

ORDINANCE NO. 459  
AN ORDINANCE TO AMEND  
ORDINANCE NO. 414 REGARDING  
THE PRIVILEGE LICENSE CODE  
AND SCHEDULE OF THE  
CITY OF HAMILTON

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HAMILTON,  
ALABAMA, AS FOLLOWS:

Section 1. That Articles II and III of Ordinance No. 414  
of the City of Hamilton be and hereby are amended to read as follows:

ARTICLE II

A. The following words when used in this ordinance shall have the meaning ascribed to them except where the context clearly indicates or requires a different meaning:

1. The phrase "net revenue" shall mean the total receipts received by a person in his profession or business less the necessary expenses therein incurred by him. In cases where "net revenue" is earned as a result of work done or services performed both within and without the city, the privilege license fee required under this ordinance shall be computed by determining, upon the oath of the person required to pay the fee, that percentage of the "net revenue" earned from the proportion of work done or services performed within the City.
2. The word "City" shall mean the City of Hamilton.
3. The singular shall include the plural and vice versa, and the masculine shall include the feminine and the neuter.

B. That the following schedule shall be, and the same is hereby declared to be, the schedule of privilege license fees in the City, during the year 1988, and for each subsequent calendar year. Each and every person, firm, company, partnership, corporation or agent engaged in or carrying on any of the businesses, vocations, occupations, professions or callings herein shall take out, and pay for, such licenses in such sums as are herein provided before engaging in the same, except as otherwise provided herein, and shall be liable as herein provided for engaging therein without obtaining such license and shall pay a fifty cent issuance fee as set forth by the State of Alabama which is henceforth included in the privilege license schedule. Each amount for license in these articles shall be for one year unless otherwise specified.

The Schedule of Privilege License Fees for the City of Hamilton is as follows:

1. ABSTRACT AND TITLE COMPANIES. Each person or corporation engaged in the business of making abstracts. . . . . \$ 50.50
2. ACCOUNTANTS OR AUDITORS. Each person engaged in the accounting or auditing profession shall pay a license fee consisting of a base license fee ("Base Fee") of \$75.50 and an additional amount equal to 1/2 of 1% of his net revenue for the preceding calendar year in excess of \$15,000.

3.	ADVERTISING-BILLBOARDS. Each person, firm or corporation advertising for the public, or engaged in the business of billboard advertising, sign tacking, distribution advertising matter or letting or supplying billboards for advertising purposes. . . . .	Each per year . . . . .	\$	35.50
		Each per day. . . . .	\$	5.50
4.	ADVERTISING. Each and every other form of advertising not otherwise enumerated in this ordinance. Whether the same, is by procuring assemblage of persons and addressing same, commanding, recommending or soliciting the purchase or patronage of goods or things and otherwise, and not heretofore included, the license shall be fixed at,			
	Per week. . . . .	\$	20.50	
	Per day . . . . .	\$	8.50	
	Per year. . . . .	\$	50.50	
5.	AGENTS. . . Real estate and rental. . . . .	\$	75.50	
	Laundry, per year . . . . .	\$	40.50	
	musical instruments, per year . . . . .	\$	35.50	
	per week . . . . .	\$	3.50	
	Pastry, pies, cookies, candy, potato chips, peanuts, per year . . . . .	\$	35.50	
	Coffee and extracts, per year . . . . .	\$	40.50	
	Linen Supplies, per year. . . . .	\$	50.50	
	Fruit trees, per year . . . . .	\$	5.50	
	Not provided for above, per year. . . . .	\$	35.50	
	per week. . . . .	\$	25.50	
	per day . . . . .	\$	12.50	
6.	AMBULANCE AND WRECKER SERVICE: Where not in connection with another business Per year . . . . .	\$	25.50	
	Each additional. . . . .	\$	10.50	
7.	ARCHITECTS OR BUILDING SUPERINTENDENTS. Each person engaged in the profession of architecture or in the profession of Building Superintendent shall pay a license fee consisting of a base license fee ("Base Fee") of \$100.50 and an additional amount equal to 1/2 of 1% of his net revenue for the preceding calendar year in excess of \$20,000.			
8.	ATTORNEYS AT LAW, PHYSICIANS, DENTISTS, CIVIL ENGINEERS, OSTEOPATHS, MAGNETIC HEALERS, OPTICIANS, CHIROPRACTORS, OCCULT or other professions not specifically licensed herein. Each member of such a profession shall pay a license fee consisting of a base license fee ("Base Fee") of \$100.50 and an additional amount equal to 1/2 of 1% of his net revenue for the preceding calendar year in excess of \$20,000.			
9.	AUTOMOBILES:			
A.	New and Used: Each person, firm or corporation or agent of such person, firm or corporation, engaged in the business in the City of Hamilton, of dealing in or soliciting orders for the sale or purchase of, or selling, automobiles, motor cars, automobile trucks, tractors or other self-propelled vehicles. . . . .	\$	125.50	

B.	Used Only: Any person, firm or corporation dealing in secondhand cars or automobiles where not connected with regular automobile dealer. . . . .	\$ 75.50
10.	AUTOMOBILE REPAIR SHOPS AND BODY SHOPS . . . . .	\$ 75.50
11.	BAKERIES . . . . .	\$ 50.50
12.	BANKS. Each person, firm or corporation doing a banking business when capital, surplus and undivided profits are within the following limits: Less Than \$600,000 . . . . . Refer to State Law More Than \$600,000 . . . . . \$ 125.50 On Each Branch . . . . . \$ 10.00	
13.	BARBER SHOPS . . . . . Each additional chair where in use or not. . . . .	\$ 25.50 \$ 7.50
14.	BEAUTY SHOPS . . . . . Each additional operator . . . . .	\$ 25.50 \$ 7.50
15.	BILLIARD AND GAME ROOMS per each operator of a billiard or pool hall or games, including both standard size and miniature tables or amusement games up to eight. . . . . Per each additional table on display over eight, whether in use or not . . . . .	\$ 100.50 \$ 25.00
16.	BLACKSMITH SHOP. . . . .	\$ 25.50
17.	BOOTBLACK, per chair or stand per year . . . . .	\$ 5.50
18.	BONDING COMPANIES. Each doing business by agent or otherwise . . . . .	\$ 75.50
19.	BOWLING ALLEY. Any number of alleys . . . . .	\$ 100.50
20.	BUILDERS OR CONTRACTORS: Each person, firm or corporation engaged in the construction of residential, commercial or industrial buildings, regardless of whether the actual work is performed on contract or hourly basis. . . . .	\$ 75.50
A.	Electrical Contractor: Any person, Firm or Corporation soliciting electrical work .	\$ 35.50
B.	Heating & Air Conditioning Contractor: Any person, firm or corporation soliciting heating or air conditioning work. . . . .	\$ 35.50
a.	where sheet-metal work is done in conjunction with heating or air-conditioning work add. . . . .	\$ 15.00
b.	where plumbing work is done in conjunction with heating or air-conditioning work add. . . . .	\$ 15.00
C.	Painting Contractor: Any person, firm or corporation doing painting . . . . .	\$ 35.50
D.	Plumbing Contractor: Any person, firm or corporation doing plumbing . . . . .	\$ 35.50

E.	Any person, firm or corporation doing business as a contractor other than those mentioned above, but closely associated with the Building Business, such as floor covering contractor, concrete finishers, masonry contractor, ceramic tile contractor, iron works contractor, earth moving contractor and others not specifically named. . . . .	\$ 35.50
21.	BUILDING AND LOAN ASSOCIATION. Each agency making or collecting, same as Banks (Above) except license based upon nonwithdrawable shares, reserve, and undivided profits	
22.	BUSES. Each person, firm or corporation operating a passenger bus for hire and having a terminal station, depot or waiting room within the corporate limits or the police jurisdiction of the City, or receiving or discharging passengers therein . . . . .	\$ 40.50
23.	CABINET AND WOODWORKING SHOPS. . . . .	\$ 50.50
24.	CARNIVAL, CIRCUS, or street fairs, per week. . . \$ per day . . .	\$ 500.50 \$ 200.50
25.	CATTLE DEALERS, each person, firm or corporation selling, offering for sale or trading in cattle, sheep, goats, hogs, etc. . . . \$ Persons selling cattle of their own raising are not subject to this section.	\$ 50.50
26.	CLEANERS & PRESSERS. Each person, firm or corporation engaged in cleaning, pressing or dyeing. . . . .	\$ 50.50
27.	COAL DEALERS. Each person, firm, corporation or agent having an established place of business within the city or police jurisdiction thereof, and maintaining therein an office or an individually scales. . . . .	\$ 50.50
28.	COIN OPERATED CAR WASH . . . . .	\$ 45.50
29.	COIN OPERATED LAUNDRY OR CLEANER . . . . .	\$ 45.50
30.	COIN OPERATED MACHINES - ALSO GAME MACHINES where gaming room license not held	
	Penny Machines . . . . .	\$ 2.50
	Nickel Machines. . . . .	\$ 8.50
	Dime Machines. . . . .	\$ 10.50
	Quarter Machines and up. . . . .	\$ 12.50
31.	COTTON BUYERS OR BROKERS, each buyer or broker . \$ Each agent representing cotton companies as sampler, buyer, classer or otherwise . . . . .	\$ 50.50 \$ 50.50
32.	COTTON GINS, Per gin . . . . .	\$ 75.50
33.	DANCING SCHOOLS. . . . .	\$ 35.50

34.	DELIVERY AND DISTRIBUTION. Each persons, firm or corporation operating delivery trucks within the City of Hamilton, and making a practice of delivery or distributing merchandise to stores, either for hire or selling at wholesale or retail, with in such city, shall pay an annual license tax, unless paying another privilege license to such city, on each truck of . . . . .	\$ 50.50
	Where licensed under the Alabama Motor Carrier Act and (1) only business in City is delivery . . . no license (2) receive goods for transportation for hire to another point in Alabama . . . . .	\$ 50.50
35.	DENTISTS. See Section No. 8	
36.	DETECTIVE OR SECURITY AGENCY . . . . .	\$ 50.50
37.	DIRECTORIES. Each person, firm or corporation making, compiling, selling or offering for sale any directory . . . . .	\$ 35.50
38.	DOCTORS. See Section No. 8.	
39.	ELECTRICIANS. See Section No. 20.	
40.	EXHIBITORS. Concerts, dramatics and dances. A privilege license is levied on all theatrical plays, exhibitions, concerts, public dances and other public entertainment to which an admission is charged not otherwise specifically taxed in the privilege licensed schedule, but not including school plays and exhibitions of local talent, the above named exceptions not to apply to public dances. Per day or night . . .	\$ 100.50
41.	EXTERMINATORS. . . . .	\$ 50.50
42.	FARM EQUIPMENT & IMPLEMENT DEALERS . . . . .	\$ 125.50
43.	FERTILIZER DEALERS. Each agent or dealer in commercial fertilizers, whether purchased by such agent or dealer or shipped by or to him for delivery to other persons in or out of Hamilton . . . . .	\$ 50.50
44.	FIRE, WRECK AND BANKRUPT SALES. Any person, firm or corporation engaged in business in the City of Hamilton of, conducting or carrying on any fire sale, wreck sale or any sale of like nature where any part of the merchandise so offered for sale does not belong to a stock in the City of Hamilton, or to a resident dealer who suffered bankruptcy, fire, wreck, or other damage, shall pay a license per year of . . . . .	\$ 75.50
45.	FIREWORKS. Prohibited by City Ordinance.	
46.	FLOWER SHOPS . . . . .	\$ 50.50
47.	FORTUNE TELLERS. Phrenologist, Palm readers of mediums . . . . .	\$ 1,000.00
48.	FRUIT STAND, where fruit is principal stock in trade . . . . .	\$ 35.50

49.	FRUIT TRUCKS. Each peddler selling from truck or otherwise, fruits, vegetables or produce, each vehicle per year. . . . .	\$ 35.50
50.	FURS & HIDES. Dealers in, buy or sell . . . . .	\$ 35.50
51.	GAS DEALER. Natural gas, Butane gas, or any bottled gas dealer, per year . . . . .	\$ 75.50
52.	GASOLINE AND MOTOR OILS RETAIL SERVICE STATIONS:	
	A. Per Pump. . . . .	\$ 10.50
	B. Tires & Accessories . . . . .	\$ 25.50
53.	GLASS COMPANIES. . . . .	\$ 50.50
54.	GUN SHOP, LOCK OR REPAIR . . . . .	\$ 50.50
55.	HOBBY SHOP . . . . .	\$ 35.50
56.	HOTELS AND MOTELS. . . . .	\$ 60.50
	Plus \$2.00 per room	
57.	HOSPITALS, each. . . . .	\$ 100.50
58.	INSURANCE. All insurance companies, including, but not limited to life, hospital, health and accident, bonding, casualty and mutual aid and guarantee companies, except fire and marine, shall pay \$10.50 plus \$1.00 on each one hundred dollars and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies, issued during said year to citizens of the City of Hamilton, provided that new companies shall pay a flat minimum license of \$10.50 on which there shall be an adjustment on the above basis at the expiration of the year	
59.	INSURANCE. Fire and Marine. Four dollars on each one hundred dollars and major fraction thereof of the gross premiums during the preceding year, less return premiums, on policies issued on property located in city; provided that new companies shall pay a flat minimum license of \$10.50 and there shall be an adjustment on the above basis at the expiration of the year.	
60.	INSURANCE. Burial. Same as Item 58.	
61.	INSULATION . . . . .	\$ 35.50
62.	JEWELRY Dealers or Jewelers, one or both . . . . .	\$ 60.50
	Plus Mds. license set out in Schedule 68.	
63.	JOB PRINTING. Solicitors of printing, stationary, book binding or other office supplies, with or without an office and representing out-of-town intrastate firms, each per year . . . . .	\$ 65.50
64.	JUNK DEALERS engaged in dismantling old automobiles and other equipment and machines, and offering second hand parts for sale. . . . .	\$ 75.50
65.	LOAN COMPANIES. Same as banks.	

66.	LUMBER YARDS, or yards where lumber is sold at wholesale or retail, one or both . . . . .	\$ 125.50
67.	MACHINE SHOP. . . . .	\$ 50.50
68.	MERCHANDISE LICENSE. Each person or corporation for each store where stock and fixtures average:	
	Less than \$500.00. . . . .	\$ 30.50
	Less than \$10,000 and over \$500. . . . .	\$ 60.50
	Less than \$100,000 and over \$10,000. . . . .	\$ 100.50
	Over \$100,000.00 . . . . .	\$ 150.50
69.	MILLS. Feed Mill, grinding or chopping feed, and grist mills. . . . .	\$ 65.50
70.	MILLS. Sawmills, each . . . . .	\$ 45.50
71.	MOBILE HOME PARK up to 10 homes. . . . .	\$ 40.50
	10-20 homes . . . . .	\$ 50.50
	20 or more homes. . . . .	\$ 75.50
72.	MOTOR CARRIER. Any person, firm or corporation engaged in the City of Hamilton in business of motor transportation of property or persons for hire for the general public or under a special contract, each truck, bus, automobile or other vehicle . . . . .	\$ 25.50
	Where qualified under Alabama Motor Carrier Act and only business is receiving passengers or freight for transportation for hire between this city and another point in Alabama a license limited to total of. . . . .	\$ 45.50
73.	MOVING PICTURE SHOWS . . . . .	\$ 100.50
74.	MUSIC MACHINE. See coin-operated.	
75.	NEWS STANDS or dealers . . . . .	\$ 10.50
76.	NEWSPAPER published or printed in City of Hamilton. . . . .	\$ 100.50
77.	NURSING HOMES. . . . .	\$ 75.50
78.	NURSERY, PLANTS. . . . .	\$ 65.50
79.	NURSERY, CHILDREN. . . . .	\$ 40.50
80.	PEDDLERS. Each peddler or buyer, whether on foot or with vehicle, or rental space, who canvasses or takes orders for the sale of, or purchase of, or sells any personal property, tangible or intangible where no other license is applicable under this ordinance, and where not prohibited	
	Per year . . . . .	\$ 500.50
	Per Day. . . . .	\$ 75.50
81.	PHOTOGRAPHERS. Each studio, per year. . . . .	\$ 40.50
	Each transient photographer. . . . .	\$ 50.50
	Issued for 1 year only.	
82.	PUBLIC UTILITIES. Other than railroads, telephone, telegraph and express companies shall pay an amount equal to three per cent of gross receipts of business done in the City during the preceding calendar year.	

83.	PHARMACISTS, or drug stores of Apothecaries. . .	\$ 100.50
84.	RADIO AND TV REPAIR. Each dealer in or agent for, including supplies and repairs, whether in connection with other business or not . . . . .	\$ 65.50
85.	RADIO STATIONS. Each person, firm or corporation operating a commercial radio broadcasting station. This license shall include soliciting advertising for the radio station. . . . .	\$ 125.50
85.	RESTAURANTS. . . . .	\$ 65.50
86.	SCALES, public. Each public scale charging for weighing . . . . .	\$ 10.50
87.	SEPTIC TANK CLEANERS . . . . .	\$ 35.50
88.	SHOE SHOP, OR SHOE REPAIR SHOP OR HARNESS SHOP .	\$ 35.50
89.	SKATING RINK, Per Year . . . . .	\$ 75.50
90.	TAXIS. . . . .	\$ 75.50
91.	TELEPHONE COMPANIES. Each person, firm or corporation operating a telephone exchange or long distance lines for the privilege of doing business in the City of Hamilton, shall pay the following license: Long distance lines. . . . .	\$ 175.50
92.	TAX SERVICE. . . . .	\$ 100.50
93.	TREE SURGEON. Any person, firm or corporation engaging in the business of trimming, pruning, or cutting trees. Each person, firm or corporation will be responsible for removing trees, limbs, etc. cut. . . . .	\$ 50.50
94.	T. V. CABLE COMPANY. . . . .	\$ 125.50
95.	UNDERTAKERS. Each person, firm or corporation engaged in the business of preparing bodies for burial, including the sale of caskets, embalming and hearse or ambulance service, one or all. . .	\$ 75.50
96.	UPHOLSTERY or trim shop. . . . .	\$ 40.50
97.	VETERINARY. Each Veterinarian shall pay a license fee consisting of a base license fee ("Base Fee") of \$100.50 and an additional amount equal to 1/2 of 1% of his net revenue for the preceding calendar year in excess of \$20,000.	
98.	VULCANIZING. Each person, firm or corporation picking up or delivering vulcanizing or recapping in the City. . . . .	\$ 50.50
99.	WAREHOUSES, used for storage of cotton, fertilizer or feed where operated for profit and for the public . . . . .	\$ 75.50
100.	WATCHMAKERS. Jewelry or repair shops. . . . . Plus mdse. license as set out in Schedule 68.	\$ 40.50

101. WOODWORK SHOPS, per year . . . . .	\$ 65.50
102. WELDING SHOP . . . . .	\$ 50.50
103. Each person, firm, company, association, corporation or agent engaged in or carrying on any business, vocation, occupation, profession or calling not enumerated above shall take out and pay a license of, per year . . . . .	\$ 50.50

### ARTICLE III

The adoption of this schedule of licenses shall not abridge the right of the City Council to regulate or license any business or occupation, traffic or calling not included in the foregoing schedule.

Any person, firm or corporation entering into or engaging in any business or profession in the City on or before July first of any year shall pay the full license tax for the full calendar year. Anyone entering into or engaging in any business or profession, calling or occupation, after July first of any year, shall pay one-half of the yearly privilege license herein specified.

Any person, firm or corporation dealing in two or more articles, or engaged in two or more businesses, occupations, vocations or professions for which a license is required, shall take out and pay for each such business, vocation, occupation or profession.

The annual licenses provided for herein shall be due and payable on the first day of January for each year, and shall become delinquent on and after the fifteenth day of each February. If business be begun after January first of any year, then the license shall be due on the date business is begun, and shall become delinquent in that event ten days from the date on which business is begun; provided, however, that a licensee described in the Schedule of License Fees under section 2, 7, 8 or 97 shall pay only the Base Fee on the first day of January, 1988, and in all succeeding years shall pay the Base Fee and any additional amount due hereunder, computed in accordance with the applicable section on the first day of January of each year, and the fees due on the first day of January shall be delinquent after the fifteenth day of each February. Each licensee described under section 2, 7, 8 or 97 of the Schedule of Licenses shall file a return with his license fees in 1989, and each subsequent year, stating his net revenue for the preceding year. On all licenses which may become delinquent under the provisions hereof, there shall be due and collected an additional license equal to fifteen per cent of the original license. All license fees are payable at the office of the Director of Revenue.

The Director of Revenue or any agent or employee designated by him is hereby authorized to examine the books, papers and records of any licensee or supposed licensee, in order to determine the accuracy of any return made, or if no return was made to ascertain the amount of license fees due under the terms of this ordinance by such examination. Each such licensee or supposed licensee shall give to the Director of Revenue, or to his duly authorized agent or employee, the means, facilities and opportunity for the making of such examination and investigation. The Director of Revenue is hereby authorized to examine any person under oath concerning any net revenue which was or should have been shown in a return, and to this end he may compel the production of books, papers, records and the attendance of all persons before him, whether as parties or as witnesses, whom he believes to have knowledge of such net revenue.

*It shall be unlawful for any person, firm, or corporation or agent to engage in or carry on any of the above mentioned businesses, vocations, occupations, or professions in the City, or in the police jurisdiction thereof, without first securing and paying for the license or licenses herein provided, in which event such person, firm, corporation or agent shall be guilty of a misdemeanor, and upon conviction of such person, firm, corporation or agent shall suffer a fine of not less than \$5.00 and no more than \$100.00.*

No license issued hereunder shall be in any wise a contract, but shall always be a mere grant of privilege, subject to alteration, amendment or revocation by the City Council, at its pleasure.

The City of Hamilton, through its City Council, reserves the right to change, alter, amend or revoke any license issued, at any time, or to increase or decrease the amount of the privilege license specified or set out in the license.

The schedule herein shall be for the calendar year 1988, and for each calendar year thereafter, but no license shall be issued for a longer period than one year at a time.

All licensees hereunder shall post their respective licenses in a conspicuous place where the business license is carried on, and the holder of any such license shall be required during business hours to allow any duly authorized officer of the City to inspect the same.

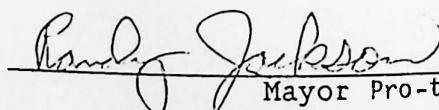
The City Council shall have the right to remit any license, or portion thereof, or to exempt any person from the payment of a license hereunder, when it deems such action wise and expedient.

All ordinances and parts of ordinances in conflict herewith are repealed, and any invalid or unconstitutional section, clause or part thereof, if any, shall not affect the validity of any valid portion of this ordinance.

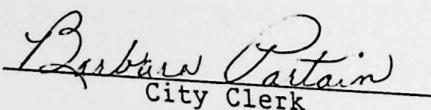
Section 2. This amended ordinance shall be effective at 12:01 a.m. on January 1, 1988.

Section 3. The provisions of this ordinance are severable. If any provision of this ordinance be declared unconstitutional or otherwise invalid or unenforceable by a court of competent jurisdiction, it shall not affect any of the remaining provisions, since the same would have been enacted without such unconstitutional or invalid or unenforceable provision.

Adopted and approved this 22<sup>nd</sup> day of December, 1987.

  
\_\_\_\_\_  
Ronald Jackson  
Mayor Pro-tempore

Authenticated:

  
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Barbara Paitain  
City Clerk