

STATE OF ALABAMA
COUNTY OF BLOUNT
TOWN OF SNEAD

ORDINANCE 2025-~~1124~~-020
TOWN OF SNEAD, ALABAMA
BUSINESS LICENSE SCHEDULE

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SNEAD, ALABAMA, AS FOLLOWS:

SECTION 1. Pursuant to the Code of Alabama; that each person, firm or corporation who shall after the 31st day of December, 2025, and each year thereafter; engage in, conduct or carry on any business, occupation, trade, vocation, or profession indicated, named, defined or designated in the following schedule, or who shall operate, install, display or exhibit any device, contrivance or machine herein named, defined or designated in the following schedule shall be required to obtain and pay for annually; unless otherwise provided for in said ordinance; a license and to pay therefore the amounts provided for in said schedule.

SECTION 2. Pursuant to the Code of Alabama the Snead Town Council hereby adopts the United States Census Bureau 2022 N.A.I.C.S. (North American Industrial Classification System) United States Structure, Codes and Titles.

SECTION 3. With the Exclusion of any Agricultural or Animal Production based activities; the following is declared to be the schedule of license fees which will be based on Gross Receipts for the calendar year commencing January 1, 2026 and for each and every calendar year thereafter successively and continuously thereafter until amended or repealed for diverse businesses, vocations, occupations, trades and professions engaged in or carried on in the Town of Snead, Alabama and each and every person firm, company or corporation engaged in any of the businesses, vocation, occupations, trades or professions herein enumerated shall pay for and take out such licenses in such a matters and such as herein provides, for the year respectively in which they engage in such business, vocation, occupation, trade or profession herein listed; with the following exception in the Town of Snead's Police Jurisdiction all diverse businesses, vocations, occupations, trades and professions and each and every person, firm, company or corporation engaged in any of the businesses, vocations, occupations, trades or professions shall pay the fee herein listed at the rate of one-half of the license fee herein provided as follows, to-wit:

Gross Receipts:

\$0 to \$199,999
\$200,000 to \$399,999
\$400,000 to \$699,999

License Fee:

\$125
\$175
\$225

\$700,000 to \$999,999
\$1,000,000 and over

\$275
\$300

SECTION 4.

That in the event that any section of this Ordinance or part thereof now or heretofore adopted by the Town Council of the Town of Snead fixing and prescribing a license schedule as to any person, firm or corporation for the privilege of doing business in the Town of Snead should be considered illegal or void, or in cases where no schedule is provided for any particular business, occupation or profession, the license charges in such event shall be based upon and is hereby fixed at the rate fixed and prescribed by the laws of the State of Alabama and the amount of the license so prescribed shall be collected with any penalty herein provided. Provided that where the laws of the State do not fix and authorize and direct to fix the amount of such privilege based on the licenses prescribed for similar businesses of the nature, character, volume or amount invested in the business or profession.

SECTION 5.

That in cases where the amount for the license depends upon the capital invested or value of the goods or stocks, volume of business or capacity, it shall be the duty of the person, firm or corporation applying for such license to render to the Town Clerk a sworn statement of such capital or value, volume or capacity by some person cognizant of the fact such other or further proof as may be required to show the actual amount of capital invested, or volume of business and the Town Clerk shall not be required to issue a receipt for any sum offered for such license until such proof is furnished, but in no case shall the privilege license be based on a lesser amount than the assessment of such taxpayer on such business for State and County purposes.

It shall be the duty of the person, firm or corporation to furnish a list of venders servicing their location to the Town Clerk on request and to allow the Town Clerk to review the person, firm or corporations records if needed.

SECTION 6.

That in all cases where the liability for such a license depends upon whether the person, firm or corporation sought to be charged is engaged in intrastate commerce instead of interstate commerce, the fact that such person, firm or corporation is selling, delivering or transporting inside the corporate limits or police jurisdiction of the Town of Snead, shall be prima facie evidence that all or part of the business, occupation, trade or profession is intrastate commerce and it shall be the duty of such person, firm or corporation to show whether all or a part of such business, occupation, trade or profession is interstate in order to determine such liability and the extent thereof.

SECTION 7.

That all licenses hereinafter authorized as to a person, firm or corporation engaged in business in connection with interstate commerce shall be and are hereby confined to such portion of business as shall be done or carried on within the limits of the State of Alabama and shall be required only of persons, firms or corporations who transact business or maintain offices within the Town of Snead, Alabama.

SECTION 13.

That all licenses issued as provided herein shall contain the name of the person, firm or corporation taking out the license together with the place where the business is to be engaged in. Such person, firm or corporation shall be authorized to do business at that place only, unless they shall be granted permission by the Town Council of the Town of Snead, Alabama to transfer his license to the new place of business, trade or occupation or profession to another place in the Town of Snead, Alabama and the Town Clerk shall endorse such fact on the license when such permission is given, provided however, that this shall not authorize the carrying on of any business at more than one place at the same time under the same license.

SECTION 14.

That any person, firm or corporation, knowingly and willfully, making a false statement or affidavit as provided in Section 4 of this Ordinance shall be guilty of a misdemeanor and upon conviction shall be punished by a fine of not more than one hundred dollars (\$100.00) and may also be imprisoned or sentenced to hard labor for the Town of Snead, Alabama for a period of not more than six (6) months, one and or both.

SECTION 15.

That it shall be unlawful for any person, firm or corporation or any agent of any person, firm or corporation to engage in any of the aforesaid businesses, occupations, trades or professions in the Town of Snead during the year commencing on January 1, 2007 and for each fiscal year thereafter without first procuring a license therefore and each day said business, occupation, trades or profession is engaged in business without first procuring a license therefore shall constitute a new and separate offense against the Town of Snead, Alabama.

SECTION 16.

The person, firm or corporation or any agent of any person, firm or corporation shall be required to fill out the Town of Snead's Business License application. The Town Clerk issuing the licenses herein provided for shall keep a record of all licenses issued.

SECTION 17.

That any person, firm or corporation beginning his business, occupation, trade or profession in the Town of Snead, after the first day of June in any calendar year shall

pay the same one-half of the license herein provided and shall be delinquent in fifteen days after beginning and subject to all.

SECTION 18.

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.

It shall be unlawful for any person to print, publish or divulge, without the written permission or approval of the tax payer, 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.

Nothing herein shall prohibit the disclosure of the fact the taxpayer has or has not purchased a business license. Statistical information pertaining to taxes may be disclosed to the municipal Council upon their written request thru the Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

SECTION 19.

This Ordinance shall become effective immediately upon its adoption and publication as required by law.

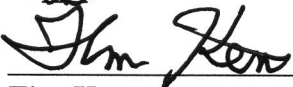
SECTION 20.

The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable and if 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.

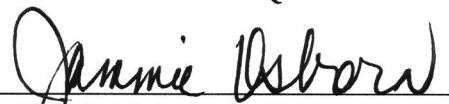
SECTION 21

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

ADOPTED AND APPROVED THIS THE 24th DAY OF November, 2025.



Tim Kent,
Mayor



Jammie Osborn,
Town Clerk