

ORDINANCE NO. 95-141-2~~1~~

**AN ORDINANCE AMENDING AND RESTATING THE
BUSINESS/PRIVILEGE ACTIVITIES AND
LICENSE SCHEDULE FOR THE TOWN OF BROOKWOOD, ALABAMA**

WHEREAS, Ordinance No. 90-130 of the Town of Brookwood, Alabama, as amended, requires all persons engaged in any scheduled exhibition, trade, business, vocation, occupation, profession, or calling to obtain a license for the privilege of carrying on a business, occupation or professional within the corporate limits and police jurisdiction of the Town of Brookwood, Alabama; and

WHEREAS, the description of the activities and charges to be levied for such activities are set out in the license schedule set forth therein; and

WHEREAS, the existing business license schedule for the Town of Brookwood, Alabama, as amended, as relates to all such businesses should be further amended to formally incorporate certain administrative practices relating to the imposition, collection and enforcement of license taxes for all said businesses, including but not limited to the imposition of said license tax on the basis of ability to pay and town services provided for said business; and

WHEREAS, the existing business license schedule for the Town of Brookwood, Alabama, as amended, as relates to all

limits of said Town of one-half of the amounts hereinafter enumerated and set forth, to-wit:

- (1) ACCOUNTANTS OR AUDITORS. See subsection (25).
- (2) ADVERTISING.
Any person, firm, corporation, agent or peddler who places advertising matter on the street or in public places within the city or police jurisdiction thereof except where such person maintains and operates a duly licensed business establishment within the city or the police jurisdiction thereof; or any person, firm, corporation, agent or peddler who solicits, contracts, prepares, or accepts compensation for advertising matters by persons, firms or corporations..... \$ 60.00
- (3) AGENTS OR PEDDLERS.
Each person, firm or corporation representing a person, firm or corporation in this state or any other state in the United States or who is a broker for business conducted in this state or any other state, whether carrying a stock or not, from either a warehouse, boxcar or any place of storage or who takes orders for merchandise and distributes the same by wagon, truck or otherwise to market or has consigned or shipped to himself or to others and distributes by wagon, truck or other means from warehouses, boxcars and other places of storage in the city..... \$ 60.00
- (4) AIR CONDITIONING AND REFRIGERATION. See subsection (20).
- (5) AMBULANCE OR RESCUE COMPANIES..... \$200.00
- (6) AUCTIONEER..... \$ 60.00
- (7) AUTOMOBILE DEALERS.
Both new and used..... \$ 60.00
- (8) AUTOMOBILE PARKING LOTS.
Any person, firm or corporation operating an automobile parking lot for profit..... \$ 60.00
- (9) BANK, SAVINGS AND LOAN ASSOCIATION OR DEALER IN EXCHANGE. Each person operating a building and loan association, savings and loan association, or bank shall pay an annual license tax as follows:

which may become accruable with respect to any pre-1997 license tax, said intent of the Town Council of the Town of Brookwood, Alabama, to give prospective effect only to this Ordinance; and

WHEREAS, this Ordinance shall otherwise take effect immediately upon passage or otherwise becoming law, and made effective as of March 1, 1997.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF BROOKWOOD, ALABAMA, that Ordinance No. 90-130 of the Town of Brookwood, Alabama, as amended, be further amended to read as follows:

As reflected in Exhibit "A" attached hereto and incorporated herein by this reference as if fully set out in its entirety.

BE IT FURTHER ORDAINED, the provisions of this Ordinance shall be severable, such that if any part or parts of this Ordinance are declared unconstitutional or otherwise invalidated by a court of competent jurisdiction, the remaining part or parts thereof shall continue in full force and effect.

BE IT FURTHER ORDAINED, this Ordinance expressly does not repeal any current provision of any ordinance of the Town of Brookwood, Alabama, as amended, with respect to any pre-1997 business license fees or taxes previously paid or now due and

owing, whether such amount has previously been accrued or is currently accruable against a business, together with any and all previously applicable penalties, costs of collection, or other current administrative fees now accrued or which may become accruable with respect to any pre-1997 license fee, said Ordinance to be given prospective effect only.

AND, FINALLY BE IT FURTHER ORDAINED, that this Ordinance shall take effect immediately upon passage or otherwise becoming law, with respect to those business license fees or taxes that may accrue after December 31, 1996, and is made effective as of March 1, 1997.

ORDAINED this the 19 day of February, 1997.

TOWN COUNCIL OF THE TOWN OF BROOKWOOD

By: Alton C. Hyché
Alton C. Hyché
Mayor

ATTEST:

Linda Barger
Linda Barger
Town Clerk

APPROVED this the 19 day of February, 1997.

Alton C. Hyché
Alton C. Hyché
Mayor

Brew Pub.....	\$500.00
Beer and Wine wholesaler.....	375.00
Beer wholesalers	275.00
Retail beer for on-premises consumption and off-premise permit	75.00
Retail beer for off-premises consumption only	50.00

Said license fee shall increase at a rate of one-half (1/2) of any increase subsequently imposed by the State of Alabama after the effective date of this Ordinance. In no event shall the license under this section of this Ordinance exceed one-half (1/2) of the license fee charged by the State of Alabama. In addition, any such wholesaler shall pay such additional excise tax imposed by the Legislature for a local municipality and shall remit said tax to the Town Clerk for all beer sold at wholesale within the corporate limits or police jurisdiction of the Town of Brookwood, as such comparable beer excise tax is paid to the State or County of Tuscaloosa.

(2) All business establishments engaged in the sale of liquor shall pay a license fee to the Town of Brookwood as follows:

Lounge - liquor	\$600.00
Retail liquor for off-premises consumption only (businesses other than those operated by the Alabama Alcoholic Beverage Control Board and where otherwise permitted by Alabama law)	50.00
Retail liquor for on-premises consumption only	50.00

The lounge liquor license covers all alcoholic beverages sold, including, but not limited to, beer, wine, and liquor.

And in addition thereto, effective as of March 1, 1997, and each month thereafter, each retailer and each person engaged in the business of selling at retail liquor for on- or off-premises consumption, shall pay an additional amount of license equal to five percent (5%) of the total sales price of all liquor sold during the preceding month of February 1997, and for each month thereafter. The amount of such additional license tax shall be paid on or before the 10th day of the month next succeeding the month during which such purchase was made.

And, further provided in addition thereto, effective as of March 1, 1997, and each month thereafter, each wholesaler and each person engaged in the business of selling liquor at wholesale, shall pay an additional amount of license equal to one-eighth of one percent (.125%) of the total sales price of all liquor sold during the preceding month of February 1997, and for each month thereafter. The amount of such additional license tax shall be paid on or before the 10th day of the month next succeeding the month during which such purchase was made.

The license herein levied shall be in addition to every other license; provided that the amount of gross sales of liquor at retail shall be excluded in determining the amount of any other license based on gross sales or receipts. The license herein levied shall be applicable to retailers and wholesalers of liquor in the same amounts whether such retailer or wholesaler is located within the Town limits or police jurisdiction of Brookwood. The fixed annual wholesaler and retailer license fees shall be paid before first commencing in such business and thereafter shall be due and payable on January 1, and delinquent after the last day of February of each calendar year.

(3) All business establishments engaged in the sale of wine shall pay a license fee to the Town of Brookwood as follows:

Wine and Beer wholesaler.....	\$375.00
Wine wholesalers only.....	275.00
Retail wine for on-premises consumption and off-premise permit.....	75.00
Retail wine sales for off-premises consumption only	75.00


Said license fee shall increase at a rate of one-half (1/2) of any increase subsequently imposed by the State of Alabama after the effective date of this Code. In no event shall the license under this section of this Code exceed one-half (1/2) of the license fee charged by the State of Alabama. In addition, any such wholesaler shall pay such additional excise tax imposed by the Legislature for a local municipality and shall remit said tax to the Town Clerk for all wine sold at wholesale within the corporate limits or police jurisdiction of the Town of Brookwood, as such comparable wine excise tax is paid to the State or County of Tuscaloosa.

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to file penalty of ten percent (10%) of the amount of the tax due or \$50, whichever is greater; together with an additional penalty of ten percent (10%) of the amount of the tax due for failure to pay the tax herein levied within the time required by law. The penalties for failure to file and failure to pay will continue to accrue interest at the rate of twelve percent (12%) per annum on said amounts, in addition to the applicable rate of interest on delinquent taxes, until all delinquent amounts are fully paid. After a written warning has been delivered to the delinquent taxpayer, or his last known address where no forwarding address has been provided, by way of certified or registered mail, each subsequent month or part thereof that said filing deficiency shall continue shall be deemed a separate violation under law that shall subject such taxpayer to an additional ten percent (10%) or \$50.00 penalty, whichever shall be greater, for failure to file. The Town Council, or its designate, if good and sufficient cause be shown, may waive or remit any penalty.

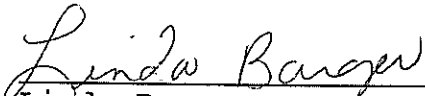
Upon any tax deficiency owed to the Town of Brookwood, whether license, sales or other taxes, penalties or accrued interest, interest thereon at the rate of one (1%) percent per month, or fraction thereof, shall accrue from the date on which the tax herein levied became due and payable, or such penalty and interest were assessed. All penalties and interest shall be assessed and collected as a part of the tax deficiency, and shall be as an addition to tax by which the Town's tax lien shall attach for said amounts.

ADOPTED and APPROVED upon the affirmative vote of the Town Council of the Town of Brookwood, Alabama, this the 19 day of February, 1997; but, made effective as of March 1, 1997, except where specifically stated otherwise.



Alton C. Hyché
Mayor

ATTEST:



Linda Barger
Town Clerk

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