

ORDINANCE 88-004
PRIVILEGE LICENSE

BE IT ORDAINED BY THE MAYOR AND THE TOWN COUNCIL OF THE TOWN OF VINCENT, ALABAMA AS FOLLOWS:

SECTION 1: That every person, firm, company, corporation or association who shall engage in any business, vocation, occupation, profession, trade or calling hereinafter enumerated, or who shall exercise any privilege for which a license tax is required within the corporate limits of the Town of Vincent, or within the police jurisdiction thereof, shall pay to the Clerk of the said Town for the exercise of such privilege the amounts hereinafter provided, and in addition, shall where required, make such reports and give true statements of the gross amounts of business done, upon which such license or privilege tax may be determined, and shall comply with the provisions of this Ordinance.

SCALE PROPOSED:

Antique and Novelty Shops.....see merchants.....	50.50
Automobile Dealer, per dealer..see merchants.....	50.50
Auto Parts, Retail Sales.....see merchants.....	50.50
Auto Parts, Wholesale.....see merchants.....	100.50
Bail Bondsmen.....	50.50
Barber Shops, Beauty Shops.....per professional.....	30.50
Beer Retail.....	100.50
Contractors under \$10,000.00 up to \$50,000.00.....	30.50
Contractors under \$10,000.00 from \$50,000.01-100,000.00.....	50.50
Contractors under \$10,000.00 from \$100,000.01.....	100.50
Delivery:	
Beer Wholesale.....	200.50
Beverage, soft drinks.....	60.50
Bakery Trucks.....	50.50
Department Store.....	50.50
Feed Trucks.....	50.50
Fuel/LPG.....	100.50
Furniture Stores.....	50.50
Gasoline and Oil.....	100.50
Liquor and Wine.....	100.50
Meat.....	50.50
Milk.....	50.50
Milk to homes.....	30.50
Produce and Groceries.....	50.50
Tobacco and Candy.....	50.50
UPS.....	100.50
Feed, Seed and Fertilizer.....see merchants.....	50.50
Florist.....see merchants.....	50.50
Furniture Stores.....see merchants.....	50.50
Gas Companies LPG.....see merchants.....	50.50
Gin.....see merchants.....	100.50
Grocery Store.....see merchants.....	30.50
Insurance Companies (regulate by the state)	
Insurance Salesmen.....	30.50
Junk Dealers.....see merchants.....	50.50
Pest Control Companies.....	50.50
Pharmacy.....see merchants.....	50.50
Professionals:	

Professionals:

Accountants(CPA's or Bookkeeper)...per professional.....50.50
Attorneys.....per professional.....50.50
Dentist.....per professional.....50.50
Medical Doctor.....per professional.....50.50
Optometrist.....per professional.....50.50
Vetinarians.....per professional.....50.50
Chiropractor.....per professional.....50.50

Public Transportation.....30.50
Public Utilities.....regulated by the state.....

Alabama Gas Corporation
Alabama Power Company
American Telephone and Telegraph
South Central Bell Telephone
Railroads

Real Estate Salesmen.....per salesman.....30.50
Restaurants, cafes or lunch stands.....50.50
Recreation Buildings.....200.50
Recreation Equipment:
Pool Tables.....per table.....50.50
Coin operated machine.....per machine.....50.50

Service Men (subcontractors, electricians, plumbers)..50.50
Stores.....see merchants.....30.50
Stores with garage.....see merchants.....50.50
Stores with gasoline pumps.....\$10.00 per pump.....

Temporary Permits:

Auctions, Circus, Shows, Photographers.....50.50
Video Stores.....see merchants.....50.50
Washeteria/Laundry.....see merchants.....50.50

*****Any agent or dealer of business for which a specified license is not provided shall pay as follows:

A. Per Year.....100.50
B. Per week.....20.50
C. Per day.....10.50

*****Merchants, every person, corporation or association engaged in merchandising:

A. When gross receipts are over \$100,000.00 the tax will be \$1.00 on each additional one thousand dollars of gross receipts.

B. The taking out of a license provided for in this ordinance shall not exclude a person from paying any other license herein required.

*****Manufacturers: Each person, corporation, partnership or other entity engaged in the business of manufacturing producing, fabrication, or processing not otherwise listed or specifically licensed, shall pay a license tax based on their gross annual receipts at the following rates:

Annual Gross Receipts up to \$50,000.00.....\$100.50
Annual Gross Receipts up to \$250,000.00.....\$150.50

In addition, 1/10 of 1% of all gross receipts in excess of \$250,000.00 and not over \$1,000,000.00; and 1/20 of 1% on all gross receipts exceeding \$1,000,000.00 and not over \$10,000,000.00; and 1/40 of 1% of all gross receipts exceeding \$10,000,000.00.

For the purpose of this schedule gross receipts shall mean the entire receipts of the business including all gross receipts from government sales, sales outside the Town of Vincent and inter-company book transfers. (Thus meaning the volume or value of whether transferred to another plant or affiliated company, or sold or manufactured under contract.)

SECTION 2: Except as herein specifically provided, all license required in this Ordinance shall be for one year and shall become due on January 1st and delinquent after January 31st, if not paid before the business is engaged in or the act done for which the same is required.

SECTION 3: All licenses shall be issued by the Clerk of the Town. There shall be a fee of fifty cents (50¢) for the issuance of each license to be paid by the licensee.

SECTION 4: If any person shall become delinquent in the payment of the license required herein, he shall pay a penalty of ten percent (10%) of the amount of same for each month or fractional part thereof of such delinquency, such penalty to be added to the amount of the license.

SECTION 5: Any person, firm or corporation engaging in or carrying on the business or doing any of the acts for which license is hereby required, without first paying said license, shall on conviction be fined not more than Five-Hundred Dollars (\$500.00) and may be imprisoned in the Shelby County Jail or sentenced to hard labor for said Town for not more than 90 days. In the event of any appeal and conviction in the Circuit Court, the Judge of said Court on the trial of said appeal, shall have the power to impose said jail sentence or sentenced to hard labor.

SECTION 6: Any person making a false affidavit to any statement required herein to be furnished to the Clerk or Mayor shall, upon conviction be punished by a fine of not more than Five-Hundred Dollars (\$500.00) and may also be sentenced to imprisonment or hard labor for the Town for not more than 90 days.

SECTION 7: If any provisions of the Ordinance shall be held by any Court to be invalid or illegal, it shall not effect the validity of other legal provisions.

SECTION 8: If any license herein levied is by the Court declared unconstitutional, it shall in no way affect the legality or constitutionally of any other license thereunder.

SECTION 9: All Ordinances and parts of Ordinances in conflict with the provisions of the Ordinance be, and the same hereby repealed.

SECTION 10: The provisions of this Ordinance shall continue in full force and affect from year to year unless repealed or amended by subsequent act of the Town Council.

Passed and adopted this 13th day of December, 1988.

Attest:

Mary Lee Reynolds
Town Clerk

Eddie Elliott
Mayor

James E. Jackson
Councilman, District One

Robert E. Kidd
Councilman, District Two

Wallace Denty
Councilman, District Three

Mark J. Brown
Councilman, District Four

R. Amley
Councilman, District Five

TOWN OF VINCENT CLERK'S CERTIFICATION OF PUBLICATION

I certify the above and foregoing Ordinance was published by me by posting copies on the 14 th day of December, 1988 . in three public places within the Town Limits of the Town of Vincent. The ordinance was posted in the Town Hall, The Sharbutt Building (Water and Gas Office) and the United States Post Office. The copies of the Ordinance was posted for a period of eight days.

In witness thereof, I have set my hand and affixed the official corporate seal of the Town of Vincent, Alabama this day of December 21, 1988 .

Mary Lee Reynolds
Town Clerk

Seal