

ORDINANCE No. 1039

AN ORDINANCE TO REPEAL ORDINANCES 575, 672, 737, 737A, 737b, 796, 937 AND 1012 AND TO PROVIDE FOR THE BUSINESS LICENSE CODE OF THE CITY OF BAY MINETTE, ALABAMA FOR THE YEAR 2023/2024 AND EACH SUBSEQUENT YEAR INCLUDING THE SCHEDULE OF LICENSES AND FEES

WHEREAS, the following Ordinances of the City of Bay Minette are hereby repealed, effective on the effective date of this Ordinance as set forth in Section 6-27: Ordinance No. 575, adopted December 20, 1960; Ordinance No. 604, adopted October 5, 1965; Ordinance No. 672, adopted February 5, 1974; Ordinance No. 737, adopted December 16, 1980; Ordinance No. 737A, adopted October 7, 1986; Ordinance No. 737B, adopted November 1, 1994; Ordinance No. 796 adopted November 21, 1989; Ordinance No. 937, adopted November 5, 2007; and Ordinance No. 1012 adopted September 12, 2022.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF BAY MINETTE, ALABAMA WHILE IN REGULAR MEETING ASSEMBLED ON OCTOBER 16, 2023, as follows:

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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 city for the year beginning January 1, 2024, 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 city, or the police jurisdiction, by whatever name called.

Section 2. Definition of terms.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Other terms. Other capitalized or specialized terms used in this chapter, and not defined in this section, shall have the same meanings ascribed to them in Code of Ala. 1975, § 40-2A-3, unless the context therein otherwise specifies.

Business means any commercial or industrial activity or any enterprise, trade, profession, occupation or livelihood, including the lease or rental of residential or nonresidential real estate, whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within the city.

Business license means an annual license issued by the city for the privilege of doing any kind of business, trade, profession, or any other activity in the city, 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.

Business license remittance form means 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.

City means the incorporated municipal limits including all annexations that are effective at the time of renewal any applicable surrounding police jurisdiction.

Department or department of revenue means the state department of revenue, as created under Code of Ala. 1975, § 40-2-1 et seq.

Designee means an agent or employee of the city authorized to administer or collect, or both, the city's business license taxes, which may include another taxing jurisdiction, the department of revenue, or a private auditing or collecting firm as defined in Code of Ala. 1975, § 40-2A-3.

Gross receipts means 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:

- (1) The term "gross receipts" does 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 (Code of Ala. 1975, § 40-21-80 et seq.); license taxes levied pursuant to article 2, chapter 21, title 40 (Code of Ala. 1975, § 40-21-50 et seq.); 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 chapter.

- (2) A different basis for calculating the business license may be used by the city with respect to certain categories of taxpayers as prescribed in Code of Ala. 1975, § 11-51-90.2.
- (3) For a utility or other entity described in Code of Ala. 1975, § 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the city during the preceding year that are taxed under article 3 of chapter 21 of title 40 (Code of Ala. 1975, § 40-21-80 et seq.), 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 city.
- (4) The term "gross receipts" does 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.

License form means any business license application form, renewal reminder notice, business license remittance form, or business license return by whatever name called.

License year means the calendar year.

Municipality means any town or city in this state that levies a business license tax from time to time. The term "municipality" also includes the town's or city's police jurisdiction, where the business license tax is levied in the police jurisdiction.

Person means any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation formed under the state laws 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 city.

Revenue officer means the municipal employee charged by the city with the primary responsibility of administering the city's business license tax ordinance and related matters thereto.

Taxing jurisdiction means 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 Code of Ala. 1975, § 11-51-180 et seq., as the context requires.

Taxpayer means 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.

USC means the applicable title and section of the United States Code, as amended from time to time.

Section 3. License term; minimums license.

The license term and the minimum amount for a business license are as follows:

- (1) *Full year.* Every person who commences business before July 1 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.
- (2) *Half year.* Every person who commences business on or after July 1, shall be subject to and shall pay one-half the annual license for such business for that calendar year.
- (3) *Issue fee.* For each license issued, there shall be an issue fee collected in an amount equal to the maximum amount allowable by the state department of revenue which shall be adjusted every five years by an amount equal to the percentage increase in the U.S. Department of Labor's Producer Price Index, with the base year being 2006. The issue fee shall be collected in the same manner as the license tax.
- (4) *Annual renewal.* Except as provided in subsection (4)a or b of this section, the business license shall be renewed annually on or before the 31st day of January each year, after which the business license shall be considered delinquent.
 - a. If the due date for payment of any business license falls on a weekend or a holiday recognized by the city from time to time, the due date shall automatically be extended until the next business day.
 - b. Insurance company annual license renewals shall be renewed in accordance with Code of Ala. 1975, § 11-51-122 which states that each year, each insurance company shall furnish the city a statement in writing duly certified showing the full and true amount of gross premiums of new policies 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 this Code.
 - c. 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 city. Licensees are required to furnish the city any address changes for their business prior to December 1 in order for them to receive their notice.
 - d. Business license renewal payments received by the city shall be applied to the current renewal only when any and all other debts the licensee owes to the city 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 this 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 chapter 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 chapter. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:
 - (1) 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.
 - (2) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility per location.
 - (3) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
 - (4) Billing and/or collection activities relating to the business conducted at the branch office are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
 - (5) All business claimed by a branch office must be conducted by and through said office.
 - (6) The taxpayer must supply proof that all applicable business licenses with respect to the branch office have been issued.
- (d) Nothing herein shall be construed as exempting businesses from payment of a license based on a lack of physical location.

Section 5. License transfer restrictions.

No license shall be transferred except with the consent of the council or other governing body of the city or at the direction of the city administrator, and no license shall be transferred to reflect a physical change of address of the taxpayer within the city 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 state laws 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 city, 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 city for which a license is required without first having procured a license. A violation of this chapter passed hereunder fixing a license shall be punishable by a fine not to exceed the sum of

\$500.00 for each offense, and if a willful violation, by imprisonment, not to exceed six months, or both, at the discretion of the court trying the same. Each day shall constitute a separate offense.

Section 7. License must be posted.

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the city upon being requested to do so.

Section 8. Duty to file report.

- (a) It shall be the duty of every person subject to such license tax to render to the city 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 city 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 city shall calculate the correct amount of the 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 city 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 city, 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 city, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the city 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 revenue officer within thirty (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 revenue officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to the assessment. The revenue officer shall issue findings of fact and law within sixty (60) days following the conference, which shall promptly upon issuance be mailed or delivered to the taxpayer, consistent with the procedures set forth in subsection (c) above.
- (2) If the taxpayer disagrees with the revenue officer's findings of fact and law, the taxpayer may appeal to the municipal governing body, by filing a notice of appeal with the municipal clerk within thirty (30) days after the findings have been issued. The appeal shall be in writing and shall set forth in reasonable detail the grounds on which the taxpayer disagrees with the revenue officer's findings of fact and law.

- (3) If a petition for review: (a) is not timely filed, or (b) is timely filed, and upon further review the revenue officer, or the administrative hearings officer or governing body of the municipality, as the case may be, determines that the preliminary assessment is due to be upheld in whole or in part, the taxing jurisdiction shall make the assessment final in the amount of business license tax due as computed by the taxing jurisdiction, with applicable penalty and interest.

Section 9. Duty to permit records inspection.

Upon demand by the revenue officer of the city, it shall be the duty of all licensees to:

- (1) Permit the designee of the city to enter the business and to inspect all portions of his place 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;
- (2) To furnish information during reasonable business hours, at the licensee's place of business, in the city 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 copies of state 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 chapter; nor shall any person, agent, servant or employee of such person obstruct or interfere with the designee of the city in carrying out the purposes of this chapter.

Section 11. Privacy of information.

- (a) It shall be unlawful for any person connected with the administration of this chapter to divulge any information obtained by him in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this chapter, 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 chapter.
- (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 city 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 revenue officer 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 city council on a day named not less than 20 days from the date of notice and to show cause why such assessment shall not be made final. Such appearance may be made by agent or attorney.
- (c) If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgment of the city, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the city to be correct. If upon such hearing the revenue officer finds a different amount due than that originally assessed, he 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 revenue officer of the city shall be prima facie correct upon any appeal.

Section 13. Lien for nonpayment of license tax.

On all property, both real and personal, used in the business, the city 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 Ala. 1975, § 11-51-44

Section 14. Criminal penalties.

Any person found guilty of violating any of the provisions of this chapter shall be fined in an amount not less than \$50.00 and not more than \$500.00 and may also be sentenced to imprisonment for a period of not exceeding six 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 Ala. 1975, § 11-51-150 et seq., the continued or recurrent performance of any act within the corporate limits or within its police jurisdiction for which a license may be revoked or suspended under this chapter is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The city, 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 30 days from the date they fall due shall be increased by 15 percent for the first 30 days they shall be delinquent, or fraction thereof, and shall be measured by an additional 15 percent for a delinquency of 60 or more days, but this provision shall not be deemed to authorize the delay of 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 15 percent for the first 15 days they shall be delinquent and shall be measured by an additional 15 percent for a delinquency of 45 days or more.
- (c) All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate determined pursuant to Section 40-1-44 Code of Alabama, 1975.

Section 17. Prosecutions unaffected.

The adoption of this chapter 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 chapter 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 the ordinance from which this chapter is derived; nor shall any civil action or cause of action existing prior to or at the time of the adoption of the ordinance from which this chapter is derived be affected in any manner by its adoption.

Section 18. Procedure for denial of new applications.

- (a) The revenue officer shall have the authority to investigate all applications. If a determination is made that the license should be issued, the revenue officer has the authority to issue said license. If there is sufficient doubt as to whether or not the license such be issued, the revenue officer has the authority to refer the application to the city council for a determination of whether such license should or should not be issued.
- (b) If the city council denies the issuance of any license referred to it, the revenue officer shall promptly notify the applicant of the city council's decision.
- (c) If said applicant desires to appear before the city council to show cause why said license should be issued, he shall file a written notice with the city clerk, said notice to be filed within two weeks from the date of mailing by the city clerk of the notice of the denial of such license by the city council.
- (d) Upon receipt of said notice the city clerk shall promptly schedule a hearing, to be held within 15 days from the date of receipt of such notice, before the city council 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 city council shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- (f) If the city council 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 city 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 city council for the violation by the licensee, his agent, servant, or employee of any provision of this chapter or of any ordinance of the city, or any statute of the state relating to the business for which such license is issued; and shall also be subject to revocation by the city council 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 city or any criminal law of the state; and shall also be subject to revocation by the city council 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 city council 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 days before the day set for said hearing. At the hearing the city council 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 city for any overpayment of business license tax erroneously paid to the city. If a final assessment for the tax has been entered by the city, 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 city within two years from the date of payment of the business license tax, which is the subject of the petition.
- (c) The city 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 city. The taxpayer shall be notified of the city'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 city 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 city or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the city, together with interest to the extent provided for in Code of Ala. 1975, § 11-51-92. If the city determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the city against any outstanding tax liabilities due and owing by the taxpayer to the city, 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 city, 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 city 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.

Section 21. Delivery License per §11-51-194 Modified by 2017-415 (SB316) and SB 321.

- (a) (1) Each municipality may require the purchase of a delivery license by any business that has no other physical presence within the municipality or its police jurisdiction for the privilege of delivering its merchandise, whether for rental or final sale, therein. The amount of the delivery license shall not exceed one hundred dollars (\$100).

(2) Notwithstanding any other provision of law, a municipality may charge a taxpayer an issuance fee for a business delivery license not to exceed ten dollars (\$10).

(b) As used in this section, a delivery license means a fixed rate business license issued by a municipality for the limited privilege of delivering and requisite set-up and installation, by the taxpayer's employees or agents, of the taxpayer's own merchandise in that municipality, by means of delivery vehicles owned, leased, or contracted by the taxpayer; provided that the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered into the municipality shall not exceed seventy-five thousand dollars (\$75,000) during the license year, and any set-up or installation shall relate only to

(1) That required by the contract between the taxpayer and the customer or as may be required by state or local law; and

(2) the merchandise so delivered.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax or a delivery license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand dollar (\$75,000) limitation described in the preceding sentence 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. Provided that the dollar limitation prescribed above shall be increased, but not decreased, every five years under the standards prescribed by Section 11-51-90 with respect to the uniform license issuance fee and may be increased by a municipality at any time, up to one hundred fifty thousand dollars (\$150,000), by adoption of an ordinance. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.

(c) A taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to subsections (a) and (b) is not required to purchase a delivery license or a regular business license if the following criteria apply:

1) The taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars (\$10,000) during the year; and

(2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year.

Any other taxpayer that meets the criteria for the purchase of a delivery license, as provided in subsections (a) and (b) and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.

(d) Notwithstanding Section 11-51-90.2, 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 or the exemption from the purchase of a delivery license pursuant to subsection (c) 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 or other provisions of this title, nor does the purchase of a delivery license, in and of itself, establish that nexus does not exist between the taxpayer and the municipality.

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).

Section 22. Exchange of information.

- (a) The revenue officer may exchange tax returns, information, records, and other documents secured by the city, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The revenue officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.
- (b) Any such exchange shall be for one or more of the following purposes:
 - (1) Collecting taxes due.
 - (2) Ascertaining the amount of taxes due from any person.
 - (3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.
- (c) Nothing herein shall prohibit the use of tax returns or tax information by the city in the proper administration of any matter administered by the revenue officer. The revenue officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the state 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 state department of revenue, or successor may be liable pursuant to the Code of Ala. 1975, § 40-23-25, 40-23-82 or 40-12-224.

Section 23. License fees in police jurisdiction.

Any person, firm, association, or corporation engaged in any business outside the city but within the police jurisdiction hereof shall pay one-half of the amount of the license imposed for like business within the city. It is hereby declared to be the purpose of this section to license such exhibition, trade, business, vocation, occupation, profession, or other act so specified for police and fire protection only, and not for general revenue.

Section 24. Prerequisites

If a business intends to maintain a physical location within the municipality, there are normally zoning and building/fire code approvals required prior to the issuance of a license. In certain instances, a business may simply be required to register with the municipality to create a mechanism for the reporting and payment of any tax liabilities. Contact the municipality for any zoning, building/fire codes and/or tax liability requirements. The completion and submission of the business license application does not guarantee the

approval of a license to do business. Any prerequisites for a particular type and location of the business must be satisfied prior to licensing.

Section 25. License classifications.

CODE	NAICS TITLE AND SUGGESTED LICENSE GROUPING	FLAT FEE OR SCHEDULE
11	AGRICULTURE, FORESTRY, FISHING AND HUNTING	
111	Crop Production (Code of ALA § 11-51-105)	\$150
112	Animal Production and Aquaculture	\$150
113	Forestry and Logging	\$150
114	Fishing, Hunting and Trapping	\$150
115	Support Activities for Agriculture and Forestry	\$150
21	MINING	
211	Oil and Gas Extraction	\$150
212	Mining (except Oil and Gas)	\$150
213	Support Activities for Mining	\$150
22	UTILITIES	
21	Utilities (Code of ALA § 11-51-129)	A
23	CONSTRUCTION	
236	Construction of Buildings	\$250
237	Heavy and Civil Engineering Construction	\$250
238	Specialty Trade Contractors	\$150
31-33	MANUFACTURING	
311	Food Manufacturing	M
312	Beverage and Tobacco Product Manufacturing	M
313	Textile Mills	M
314	Textile Product Mills	M
315	Apparel Manufacturing	M
316	Leather and Allied Product Manufacturing	M
321	Wood Product Manufacturing	M
322	Paper Manufacturing	M
323	Printing and Related Support Activities	M
324	Petroleum and Coal Products Manufacturing	M
325	Chemical Manufacturing	M
326	Plastics and Rubber Products Manufacturing	M
327	Nonmetallic Mineral Product Manufacturing	M
331	Primary Metal Manufacturing	M
332	Fabricated Metal Product Manufacturing	M
333	Machinery Manufacturing	M
334	Computer and Electronic Product Manufacturing	M
335	Electrical Equipment, Appliance, and Component Manufacturing	M
336	Transportation Equipment Manufacturing	M

337	Furniture and Related Product Manufacturing	M
339	Miscellaneous Manufacturing	M
42	WHOLESALE TRADE	
423	Merchant Wholesalers, Durable Goods	\$250
424	Merchant Wholesalers, Nondurable Goods	\$250
424810	110 Wholesale Beer Only	B
424811	120 Wholesale TB Wine Only	B
424812	130 Wholesale TB Wine/Beer Combined)	B
424820	Wholesale Liquor Only	B
424821	Special Events Retail Alcohol(Nonprofit Organizations)	B
424822	Special Events Retail Alcohol(For Profit Organizations)	B
425	Wholesale Trade Agents and Brokers	\$150
44-45	RETAIL TRADE	
441	Motor Vehicle and Parts Dealers	\$250
441110	New Car Dealers	\$300
441120	Used Car Dealers	\$300
441330	Automotive Parts and Accessories Retailers	I
441340	Tire Dealers	I
444	Building Material and Garden Equipment and Supplies Dealers	I
445	Food and Beverage Retailers	I
	BEER, WINE AND LIQUOR-State Regulated under Code of ALA § 28-3A-1 through 28-3A-26	
445320	011 Package Store	B
445321	040 Beer On/Off Premises	B
445322	050 Beer Off Premises	B
445330	060 Wine On/Off Premises	B
445331	070 Wine Off Premises	B
445332	020 Restaurant Retail Liquor	B
445340	010 Lounge Retail Liquor Privilege (Class I)	B
445341	031 Club Liquor Privilege (On/Off Premises Only-Class I)	B
445342	032 Club Liquor Privilege (Off Premises-Class II)	B
449	Furniture, Home Furnishings, Electronics, and Appliance Retailers	I
455	General Merchandise Retailers	I
456	Health and Personal Care Retailers	I
457	Gasoline Stations and Fuel Dealers	I
458	Clothing, Clothing Accessories, Shoe, and Jewelry Retailers	I

459	Sporting Goods, Hobby, Musical Instrument, Book and Miscellaneous Retailers	I
460100	Peddler/Solicitor Corporate	\$150
460101	Peddler/Solicitor Individual	F
460102	Special Events	G
460103	Private Property Special Events	H
48-49	TRANSPORTATION AND WAREHOUSING	
481	Air Transportation	\$150
482	Rail Transportation (Code of ALA § 11-51-124)	L
483	Water Transportation	\$150
484	Truck Transportation (Code of ALA § 11-51-194)	K
485	Transit and Ground Passenger Transportation (Code of ALA § 37-3-33)	J
486	Pipeline Transportation	\$150
487	Scenic and Sightseeing Transportation	\$150
488	Support Activities for Transportation	\$150
491	Postal Service	\$150
492	Couriers and Messengers (Code of ALA § 11-51-126)	\$125
493	Warehousing and Storage	\$150
51	INFORMATION	
512	Motion Picture and Sound Recording Industries	\$150
513	Publishing Industries	\$150
516	Broadcasting and Content Providers	\$150
517	Telecommunications	I
517111	Wired Telecommunications Carriers(Code of ALA § 11-51-128)	C
517112	Wireless Telecommunications Carriers(except Satellite) (Code of ALA § 11-51-128)	C
518	Computing Infrastructure Providers, Data Processing, Web Hosting, and Related Services	\$150
519	Web Search Portals, Libraries, Archives, and Other Information Services	\$150
52	FINANCE AND INSURANCE	
521	Monetary Authorities—Central Bank	\$150
522	Credit Intermediation and Related Activities	\$200
522110	Commercial Banking	D
522180	Savings Institutions and Other Depository Credit Intermediation	D
523	Securities, Commodity Contracts, and Other Financial Investments and Related Activities	\$150
524	Insurance Carriers and Related Activities Code of ALA § 11-51-120/123)	E
525	Funds, Trust and Other Financial Vehicles	\$150

53	REAL ESTATE AND RENTAL AND LEASING	
531	Real Estate	\$150
531190	Lessors of Other Real Estate Property	# of spaces X \$20
532	Rental and Leasing Services	\$150
533	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	\$150
54	PROFESSIONAL AND TECHNICAL SERVICES	
541	Professional, Scientific, and Technical Services	\$150
541110	Office of Lawyers	\$200/per person
541211	Offices of Certified Public Accountants	\$150/per person
541213	Tax Preparation Services	\$100/per person
541310	Architectural Services	\$150/per person
541330	Engineering Services	\$150/per person
541360	Geophysical Surveying and Mapping Services	\$150/per person
541370	Surveying and Mapping (except Geophysical) Services	\$150/per person
55	MANAGEMENT OF COMPANIES AND ENTERPRISES	
551	Management of Companies and Enterprises	\$150
56	ADMINISTRATIVE AND WASTE SERVICES	
561	Administrative and Support Services	\$150
562	Waste Management and Remediation Services	1
61	EDUCATIONAL SERVICES	
611	Educational Services	\$100
62	HEALTH CARE AND SOCIAL ASSISTANCE	
621	Ambulatory Health Care Services	\$150
621111	Offices of Physicians (except Mental Health Specialists)	\$250/per person
621112	Offices of Physicians, Mental Health Specialists	\$250/per person
621210	Offices of Dentists	\$250/per person
621310	Offices of Chiropractors	\$250/per person
621320	Offices of Optometrists	\$250/per person
622	Hospitals	\$150
623	Nursing and Residential Care Facilities	\$150
624	Social Assistance	\$150
71	ARTS, ENTERTAINMENT AND RECREATION	
711	Performing Arts, Spectator Sports, and Related Industries	\$150
712	Museums, Historical sites, and Similar Institutions	\$150
713	Amusement, Gambling, and Recreation Industries	\$150
72	ACCOMMODATION AND FOOD SERVICES	
721	Accommodation	\$150 5 or less units, \$10 for each additional unit

721110	Hotels (except Casino Hotels) and Motels	\$150 5 or less units, \$10 for each additional unit
721120	Casino Hotels	\$150 5 or less units, \$10 for each additional unit
721191	Bed-and-Breakfast Inns	\$150 5 or less units, \$10 for each additional unit
721199	All other Travel Accommodation	\$150 5 or less units, \$10 for each additional unit
721200	Short-Term Rentals	N
721211	RV (Recreational Vehicle) Parks and Campgrounds	# of spaces X \$20
721214	Recreational and Vacation Camps (except campgrounds)	# of spaces X \$20
721310	Rooming and Boarding Houses, Dormitories, and Workers' Camps	# of spaces X \$20
722	Food Services and Drinking Places	I
722330	Mobile Food Services	\$150
722410	Lounge Retail Liquor Class I Code of ALA § 28-3A-1)	I
722411	Club Liquor Class I (Up to 150 paid up members) Code of ALA § 28-3A-1)	I
722412	Club Liquor Class I (Up to 100 paid up members) Code of ALA § 28-3A-1)	I
722511	Full-Service Restaurant (Code of ALA § 28-3A-1)	I
81	OTHER SERVICES, EXCEPT PUBLIC ADMINISTRATION	
811	Repair and Maintenance	\$150
812	Personal and Laundry Services	\$150
812111	Barber Shops	\$150 up to 4 chairs/5 or more \$200
812112	Beauty Salons	\$150 up to 4 chairs/5 or more \$200
812210	Funeral Homes and Funeral Services	\$250
812991	Bail Bondsmen	\$250 each
812992	Fortunetellers	O
813	Religious, Grantmaking, Civic, Professional, and Similar Organizations	Exempt
813110	Religious Organizations	Exempt
813211	Grantmaking Foundations	Exempt
813219	Other Grantmaking and Giving Services	Exempt

813312	Environment, Conservation and Wildlife Organizations	Exempt
813410	Civic and Social Organizations	Exempt
92	PUBLIC ADMINISTRATION	
921	Executive, Legislative and Other General Government Support	Exempt
922	Justice, Public Order and Safety Activities	Exempt
923	Administration of Human Resource Programs	Exempt
924	Administration of Environmental Quality Programs	Exempt
925	Administration of Housing Programs, Urban Planning, and Community Development	Exempt
926	Administration of Economic Programs	Exempt
927	Space Research and Technology	Exempt
928	National Security and International Affairs	Exempt

Section 26. License fee schedules.

Schedule "A" -Utilities

Amount of license is state regulated. See Code of Ala. 1975, § 11-51-129. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the city for the previous year, and 1½ percent within the police jurisdiction.

Schedule "B" -Beer, Wine and Liquor

State of Alabama Code	OLD NAICS Classification	New NAICS Classification	Old Amount	New Amount	Licensing Notes
040 (Retail Beer On/Off Premise)	312121	445321	\$50	\$75	
050 (Retail Beer Off/Premises Only)	312122	445322	\$50	\$50	
060 (Retail Table Wine On/Off Premises)	312131	445330	\$75	\$75	
070 (Retail Table Wine Off/Premises Only)	312132	445331	\$75	\$75	
010 (Lounge Retail Liquor Class I)	312171	722410 445321 445340 445330	Gross \$50 \$250 \$75	Schedule I \$75 \$150 \$75	All four codes are part of the package plus the business license code.
011 (Package Store Liquor Class II)	312112	445320	Gross	\$375	
120 (Wholesale TB Wine Only)	312142	424811	\$150	\$275	
130 (Wholesale TB Wine/Beer Combined)	312152	424812	\$150	\$375	

110 (Wholesale Beer Only)	312132	424810	\$215	\$275	
Wholesale Liquor Only		424820		\$250	
020 (Restaurant Retail Liquor)	312181	722511 445321 445332 445330	Gross \$50 \$150 \$75	Schedule I \$75 \$150 \$75	All four codes are part of the package plus the business license code.
031 (Club Liquor Class I) (At least 150 paid up members-Code of ALA § 28-3A-21)	312161	722411 445321 445341 445330	Gross \$50 \$250 \$75	Schedule I \$75 \$150 \$75	All four codes are part of the package plus the business license code.
032 (Club Liquor Class II) (At least 100 paid up members-Code of ALA § 28-3A-21)	312191	722412 445321 445342 445330	\$50 0 \$75	Schedule I \$75 \$375 \$75	All four codes are part of the package plus the business license code.
Special Events Retail License (Nonprofit Organization)		424821		\$50 30 days or less \$125 over 30 days	
Special Events Retail License (For Profit)		424822		\$75 per day	

Schedule "C" -Telephones and Telecommunications

Telephone company	Each telephone company, person, firm or corporation operating a telephone system	\$450.00
Telephone long distance company	Each telephone company operating a long distance telephone system between the city and other intrastate points, whereby subscribers to the city are given long distance service but not to be construed as a tax on interstate business or business of the federal government	\$113.00

Schedule "D" -Banks/Savings and Loans

- (a) The city shall levy a business license fee for banks and financial institutions according to the following schedule as provided by the Code of Ala. 1975, § 11-51-130.

Where the capital, surplus and undivided profits are \$50,000.00 or less, \$10.00;

Where the capital, surplus and undivided profits are more than \$50,000.00 and not over \$100,000.00, \$20.00;

Where the capital, surplus and undivided profits are more than \$100,000.00 and not over \$150,000.00, \$30.00;

Where the capital, surplus and undivided profits are more than \$150,000.00 and not over \$200,000.00, \$40.00;

Where the capital, surplus and undivided profits are more than \$200,000.00 and not over \$250,000.00, \$50.00;

Where the capital, surplus and undivided profits are more than \$250,000.00 and not over \$300,000.00, \$60.00;

Where the capital, surplus and undivided profits are more than \$300,000.00 and not over \$350,000.00, \$70.00;

Where the capital, surplus and undivided profits are more than \$350,000.00 and not over \$400,000.00, \$80.00;

Where the capital, surplus and undivided profits are more than \$400,000.00 and not over \$450,000.00, \$90.00;

Where the capital, surplus and undivided profits are more than \$450,000.00 and not over \$500,000.00, \$100.00;

Where the capital, surplus and undivided profits are more than \$500,000.00 and not over \$600,000.00, \$110.00;

Where the capital, surplus and undivided profits are 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.

(c) Automatic teller machines (each machine): \$10.00

(d) *Savings and loan associations*. Code of Ala. 1975, § 11-51-131. Municipalities may levy a license on savings and loan associations in proportion to the amount paid in on non-withdrawable shares, reserves and undivided profits of the association upon the same schedule as is provided for banks and none other.

Schedule "E" -Insurance Companies

(a) *Fire and Marine Insurance Companies*. Each fire and marine insurance company doing business in the city shall pay a license fee of \$4.00 on each \$100.00, or major fraction thereof (more than \$50.00), of gross premiums, less return premiums, received on new policies issued during the preceding year on property located in the city. A business privilege license tax of \$100.00 is levied on each new fire and marine insurance company doing business in the city. Such tax will be due and payable at the beginning of the calendar year in which the company begins doing business in the city. The \$100.00 fee will be adjusted at the expiration of the year so that the fee paid does not exceed the four percent of the gross premiums, less return premiums, collected by such companies on policies issued during the preceding year in the city as provided by Code of Ala. (1975) § 11-51-120.

(b) *Insurance Companies other than Fire and Marine Insurance Companies*. Each insurance company, other than fire and marine insurance companies, doing business in the city shall pay a business privilege license tax of \$10.00 plus \$1.00 on each \$100.00 or major fraction thereof (more than \$50.00)

of gross premiums, less return premiums, received during the preceding year on policies issued during that year to citizens of the city as provided by Code of Ala. (1975) § 11-51-121.

Schedule "F" -Solicitors, Peddlers and Transient Dealers

Solicitors, Peddlers and Transient Dealers are defined as someone who travels either by foot, automobile, motor truck, bicycle, or any other type of conveyance from place to place, from house to house, or from street to street, taking or attempting to take orders for sale of goods that are immediately delivered or are to be delivered in the future. The business entity is required to have a corporate business license based on the proper license classification. Each individual solicitor will also be required to obtain a temporary business license for the specific dates of solicitation by completing the City of Bay Minette's License Application for Solicitors, Peddlers and Transient Dealers at a cost of \$50 per week.

Schedule "G" -Special Events Licenses

The granting of special events license is subject to the terms and conditions as outlined in City of Bay Minette ordinance 1030 for Special Events/Parades.

Each person, other than religious, charitable or educational organizations, engaged in any type of entertainment not otherwise provided for, including but not limited to boxing, wrestling, rodeos, sports events, races, museums, lectures, concerts, or other shows or performances where charges are made for admission, shall pay a business license tax of \$100.00.

Schedule "H" - Private Property Special Events (Craft Shows, Pop-up Shops)

Special Event business license must be purchased by event sponsor for total number of available spaces or booths at \$20 per booth. Each vendor must purchase a temporary license at \$25 for each event. Each vendor is responsible for collecting and remitting sales taxes in accordance with all state, county, and local laws/ordinances.

Schedule "I" -Gross Sales (Retail)

IF GROSS SALES ARE:	LICENSE FEE:
UP TO 10,000	\$75
10,000 TO 25,000	\$117
25,000 TO 100,000	\$155
100,000 TO 150,000	\$190
150,000 TO 200,000	\$215
200,000 TO 300,000	\$253
300,000 TO 1,000,000	\$1.55 PER THOUSAND ADDITIONAL
1,000,000 TO 5,000,000	\$1.45 PER THOUSAND ADDITIONAL
5,000,000 TO 10,000,000	\$1.25 PER THOUSAND ADDITIONAL
10,000,000 AND OVER	\$1.00 PER THOUSAND ADDITIONAL

Schedule "J" -Transit and Ground Passenger Transportation (Code of ALA § 37-3-33)

Any incorporated city or town in this state shall have the right by proper ordinance to tax and collect reasonable privilege license fees or taxes from any motor bus terminal or any person operating any terminal or station

facilities for transportation of passengers, property or express transported by motor carrier and any motor carrier as defined by this chapter where such motor carrier does business in said city or town by receiving passengers or freight for transportation for hire between said city or town and another point in Alabama; provided, that said privilege license or tax shall not exceed the sum of \$100.00 in incorporated cities or towns of over 5,000 and less than 25,000 inhabitants. No person shall operate without the same being covered by a public liability insurance policy issued by a solvent insurance company authorized to write automobile liability insurance in the state, protecting passengers, pedestrians, and other persons against injury.

Schedule "K" -Delivery License

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

Schedule "L" -Railroad (Code of ALA 1975, § 11-51-124)

Municipalities having a population of more than 1,000 and not exceeding 5,000, \$25.00 for the first 1,000 inhabitants and \$25.00 for each additional 1,000 inhabitants or a majority fraction thereof.

Schedule "M" -Manufacturers

If gross receipts are:			
More than	but	Less than	
\$0.00		\$50,000.00	\$100.00
50,000.00		100,000.00	150.00
100,000.00		200,000.00	200.00
200,000.00		400,000.00	250.00
400,000.00		600,000.00	300.00
600,000.00		800,000.00	350.00
800,000		1,000,000.00	400.00
Gross sales in excess of \$1,000,000.00 shall be as stated above, plus an additional amount equal to .05% of gross receipts exceeding \$1,000,000.00.			

Schedule "N" -Short-Term Residential Rental

Short-term rental is defined as the commercial use, or the making available for commercial use, of a residential dwelling unit for dwelling, lodging, or sleeping purposes, wherein any individual guest rents or occupies the unit or a portion of the residence for a period of less than 180 (one hundred and eighty) consecutive calendar days. The definition of "Short-term residential rental" shall exclude commercial businesses who operate facilities primarily for the purpose of short-term rental (i.e., mobile home parks, RV parks, hotels, motels, etc.) that are already required to be licensed by other provisions of the business license ordinances of the City. The operator of a short-term residential rental unit shall pay, in advance, an annual fee of \$20 for each short-term residential rental unit. Where there are multiple dwelling units on the same property, each unit must be permitted individually. This is in addition to the yearly business license fee of \$150.

Schedule "O" -Fortunetellers

Annual license rate is \$1,000.00 and rate is reduced by \$25.00 each year until such time as the annual rate reaches \$500.00 and that becomes the minimum rate thereafter. Requires city council approval.

Section 27. Council Action

That Ordinances 575, 672, 737, 737A, 737b, 796, 937 AND 1012 are hereby be repealed and replaced with Ordinance 1039; and

Section 28. Repealer

Any ordinance or resolution heretofore adopted by the Council which is in conflict with this Ordinance is hereby repealed to the extent of such conflict.

Section 29. 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 paragraph and sections, since the same would have been enacted by the city council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

Section 30. Effective date.

This ordinance shall become effective on and after January 1, 2024.

Section 31. Posting of Ordinance

Ordinance 1039 shall be posted in three public locations as required by law. Posting locations include Bay Minette City Hall, Bay Minette Public Library and North Baldwin Utilities.

FURTHER, BE IT RESOLVED AND ORDAINED, BY THE CITY COUNCIL OF BAY MINETTE, ALABAMA IN REGULAR MEETING ASSEMBLED, determined that Ordinance 1039 which repeals and replaces Ordinances 575, 672, 737, 737A, 737b, 796, 937 AND 1012 is hereby **ADOPTED**.

Done this the 6th day of November 2023.



Robert A. Wills, Mayor

ATTEST:



Rita Diedtrich, City Clerk

**STATE OF ALABAMA
COUNTY OF BALDWIN**

I, Rita Diedrich, the undersigned qualified and acting Clerk of the City of Bay Minette, Alabama, do hereby certify that the above and foregoing is a true copy of an Ordinance lawfully passed and adopted by the Bay Minette City Council, at a regular meeting of such council, held on the 6th day of November 2023 and that said Ordinance is on file in the office of the Bay Minette City Clerk.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Bay Minette, on this the 6th day of November 2023.



Rita Diedrich, City Clerk

