

**MINUTES FROM A CONTINUED MEETING OF THE
COUNCIL OF MUSCLE SHOALS, ALABAMA, HELD
November 13, 2007**

The Council of Muscle Shoals, Alabama met at the Muscle Shoals City Hall in said City at 5:00 p.m. on the 13th day of November 2007 being a continued meeting from the November 5, 2007 regular meeting. The meeting was called to order by David Bradford, Mayor of the City. On roll call the following members were found to be present or absent, as indicated:

PRESENT: JOE PAMPINTO, NEAL WILLIS, JERRY KNIGHT GRISSOM
JAMES HOLLAND, ALLEN NOLES, DAVID H. BRADFORD

ABSENT: NONE

Richard Williams, City Clerk of the City, was present and kept the minutes of the meeting.

David Bradford, Mayor of the City, presided at the meeting and declared that a quorum was present and that the meeting was convened and opened for the purposes of transaction of business.

Mayor Bradford announced that the next item of business was consideration of the 2007 - 2008 General Fund Budget.

Council Member Noles introduced the general fund budget in writing for consideration:

**2007 - 2008
GENERAL FUND BUDGET**

ANTICIPATED REVENUES	\$16,927,132.00
PROJECTED EXPENDITURES	\$16,925,851.00

REVENUES OVER EXPENDITURES	\$1,281.00
	=====

REVENUES

LOCAL TAXES

Ad Valorem Taxes	40010	\$628,000.00
Ad Valorem-Personal Property	40011	\$173,000.00
Sales & Use Tax (Note 1)	40020	\$10,400,000.00
Alc. Beverage Tax	40060	\$238,000.00
Rental Tax-Personal Prop.	40061	\$160,000.00

Lodging Tax	40070	\$31,000.00
Tax Equivalent (Electric Bd)	40080	\$584,000.00
Gasoline Tax (Local)	40100	\$430,000.00
Tobacco Tax	40110	\$140,000.00

Total Taxes		\$12,784,000.00
LICENSE AND PERMITS		
Business License (City)	42010	\$940,000.00
Building Permits	42510	\$78,000.00

Total License & Permit		\$1,018,000.00
RECREATION REVENUES		
Flag Football	43276	\$5,000.00
Airport Concessions	43277	\$15,000.00
Webster Concessions	43278	\$15,500.00
Karate	43279	\$5,500.00
Pool Receipts	43280	\$13,000.00
Pool Concessions	43281	\$1,500.00
Gattman Concessions	43283	\$20,000.00
Youth Basketball	43284	\$17,000.00
Youth Soccer	43285	\$3,500.00
Youth Baseball	43286	\$20,000.00
Girls Softball	43287	\$13,000.00
Gymnsatics	43288	\$500.00
Baton	43289	\$1,000.00
Aerobics Revenue	43290	\$2,000.00
Special Events	43291	\$8,000.00
Adult Softball	43292	\$1,000.00
Volleyball	43293	\$1,000.00
Facilities Rental	43294	\$8,000.00
Vending & Games	43295	\$1,500.00
Miscellaneous Revenue	43296	\$500.00
Sportsplex Concessions	43298	\$20,000.00
Tournament Revenues	43299	\$7,500.00
Recreation Lease Payments	43300	\$2,600.00

Total Recreation Revenues		\$182,600.00
Note 1: Includes Funds to be transferred to 1/2 Cent Capital Project Fund		
MISCELLANEOUS REVENUES		
Interest Earnings	45010	\$245,000.00
Insurance Refund	45013	\$6,099.00
Sale of St. Materials	45130	\$20,000.00
Sale of Real Estate	45150	\$90,000.00

Alabama Power Foundation Grant	45620	\$1,000.00
North Alabama Gas District	45800	\$230,000.00
Miscellaneous Revenue	45900	\$8,000.00
Fueling Facility Revenue	45910	\$4,000.00
CityFest Revenue	45950	\$60,000.00
Christmas Parade	45960	\$3,000.00

Total Miscellaneous Revenue		\$667,099.00
FEDERAL REVENUES		
Bulletproof Vest Grant	46200	\$3,000.00
TVA in Lieu of Tax	46400	\$790,000.00
NACOLG Traffic Grant	48174	\$3,500.00

Total Federal Revenue		\$796,500.00
CHARGES FOR SERVICE		
Street Cutting	47050	\$7,000.00
Gas Inspection Fees	47060	\$6,500.00
Electric Inspection Fees	47070	\$9,000.00
Plumbing Inspection Fees	47080	\$7,000.00
Stormwater Permits	47085	\$300.00
Photo Copy Service	47090	\$5,500.00
Garbage Fees	47110	\$930,000.00
Radio Operator Service	47250	\$3,600.00

Total Charges For Service		\$968,900.00
STATE REVENUES		
State Auto License	48130	\$8,000.00
ABC Board	48140	\$42,000.00
Financial Institution Taxes	48150	\$120,000.00

Total State Revenues		\$170,000.00
LIBRARY REVENUES		
State Aid	49100	\$20,413.00
Alabama Public Library Grant	49200	\$2,500.00
County Appropriation	49300	\$6,120.00
Fines	49400	\$17,000.00
Miscellaneous	49500	\$9,000.00

Total Library Revenues		\$55,033.00

INTERGOVERNMENTAL TRANSFER

Transfer from Municipal Court Fund	55355	\$255,000.00
Transfer from Area Agency	55360	\$9,800.00
Colbert County Commission	55365	\$5,200.00
Colbert County Emergency Mgt	55367	\$15,000.00
Total Intergovernmental Transfers		\$285,000.00
GRAND TOTAL REVENUES		\$16,927,132.00

EXPENDITURES AND TRANSFERS

MAYOR & CITY COUNCIL (60020)		
Salaries - Regular	101	\$94,000.00
Retirement	105	\$4,956.00
Employee's Insurance	106	\$8,882.00
Workman's Compensation	107	\$313.00
Consultant Services	115	\$21,500.00
Gas & Oil	122	\$2,700.00
Miscellaneous	129	\$2,500.00
Vehicle Rental	134	\$4,680.00
Vehicle Repair	144	\$1,000.00
Advertising	163	\$12,000.00
Travel	170	\$25,000.00
Meals	175	\$2,000.00
Insurance - General	180	\$20,881.00
Dues	207	\$13,600.00
Account Total		\$214,012.00

CITY CLERK (60030)		
Salaries - Regular	101	\$413,598.00
Retirement	105	\$39,299.00
Employee's Insurance	106	\$83,383.00
Workman's Compensation	107	\$5,308.00
Vacation Sold	110	\$9,500.00
Auditing Services	112	\$40,000.00
Consultant Services	115	\$36,834.00
Data Processing	119	\$21,800.00
Office Supplies	121	\$3,600.00
Gas & Oil	122	\$4,000.00
Tobacco Stamps	126	\$6,400.00
Miscellaneous	129	\$2,000.00
Vehicle Repair	144	\$2,200.00

Postage	162	\$10,000.00
Advertising	163	\$900.00
Recording Fees	165	\$100.00
Travel	170	\$7,500.00
Drug/Alcohol Testing	173	\$4,000.00
Worker's Compensation Incentives	174	\$7,000.00
Meals	175	\$200.00
Employee Education & Training	176	\$4,650.00
Insurance - General	180	\$7,613.00
Photo Copy Expense	204	\$4,000.00
Printing, Books, Subscriptions	205	\$5,000.00
Dues	207	\$1,600.00
Election Expense	251	\$16,000.00
Municipal Code	252	\$3,700.00
Capital Outlay	331	\$0.00
Trustee Fees	415	\$9,600.00

Account Total		\$749,785.00
CIVIL SERVICE BOARD (60035)		
Salaries	101	\$12,000.00

Account Total		\$12,000.00
LEGAL SERVICES (60200)		
Salaries-City Attorney	098	\$6,000.00
Legal Services	111	\$50,000.00

Account Total		\$56,000.00
CITY BUILDINGS (60500)		
Workman's Compensation	107	\$2,500.00
Janitorial	116	\$6,800.00
Lawn Maintenance	132	\$18,000.00
Buildings & Grounds	141	\$60,000.00
Utilities	152	\$160,000.00
Early Warning System	153	\$3,200.00
Insurance - General	180	\$21,423.00

Account Total		\$271,923.00
COMMUNICATIONS (60550)		
Paging Services	160	\$7,500.00
Telephone	161	\$40,000.00
Radio	164	\$17,000.00

Account Total		\$64,500.00

PAYROLL TAX EXPENSE (60600)

FICA	104	\$477,691.00
Unemployment Compensation	108	\$6,000.00

Account Total		\$483,691.00
---------------	--	--------------

POLICE DEPARTMENT (61010)

Holiday Pay	099	\$60,578.00
Salaries	101	\$1,603,326.00
Overtime	102	\$80,150.00
Retirement	105	\$167,712.00
Employee's Insurance	106	\$421,517.00
Workman's Compensation	107	\$45,006.00
Vacation Sold	110	\$45,000.00
Janitorial	116	\$10,500.00
Data Processing	119	\$25,000.00
Office Supplies	121	\$7,500.00
Gas & Oil	122	\$77,000.00
Miscellaneous	129	\$31,000.00
Canine Expense	137	\$3,500.00
DARE Program	139	\$3,000.00
Jail Expense	140	\$7,000.00
Vehicle Repair	144	\$54,000.00
Public Safety Equipment	166	\$6,950.00
Travel	170	\$8,000.00
Meals	175	\$300.00
Employee Education & Training	176	\$26,000.00
Insurance - General	180	\$38,508.00
Uniforms	203	\$30,000.00
Photo Copy Expense	204	\$3,000.00
Printing, Books, Subscriptions	205	\$2,500.00
Film & Developing	206	\$1,500.00
Dues	207	\$1,500.00
Informer Information	215	\$1,000.00
Care of Prisoners	216	\$20,000.00
Police Tactical Team	219	\$14,200.00
Training Facility	220	\$2,000.00
Colbert County Drug Task Force	240	\$7,500.00
Salary/Benefit Reimbursement (Bd. of Educ.)	263	(\$53,525.00)
Capital Outlay	331	\$51,615.00

Account Total		\$2,802,837.00
---------------	--	----------------

MUNICIPAL COURT	(61012)		
Salaries	101		\$90,243.00
Retirement	105		\$6,864.00
Employee's Insurance	106		\$35,178.00
Workman's Compensation	107		\$308.00
Vacation Sold	110		\$2,800.00
Legal Services	111		\$27,000.00
Municipal Judge	118		\$11,500.00
Data Processing	119		\$1,200.00
Office Supplies	121		\$2,000.00
Municipal Prosecutor	142		\$6,600.00
Printing, Books, Subscriptions	205		\$1,200.00

Account Total			\$184,893.00

FIRE DEPARTMENT	(61020)		
Holiday Pay	099		\$47,343.00
Salaries	101		\$1,214,565.00
Overtime	102		\$46,000.00
Retirement	105		\$132,212.00
Employee's Insurance	106		\$354,296.00
Workman's Compensation	107		\$40,589.00
Vacation Sold	110		\$43,000.00
Janitorial	116		\$3,000.00
Data Processing	119		\$10,000.00
Chemicals	120		\$2,000.00
Office Supplies	121		\$900.00
Gas & Oil	122		\$16,000.00
Medical Supplies	125		\$3,000.00
Small Tools	127		\$2,500.00
Miscellaneous	129		\$6,500.00
Emergency Management Grant	135		\$15,000.00
Fire Prevention	138		\$2,500.00
Vehicle Repair	144		\$20,000.00
Equipment Repair	146		\$5,500.00
Public Safety Equipment	166		\$1,000.00
Travel	170		\$6,500.00
Meals	175		\$350.00
Employee Education & Training	176		\$10,700.00
Insurance - General	180		\$31,578.00
Uniforms	203		\$20,000.00
Printing, Books, Subscriptions	205		\$3,000.00
Film & Developing	206		\$100.00
Dues	207		\$4,000.00
Capital Outlay	331		\$4,500.00

Account Total			\$2,046,633.00

STREET DEPARTMENT
(62020)

Salaries	101	\$581,158.00
Overtime	102	\$15,000.00
Retirement	105	\$61,837.00
Employee's Insurance	106	\$155,550.00
Workman's Compensation	107	\$27,163.00
Vacation Sold	110	\$20,500.00
Chemicals	120	\$8,000.00
Office Supplies	121	\$950.00
Gas & Oil	122	\$52,000.00
Road Building	123	\$60,000.00
Street Materials Sold	124	\$20,000.00
Medical Supplies	125	\$150.00
Small Tools	127	\$6,500.00
Street Signs	128	\$4,500.00
Miscellaneous	129	\$4,500.00
Safety Equipment	130	\$3,500.00
Vehicle Repair	144	\$22,500.00
Tire Repair	145	\$9,500.00
Machinery Repair	146	\$14,000.00
Storm Drainage	149	\$21,800.00
Travel	170	\$1,250.00
Meals	175	\$475.00
Employee Education & Training	176	\$1,000.00
Insurance - General	180	\$33,367.00
Uniforms	203	\$4,000.00
Photo Copy Expense	204	\$210.00
Printing, Books, Subscriptions	205	\$150.00
Tree Services	209	\$2,000.00
Pedestrian Overpass	210	\$3,500.00
Sidewalk Repair	211	\$2,000.00
Capital Outlay	331	\$8,114.00

Account Total

\$1,145,174.00

CITY ENGINEER (62030)

Engineering Services	114	\$130,000.00
----------------------	-----	--------------

Account Total

\$130,000.00

STORM DRAINAGE (62040)

Salaries	101	\$155,836.00
Overtime	102	\$3,500.00
Retirement	105	\$15,242.00

Employee's Insurance	106	\$27,759.00
Worker's Compensation	107	\$6,065.00
Vacation Sold	110	\$4,300.00
Janitorial	116	\$1,500.00
Chemicals	120	\$35,000.00
Gas & Oil	122	\$11,500.00
Small Tools	127	\$750.00
Miscellaneous	129	\$1,500.00
Vehicle Repair	144	\$1,800.00
Tire Repair	145	\$2,300.00
Machinery & Equipment Repair	146	\$7,000.00
Retention Ponds	148	\$63,505.00
Utilities	152	\$24,000.00
Travel	170	\$1,000.00
Meals	175	\$200.00
Employee Education & Training	176	\$1,000.00
Insurance - General	180	\$4,359.00
Uniforms	203	\$1,000.00
Capital Outlay	331	\$0.00

Account Total		\$369,116.00
---------------	--	--------------

STREET LIGHTING (62050)		
Utilities	152	\$325,000.00

Account Total		\$325,000.00
---------------	--	--------------

SANITATION DEPARTMENT
(63020)

Salaries	101	\$743,798.00
Overtime	102	\$16,000.00
Retirement	105	\$73,786.00
Employee's Insurance	106	\$207,196.00
Workman's Compensation	107	\$46,423.00
Vacation Sold	110	\$16,500.00
Landfill Services	117	\$230,000.00
Chemicals	120	\$8,000.00
Office Supplies	121	\$500.00
Gas & Oil	122	\$51,500.00
Medical Supplies	125	\$150.00
Small Tools	127	\$750.00
Miscellaneous	129	\$2,000.00
Safety Equipment	130	\$3,000.00
Vehicle Repair	144	\$17,000.00
Tire Repair	145	\$13,000.00
Machinery Repair	146	\$20,000.00

Travel	170	\$1,250.00
Employee Education & Training	176	\$1,000.00
Trash Containers	179	\$26,000.00
Insurance - General	180	\$16,061.00
Uniforms	203	\$5,300.00
Photo Copy Expense	204	\$210.00
Printing, Books, Subscriptions	205	\$200.00
Capital Outlay	331	\$0.00

Account Total		\$1,499,624.00
---------------	--	----------------

CONTRACTURAL OBLIGATIONS (65000)

Colbert Co. Animal Control	231	\$68,381.00
Colbert Co. Emergency Management	237	\$10,732.00
M.S. Airport Authority	238	\$9,375.00
Hazardous Material Team	257	\$2,500.00

Account Total		\$90,988.00
---------------	--	-------------

APPROPRIATIONS (65010)

Riverbend Mental Health*	230	\$7,000.00
Colbert Health Dept.*	232	\$5,000.00
N.W. Rehabilitation Center*	233	\$7,000.00
Hospice of the Shoals*	234	\$2,000.00
Safeplace Inc.*	242	\$2,000.00
Colbert-Lauderdale Attention Home*	243	\$1,000.00
Shoals Symphony*	254	\$500.00
Meals On Wheels*	255	\$2,000.00
Hope Haven School*	256	\$2,500.00
Colbert County Tourism Board*	258	\$15,700.00
Tennessee Valley Art Association*	260	\$1,500.00
City of Tusculmbia Utilities (Water tank)	261	\$3,288.00
Rape Response*	267	\$1,500.00
NCAA Championship Game	269	\$1,000.00
I.M. Alliance*	285	\$2,000.00
C.O.A.R.M.M.*	287	\$1,000.00
Shoals Chamber of Commerce	290	\$3,500.00
Cerebral Palsy Center*	291	\$1,500.00
NACOLG Transit Program*	296	\$2,500.00
SenioRx Program (NACOLG)*	298	\$2,500.00
Mainstream Development Corporation*	306	\$1,000.00
Scope 310 Authority*	307	\$1,000.00
Community Action*	308	\$1,000.00
Shoals Entrepreneurial Center*	316	\$5,000.00
Keep the Shoals Beautiful*	317	\$2,500.00
Crimestoppers*	318	\$500.00
Give a Kid a Chance*	319	\$500.00

Shoals Family Success Center*	320	\$1,000.00
Sam Phillips Celebration*	321	\$1,000.00
Cramer Children's Center*	322	\$1,000.00

*Required to complete appropriations contract

Account Total \$79,488.00

RECREATION DEPARTMENT:

ADMINISTRATIVE DIVISION	(66020)	
Salaries - Part Time	100	\$140,000.00
Salaries - Regular	101	\$429,661.00
Overtime	102	\$6,000.00
Retirement	105	\$43,295.00
Employee's Insurance	106	\$98,374.00
Workman's Compensation	107	\$20,913.00
Vacation Sold	110	\$13,000.00
Janitorial	116	\$4,000.00
Data Processing	119	\$1,000.00
Office Supplies	121	\$3,000.00
Medical Supplies	125	\$250.00
Miscellaneous	129	\$2,500.00
Buildings and Grounds	141	\$12,500.00
Machine & Equipment Repair	146	\$1,500.00
Utilities	152	\$94,000.00
Advertising	163	\$5,000.00
Travel	170	\$2,500.00
Meals	175	\$750.00
Employee Education & Training	176	\$2,000.00
Insurance - General	180	\$14,473.00
Alabama Power Tree Grant	198	\$1,000.00
Photo Copy Expense	204	\$2,500.00
Printing, Books, Subscriptions	205	\$2,000.00
Dues	207	\$1,250.00
Special Events	245	\$10,000.00
Vending Machines & Concessions	246	\$1,000.00
Capital Outlay	331	\$0.00

Account Total \$912,466.00

MAINTENANCE & GROUNDS (66021)

Chemicals	120	\$6,000.00
Gas & Oil	122	\$15,000.00
Medical Supplies	125	\$300.00
Small Tools	127	\$2,500.00
Building and Grounds	141	\$30,000.00
Vehicle Repair	144	\$4,000.00

Machine & Equipment Repair	146	\$11,000.00
Uniforms	203	\$3,000.00
Account Total		<hr/> \$71,800.00

SWIMMING POOL DIVISION (66022)

Chemicals	120	\$4,000.00
Building and Grounds	141	\$4,500.00
Employee Education & Training	176	\$1,000.00
Pool Concession Supplies	247	\$1,500.00
Account Total		<hr/> \$11,000.00

RECREATION DEPARTMENT:

ATHLETIC DIVISION (66023)

Building and Grounds	141	\$33,000.00
Special Events	245	\$5,000.00
Youth Baseball Supplies	248	\$20,000.00
Baseball Umpires	249	\$15,000.00
Youth Basketball Supplies	250	\$9,000.00
Basketball Officials	270	\$12,000.00
Youth Soccer Supplies	271	\$3,500.00
Soccer Officials	272	\$3,000.00
Girls Softball Supplies	273	\$13,000.00
Adult Softball Supplies	274	\$1,000.00
Softball Umpires	275	\$13,000.00
Volleyball	276	\$1,000.00
Gymnastics	277	\$500.00
Aerobics	278	\$2,000.00
Gattman Concessions	279	\$20,000.00
Sportsplex Concessions	283	\$20,000.00
Softball Tournament Expenses	284	\$7,500.00
Baton	288	\$1,000.00
Karate	292	\$5,500.00
Webster Concessions	293	\$15,500.00
Airport Concessions	294	\$15,000.00
Flag Football Supplies	313	\$5,000.00
Flag Football Officials	314	\$5,000.00
Account Total		<hr/> \$225,500.00

Total Recreation Expenditures		<hr/> \$1,220,766.00
-------------------------------	--	----------------------

SENIOR CITIZENS	(66025)		
Salaries	101		\$69,113.00
Retirement	105		\$5,746.00
Employee's Insurance	106		\$18,207.00
Workman's Compensation	107		\$1,657.00
Vacation Sold	110		\$600.00
Janitorial	116		\$100.00
Data Processing	119		\$1,400.00
Office Supplies	121		\$1,800.00
Gas & Oil	122		\$560.00
Miscellaneous	129		\$2,700.00
Vehicle Repair	144		\$800.00
Utilities	152		\$10,000.00
Travel	170		\$4,000.00
Insurance - General	180		\$308.00
Printing, Books, Subscriptions	205		\$1,000.00
Area Agency On Aging	244		\$3,750.00
Aerobics	278		\$1,400.00
Art Instruction	309		\$2,000.00
Capital Outlay	331		\$1,500.00

Account Total			\$126,641.00

LIBRARIES	(66030)		
Salaries-Parttime	100		\$114,306.00
Salaries	101		\$145,694.00
Retirement	105		\$25,256.00
Employee's Insurance	106		\$36,395.00
Worker's Compensation	107		\$4,998.00
Vacation Sold	110		\$2,000.00
Janitorial	116		\$9,500.00
Data Processing	119		\$38,000.00
Office Supplies	121		\$6,500.00
Gas & Oil	122		\$500.00
Miscellaneous	129		\$8,000.00
Buildings & Grounds	141		\$18,000.00
Vehicle Repair	144		\$1,500.00
Utilities	152		\$30,000.00
Postage	162		\$1,200.00
Travel	170		\$800.00
Education & Training	176		\$3,000.00
Insurance - General	180		\$3,477.00
Videos	202		\$10,000.00
Photo Copy Expense	204		\$1,500.00
Printing, Books, Subscriptions	205		\$68,000.00

Capital Outlay	331	\$29,000.00
Account Total		\$557,626.00
SPECIAL EVENTS (66040)		
CityFest	310	\$80,000.00
Christmas Parade	311	\$5,000.00
Account Total		\$85,000.00
BOARD OF EDUCATION (67010)		
Education Foundation	226	\$2,000.00
Education	235	\$1,319,500.00
Account Total		\$1,321,500.00
DEBT SERVICE (67020)		
Principal	217	\$223,268.00
Interest	218	\$9,339.00
Account Total		\$232,607.00
TRANSFERS (68000)		
Transfer to Debt Service	506	\$1,593,190.00
Transfer to 1/2 Cent Sales Tax Acct.	508	\$1,262,857.00
Account Total		\$2,856,047.00
GRAND TOTAL EXPENDITURES		\$16,925,851.00

CAPITAL OUTLAY ITEMS

<u>DEPARTMENT / ITEMS</u>	<u>AMOUNT</u>	<u>TOTAL</u>
City Clerk		
Printers (2)	\$1,400	
Time Recording System 2/ server	\$8,240	
Pickup Truck	<u>\$16,500</u>	\$26,140 **
Police Department		
Police Interceptors (4)	\$88,000	**
Radar units (3)	\$7,180	
Light Bars (4)	\$5,600	
Vehicle equipment	\$13,435	
Cameras (4)	\$20,000	
Radios (4)	\$2,000	

Computer Workstations (3)	\$2,500		
Electrostatic Dust Print Lifter	<u>\$900</u>		\$139,615
<u>Fire Department</u>			
Furniture - Stations 1 & 3	\$4,500		
Training Center **	<u>\$40,000</u>		\$44,500
<u>Street Department</u>			
Paving Machine	\$115,000		**
Dump Truck	\$72,000		**
Photocopier	\$2,140		
Phone System	\$3,000		
Truck brake cleaner	\$650		
Parts washer	\$824		
Portable grease gun	<u>\$1,500</u>		\$195,114
<u>Storm Drainage</u>			
Pickup Truck	\$22,000		
Mower	<u>\$15,500</u>		\$37,500 **
<u>Sanitation</u>			
Garbage Truck			\$115,000 **
<u>Recreation Department</u>			
Utility Tractor	\$12,500		
Mower	15,500		
HVAC (Maintenance Shop)	<u>5,500</u>		\$33,500 **
<u>Senior Citizens</u>			
Television			\$1,500
<u>Library Department</u>			
Computer workstations (10)	\$10,000		
Computers (8)	10,000		
Bookshelves (10)	6,000		
Desk	500		
Tables/chairs	<u>2,500</u>		\$29,000

Total for all Departments			\$621,869
**Payment from One-half Cent Sales Tax Account			

Council Member Noles moved that unanimous consent be given for immediate consideration of and adoption of said General Fund Budget, which motion was seconded by Council Member Pampinto and, upon said motion being put to a vote, a roll call was had and the vote was recorded as follows:

AYES: Council Member Pampinto, Council Member Willis, Council Member Grissom,
Council Member Holland, Council Member Noles, Mayor Bradford

NAYS: None

Mayor Bradford announced the vote and declared that the motion for unanimous consent for immediate consideration had been approved. Council Member Grissom then moved that the said General Fund Budget be finally adopted and spread upon the minutes of the meeting, which motion was seconded by Council Member Willis and, upon said motion being put to a vote, a roll call on final approval was had and the vote recorded as follows:

AYES: Council Member Pampinto, Council Member Willis, Council Member Grissom,
Council Member Holland, Council Member Noles, Mayor Bradford

NAYS: None

Mayor Bradford thereupon declared said motion carried and the 2007 - 2008 General Fund Budget was passed and adopted as introduced.

Mayor Bradford announced that the next item of business was consideration of an ordinance to amend the Business License Code of the City.

Council Member Holland introduced the following ordinance in writing:

ORDINANCE NO. 1396 - 07

AN ORDINANCE TO REVISE THE BUSINESS LICENSE CODE OF THE CITY OF MUSCLE SHOALS, ALABAMA PURSUANT TO CERTAIN PROVISIONS OF THE MUNICIPAL BUSINESS LICENSE REFORM ACT OF 2006 AND TO ADOPT A SCHEDULE OF LICENSES AND FEES.

WHEREAS, the City Council of the City of Muscle Shoals herein adopts and approves revisions to the business license code and to adopt a schedule of licenses and fees and said Ordinance herein adopted shall be known as The Business License Code of the City of Muscle Shoals, Alabama.

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

TABLE OF CONTENTS

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

SECTION 14.	Criminal penalties.
SECTION 15.	Civil penalties.
SECTION 16.	Penalties and interest.
SECTION 17.	Prosecutions unaffected.
SECTION 18.	Procedure for denial of new applications.
SECTION 19.	Procedure for revocation/suspension of license.
SECTION 20.	Refunds on overpayments.
SECTION 21.	Delivery License.
SECTION 22.	License classification codes.
SECTION 23.	License Fee Schedules.
SECTION 24.	Exchange of information.
SECTION 25.	License fees in Police Jurisdiction.
SECTION 26.	Retail license requirements.
SECTION 27.	Effective date.
SECTION 28.	Severability.
SECTION 29.	Repealer.

SCHEDULE OF LICENSES AND FEES

SECTION 1. Levy of Tax.

Pursuant to the *Code of Alabama*, the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the municipality for the year beginning January 1, 2008, 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.

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 storage units or buildings, 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 a municipality.

[2] BUSINESS LICENSE. An annual license issued by the municipality for the privilege of doing any kind of business, trade, profession, or any 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 *Code of Alabama*, 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 \$ 100.00.
- (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 ten dollars (\$10.00) and said issue fee shall be collected in the same manner as the license tax.
- (d) *Annual Renewal*. Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before 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 of 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.
- (d) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

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. 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 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 (\$500) 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 may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.
- (b) If the municipality determines that the amount of business license tax reported on or remitted with 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) The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.
- (d) If the amount of business license tax remitted by the taxpayer is undisputed by the Municipality, or if the taxpayer consents to the amount of any 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.
- (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 their respective positions.

- (2) If a petition for review is not timely filed, or is timely filed, and upon further review the license officer determines that the preliminary assessment is due to be upheld in whole or in part, the municipality may make the assessment final in the amount of business license tax due as computed by the license officer, with applicable interest and penalty computed to the date of entry of the final assessment. The license officer shall, whenever practicable, complete his or her review of the taxpayer's petition for review and applicable law within 90 days following the later of the date of filing of the petition or the conference, if any.
- (3) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) 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. The final assessment shall include a statement informing the taxpayer of his or her right to appeal the final assessment to circuit court within 30 days from the date of the entry of the final assessment.

SECTION 9. Duty to permit inspection and produce records.

Upon demand by the designee of the municipality, it shall be the duty of all licensees to:

- (a) Permit the designee of the municipality to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said municipal designee to gain such information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;
- (b) To furnish information during reasonable business hours, at the licensee's place of business, in the municipality or the police jurisdiction, all books of account, invoices, papers, reports and memoranda containing entries showing amount of purchases, sales receipts, inventory and other information from which the correct license tax classification of such person may be ascertained and the correct amount of license tax to which he is subject may be determined, including exhibition of bank deposit books, bank statements, copies of sales tax returns to the State of Alabama, copies of Alabama income tax returns and federal income tax returns.

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 judgement 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 *Code of Alabama*, 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 *Code of Alabama*, Section 11-51-150 (1975) et seq., the continued or recurrent performance of any act or acts within the corporate limits or within its police jurisdiction for which a license may be revoked or suspended under this ordinance is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The municipality, as an additional or alternative remedy, may institute injunctive 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 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 designee refers the license application to the municipal governing body, the municipal clerk shall promptly notify the applicant of the referral to said municipal governing body.
- (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 \$100.00 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 dollars (\$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 (\$75,000) 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 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.**

<u>CODE</u>	<u>2002 NAICS TITLES / BUSINESS LICENSE CODES</u>	<u>SCHEDULE</u>
541191	ABTRACTOR OF TITLE	A
524291	ADJUSTORS OR INSURANCE CLAIMS	A
541810	ADVERTISING	J
541810	ADVERTISING, RADIO, & TELEVISION BROADCASTING STATION	I
425120	AGENTS	A
333415	AIR CONDITIONING	B
561621	ALARM SYSTEMS	L
621910	AMBULANCES & AMBULANCE SERVICE	O
453310	ANTIQUES	B

541310	ARCHITECT		A
324110	ASPHALT PLANT		E
541110	ATTORNEYS AT LAW		A
561990	AUCTIONEERS		A
541211	AUDITORS & PUBLIC ACCOUNTANTS		A
441110	AUTOMOBILE DEALERS		U
812930	AUTOMOBILE PARKING LOT		B
441120	AUTOMOBILE DEALERS USED		XX
326212	AUTOMOBILE TIRE VULCANIZING STATION OR RECAPPING		B
811118	AUTOMOBILE MECHANIC		B
811121	AUTOMOBILE REPAIR AND BODY SHOP OR GARAGE		B
441310	AUTOMOBILE ACCESSORIES		B
811192	MECHANICAL CAR WASH		B
493190	AUTOMOBILE STORAGE		B
488410	AUTOMOBILE WRECKERS/JUNK DEALERS		KK
532111	AUTOMOBILE RENTAL OR LEASING		P
425120	AUTOMOBILES, SELLING AT AUCTION, other than for dealers		FF
421110	AUTOMOBILES, SELLING AT AUCTION to and for dealers only		GG
611692	AUTOMOBILE INSTRUCTION SCHOOLS		A
314912	AWNINGS		B
311812	BAKERIES		G
424490	BAKERY PRODUCTS, WHOLESALE DEALERS		G
525920	BANKRUPT AND FIRE SALES	\$250.00	
812111	BARBERSHOP		K
812112	BEAUTY SHOP		K
541219	BILLING SERVICE		A
812990	BONDS	\$100.00	
451211	BOOKSTORE		B
333993	BOTTLING WORKS		W
713950	BOWLING OR BOWL ALLEY		X
321920	BOX, BASKET OR CRATE FACTORY		E
423320	BRICK FACTORY		E
523110	BROKERS DEALERS IN STOCKS, BONDS OR MARKET QUOTES		A
339994	BROOM FACTORY		E
236115	BUILDERS		Q
522120	BUILDING & LOAN ASSOCIATION/SAVINGS & LOAN/BANKS		DD
423850	BURIAL ASSOCIATIONS		M
485113	BUS LINES	\$100.00	
488490	BUS TERMINAL	\$100.00	
611310	BUSINESS COLLEGE	\$50.00	
423420	BUSINESS MACHINES, AGENTS OR DEALERS		B
211112	BUTANE GAS		B
453310	BUYING, SELLING & EXCHANGING SECONDHAND GOODS		B
337110	CABINETMAKERS OR WOODWORKING SHOPS		B
423990	CARTRIDGES, SHELLS & AMMUNITION		B
3273	CEMENT OR CONCRETE PRODUCTS MANUFACTURERS		E

327310	CEMENT DEALERS		B
238140	CEMENT DELIVERY	\$150.00	
812220	CEMETERIES	\$100.00	
311513	CHEESE PLANT		E
424440	CHICKEN PROCESSING PLANT		E
621310	CHIROPDIST OR CHIROPRACTORS		A
424940	CIGARETTES, CIGARS, TOBACCO & SNUFF	\$30.00	
424940	CIGARETTES, CIGERS, TOBACCO & SNUFF WHOLESALE		C
711190	CIRCUS, PER DAY		R
621498	CLINICS		B
423520	COAL		B
454210	COIN-OPERATED MACHINES		Z
493120	COLD STORAGE PLANTS		E
561440	COLLECTION AGENCY OR CREDIT ASSOCIATION		B
453998	COLLECTORS		A
327999	CONCRETE PLANTS		E
238	CONTRACTORS - GENERAL		F
236115	CONTRACTORS - RESIDENTIAL HOME BUILDERS		F
238220	CONTRACTORS - PLUMBING		F
238220	CONTRACTORS - HVAC		F
238210	CONTRACTORS - ELECTRICAL		F
238220	CONTRACTORS - GAS		F
238110	CONTRACTORS - SPECIALTY TRADE		F
332996	COPPER MILL OR TUBE PLANT		E
339113	COTTON BROKERS		A
333111	COTTON COMPRESSES	\$200.00	
424990	COTTON DEALERS	\$100.00	
561440	CREDIT ASSOCIATION OR COLLECTION AGENCY		A
31151	DAIRY PRODUCTS PLANTS		E
611610	DANCING SCHOOL		A
722211	DELICATESSEN		C
339116	DENTAL OR OTHER LABORATORY		B
621399	DENTISTS		A
561611	DETECTIVE AGENCY		A
511140	DIRECTORY		B
621111	DOCTORS		A
446110	DRUG STORES		B
812320	DRYCLEANING		B
423620	ELECTRIC APPLIANCES		B
423740	ELECTRIC GAS AND/OR MECHANICAL REFRIGERATOR DEALER		B
444190	ELECTRICAL SUPPLIES		B
238210	ELECTRICIANS		F
561310	EMPLOYMENT SERVICE		A
541330	ENGINEERING		A
711510	ENTERTAINMENT	\$100.00	
492210	EXPRESS COMPANIES	\$300.00	

561710	EXTERMINATORS, DISINFECTANTS, INSECTICIDE		B
532490	FARM EQUIPMENT & IMPLEMENT DEALERS		U
424910	FERTILIZER DEALER		B
325311	FERTILIZER FACTORY		E
522291	FINANCE COMPANY	\$300.00	
453110	FLORIST		B
454390	FROZEN FOOD DISTRIBUTORS		C
445230	FRUIT DEALERS/PRODUCE		OO
447	GAS OR OIL FILLING STATION		H
423120	GASOLINE AND/OR OIL DEALERS AND DELIVERY WHOLESALE		V V
444190	GLASS COMPANY		B
3112	GRAIN, FLOUR OR CORN ELEVATOR MILL		E
333120	GRIST MILL AND HAMMER MILL		E
445110	GROCERY		C
622110	HOSPITAL AND/OR CLINIC		S
721110	HOTELS AND MOTELS		T
424430	ICE CREAM DISTRIBUTORS	\$100.00	
311520	ICE CREAM FACTORY		E
312113	ICE FACTORY		E
423330	INSULATION		B
524210	INSURANCE		M, N
611110	KINDERGARTEN		AA
561730	LANDSCAPING GARDEN	\$50.00	
812320	LAUNDRIES (DRYCLEANING ONLY)		JJ
812310	LAUNDRIES, SELF-SERVICE		HH
541690	LIVESTOCK BROKER		B
115210	LIVESTOCK DEALER	\$100.00	
522291	LOAN COMPANIES	\$300.00	
423310	LUMBER OR BUILDING MATERIALS DEALERS OR YARD		RR
722330	LUNCH STANDS		C
332710	MACHINE SHOP OR WORKS		E
4238	MACHINERY		SS
454113	MAIL ORDER HOUSE AND/OR STORE		B
813910	MANUFACTURERS		E
212319	MARBLE MONUMENT OR STONE YARD		E
337910	MATTRESS MANUFACTURERS		E
424470	MEATS		C
811490	MERCHANT TAILOR		B
452	MERCHANTS GENERAL		B
423990	MERCHANTS GENERAL WHOLESALE		D
236210	METAL DEALERS OR METAL PROCESSORS		KK
484220	MILK DISTRIBUTORS AND DAIRY PRODUCTS	\$100.00	
311511	MILK PROCESSING PLANT		E
453998	MONUMENTS, SELLING OR ERECTING		B
522310	MORTGAGE BROKERAGE COMPANY		A
484110	MOTOR CARRIER		CC

532120	MOTOR TRUCKS AND TRAILERS		QQ
423910	MOTORS FOR MOTORBOATS		B
532292	MOTORBOATS, YACHTS AND PLEASURE BOATS		B
512131	MOVING PICTURES		B
713990	MUSIC OR JUKE BOXES		BB
611610	MUSIC SERVICES		A
451212	NEWSDEALERS, SELLING PAPERS, MAGAZINES, ETC.		B
511110	NEWSPAPERS		E
444220	NURSERY OR AGENT SELLING OR DELIVERY SHRUBBERY		B
623110	NURSING HOME		S
621320	OPTICIAN OR OPTOMETRISTS		A
811121	PAINT SHOP		B
522298	PAWNBROKERS, OR AGENT	\$250.00	
711510	PHOTOGRAPHER		A
451110	PISTOLS		B
444190	PLUMBING SUPPLIES		B
713990	POCKET GOLF, MINIATURE GOLF COURSE		B
445210	POULTRY DEALER		C
323114	PRINTING PLANT AND/OR JOB PRINTING SHOP		E
51511	RADIO BROADCASTING STATIONS	\$100.00	
811211	RADIOS AND/OR TELEVISION, SALES OR REPAIRS		B
811	REPAIR SHOP		B
722110	RESTAURANT, CAFÉ, LUNCH STAND		C
484220	SAND AND GRAVEL, DEALER		B
212321	SAND AND GRAVEL, PRODUCERS		E
333210	SAWMILL		E
453310	SECONDHAND DEALER		KK
562991	SEPTIC TANK CLEANER	\$25.00	
443111	SEWING MACHINE, COMPANY OR DEALER		B
326299	SHOE AND BOOT REPAIRING		B
713990	SHOOTING GALLERIES	\$100.00	
339950	SIGNS, NEON, ELECTRIC, ETC. MANUFACTURERS OR DEALER		B
313113	SILK OR TEXTILE MILL		E
713940	SKATING RINK		B
311611	SLAUGHTERHOUSE		E
423610	STORAGE, BATTERIES, DEALER		B
332321	STORM WINDOWS AND DOORS		B
335221	STOVES		B
813920	TAX CONSULTANTS		A
485310	TAXICABS		LL
517110	TELEPHONE EXCHANGE OR COMPANY, OPERATING IN THIS CITY	\$510.00	
517410	TELEPHONE, LONG DISTANCE COMPANY	\$128.00	
515120	TELEVISION BROADCASTING STATIONS		NN
515210	TELEVISION CABLE COMPANY		PP
531190	TRAILER COURTS, PARKS OR CAMPS		MM
321991	TRAILERS, SELLING AND/OR DEALING IN HOUSE TRAILERS		U

484110	TRANSFER, MOTOR VEHICLE, LOCAL FOR CARRYING FREIGHT	CC
423420	TYPEWRITER MACHINES, ADDING MACHINES, SALES OR REPAIR	B
812210	UNDERTAKERS AND EMBALMERS	B
811420	UPHOLSTERERS	B
454210	VENDING MACHINES AND MUSIC BOXES	Z
541940	VETERINARIAN	A
444120	WALLPAPER, PICTURE FRAMES, OR WINDOW GLASS	B
531130	WAREHOUSE, OTHER THAN COTTON WAREHOUSE	\$50.00
531130	WAREHOUSE, PUBLIC COTTON WAREHOUSE	\$100.00
811490	WATCH AND CLOCK REPAIRING	B
532412	WELDING PRODUCTS	B
811310	WELDING SHOPS	B
238390	WEATHER STRIPPERS	F
561720	WINDOW WASHERS OR CLEANERS	B

(a) On any business, occupation or article not specified in this article, the rate for the issuance of license shall be \$100.00.

SECTION 23. License Fee Schedules.

Schedule "A" If Gross Receipts Are:

(Formerly professional rates)

On less than \$5,000.00	\$50.00
\$5,000.00 and less than \$10,000.00	75.00
\$10,000.00 and less than \$20,000.00	100.00
\$20,000.00 and less than \$30,000.00	125.00
\$30,000.00 and less than \$50,000.00	150.00
\$50,000.00 and over	200.00

and also 1/10 of one percent or fraction thereof of the gross annual receipts in excess of the sum of \$50,000.00.

Schedule "B" If Gross Receipts Are:

(Formerly Merchants General Rates)

On less than \$20,000.00	\$50.00
\$20,000.00 and less than \$30,000.00	75.00
\$30,000.00 and less than \$40,000.00	100.00
\$40,000.00 and less than \$50,000.00	125.00
\$50,000.00 and less than \$60,000.00	150.00
\$60,000.00 and less than \$70,000.00	175.00
\$70,000.00 and less than \$80,000.00	200.00
\$80,000.00 and less than \$90,000.00	225.00
\$90,000.00 and less than \$100,000.00	250.00

and also 1/10 of one percent on all gross annual receipts above \$100,000.00

Schedule "C" If Gross Receipts Are:

(Formerly Groceries Rates)

On less than \$10,000.00	\$35.00
--------------------------	---------

\$10,000.00 and less than \$20,000.00	50.00
\$20,000.00 and less than \$30,000.00	75.00
\$30,000.00 and less than \$40,000.00	100.00
\$40,000.00 and less than \$50,000.00	125.00
and also 1/10 of one percent on all gross annual receipts above \$50,000.00	

Schedule "D" If Gross Receipts Are:

(Formerly Merchants General - Wholesale Rates)

On less than \$40,000.00	\$50.00
\$40,000.00 and less than \$60,000.00	75.00
\$60,000.00 and less than \$80,000.00	100.00
\$80,000.00 and less than \$100,000.00	125.00
\$100,000.00 and less than \$120,000.00	150.00
\$120,000.00 and less than \$140,000.00	175.00
\$140,000.00 and less than \$160,000.00	200.00
\$160,000.00 and less than \$180,000.00	225.00
\$180,000.00 and less than \$200,000.00	250.00
and also 1/20 of one percent on all gross annual receipts above \$200,000.00.	

Schedule "E" If Gross Receipts Are:

(Formerly Manufacturers Rates)

On less than \$40,000.00	\$50.00
\$40,000.00 and less than \$80,000.00	100.00
\$80,000.00 and less than \$100,000.00	125.00
\$100,000.00 and less than \$120,000.00	150.00
\$120,000.00 and less than \$140,000.00	175.00
\$140,000.00 and less than \$160,000.00	200.00
\$160,000.00 and less than \$180,000.00	225.00
\$180,000.00 and less than \$200,000.00	250.00
\$200,000.00 and less than \$500,000.00	300.00
\$500,000.00 but less than \$1,000,000.00	400.00
\$1,000,000.00 but less than \$3,000,000.00	500.00
\$3,000,000.00 but less than \$6,500,000.00	750.00
\$6,500,000.00 but less than \$10,000,000.00	1,000.00
\$10,000,000.00 and over	1,500.00

Schedule "F" Contractors and subcontractors:

\$75.00

and also on each contract of \$500.00 or more, an additional license 1/5 of one percent of the amount of each contract on all commercial projects and also 1/20 of one percent of the total amount on all other contracts

Any person accepting orders on contracts, whether at a fixed price or on a cost-plus basis for doing any work on or in any building or structure requiring the use of paint, stone, brick, mortar, wood, cement, structural iron or steel, sheet

iron, galvanized iron, metallic piping, tin lead, steel, or any other building material, or shall accept contracts to do any paving or curbing or sidewalks or streets, on public or private property, using asphalt, brick, stone, cement, wood or other composition or who shall accept an order for or contract to excavate earth, rock or other material for foundations or any other purpose, or who shall accept an order or contract to construct any sewer of stone, brick, terra cotta or other material or shall accept a contract to construct highways, bridges, dams or railroad,

The additional license to be paid before work is begun on any contract.

All persons applying for general contractor or subcontractor license must meet all the requirements of the contractor's examination and liability insurance requirements as provided:

General contractor:

Liability and property damage, \$25/50/100,000.

Plumbing, HVAC, electrical and gas subcontractors:

Liability and property damage, \$25/50/100,000.

(1) Contractors. No permits for work of any kind for which license is required shall be issued to contractor, subcontractor, owner, or any authorized agency by the city building inspector unless the city license inspector has first certified that all license taxes have been paid.

(2) Any subcontractor who has not paid city license taxes who undertakes to do any part of the work contracted for by a general contractor shall be deemed to be a contractor and shall pay the license prescribed by this section for the classification to which he is subject.

(3) All general contractors shall furnish the building inspector or the license inspector with a full and complete list showing the names and addresses of all subcontractors to whom any work has been let or sublet to be done and will not allow any work to be done by such subcontractor until the required license tax due by the subcontractor has been paid.

(4) If all subcontractors have not been closed or awarded at the time application is made for permit by the general contractor or by the owner, the general contractor or the owner shall not allow any work to proceed by any subcontractor until such subcontractor has exhibited to him his city license for the work to be done on the job, unless he is certified by the license department or by the building inspector as having paid the city license tax due by him. If no general contract has been let by the owner, the owner shall be subject to all of the provisions of this article which are required of general contractors.

Schedule "G" Bakeries:

Wholesale or retail by the bakery and having a place of business regularly open to the public within the city.	\$150.00
Itinerant sellers bakery products	300.00
Bakery products, wholesale dealers	150.00

Schedule "H" Gas or oil filling station:

\$35.00

and also total gross receipts from the business, except gross receipts from petroleum products shall be subject to Schedule B.

Any gas or oil filling station dealer shall have the right in lieu of the above license to be licensed under Schedule B and include all gross receipts including petroleum products.

Schedule "I" Advertising - Radio, Television and Newspaper:

Each person soliciting advertisements for radio or television broadcasting stations or newspaper. \$100.00

Schedule "J" Advertising:

Each bill posted, per board . . . \$ 12.50

Each person using, leasing space for supplying board for advertising purpose, per board 5.00

Schedule "K" Barbershops and Beauty Shops:

First operator \$35.00

Each additional operator 7.50

Beauty school for training and instructions by beauty operators \$35.00

Slenderizing and/or reducing machines \$35.00

Schedule "L" If Gross Receipts Are:

(Formerly alarm systems)

On less than \$25,000.00 \$100.00

and also one percent or fraction thereof of the gross annual receipts in excess of

the sum of \$25,000.00

Schedule "M" Insurance Other than Fire and Marine:

Health, allied, and all other premiums, Title 11-51-120/123, Alabama Code of 1975

Schedule "N" Insurance Fire and Marine:

Casualty, fire and or marine premiums, Title 11-51-120/123, Alabama Code of 1975

Schedule "O" Ambulance Service:

For the first ambulance \$35.00

For each additional ambulance 10.00

No license shall be issued for the operation of an ambulance, or the offering of an ambulance service within the city until consent to use the streets, avenues and alleys of the city for such purpose has been granted by the city council.

Schedule "P" Automobile U-drive-it or cars or trucks for rent, and/or lease:

First three	\$35.00
Each additional	10.00

Schedule "Q" Builders:

\$75.00

Business of constructing houses on lots owned by himself for the purpose of selling or renting the same.

and also an additional 1/5 of one percent of the cost of the house.

The construction of one house in the manner covered by this section shall constitute an engagement in business under the terms of this article and subject the person engaging in such construction to the license in this article.

Schedule "R" Circus:

Per Day	\$200.00	
Each side show, concession stand, ride or stand in connection with circus		25.00
Any street parade in connection with circus		100.00

Schedule "S" Hospital or Clinic:

Keeping overnight patients, five beds or less	\$100.00
Each additional bed	5.00

Schedule "T" Hotels and motels:

15 rooms or less	\$150.00
Each additional room	5.00

Three percent of the gross receipts received from the renting of rooms or apartments. This privilege license shall accrue monthly and shall be due and payable in monthly installments on or before the 20th day of the month next succeeding the month in which the privilege license accrues. All persons subject to the provisions of this privilege license may add the amount levied in this section as a privilege license to the rental price of the rooms or apartments and collect it from the persons using or renting the rooms or apartments.

Schedule "U" Automobile Dealers:

On less than \$200,000.00	\$ 200.00
---------------------------	-----------

and also 1/100 of one percent on all gross annual receipts above \$200,000.00

In addition thereto, a license applied for hereunder must include satisfactory proof of a current and valid license issued by the Department of Revenue as required by the State of Alabama for the location or place of business within the City of Muscle Shoals or a valid and current supplemental license issued by the Department of Revenue as required by the State of Alabama for the location or place of business within the City of Muscle Shoals.

Schedule "V" - Delivery License:

The rate for the delivery license is established in Section 21 and is: \$ 100.00

Schedule "W" Bottling Works:

On less than \$50,000.00	\$150.00
\$50,000.00 and over	200.00

Schedule "X" Bowling Alley:

First alley	\$75.00
Each additional alley	10.00

Schedule "Z" Vending Machines:

Each	\$15.00
------	---------

For purposes of this section, no coin-operated amusement machine as defined in Section 13A-12-76 of the Code of Alabama shall be considered a vending machine and no license under this section shall be issued therefore.

No license shall be issued under this section except upon payment of the license fee for the entire year for which it is issued.

Schedule "AA" Kindergarten or Nursery School:

Enrollment of five to 15 pupils	\$15.00
Enrollment of more than 15 pupils	25.00

All new applicants must be approved by the zoning board of adjustment.

Schedule "BB" Music or juke boxes:

Each machine	\$10.00
--------------	---------

No license shall be issued for music boxes in a residential section.

Schedule "CC" Transfer, Motor Vehicle:

Transfer, motor vehicle, local for carrying freight.

First vehicle	\$50.00
Each additional motor vehicle	25.00

Schedule “DD” Bank, Saving & Loan Associations:

(a) Municipalities may levy a license in proportion to the capital, surplus and undivided profits of the bank, but not more than the following amounts, to wit:

Where the capital, surplus and undivided profits are:

\$50,000.00 or less	\$10.00
More than \$50,000.00 and not over \$100,000.00	\$20.00
More than \$100,000.00 and not over \$150,000.00	\$30.00
More than \$150,000.00 and not over \$200,000.00	\$40.00
More than \$200,000.00 and not over \$250,000.00	\$50.00
More than \$250,000.00 and not over \$300,000.00	\$60.00
More than \$300,000.00 and not over \$350,000.00	\$70.00
More than \$350,000.00 and not over \$400,000.00	\$80.00
More than \$400,000.00 and not over \$450,000.00	\$90.00
More than \$450,000.00 and not over \$500,000.00	\$100.00
More than \$500,000.00 and not over \$600,000.00	\$110.00
In excess of \$600,000.00	\$125.00; and

On each branch bank, not more than \$10.00.

(b) The term "undivided profits" as used in subsection (a) of this section shall be construed to mean the undivided profits as shown by the books of the bank, and all payments shall be based on the report made by the banks to the Superintendent of Banks next preceding January 1.

Schedule “FF” Auto’s Selling @Auction/Other Than Dealers:

Per day \$1,000.00

Schedule “GG” Auto’s Selling @Auction/Dealers:

\$750.00

“Dealer” being defined as a person who is engaged substantially full time in buying and selling vehicles at a location used solely (partially if used also as a service facility) for that purpose.

Schedule “HH” Laundries, Self Service:

Five machines or less	\$50.00
Each machine over five	5.00

Schedule “JJ” Laundries:

\$200.00

and also 1/10 of one percent of all gross annual receipts above \$50,000.00.

Schedule “KK” If Gross Receipts Are:

(Formerly Junk Dealers, Secondhand Goods & Metal Processors)

Gross Receipts of \$400,000.00 or less \$150.00

and also 1/20 of one percent of the total annual gross receipts in excess of \$400,000.00.

Schedule “LL” Taxicabs:

First cab operated \$50.00

Second cab operated 30.00

Each additional cab 15.00

No person shall operate in the city or within the police jurisdiction an automobile, bus or jitney which carries passengers for hire unless passengers in each vehicle are protected by a public liability insurance policy issued by a solvent incorporated insurance company authorized to write automobile liability insurance in the state, subject to the following limits: for all damages arising out of a bodily injury to one person, \$10,000.00; and subject to that limit for each person the total liability on account of one accident shall be limited to \$20,000.00. It is not required that such coverage shall apply to the insured's employee which engaged in operating or being carried in any of the insured's automobiles by other employee or employees of the insured, who are injured while engaged at the time of such injury in performing any duties for the insured in connection with the trade, business or occupation of the insured, \$5,000.00 for all property damage in any one accident except property, of the insured, or property in the custody of the insured for which the insured is legally responsible. The policy shall include an endorsement to the effect that the policy shall not be cancelled without notice of cancellation being served upon the clerk-treasurer, at least five days prior to the date of cancellation. The clerk-treasurer shall not issue any taxicab, jitney or bus license under this section, unless the applicant shall exhibit an insurance policy as specified, and a record shall be made of such policy. In lieu of such insurance policy, an applicant for license may submit an indemnity bond in form of the city, it being understood that the penalty of such bond will be the same as designated above and that provisions will be the same. The clerk-treasurer shall not issue any license under this section until the applicant has first posted in each vehicle operated under the license a schedule of fares charged the public.

Schedule “MM” Trailer Courts, Parks or Camps:

First two prepared trailer spaces \$25.00

Each additional space. 2.00

Schedule “NN” Television Broadcasting Station:

\$150.00

and also 1/10 of one percent of the gross annual receipts in excess of the sum of \$50,000.00.

Schedule “OO” Fruit or Produce Dealers:

If Gross Receipts Are:

On less than \$10,000.00 \$35.00

\$10,000.00 and less than \$20,000.00 50.00

\$20,000.00 and less than \$30,000.00 75.00

\$30,000.00 and less than \$40,000.00 100.00

\$40,000.00 and less than \$50,000.00 125.00

and also 1/10 of one percent on all gross annual receipts above \$50,000.00

All persons operating under grower's certificate must file a copy of such growers certificate in the office of the clerk-treasurer for each load of produce of any nature sold in the city and must make an affidavit that the produce was actually grown by such person, setting forth specific place in which it was grown and circumstances under which it was grown, such affidavit to be in form prepared by the clerk-treasurer, and must obtain from the clerk-treasurer a permit to sell each load of such produce before selling it or any part thereof.

Schedule “PP” Television cable company:

\$250.00

and also three percent of the total gross receipts from the business.

The three percent of the gross receipts hereby levied shall be due and payable in monthly installments on or before the 20th day of the month succeeding the month in which the tax accrues. On or before the 20th day of each month after this section shall have taken effect, every person on whom the taxes levied by this section are imposed shall render to the city, on a form prescribed by the city, a true and correct statement showing the gross receipts for the next preceding month, and at the time of making the monthly report such person shall compute the taxes due and shall pay to the city the amount of taxes shown to be due. The books, records and accounts of such business as reflect the gross receipts thereof shall at all times be open to examination by the clerk-treasurer or any person designated by him. Any person who violates any provision of this section or files a false affidavit or report required therein shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than \$25.00 nor more than \$100.00 for each offense. Each month of such failure shall constitute a separate offense.

Schedule “QQ” Motor Trucks and Trailers:

One truck	\$50.00
Each additional truck	20.00

Furnishing transportation of persons or property for hire for a particular person, under special contract, and doing business in the city by receiving passengers or freight for transportation for hire from this city to other points in the state, or who receive passengers or freight for transportation for hire from other points in the state to this city, and who is not engaged in transporting solely and wholly within the limits of the city.

Schedule “RR” Lumber Yard/Building Materials:

\$100.00
and also 1/10 of one percent on all gross annual receipts above \$50,000.00
and also 1/20 of one percent on all gross annual receipts above \$100,000.00

Lumberyard or dealer in lumber maintaining regular lumberyard and possessing office and bona fide stock of lumber and maintaining retail sales and service facilities open to the public.

Schedule “SS” Construction Equipment Sales and Rentals:

\$250.00
and also 1/40 of one percent on all gross annual receipts above \$500,000.00

Schedule “VV” Gasoline, diesel and/or oil Deliveries:

\$150.00
and also 1/20 of one percent of on all gross receipts above \$100,000.00

Schedule “XX” Auto Dealers Used:

\$100.00
and also 1/20 of one percent of the total of annual gross receipts in excess of \$100,000.00

Selling or purchasing for resale, automobiles, trucks or other self-propelled vehicles (other than motorcycles, tractors or other motor vehicles otherwise licensed) not as part of an authorized new car dealership.

The dealing in, selling or purchasing for resale of four or more automobiles, trucks, or other self-propelled vehicles (other than motorcycles, tractors or other

motor vehicles otherwise licensed) shall be conclusive evidence of doing business for which a license is required under this section.

In addition thereto, a license applied for hereunder must include satisfactory proof of a current and valid license issued by the Department of Revenue as required by the State of Alabama for the location or place of business within the City of Muscle Shoals or a valid and current supplemental license issued by the Department of Revenue as required by the State of Alabama for the location or place of business within the City of Muscle Shoals.

SECTION 24. 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:
- (c) Collecting taxes due.
- (d) Ascertaining the amount of taxes due from any person.
- (e) 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.
- (f) 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 25. 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 26. Retail license requirements.

No license shall be issued for the operation of a retail establishment within the City of Muscle Shoals, Alabama, or its police jurisdiction for a person engaged in the furnishing or selling or offering for sale goods, wares or other products unless the operation of such establishment is conducted within a permanent structure

with sanitary facilities on and within the structure and with permanent electric power being supplied thereto.

Notwithstanding the foregoing, a permit shall be required and may be issued by the license inspector to conduct a retail operation on a temporary basis and shall be available only to a charitable, religious or educational institution as approved by the license inspector. The license inspector shall have full and final discretion as to the issuance or not of a permit for the conduct of a retail operation on a temporary basis.

SECTION 27. Effective date.

This ordinance shall become effective on and after January 1, 2008.

SECTION 28. 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 29. Repealer.

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

II. The Ordinance, and its provisions, shall become effective January 1, 2008, after due publication or posting pursuant to law or as otherwise provided for by law.

Council Member Holland moved that unanimous consent be given for immediate consideration of and adoption of said Ordinance, which motion was seconded by Council Member Pampinto and, upon said motion being put to a vote, a roll call was had and the vote was recorded as follows:

AYES: Council Member Pampinto, Council Member Willis, Council Member Grissom,
Council Member Holland, Council Member Noles, Mayor Bradford

NAYS: None

Mayor Bradford announced the vote and declared that the motion for unanimous consent for immediate consideration had been approved. Council Member Noles then moved that the said ordinance be finally adopted which motion was seconded by Council Member Grissom and, upon said motion being put to a vote, a roll call on final approval was had and the vote recorded as follows:

AYES: Council Member Pampinto, Council Member Willis, Council Member Grissom,
Council Member Holland, Council Member Noles, Mayor Bradford

NAYS: None

Mayor Bradford thereupon declared said motion carried and the Ordinance passed and adopted as introduced.

There being no further business to come before the meeting, upon a motion duly made the meeting was adjourned.

CITY OF MUSCLE SHOALS, ALABAMA
a Municipal Corporation

MAYOR

COUNCIL MEMBER - PLACE ONE

COUNCIL MEMBER - PLACE TWO

COUNCIL MEMBER - PLACE THREE

COUNCIL MEMBER - PLACE FOUR

COUNCIL MEMBER - PLACE FIVE

ATTEST:

CITY CLERK