

STATE OF ALABAMA
COUNTY OF BLOUNT
TOWN OF SNEAD

ORDINANCE 2007-02

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, 2007 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 2002 N.A.I.C.S. (North American Industrial Classification System of 2002) Codes and Titles to wit:

Agriculture, Forestry, Fishing and Hunting

111	Agriculture, Forestry, Fishing & Hunting
111110	Soybean Farming
111120	Oilseed (except soybean) Farming
111130	Dry Pea & Bean Farming
111140	Wheat Farming
111150	Corn Farming
111160	Rice Farming
111199	Other Grain Farming
111211	Potato Farming
111219	Other Vegetable (except potato) and Melon Farming
111310	Orange Groves
111320	Citrus (except orange) Groves
111331	Apple Orchards
111332	Grape Vineyards
111333	Strawberry Farming
111334	Berry (except strawberry) Farming

111335	Tree Nut Farming	
111336	Fruit and Tree Nut Farming	
111339	Non Citrus Fruit and Tree Nut Farming	
111419	Greenhouse and Nursery	
111422	Floriculture Production	
111910	Tobacco Farming	
111920	Cotton Farming	
111940	Hay Farming	
111998	All Other Crop Farming	
112	Animal Production	
112111	Cattle Ranching and Farming	
112112	Cattle Feedlots	
112120	Dairy Cattle and Milk Production	
112210	Hog and Pig Farming	
112310	Poultry and Egg Production	
112320	Broilers & Other Meat Type Chicken Production	
112340	Poultry Hatcheries	
112410	Sheep Farming	
112420	Goat Farming	
112511	Animal Aquaculture	
112910	Apiculture	
112920	Horses and Other Equine Production	
112930	Fur-Bearing Animal and Rabbit Production	
112990	All Other Animal Production	
113	Forestry and Logging	
113110	Timber Tract Operations	D
113210	Forest Nurseries and Gathering Forest Products	D
113310	Logging	D
114	Fishing, Hunting and Trapping	
114111	Fishing	
114210	Hunting and Trapping	
115112	Support Activities for Agriculture and Forestry	
115113	Support Activities for Crop Production	
115115	Farm Labor Contractors and Crew Leaders	
115210	Support Activities for Animal Production	
115310	Support Activities for Forestry	

Mining

21	Mining	
211111	Oil and Gas Extraction	C
212	Mining (except Oil and Gas)	C
212111	Coal Mining	C
212210	Metal Ore Mining	C
212391	Nonmetallic Mineral Mining and Quarrying	C
213113	Support Activities for Mining	C

Utilities

22	Utilities	
221121	Electric Power Transmission, Control and Distribution	G
221210	Natural Gas Distribution	G
221310	Water Supply and Irrigation Systems	G
221320	Sewage Treatment Facilities	G

Construction

23	Construction	
236115	Residential Building Construction	E
236118	Residential Remodelers	E
236210	Nonresidential Building Construction	E
237210	Land Subdivision	E
237990	Heavy and Civil Engineering Construction	E
237310	Highway, Street and Bridge Construction	E
238	Specialty Trade Contractors	
238130	Framing Contractors	T
238140	Masonry Contractors	T
238150	Glass and Glazing Contractors	T
238160	Roofing Contractors	T
238170	Siding Contractors	T
238190	Other Foundation, Structure and Building Exterior Contractors	T
238210	Electrical Contractors	E
238220	Plumbing, Heating and Air Conditioning Contractors	E
238310	Drywall and Insulation Contractors	E
238320	Painting and Wall Covering Contractors	E
238330	Flooring Contractors	E
238340	Tile and Terrazzo Contractors	E
238350	Finish Carpentry Contractors	E
238390	Other Building Finishing Contractors	E
238990	Other Specialty Trade Contractors	E

Manufacturing

31-33	Manufacturing	
311111	Animal Food Manufacturing	F
311211	Grain and Oilseed Milling	F
311311	Sugarcane Mills	F
311330	Confectionery Product Manufacturing	F
311421	Fruit and Vegetable Preserving and Canning	F
311511	Fluid Milk Manufacturing	F
311512	Creamery Butter Manufacturing	F
311611	Animal (except Poultry) Slaughtering	F

311711	Seafood Canning	F
311811	Retail Bakeries	F
311919	Other Snack Food Manufacturing	F
312	Beverage and Tobacco Product Manufacturing	
312111	Soft Drink Manufacturing	E
312210	Tobacco Manufacturing	H
313111	Textile Mills	E
314110	Carpet and Rug Mills	E
315	Apparel Manufacturing	
315999	Apparel Accessories and Apparel Manufacturing	D
316999	Leather and Allied Product Manufacturing	D
321	Wood Product Manufacturing	
321911	Wood Window and Door Manufacturing	F
322	Paper Manufacturing	
322211	Paperboard Container Manufacturing	E
323	Printing and Related Support Activities	
323119	Other Commercial Printing	D
324199	Petroleum and Coal Products Manufacturing	C
325	Chemical Manufacturing	
325188	all Other Basic Inorganic Chemical Manufacturing	D
326	Plastics and Rubber Products Manufacturing	
326220	Rubber and Plastic Hoses and Belting Manufacturing	D
327	Nonmetallic Mineral Product Manufacturing	
327121	Brick and Structural Clay Tile Manufacturing	C
331	Primary Metal Manufacturing	
331111	Iron and Steel Mills	C
332	Fabricated Metal Product Manufacturing	
332111	Iron and Steel Forging	D
3331	Agriculture, Construction and Mining Machinery Manufacturing	
333111	Farm Machinery and Equipment Manufacturing	C
3332	Industrial Machinery Manufacturing	
333210	Sawmill and Woodworking Machinery Manufacturing	C
3333	Commercial and Service Industry Machinery Manufacturing	
333311	Automatic Vending Machine Manufacturing	C
333415	Air Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment Manufacturing	C
333511	Industrial Mold Manufacturing	C
333611	Turbine and Turbine Generator Set Manufacturing	C
333912	Pump and Pumping Equipment Manufacturing	C
334111	Computer and Electronic Product Manufacturing	C
334210	Communications Equipment Manufacturing	C
334310	Audio and Video Equipment Manufacturing	C
335121	Residential Electric Lighting Fixture Manufacturing	C
336	Transportation Equipment Manufacturing	
336111	Automobile Manufacturing	D
337110	Wood Kitchen Cabinet and Countertop Manufacturing	C

339	Miscellaneous Manufacturing	
339111	Laboratory Apparatus and Furniture Manufacturing	B

Wholesale Trade

423	Merchant Wholesalers, Durable Goods	
423110	Motor Vehicle and Motor Vehicle Parts and Supplies Merchant	E
423210	Furniture and Home Furnishing Merchant Wholesalers	E
423310	Lumber and Other Construction Materials Merchant Wholesalers	E
423410	Photographic Equipment and Supplies Merchant	E
423510	Metal and Mineral (except Petroleum) Merchant Wholesalers	E
423610	Electrical and Electronic Goods Merchant Wholesalers	E
423710	Hardware Merchant Wholesale	E
423720	Plumbing and Heating Equipment and Supplies Merchant Wholesalers	E
423810	Machinery, Equipment and Supplies Merchant Wholesalers	E
423990	Miscellaneous Durable Goods Merchant Wholesalers	E
424	Merchant Wholesalers, Nondurable Goods	F
424410	Grocery and Related Product Wholesalers	F
424910	Farm Supplies Merchant Wholesalers	F
425110	Wholesale Electronic Markets, Agents and Brokers	F

Retail Trade

44-45	Retail Trade	
441120	Used Automobile Dealers	D
441221	Motorcycle Dealers	D
441310	Automotive Parts and Accessories	C
441320	Tire Dealers	C
442110	Furniture Stores	C
443112	Electronics and Appliance Stores	B
444110	Building Material and Garden Equipment & Supplies	C
445110	Food and Beverage Stores	F
446110	Health and Personal Care Stores	C
447110	Gasoline Stations	E
4481	Clothing and Clothing Accessories	B
451110	Sporting Goods, Hobby, Book and Music Stores	B
452111	General Merchandise	C
453	Miscellaneous Store Retailers	
453110	Florists	B
453930	Manufactured (Mobile) Home Dealers	D
454	Non Store Retailers (vending machines, mail order)	
454210	Vending Machine Operators	D
454312	Liquefied Petroleum Fuel Dealers	I

Transportation and Warehousing

48-49	Transportation and Warehousing	
481111	Air Transportation	B
482111	Rail Transportation	11-51-124
483111	Water Transportation	B
484110	Truck Transportation	C
485111	Transit and Group Passenger Transportation	B
486110	Pipeline Transportation	
487110	Scenic and Sightseeing Transportation	A
488	Support Activities for Transportation	
491110	Postal Service	
492110	Couriers and Messengers	C
493110	Warehousing and Storage	F

Information

51	Information	
511110	Newspaper Publishers	B
512110	Motion Picture and Sound Recording Industries	A
515111	Broadcasting	B
515210	Cable and Other Subscription Programming	B
516110	Internet Publishing and Broadcasting	K
517110	Telecommunications (K)	11-51-128
517212	Wireless Telecommunications (cellular)	K
518111	Internet Service Providers, Web Search Portals	A
519110	Other Information Services	A

Finance and Insurance

52	Finance and Insurance	
521110	Monetary Authorities - Central Bank (main)	U
522110	Bank Branch or ATM	U
522120	Savings and Loans – not branch location	U
522190	Credit Intermediation and Related Activities	U
523210	Securities, Commodity Contracts and other Financial Investments	A
524113	Insurance Carriers and Related Activities	11-51-120/123
524114	Direct Life, Health and Medical Insurance	11-51-120/123
524126	Direct Property and Casualty Insurance	11-51-120/123
525110	Funds, Trusts and Other Financial Activities	A

Real Estate and Rental and Leasing

53	Real Estate and Rental and Leasing	
531110	Lessors of Residential Buildings and Dwellings	B
531190	Lessors of Real Estate	B
532111	Passenger Car Rental	C

532230	Video Tape and Disc Rental	D
532310	General Rental Centers	C

Professional, Scientific and Technical Services

54	Professional, Scientific and Technical Services	
541110	Lawyer Legal Services	A
541211	Offices of Certified Public Accountants	A
541310	Architectural and Related Services	A
541410	Specialized Design Services	A
541512	Computer Systems Design	A
541611	Administrative Management Consulting	A
541710	Scientific Research and Development Services	A
541810	Advertising Agencies	A
541940	Veterinary Services	A
541990	Other Professional, Scientific and Technical Services	A

Management of Companies and Enterprises

55	Management of Companies and Enterprises	
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Administrative, Support, Waste Management and Remediation Services

56	Administrative and Support, Waste Management and Remediation	
561110	Administrative and Support (employment, office, secretaries)	C
561710	Exterminating and Pest Control Services	E
561720	Janitorial Services	F
562111	Solid Waste Collection	F
562910	Remediation Services	F

Educational Services

61	Educational Services	
611110	Elementary and Secondary Schools	D

Health Care and Social Assistance

62	Health Care and Social Assistance	
621111	Offices of Physicians	A
621210	Offices of Dentists	A
621320	Offices of Optometrists	A
622110	General Medical Hospitals	C
623110	Nursing Care Facilities	C
624410	Child Day Care Services	E

Arts, Entertainment and Recreation

71	Arts, Entertainment and Recreation	
711310	Performing Arts, Spectator Sports and Related Industries	B
712110	Museums, Historical Sites and Similar Institutions	C
713110	Amusement and Theme Parks	B

Accommodation and Food Services

72	Accommodation and Food Services	
721110	Hotels and Motels	C
721191	Other Accommodations, Bed-and-Breakfast Inns	D
721211	RV Parks and Recreational Camps	E
721310	Rooming and Boarding Houses	E
722	Food Services and Drinking Places	
722110	Full Service Restaurants	D
722211	Limited Service Restaurants	D
722310	Special Food Services (Caterers)	C

Other Services (except Public Administration)

81	Other services	
811111	Repair and Maintenance Automotive	C
811211	Repair and Maintenance Electronic or Precision	B
811310	Repair and Maintenance Commercial or Industrial Machines	B
811411	Repair and Maintenance Personal and Household items	D
812	Personal and Laundry Services	
812111	Barber Shop	B
812112	Beauty Shop	B
8122	Death Care Services	
812210	Funeral Homes and Funeral Services	A
812310	Coin Operated Laundry and Dry Cleaning	C
813110	Religious Organizations	C

Category by Number

910001	Category for number of Vending Machines	N
910002	Category for number of Pool tables	O
910003	Category for number of amusement devices/games	P
910004	Category for number of buses, taxis, trucks etc	Q
910005	Category for number of employees as basis for license	R
910006	Category for number of square feet as basis for license	S

Public Administration

92	Public Administration
921110	Executive Offices
922110	Courts
922120	Police Protection

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, 2008 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:

Schedule "A" If Gross Receipts are:

More Than but Less Than

.00.....	\$249,000	\$100.00
\$250,000.....	\$499,999	\$175.00
\$500,000.....	\$749,000	\$200.00
\$750,000.....	\$999,999	\$250.00
\$1,000,000 and over		\$300.00

Schedule "B" If Gross Receipts are:

More Than but Less Than

.00.....	\$249,000	\$100.00
\$250,000.....	\$499,999	\$175.00
\$500,000.....	\$749,000	\$225.00
\$750,000.....	\$999,999	\$250.00
\$1,000,000 and over		\$275.00

Schedule "C" If Gross Receipts are:

More Than but Less Than

.00.....	\$249,000	\$100.00
\$250,000.....	\$499,999	\$175.00
\$500,000.....	\$749,000	\$200.00
\$750,000.....	\$999,999	\$225.00
\$1,000,000 and over		\$275.00

Schedule "D" If Gross Receipts are:

More Than but Less Than

.00.....	\$249,000	\$100.00
\$250,000.....	\$499,999	\$150.00
\$500,000.....	\$749,000	\$175.00
\$750,000.....	\$999,999	\$200.00
\$1,000,000 and over		\$250.00

Schedule "E" If Gross Receipts are:

More Than but Less Than

.00.....	\$249,000	\$100.00
\$250,000.....	\$499,999	\$150.00
\$500,000.....	\$749,000	\$175.00
\$750,000.....	\$999,999	\$200.00
\$1,000,000 and over		\$250.00

Schedule "F" If Gross Receipts are:

More Than but Less Than

.00.....	\$249,000	\$100.00
\$250,000.....	\$499,999	\$125.00
\$500,000.....	\$749,000	\$150.00
\$750,000.....	\$999,999	\$200.00
\$1,000,000 and over		\$250.00

Schedule "G" – Electric Company and Gas Company:

For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality and one an one-half percent of the gross receipts of the business transacted in the police jurisdiction for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

Schedule "H" – Beer, Wine and Liquor:

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>License</u>
040 (Beer On/Off Premise	312121	\$100.00	Golf Course sales as regulated by ordinance

Schedule "I" – Peddlers

Daily Rate	Issued for single day sales activity	\$
Weekly Rate	Issued for week long sales activity	\$
Monthly Rate	Issued for month long sales activity	\$
Yearly Rate	Issued for annual sales activity	\$

Schedule "J" – Taxi cabs and Limousines

(Reserved)

Schedule "K" – Telephones and Telecommunications

Code of Alabama 11-51-128

Schedule "L" – Special Events License

(Reserved)

Schedule "M" – Fortune Tellers

Annual license rate is \$150.00

Schedule "N" – Vending Machines

In addition to the license thereto, there shall be a decal affixed to each machine. Vending Machine shall mean any type of machine that vends any merchandise or product.

If gross receipts are:
(Schedule N – Vending Machines)

More Than	but	Less Than	License Fee
\$.00		\$250.00	\$10.00 per location + \$_____ per decal per machine
\$251.00		\$500.00	\$15.00 per location + \$_____ per decal per machine
\$501.00		\$1,000.00	\$25.00 per location + \$_____ per decal per machine
Over \$1,000.00			\$30.00 per location + \$_____ per decal per machine

A list of machine locations must be submitted with license fee.

Schedule "O" – Billiard and/or Pool Tables

(Reserved)

Schedule "P" – Amusement Devices

Amusement device, for the purpose of determining this license, shall mean any machine or device intended for amusement such as video games; games of skill, etc. were not otherwise prohibited by ordinance.

In addition to a business license for the location an amusement device is located; there shall be a decal affixed to each device and the cost of said decals shall be according to the following table:

For the first ten (10) devices (at same location)	\$20.00 per decal
All devices above ten (10) (at same location)	\$10.00 per decal

A list of device locations must be submitted with license fee.

Schedule "Q" – Buses, Trucks and other Equipment

(Reserved)

Schedule "R" – Number of Employees

Only when not covered by one of the previous license fees.

Where personnel are from 1 to 10 people	\$100.00
Where personnel are from 11 to 20 people	\$125.00
Where personnel are from 21 to 50 people	\$150.00
Where personnel are from 51 to 100 people	\$175.00
Where personnel are over 100 people	\$200.00

Schedule “S” – Square Feet

Only when not covered by one of the previous license fees.

From zero	to	5,000 square feet	\$100.00
From 5,001	to	30,000 square feet	\$150.00
From 30,001	to	55,000 square feet	\$175.00
From 55,001	on up		\$200.00

Schedule “T” – Itinerants

Itinerant businesses operating with the jurisdiction, but located outside of Blount County, shall pay the itinerant rate for a business license and that rate shall be \$150.00 for the first year. *If after that time, the same business is operating within the jurisdiction, the license shall be according to the appropriate local business schedule.*

Schedule “U” – Banks/Savings and Loans

As established by Code of Alabama Sections 11-51-130 and 11-51-131.

Bank ATM Location	\$10.00
Bank Branch Location	\$10.00
Bank Main Office Facility	\$125.00
Savings & Loan ATM Location	\$10.00
Savings & Loan Branch Location	\$10.00
Savings & Loan Main Office Facility	\$125.00

Schedule “V” – Delivery License

The rate for the delivery license is established in Section 8 and is: \$100.00

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 vendors 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 8.

In lieu of any other type of license, a taxpayer may at its option purchase a Delivery License for One Hundred (\$100.00) dollars plus the issuance fee. That each person, firm or corporation engaged in the business of transporting goods for hire inside the corporate limits or police jurisdiction of such shipment so transported and during business hours and on request or demand, such records whether known as way bills, trip tickets or shipping records must be exhibited to the Police officers of the Town of Snead; on request for the purpose of enabling such officers to inspect and investigate the nature of the business engaged in, to determine whether or not the same is interstate commerce and any person, firm or corporation so engaged inside the corporate limits or police jurisdiction of the Town of Snead who fails or refuses to exhibit such records to said Police officers shall be guilty of a misdemeanor.

SECTION 9.

That the adoption of this schedule of license fees shall not abridge the right of the Town Council of the Town of Snead to Change, alter or increase at any time and when such increase is made, unless the same is paid within thirty days thereafter, the former license shall be revoked. Nor shall it abridge the right of the Town Council of the Town of Snead, Alabama, to require a license on any business, profession or occupation, not included in the above schedule and when such license is required, then the same shall be paid for and taken out for the full time herein provided. The Snead Town Council shall post any amendment that proposes an increase in the business license receipts cap no less than two weeks prior to the council meeting the proposed increase will be considered.

SECTION 10.

No business license under this ordinance shall be transferred to another person, firm or corporation. 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. The license to be issued shall designate the place and such license shall authorize the carrying on of such business only at the place designated.

SECTION 11.

That all persons, firms or corporations of whom a license is required under the provisions of this Ordinance shall, unless otherwise provided for herein, take out and pay for a full year's license.

SECTION 12.

That the license required under the provisions of this ordinance, unless otherwise provided for herein, shall become due on January 1, 2008 and for subsequent years on January 1 of each calendar year thereafter and becomes delinquent on January 31, 2008, and for subsequent years on January 31 of each year thereafter. After January 1, of each year the license shall be due and payable immediately upon the beginning of the business, occupation or profession and delinquent thirty (30) days thereafter. Should said license not be taken out and paid for as provided herein

within the time prescribed, the Town Clerk shall add to and collect as a part of said license in each case the sum of fifteen percent (15%) of said license after thirty (30) days the license is delinquent and an additional fifteen percent for a delinquency after sixty days or more. The Town Clerk shall have no discretion as to whether the centum herein shall be levied, but shall collect the same before the license is issued, if delinquent and pay the same to the Town of Snead Treasury.

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

penalties herein provided, except this section shall not apply to any daily, weekly, monthly or quarterly schedule for any seasonable business.

SECTION 18.

That any person, firm or corporation or any agent of any person, firm or corporation violating any of the provisions 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) or sentenced to hard labor for the Town of Snead, for a period of not more than six months, one and or both.

SECTION 19.

That each license issued under this ordinance shall be posted in a conspicuous place where the licensee is doing business there under, or if the licensee has no place of business, be carried on their person and all such licenses shall immediately be exhibited on the demand of any Police officer of the Town of Snead, Alabama.

SECTION 20.

Any tax payer may file a petition for refund with the municipality for any overpayment of business license tax w\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 a refund 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.

The municipality shall either grant or deny a petition for refund within six months from the date the petition is filed. The tax payer shall be notified of the municipality's decision by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the tax payer's last known address.

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 Blount County. 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 with in two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

That any widow, orphan or crippled person who shall have no other means of earning a livelihood, than by the exercise of business, trade, vocation, occupation or profession, which is licensed herein and is unable because of their financial condition to pay such license, shall be exempt from the payment of same upon presentation of proper proof of such condition to the Mayor of the Town of Snead, Alabama and with his approval of same.

SECTION 21.

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 22.

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

SECTION 23.

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 24.

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

ADOPTED AND APPROVED THIS THE 10th DAY OF September, 2007.


Curtis Painter, Mayor


James Campbell, Councilmember

Ronnie Mack Kent, Councilmember

Curtis Simoneaux
Curtis Simoneaux, Councilmember

Attest: Rae Ware
Rae Ware, Town Clerk

Phillip McHan
Phillip McHan, Councilmember

Dale Snead
Dale Snead, Councilmember