programs	None
923130	Administration of Human Resource Programs (except Education, Public Health, and Veterans' Affairs Programs)	None
923140	Administration of Veterans' Affairs	None
924110	Administration of Air and Water Resource and Solid Waste Management Programs	None
924120	Administration of Conservation Programs	None
925110	Administration of Housing Programs	None
925120	Administration of Urban Planning and Community and Rural Development	None
926110	Administration of General Economic Programs	None
926120	Regulation and Administration of Transportation Programs	None
926130	Regulation and Administration of Communications, Electric, Gas, and Other Utilities	None
926140	Regulation of Agricultural Marketing and Commodities	None
926150	Regulation, Licensing, and Inspection of Miscellaneous Commercial Sectors	None
927110	Space Research and Technology	None
928110	National Security	None
928120	International Affairs	None
999111	Deliveries	\$ 75.00

SECTION 23. 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 24. 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 25. Effective date.

The amendments to this ordinance shall become effective on January 1, 2014.

SECTION 26. 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 27. Repealer.

The provisions of this Ordinance shall, from the effective date of this ordinance, be the law regulating business licenses in the City of Guin and any other City Ordinances, or parts of Ordinances, which are in conflict with the provisions of this Ordinance are hereby repealed,

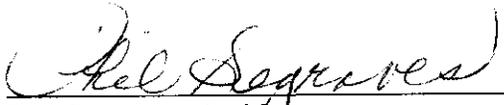
ADOPTED AND APPROVED, this 4th day of November, 2013.

ATTEST:

CITY OF GUIN, ALABAMA,
a municipal corporation



Norma J. Nelson, Its City Clerk



Phil Segraves, Its Mayor