

EXHIBIT "A"

AN ORDINANCE TO FIX AND PRESCRIBE A BUSINESS LICENSE CLASSIFICATION SCHEDULE FOR THE TOWN OF BROOKWOOD, ALABAMA, AND THE POLICE JURISDICTION THEREOF FOR THE YEAR OF 1996 AND EACH SUCCESSIVE YEAR THEREAFTER, AND TO REGULATE AND FIX THE DELINQUENCIES OF SUCH LICENSE FOR THE YEAR 1996 AND SUCCESSIVE YEARS, AND TO FIX AND PRESCRIBE FINES AND PENALTIES IN CONNECTION THEREWITH.

ORDINANCE 95-141-2

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

SECTION 1. That every person, firm, company, corporation, association or other legal entity who shall engage in any business, vocation, occupation, profession, trade, or calling hereinafter enumerated or who shall exercise a privilege hereinafter described for which a license or privilege tax is required, within the corporate limits or police jurisdiction of the Town of Brookwood, Alabama, shall first procure from the Clerk of the Town of Brookwood, Alabama (the "Town"), a license and shall pay for same, or shall pay to the Clerk of the Town for the exercise of said privilege the amount hereinafter provided and in addition shall, where required, make such reports and statements of the gross amounts of business done upon which such license or privilege tax may be determined, and shall otherwise fully comply with the provisions of this Ordinance.

SECTION 2. There is hereby levied for use of the Town of Brookwood, Alabama, on the hereinafter enumerated businesses, vocations, occupations, professions, trades or callings which may be maintained, operated, carried on or engaged in by any person, firm, company, corporation, association, or other legal entity or which shall exercise any privilege hereinafter enumerated within the corporate limits or the police jurisdiction of the Town, the following license or privilege tax for the year 1996, and each full year, as well as for any part thereof, thereafter on January 1 of said year, until repealed or amended, which license or privilege tax is hereinafter listed; provided, however, that for the protection of the lives, health, and property of the citizens within the police jurisdiction of the Town, and without the corporate limits thereof and for maintenance of good order and quiet of the community and the preservation of public morals, and not for revenue, there is hereby levied a license tax on each and every business, trade, or profession engaged in, or carried on, with the police jurisdiction of the Town and without the corporate

businesses in general should be amended to more closely mirror certain administrative and enforcement provisions of the State of Alabama license and privilege statutes; and

**WHEREAS**, the Town Council of the Town of Brookwood, Alabama has reviewed these proposed changes and wishes to modify the Business License Ordinance for the Town of Brookwood, Alabama; and

**WHEREAS**, Exhibit "A" attached hereto represents such proposed changes; and

**WHEREAS**, the Town Council desires that the provisions of this Ordinance 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; and

**WHEREAS**, the Town Council desires that this Ordinance shall not repeal any current provision of the Town of Brookwood License Ordinance No. 90-130, as amended, with respect to any pre-1996 business license fees or taxes previously collected or now due and owing, whether such delinquent amount has previously been accrued or is currently accruable against a business, together with any and all applicable penalties, costs of collection, or other current administrative and enforcement provisions, now accrued or which may become accruable with respect to any pre-1996 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, with respect to those business license fees that may accrue after December 31, 1995.

**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 and restated 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-1996 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-1996 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, 1995.

**ORDAINED** this the 5th day of December, 1995.

TOWN COUNCIL OF THE TOWN OF BROOKWOOD

By: *Alton C. Hyche*  
Alton C. Hyche  
Mayor

**ATTEST:**

*Linda Barger*  
Linda Barger  
Town Clerk

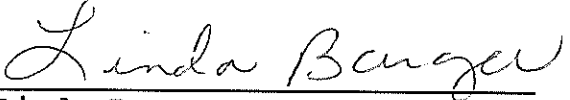
NOTARY PUBLIC STATE OF ALABAMA AT LARGE.  
MY COMMISSION EXPIRES: July 6, 1998.  
BOUNDED WITH NOTARY PUBLIC UNDERWRITERS.

**APPROVED** this the 5th day of December, 1995.

*Alton C. Hyche*  
Alton C. Hyche  
Mayor

I hereby certify that the above and foregoing Ordinance was posted on the 21 day of December, 1995 at the following locations:

1. Brookwood Town Hall
2. Henry's
3. Hudson's Hardware
4. Jerry (C) Store
5. Brookwood Shell
6. Village Restaurant

---

Linda Barger  
Town Clerk

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 1 day of March, 1997.

**TOWN COUNCIL OF THE TOWN OF BROOKWOOD**

By: Alton C. Hyche  
Alton C. Hyche  
Mayor

**ATTEST:**

Linda Barger  
Linda Barger  
Town Clerk

NOTARY PUBLIC STATE OF ALABAMA AT LARGE.  
MY COMMISSION EXPIRES: July 6, 1998.  
BONDED THRU NOTARY PUBLIC UNDERWRITERS,

**APPROVED** this the 1 day of March, 1997.

Alton C. Hyche  
Alton C. Hyche  
Mayor

|   |          |
|---|----------|
| Brew Pub.....   | \$500.00 |
| Beer and Wine wholesaler.....   | 375.00   |
| Beer wholesalers .....  | 275.00   |
| Retail beer for on-premises consumption<br>and off-premise permit ..... | 75.00    |
| Retail beer for off-premises consumption<br>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<br>consumption only (businesses other<br>than those operated by the Alabama<br>Alcoholic Beverage Control Board and<br>where otherwise permitted by<br>Alabama law) ..... | 50.00    |
| Retail liquor for on-premises consumption<br>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<br>and off-premise permit..... | 75.00    |
| Retail wine sales for off-premises<br>consumption only .....           | 75.00    |

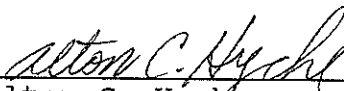
Said license fee shall increase at a rate of one-half (1/2) of any increase subsequently imposed by the State of Alabama after the effective date of this Code. In no event shall the license under this section of this Code exceed one-half (1/2) of the license fee charged by the State of Alabama. In addition, 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.

...

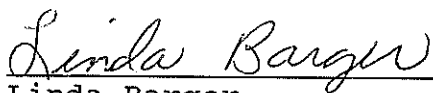
to file penalty of ten percent (10%) of the amount of the tax due or \$50, whichever is greater; together with an additional penalty of ten percent (10%) of the amount of the tax due for failure to pay the tax herein levied within the time required by law. The penalties for failure to file and failure 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 1 day of March, 1997; but, made effective as of March 1, 1997, except where specifically stated otherwise.

  
\_\_\_\_\_  
Alton C. Hycbe  
Mayor

**ATTEST:**

  
\_\_\_\_\_  
Linda Barger  
Town Clerk

NOTARY PUBLIC STATE OF ALABAMA AT LARGE.  
MY COMMISSION EXPIRES: July 6, 1998.  
BONDED THRU NOTARY PUBLIC UNDERWRITERS.

I:\u\d\p\Brkwood\WineBeer.ord