

ORDINANCE 89-002  
PRIVILEGE LICENSE

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

SECTION 1: The License Levy. The licenses which shall be required and which are hereby levied on all persons engaged in carrying on any business, trade, profession or calling or doing any act herein specified within the corporate limits of the town and which shall be paid to the clerk of the said town for the exercise of such privilege the amounts herein provided. In addition shall wherein 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  |
| Arts and Crafts.....           | see merchants...                    | 50.50  |
| Auto Dealer.....               | see merchants...                    | 50.50  |
| Auto Garage and Shop.....      | see merchants...                    | 50.50  |
| Auto Parts, Retail Sales.....  | see merchants...                    | 50.50  |
| Auto Parts, Wholesale.....     | see merchants...                    | 100.50 |
| Bail Bondsmen.....             |                                     | 50.50  |
| Barber or Beauty Shops.....    | per professional...                 | 30.50  |
| Beer Retail.....               |                                     | 100.50 |
| Cable.....                     | according to agreement.....         |        |
| Carpet Cleaning.....           |                                     | 30.50  |
| Contractors.....               | up to \$50,000.00.....              | 30.50  |
|                                | from \$50,000.01 to 100,000.00..... | 50.50  |
|                                | from \$100,000.01.....              | 100.50 |
| Cottage Industry.....          |                                     | 30.50  |
| Door to Door Sales.....        |                                     | 30.50  |

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 and dairy products.....                      |                    | 50.50  |
| Milk and dairy products to homes.....             |                    | 30.50  |
| Produce and Groceries.....                        |                    | 50.50  |
| Tobacco Products.....                             |                    | 50.50  |
| UPS.....  |                    | 100.50 |
| Express Delivery...Code of Alabama 11-51-126..... |                    | 25.50  |
| Freight Lines.....Code of Alabama 40-12-171.....  |                    | 25.50  |
| Engineers.....                                    |                    | 50.50  |
| 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  
 Cotton Gin.....see merchants.....100.50  
 Grocery Store.....see merchants.....30.50

Insurance Companies.....regulate by the state.....  
 Insurance Salesmen.....30.50

Junk Dealers.....50.50

Landscaping.....30.50  
 Locksmith.....30.50

Machinery Repair Shop.....50.50

Nursing Home.....50.50  
 Night Clubs.....200.50

Packing House.....50.50  
 Pawn Brokers.....50.50  
 Pharmacy.....see merchants.....50.50  
 Photographers.....30.50

Professionals:

Accountants or Bookkeeper...per professional.....50.50  
 Attorney's.....per professional.....50.50  
 Dentist.....per professional.....50.50  
 Medical Doctor.....per professional.....50.50  
 Optometrist/Optician.....per professional.....50.50  
 Veterinarian.....per professional.....50.50  
 Chiropractor.....per professional.....50.50

Public Transportation.....30.50  
 Public Utilities.....regulate by the state.....  
     Alabama Gas Corporation  
     Alabama Power Company  
     American Telephone and Telegraph  
     South Central Bell Telephone and Telegraph  
     South Central Bell Telephone  
     Railroads

Real Estate Salesman.....per salesman.....30.50  
 Recyclers.....30.50  
 Restaurants, cafes or lunch stands.....50.50  
 Recreation Buildings.....200.50  
 Recreation Equipment:  
     Pool Tables.....per table.....50.50  
     Coin Operated Machines..per machine.....50.50

Sales.....50.50  
 Sawmill.....50.50  
 Sanitation Service.....50.50  
 Sattellite Sales.....50.50  
 Service Men (Subcontractors, electricians, plumber)50.50  
 Stores.....see merchants.....30.50  
 Stores with gasoline pumps..\$10.00 per pump.....

Theatre.....50.50  
 Tempory Permits: Auctions, Circus, Shows                    30.50  
 Tourist Campgrounds.....50.50

Video Stores.....see merchants.....50.50

Washateria/Laundry/Dry Cleaning..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.....100.00
- 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 rate:

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

In addition, all manufacturers shall pay 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% of all gross receipts exceeding \$1,000,000.00, and not over \$10,000,000; 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: Due Dates and Expiration. 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 of the same year. The license shall be paid before the business is engaged in or the act done for which the same is required. A license purchased after June 30 shall be sold for half of the full price and all licenses shall expire on the 31st day of December.

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

SECTION 4. Delinquent Penalties. To promote timely payment of license, the license will become delinquent on February 1st and a penalty of ten-percent (10%) of the amount due will be added to the license for each month or fractional part thereof.

Section 5. Transferability. No license shall be transferred except with the consent of the city council and no license shall be transferred more than once and never from one business to another. Any person dealing in two or more articles or engaged in two or more businesses, trades, callings or professions for which a license is required, shall for each

business location take out and pay for a license for each line of business, trade, calling or profession for which a license is required.

SECTION SIX: Violations. Any person, form or corporation engaging in or carrying on the business or doing any act within the corporate limits of the town for which a license is required by this ordinance without first paying said license, shall on conviction be fined not more than \$100.00 or less than \$1.00 and may be imprisoned in the Shelby County jail or sentenced to hard labor for six months. 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 sentence to hard labor.

SECTION SEVEN. Statements and audits: To insure proper payment and administration, the municipality shall require the licensee to render to the clerk a sworn statement of such sales, inventory or capital employed. The clerk shall be authorized to perform audits of licensees records and require other proof when necessary. (Authorized by the State of Alabama Code Section 11-51-90). For any person to knowingly or willfully make or exhibit any false written affidavit, certificate or statement as to the basis upon which a license is issued for the purpose of defrauding the Town by avoiding the payment of a license or for procuring a license for a less sum than is lawfully due by such a person or his principal shall upon conviction be punished by a fine of not more than Five-Hundred (\$500.00) Dollars and may be sentenced to imprisonment or hard labor for the town for not more than six months.

SECTION EIGHT: Adjusting Fees. On a new business when fees are based on the gross receipts of the previous year, the minimum license shall be paid plus the amount based on an estimate of the amount of sales, or receipts or the amount of income for the coming year. Subsequent years license will then be based on the previous years business.

SECTION NINE: Information Confidential. The Clerk shall keep all information furnished or secured under the authority of this ordinance in strict confidence. Such information shall not be subject to public inspection and shall be kept so that the contents thereof shall not become known except to the persons charged with the administration of this ordinance.

SECTION TEN: Records. The clerk will keep a full list of all the persons doing business in the town and subject to a license and to enter all amounts collected for licenses in a well perserved book kept for that purpose.

SECTION ELEVEN: Agents. The agents or other representatives of nonresidents who are doing business in this town shall be personally responsible for the compliance with this ordinance of their principals and of the business they represent.

SECTION TWELVE. Reserve the power to amend. The adoption of this schedule of license shall not abridge the right of the town council to change, alter, increase, decrease any of the license fees at any time; nor shall it abridge the right of the town council to require a license for any business, occupation, traffic, calling or profession not included in this schedule.

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

SECTION FOURTEEN: If any license herein is by the court declared unconstitutional, it shall in no way affect the legality or constitutionality of any other license thereunder.

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

SECTION SIXTEEN: 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 day of December 26, 1989.

Attest:

Mary Lee Reynolds  
Town Clerk

Eddie Elliott  
Mayor

James E. Jackson  
Councilman, District One

Robert E. Kidd  
Councilman, District Two

Wallace F. Wentz  
Councilman, District Three

absent  
Councilman, District Four

Ray R. Smiley  
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 27<sup>th</sup> day of December, 1989. 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, for a period of 5 days.

In witness thereof, I have set my hand and affixed the official corporate seal of the Town of Vincent, Alabama this day of January 2, 19.

Mary Lee Reynolds  
Town Clerk

SEAL