

ORDINANCE NO. 99-168

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

WHEREAS, Ordinance No. 95-141 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 businesses in general

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, 1999.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF BROOKWOOD, ALABAMA, that Ordinance No. 95-141 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-2000 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-1999 license fee, said Ordinance to be given prospective effect only.

EXHIBIT "A"

**TOWN OF BROOKWOOD
BUSINESS/PRIVILEGE ACTIVITIES
AND
LICENSE SCHEDULE**

Section 1. LICENSE SCHEDULE. That the following be and the same is hereby declared to be a schedule of the charges for licenses for the calendar year beginning January 1 2000 and for each calendar year thereafter until the same has been amended or repealed, on all persons engaged in any exhibition, trade, business, vocation, occupation, profession or calling or doing any action herein specified within the corporate limits of the Town of Brookwood.

All persons applying for the initial issuance of a business or privilege license or applying for the transfer of an existing license shall pay to the City an application fee in the amount of Twenty-Five and No/100 (\$25.00) Dollars concurrent with the submission of such application for a license or transfer of an existing license.

As used throughout this Ordinance, the term "person" shall mean any person, firm, company, corporation, partnership, association, limited liability company, or other legal entity. Said licenses shall be paid to the Town of Brookwood as set forth in the schedule of licenses as follows:

- 1. ADVERTISING.** Each person engaged primarily in the business of advertising, by whatever means, shall pay a minimum license tax as follows:

Advertising agencies - per year	\$ 100.00
In buses - per year	\$ 100.00
On bus stop benches - per year	\$ 36.00
In movie theaters - per year ..	\$ 100.00
Loudspeakers and noisemakers	
on streets - per year	\$ 100.00
per month.....	\$ 15.00
Outdoor signs - per year	\$ 100.00
Soliciting by telephone - where telephone solicitation is used as a primary means of advertisement or solicitation - per year..	\$ 100.00
Vehicles on street - per month	\$ 15.00
Any other manner - per year	\$ 100.00

In lieu of the above base license tax, each person so engaged shall pay an amount equal to the greater of said base license rate or 1/10th of 1% of the total gross receipts derived from such business.

2. **AGENTS.** Each person engaged as an agent shall pay a license tax as follows:
(see ordinance concerning application)

Sol citing sales of books \$100.00
 Sol citing sales of merchandise - each and every person who engages in the business of selling or taking orders for sale, at retail or wholesale any item of personal property, including but not limited to, shoes, clothing, wearing apparel, fruit trees, decorative trees, shrubbery, watches, jewelry, silverware, crockery, furniture, radios, or electronic equipment, pianos or other musical instruments, perfume, flavoring extracts, liniments, soap or toilet articles, coffee, tea, photographs, portraits, picture frames or other like articles, and all other merchandise, unless same shall be or have been taken from a stock of inventory upon which an ad valorem tax has been paid or assessed to County of Tuscaloosa and the Town of Brookwood or from a stock of inventory owned by a person which has been assessed for business license tax purposes by the Town of Brockwood..... \$ 100.00
 Taking measurements of men's wearing apparel, where neither such agent nor principal is currently licensed business by the Town of Brookwood\$ 100.00
 All other types of agents where neither such agent nor principal is currently licensed by the Town of Brookwood\$ 100.00

3. **TRANSIENT DEALERS.** All transient dealers as hereinafter defined by paragraph (a) of this Classification shall pay a license based on the following schedule:

IF PRIOR YEAR OR ANTICIPATED SALES ARE:

\$10,000 or less	\$ 100.00
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Plus 1/10th of 1% of gross receipts over \$ 10,000.00

(a) Definitions: The term "transient dealer" for the purpose of this section shall mean and include all persons, both principals and agents, who engage or conduct in this Town either in one locality or in traveling from place to place, a temporary or transient business of selling or soliciting orders for the sale of goods, wares, or merchandise with the intention of continuing in said business in said Town for a period of not more than 180 days, and who rent, lease, use or occupy, either in whole or in part, for the purpose of carrying on such business use, any room or privately-owned building, any lot or parcel of land, any motor vehicle including trucks and semitrailers for the exhibition and sale of such goods, wares and merchandise, but the provisions of this section shall not apply to sales of food or agricultural produce, peddlers, or sales of novelties otherwise licensed under this Ordinance and where stock or anticipated sales are valued or anticipated at \$2,000 or less or to sales made to dealers by commercial travelers or selling agents in the usual course of business, nor to bona fide sales of goods, wares, or merchandise for future delivery in interstate commerce, where either no measurements or design specifications are made or prepared in the Town, or where no payment or deposit is collected in the Town as a condition for the placement of orders, or where no license may be collected under the provisions of the Constitution or laws of the United States, nor to any sales of goods, wares or merchandise on the grounds of any agriculture society during the continuance of any annual fair held by such society nor any sales by societies acting for charities, religious or public purposes.

(b) Application: At least twenty (20) days prior to holding of such sale or solicitation, every such transient dealer shall furnish to the Town Clerk a verified license application setting out the following:

(1) Name and address of the applicant and also the name of the true owner if the applicant is not such true owner of the goods, wares or merchandise to be sold;

(2) Name, location and time of the proposed sale or solicitation;

(3) An inventory of the goods, wares or merchandise, on hand and on order, which the applicant intends to offer for sale at such sale. The inventory shall show the quantity, kind or grade of each item, the wholesale cost thereof, the price at which each item is proposed to be sold, and the total wholesale and retail value of the inventory based on the foregoing, and if sales are to be made other than from inventory, a copy of the catalogue or other sales materials, and/or a listing of the samples to be displayed;

(4) A statement of the amount of gross receipts realized from each sale conducted in the Town of Brookwood by applicant, and the date(s) thereof, if such sale was within the preceding five (5) years;

(5) Such other information as the Town Clerk may prescribe; and,

(6) Address of any permanent place of business in the State of Alabama, or, if there be no permanent place of business in the State of Alabama, a copy of a certificate of the Secretary of State of Alabama evidencing the fact that the dealer has qualified to do business in Alabama and the name and address of its agent for the service of process in the state.

(c) Deposits and Bond: Every applicant for a transient dealer's license shall execute and file with the Town Clerk a good and sufficient bond in the sum of \$5,000.00 or 10% of anticipated sales, whichever is greater, with the surety thereon being a surety company authorized to do business in the State of Alabama; approved by said Town Clerk; and payable to the Town of Brookwood to the extent that any taxes or fines as determined by the Town Clerk to be due are not paid, and upon judicial determination, to those authorized to file suit thereunder; conditioned upon faithful observance of all the conditions of this section, and the payment of municipal, county and state license, sales, use, income or occupational license taxes due or to be withheld and paid by the licensee hereunder; indemnifying any purchaser at such sale who suffers any loss by reason of defective merchandise or any misrepresentation in said sale. Said bond shall also provide that the Town of Brookwood, Tuscaloosa County, Tuscaloosa County Special Tax Board and the State of Alabama may file suit in their own name against the licensee and/or the surety on said bond for any taxes, fees or fines due from the licensee which are not paid within thirty (30) days of the termination of the sale and that any purchaser at such sale may maintain an action against the licensee and/or said surety for claims arising from such sale. Said bond shall also provide that it shall continue in effect for one (1) year after the termination of the sale for which it is made and until all actions are concluded and the judgment or judgments, if any, have been paid and fully satisfied, or the amount of the bond exhausted by such payments. This bond shall be in addition to all deposits required under other ordinances of the Town, including but not limited to the sales and use tax ordinances. The above bond and certificate of qualification to do business in Alabama shall be public records open to examination upon request and copies thereof shall be furnished on request upon payment of a fee of \$3.00 per page.

(d) Reports of Sales: All transient dealers shall make a verified report of sales within seven (7) days of the close of business.

(e) Consignment or Other Third Party Sale: A transient dealer shall not advertise, represent, or hold forth a sale of goods, wares, or merchandise as an insurance, bankrupt, insolvent, assignee, trustee, estate, executor, administrator, receiver, manufacturer's wholesale, cancelled order, or misfit sale or closing-out, or a sale of any goods damaged by smoke, fire, or water otherwise, unless before so he shall state in writing under oath to the Town Clerk of the Town of Brookwood at the time he makes application for a license all the facts relating to the reason and character of such special sales, so advertised, held forth or represented, including a statement of the names of persons from whom goods, wares, or merchandise were purchased, and the date of delivery of same to the person applying for license, the place where said goods, wares, or merchandise were taken last, and such details necessary to exactly locate and fully identify all goods, wares, or merchandise to be sold, and make such further disclosure to and give such information as may be required by the Town Clerk of the Town of Brookwood. And such transient dealer shall also include in said statement names and residences of the owners in whose interest the business is conducted and whether conducted as an individual, firm, association, or corporation.

(f) Violations: It shall be unlawful for any transient dealer to sell or exhibit for sale either at public or private sale any goods, wares, or merchandise without first complying with the provisions of this section, or to make any false statements in reference to the matter required in Subsections (b) and (e) above, or to fail or refuse to comply with the requirements of any of the provisions of this section, and every person, whether principal or agent, who by circular, handbill, newspaper, poster, or in any manner advertises such sales as herein contemplated before proper license is issued to said transient dealer and before he has complied with the provisions of this section, shall be guilty of a misdemeanor violation of this section. Provided, however, that nothing contained in this section shall be construed as abridging or denying the right and power of the Town Council of the Town of Brookwood to refuse or withhold the granting of any license or to revoke the same, if granted, to a transient dealer upon any hearing thereof when in the discretion of said Council on the basis of the disclosures as aforesaid, or from other information deemed by them sufficient, such action may be deemed necessary or proper to protect or safeguard the public from imposition, mischief or fraud.

4. **AUTOMOBILE DEALERS.** Each person engaged in the business of buying, selling, or trading new or used trucks, automobiles, mobile homes, industrial and farm tractors, and equipment, shall pay a license tax based on gross annual receipts of \$ 100.00, plus an additional amount equal to 1/10th of 1% of gross receipts.

Gross receipts shall mean the entire receipts of the business including all receipts

from government sales, or sales outside the Town of Brookwood except as provided herein. Gross receipts shall not include used automobiles taken in trade or in a series of trades as credit or part payment on the sale of a new or used vehicle, the amount reported being the net difference, and a deduction shall be allowed for excise tax, wholesale parts, labor, freight on new automobiles, and for repossession of automobiles, such deduction for repossessions being based on the unpaid purchase price remaining at the time of the repossession.

This schedule shall not apply to the sale of motorcycles, motorbikes, lawnmowers and garden tractors.

Each person engaged in the business of buying, selling, or trading used trucks or automobiles only shall pay an annual license tax of \$100.00, plus a percentage of gross receipts as required above.

5. **AUTOMOBILE OR TRUCK RENTAL.** Each person engaged in the business of rental or leasing automobiles or trucks shall pay license tax as follows:

For each automobile or truck \$ 24.00

For each automobile or truck rented by
contract specifying the rental of five (5)
or more vehicles on a fleet basis for a period
of twelve (12) months or more\$ 12.00

Provided, however, that such fleet rate shall not be available except in cases where at some particular time during the preceding year, a total of (5) or more vehicles were actually leased or rented at any one time.

6. **BARBER SHOP - BEAUTY SHOP.** Each person operating a barber shop or beauty shop shall pay a license tax of \$ 100.00.

And, in addition to the above license tax, each shop so engaged shall pay an amount equal to 1/10th of 1% of the gross receipts derived from such business in excess of \$10,000.

7. **BEVERAGES, ALCOHOLIC.**

(a) **Definitions:**

(1) **"Alcoholic beverages"** as used herein, shall mean any alcoholic, spirituous, vinous, fermented or other alcoholic beverage, or combination of liquors and mixed liquor, a part of which is

spirituous, vinous, fermented or otherwise alcoholic, and all drinks or drinkable liquids, preparations or mixtures intended for beverage purpose, which contain 1/2 of 1% or more of alcohol by volume, and shall include liquor, beer and wine, both fortified and table wine.

(2) "Beer" as used herein, shall mean any beer, lager beer, ale, porter, or brewed beverage or similar fermented malt liquor containing 1/2 of 1% or more of alcohol by volume and not in excess of 4% alcohol by weight and 5% by volume, by whatever name the same may be called, or as hereafter defined under Alabama Code Section 28-3A-2 (1975), and any subsequent amendments thereto.

(3) "Carton" as used herein, shall mean the package or container or containers in which alcoholic beverages are originally packaged for shipment to market by the manufacturer or its designated representatives or the importer.

(4) "Container" as used herein, shall mean the single bottle, can, keg, bag or other receptacle, not a carton, in which alcoholic beverages are originally packaged for the market by the manufacturer or importer and from which the alcoholic beverages consumed by or dispensed to the public.

(5) "Importer" as used herein, shall mean any person, association or corporation engaged in importing alcoholic beverages, liquor, wine or beer, manufactured outside the United States of America into this Town for sale or distribution in this Town or State.

(6) "Liquor" as used herein, shall mean any alcoholic, spirituous, vinous, fermented, or other alcoholic beverage, or combination of liquors and mixed liquor, a part of which is spirituous, fermented, vinous, or otherwise alcoholic, and all other drinks and drinkable liquids, preparations or mixtures intended for beverage purposes, which contain 1/2 of 1% or more of alcohol by volume, except beer.

(7) "Lounge" as used herein, shall mean a reputable place licensed as a lounge, operated by a responsible person of good reputation and habitually and principally used for the purpose of preparing and serving alcoholic beverages for the public to consume on the premises.

(8) "Manufacturer" as used herein, shall mean any person, association or corporation engaged in the producing, bottling, manufacturing, distilling, rectifying, or compounding of alcoholic beverages, liquor, beer or wine in this Town or for sale or for distribution in this Town.

(9) **"Meal"** as used herein, shall mean a diversified selection of food, some of which is not susceptible of being consumed in the absence of at least some articles of tableware and which cannot be conveniently consumed while one is standing or walking about.

(10) **"Restaurant"** as used herein, shall mean a reputable place licensed as a restaurant, operated by a responsible person of good reputation and habitually and principally used for the purpose of preparing and serving meals for the public to consume on the premises.

(11) **"Retailer"** as used herein, shall mean any person licensed by the Town to engage in the retail sale of any alcoholic beverages to the consumer.

(12) **"Wholesaler"** as used herein, shall mean any person licensed by the Town to engage in the sale and distribution of table wine and beer, or either of them, within this Town, at wholesale only, to be sold by export or to retail licensees or other wholesale licensees or others within this Town lawfully authorized to sell table wine, and beer, or either of them, and any other alcoholic beverages as provided for under Alabama law, for the purpose of resale only.

(13) **"Wine"** as used herein, shall mean all beverages made from the fermentation of fruits, berries or grapes, with or without added spirits, and produced in accordance with the laws and regulations of the United States, and of the State of Alabama, containing not more than 24% alcohol by volume, and shall include all sparkling wines, carbonated wine, special natural wines, rectified wines, vermouths, vinous beverages, vinous liquors, and like products.

(14) **"Fortified wines"** as used herein, shall mean any wine containing more than 14% alcohol by volume, but not more than 24%.

(15) **"Table wine"** as used herein, shall mean any wine containing not more than 14% alcohol by volume.

(b) Sale of Alcoholic Beverages:

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

Beer wholesalers \$250.00
Retail beer for on-premises consumption

only\$125.00
Retail beer for off-premises consumption
only\$125.00

Said license fee shall increase at a rate of one-half ($\frac{1}{2}$) 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 ($\frac{1}{2}$) of the license fee charged by the State of Alabama.

(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) \$125.00
Retail liquor for on-premises consumption
only\$125.00

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

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

Wine wholesalers \$275.00
Retail wine for off-premises
consumption only\$125.00
Retail wine sales for on-premises
consumption only\$125.00

And in addition thereto, each retailer and each person engaged in the business of selling table wines for off-premises consumption, shall pay an additional amount of license equal to five percent (5%) of the total purchase price of all table wines purchased from wholesale distributors and state liquor stores and all other sources during each month. The amount of such additional license tax shall be paid on or before the 15th day of the month next succeeding the month during which such purchase was made. Provided that, in the event the month license tax levied herein on such

table wine has already been paid to the Town by the wine wholesaler, the distributor or jobber, from whom such beverages were purchased, the retailer shall have credited on his monthly license tax, levied herein, the amount paid on such beverages by such wine wholesaler, distributor, or jobber, if the report required by such wine wholesaler, distributor, or jobber, is not willfully false and is made within the time required; provided, that no person retailing table wines in the Town or its police jurisdiction shall be given credit for more than the actual amount of such monthly tax paid by the wine wholesaler on such beverages so purchased. The license herein levied shall be in addition to every other license; provided that the amount of gross sales of table wines shall be excluded in determining the amount of any other license based on gross sales. The license herein levied shall be applicable to wholesalers and retailers of table wine in the same amounts whether such wholesaler or retailer is located within the Town limits or police jurisdiction of Town. The fixed annual wholesaler license fee shall be paid before first commencing in such business and thereafter shall be due and payable on January 1, and delinquent after January 20 of each calendar year.

8. BEVERAGES, ALCOHOLIC - PUBLIC HEARING REQUIRED:

(a) In every case, where application is made for beer - for off-premises consumption license; beer for on-premises consumption, including wholesale license; lounge liquor license; or package store, as provided under this article; or any other license to sell any alcoholic beverages at any location within the corporate limits of the Town of Brookwood, in addition to other advertisement requirements that may be required by law, the applicant shall at the applicant's own expense, publish in a daily newspaper regularly published in the County of Tuscaloosa, an advertisement giving notice of such application. The published notice shall be published for (3) consecutive days, first publication must be (7) days before the hearing and shall be (2) columns in width and in depth and shall read substantially as follows:

THE UNDERSIGNED HAS MADE APPLICATION TO THE TOWN
COUNCIL OF THE TOWN OF BROOKWOOD FOR A _____
_____(Type of License or Licenses) FOR THE PREMISES LOCATED
AT _____, (Street
Location)
BROOKWOOD, ALABAMA. A PUBLIC HEARING WILL BE HELD BY THE
TOWN COUNCIL OF THE TOWN OF BROOKWOOD IN THE COUNCIL
CHAMBERS OF THE TOWN HALL AT _____ O'CLOCK P.M., ON
THE ____ DAY OF _____ 19__.

(Name of Applicant)

(b) In addition to the published notice required above, the applicant shall post on the premises where the business or sale is to be conducted, continuously for a period of not less than seven (7) days prior to the consideration of the application by the Town Council of the Town of Brookwood, a posted notice of the pending application and public hearing concerning the granting thereof in the manner and form to be supplied by the Town Clerk or her designee, when application is first made to the Town for such license. Said notice shall be conspicuously displayed on the front of the building so as to be clearly visible from the street or sidewalk adjacent thereto.

(c) Applicant shall pay in addition to all other sums that may be required of applicant if said license application is approved, a filing fee to the Town in the amount of (\$30.00) and, thereafter, shall take such steps as may be necessary to meet all requirements of ordinances, regulations and statutes applicable to the business enterprise and location. When the application for a license, as set out in sub-paragraph (a) above is first made, the fact of the application shall be communicated to the Town Council of the Town of Brookwood and a day for hearing shall then be fixed and supplied to the applicant for insertion in the newspaper advertisement and for listing in the posted notice.

(d) Prior to the public hearing, applicant shall deliver to the Town Clerk of the Town of Brookwood, certifications of newspaper advertisements, showing publication as required by this section.

(e) This section shall not apply to the renewal of any existing license but shall apply to any new licensee or transfer to any new business location. The Town Council of the Town of Brookwood will not consider any application in which the applicant has failed to comply with the requirements as enumerated herein or as otherwise required by law.

9. **BILLIARD ROOM OR POOL ROOM OR GAME ROOM.** Any billiard room or pool room or game room or other establishment where billiard tables, pool tables, pinball machines or similar amusement devices are operated, shall pay \$100.00 per table, machine or device of any size.

The license on each table or device hereunder shall be due and payable by the person, owner, proprietor or corporation of the place of business where such machine, table or device is located.

10. **BONDS - APPEARANCE AND APPEAL.** Each person engaged in the business of becoming or procuring surety for any court, appeal appearances or otherwise for a consideration, except guaranty companies or corporations otherwise specifically licensed, shall pay a license tax based on his gross annual receipts as follows:

On less than \$10,000.00.....\$100.00

Plus, an additional amount equal to 1/10th of 1% of all gross receipts in excess of \$10,000.00.

11. **BOWLING ALLEY.** Each person engaged in the business of providing bowling alleys, including ten pin alleys, box ball alleys, shuffle boards and miniature bowling alleys and shuffle boards, shall pay a license tax of \$100.00.

And in addition to the above license tax, each person so engaged shall pay an amount equal to 1/10th of 1% of the gross receipts derived from such business in excess of \$10,000.

12. **BROKER OR DEALERS IN SECURITIES.** Each person engaged in the business of acting as broker or dealing in securities, commodities, or mutual funds, or in the business of lending money on said stocks, bonds, securities, or commodities, shall pay an annual license tax based on his gross annual receipts as follows:

On less than \$10,000.00 \$100.00

Plus an additional amount equal to 1/10th of 1% of all gross receipts in excess of \$10,000.00.

13. **COTTON DEALER OR BROKERS.** Each cotton buyer, broker, agent, warehouseman, or branch office maintaining an office and executing future contracts on any cotton exchange, for the general public, which shall include the right to buy and sell cotton shall pay \$100.00.

Plus an additional amount equal to 1/10th of 1% of gross receipts in excess of \$10,000.00.

14. **BUILDING AND LOAN OR SAVINGS AND LOAN ASSOCIATION OR BANKS.** Each person operating a building and loan association, savings and loan association, or bank shall pay an annual license tax as follows:

When capital surplus, reserves and undivided profits combined are:

Less than or equal to \$50,000.00.....	\$ 10.00
Greater than \$50,000.00 or equal to \$100,000.00	20.00
Greater than \$100,000.00 or equal to \$150,000.00	30.00
Greater than \$150,000.00 or equal to \$200,000.00	40.00
Greater than \$200,000.00 or equal to \$250,000.00	50.00
Greater than \$250,000.00 or equal to \$300,000.00	60.00
Greater than \$300,000.00 or equal to \$350,000.00	70.00
Greater than \$350,000.00 or equal to \$400,000.00	80.00
Greater than \$400,000.00 or equal to \$450,000.00	90.00
Greater than \$450,000.00 or equal to \$500,000.00	100.00
Greater than \$500,000.00 or equal to \$600,000.00	110.00
Greater than \$600,000.00	125.00

In addition, a license must be obtained for each branch of such association or bank of \$10.00.

- 15. BUS LINES LOCAL.** Each person engaged in the operation of a bus line or bus lines furnishing local service for hire within the Town shall pay a license tax of \$ 100.00.

Provided, however, that no person shall engage in or be licensed to operate a local bus service for hire without first having secured a franchise for same from the Town of Brookwood.

- 16. CARNIVAL, FAIR OR CIRCUS.** Each person operating a carnival, fair, circus, or similar activity shall pay a license tax as follows:

Circus - per week (No daily license).....\$ 500.00
 Carrival or Fair - per week (No daily
 license) 500.00
 And for each side show, concession stand,
 ride, or other stand in connection with
 the shows per week..... 75.00

Where carnival, fair, tent, shows, concession stands, and rides are operated in connection with, and at the same time and on the same general grounds with a State, county or district agricultural fair as defined by Code of Alabama, § 40-12-163 (1975), as amended, and operated under their general supervision, the said fair shall pay a license tax of \$300.00 for operations during the fair week.

- 17. CLUBS - SOCIAL.** Each person engaged in the operation of a social club, and offering to members or others facilities for dining, entertainment, etc., must obtain a license for such activities and shall pay a license tax of \$100.00 plus an

additional fee of 1/10th of 1% of all gross receipts in excess of \$10,000.00.

The license hereinabove provided shall be in addition to the restaurant license, lounge liquor license and any other license which may be now or hereafter required. Any private club, which at any time is open to the public, or in which membership is available to the public shall be required to pay an additional license equal to that required for a restaurant license. Each private club which sells or serves alcoholic beverages of any kind shall be required to purchase all applicable alcoholic beverage licenses in addition to the private club license hereinabove required.

18. **CONTRACTORS.** Except as otherwise provided in this schedule, each person engaged in business as a contractor, including pavers, builders of sewers, and every person who undertakes to assume authority or control, or who supervises, manages, or directs the work of others, or who is delegated by the owner to so do, in the erection, construction, alteration or repair of any building, road, or sewer, or other structure, or construction project of any nature or character or any part thereof, shall pay a basic license of \$100 and in addition thereto shall pay an amount equal to (1/10th of 1%) of the gross cost of the construction project or job. However, the general contractor, in computing the additional license based on (1/10th of 1%) of the gross construction project, shall be permitted to subtract from the gross cost that part of the gross cost subcontracted by licensed subcontractors and reported to the license inspector as herein provided.

In case where no permit is required by ordinance, the contractor shall apply to the Town Clerk, submitting proper estimates upon which to compute the license of (1/10th of 1%). Both the basic license of \$100.00 and the additional license of one-tenth of one percent (1/10th of 1%) shall be paid prior to the commencement of the work.

After work is completed, the contractor shall report the actual cost of the completed project or job and shall pay the balance of the amount due.

Each person engaged in the business of constructing houses or buildings on contract, or who constructs (2) or more houses or buildings in any (1) calendar year, whether on contract or otherwise, or who maintains an office in Brookwood, used in connection with such construction outside of Brookwood, shall pay a license tax as provided in this schedule.

No permits for work of any kind shall be issued to the contractor, or subcontractor, owner, or any authorized agency by the Town Clerk unless the Town Clerk shall have first certified that all license taxes have been paid.

All general contractors shall furnish the Town Clerk with a full and complete list showing the names, addresses, and the amount of such subcontracts and license number of all subcontractors to whom any work has been let or sublet to be done and will not allow any work to be done by such subcontractor until the required license due by said subcontractor has been paid. The Town Clerk will furnish to each subcontractor a true and complete list of all dealers who have taken out and paid Town licenses for dealing in materials to be used by him on this contract and no subcontractor shall allow any lumber products or building materials of any kind to be delivered to him by any building materials dealer whose name does not appear on such list, unless he is certified by the Town Clerk as having paid Town license due him.

All contractors who have been engaged in business in the Town, or its police jurisdiction, during the preceding year, shall take out and pay for a license in the amount of \$100.00 and, in addition thereto, shall pay an amount equal to one-tenth of one percent (1/10th of 1%) of the gross cost of the construction jobs or projects engaged in the Town or its police jurisdiction during the preceding year. All general contractors shall furnish the license inspector with a full and complete list, showing the names, and addresses, and license numbers of all sub-contractors, done within the Town or police jurisdiction. In computing the additional license, based upon one-tenth of one percent (1/10th of 1%) of the gross cost of all construction jobs or projects engaged in the preceding year, the general contractor shall be permitted to subtract from the total the part of the gross cost he has reported during the preceding year as having been performed by licensed subcontractors.

If all subcontracts have not been closed or awarded at the time application is made for a permit by the general contractor or by the owner, the general contractor or the owner shall not allow any work to proceed by a subcontractor until such subcontractor has exhibited to him his Town license showing he is certified by the Town Clerk as having paid Town license due by him.

In the event that no general contract has been let by the owner, then the owner shall be subject to all of the provisions of this ordinance which are required of general contractors. (No part-year license.)

19. **CONTRACTORS AND SUBCONTRACTORS.** Engineering, Research and Manufacturing. Each person, firm or corporation engaged in the business of accepting orders, contracts, or subcontracts for engineering, research, or manufacturing of a product developed by the engineering or research services shall pay a license tax based on gross receipts from contracts performed within the Town of Brookwood and its police jurisdiction as follows:

On gross receipts of \$100,000.00 or less \$100.00

And, in addition 1/10th of 1% on all gross receipts in excess
of \$100,000.00.

Each person engaged in the business above, who maintains an agent or office only where no contracts are performed within the Town of Brookwood shall pay an annual license tax of \$100.00.

- 20. DANCING LICENSE OR CABARET LICENSE.** Any holder of any beverage license, including but not limited to licenses for the retail on premises sale of beer, wine or liquor, who desires to permit dancing in said licensed place, shall first take out and pay for a dancing license or cabaret license, of \$100.00 per year, which license shall be issued subject to the following conditions, and shall be in addition to any other license, and shall not be prorated.

Any license granted as provided herein shall be subject to the following conditions which licensee shall agree to in applying for such license:

(a) That dancing pursuant to the license shall be so conducted, supervised and controlled to prevent rowdiness or breaches of the peace.

(b) That the license to conduct dancing in any place may be temporarily suspended for periods not to exceed 12 hours by the director of public safety or the chief of police if such action, in his judgment is necessary to maintain order or prevent breaches of the peace.

(c) That the Town, at any time and for cause, may revoke or suspend for a period of time said license by resolution of the Town Council on a finding, after a hearing, that the premises or dancing thereon is not properly supervised and controlled, or that such dancing has been conducted in a manner to cause a breach of the peace, or for any other good cause so stated by such resolution.

(d) After notice of such revocation or suspension it shall be unlawful to permit further dancing in such establishment pending the expiration of such suspension or the issuance of a new license under this Section for the next license year.

- 21. DEVELOPMENT OF PROPERTY.** Each person engaged in the business of development, subdividing, and selling lots to builders or others shall pay an

annual license tax of \$100.00. Plus an amount equal to 1/10th of 1% of gross receipts for the preceding year in excess of \$50,000.00 where a regular license is not paid.

22. **DIRECTORY.** Each person making, compiling, selling or offering for sale any directory shall pay a license tax of \$100.00, plus an additional amount equal to one-tenth of one percent (1/10 of 1%) on total gross receipts.

Said license shall also entitle such person to sell advertising in said directory without procuring additional license therefor.

23. **ENTERTAINMENT.** Each person, other than religious, charitable, or educational organizations, engaged in any type of entertainment, not otherwise provided for, including but not limited to boxing, wrestling, rodeos, sports events, races, museums, lectures, concerts, or other shows or performances where charges are made for admission shall pay a license tax as follows:

All events \$ 100.00

Plus 1/10th of 1% of all gross receipts derived from said business.

24. **EXPRESS COMPANIES.** Each express company having an office or otherwise operating in the Town for the purpose of forwarding merchandise from this Town to other points in the state and from points in the state to this Town, or from one point to another point between them shall pay a license tax of \$100.00, or such other greater amount as may be permitted from time to time pursuant to Section 11-51-126 of the Code of Alabama (1975), as amended.

25. **EXTERMINATORS.** Retail Merchant Schedule applies.

26. **FINANCE AND LOAN COMPANIES.** Each person engaged in the business of lending money or discounting or buying conditional sales contracts, drafts, acceptances, notes, or mortgages shall pay an annual license tax on the following basis:

When the total amount, other than principal to be repaid by the borrower, received including interest, investigation fees, service charges and every other item of expense of every kind, does not exceed one per centum (1%) per month of such principal, said person shall pay such license as required of savings and loan associations and banks. If said receipts exceed said one per centum

(1%) per month, then\$ 500.00

- 27. FUNERAL HOMES.** Each person engaged in business as a funeral director, undertaker, or mortician shall pay an annual license tax based on gross receipts as follows:

\$100.00 plus an additional 1/10th of 1% on all gross receipts in excess of 10,000.00.

- 28. FLEA MARKET OR GARAGE SALES.**

(a) Each person engaged in the business of selling from space at a flea market, trades day or garage sale will take out and pay for a license on the same basis as the retail merchant.

- 29. GASOLINE SALES OR MOTOR FUEL SALES.....\$ 100.00**

- 30. GOLF AND OTHER RANGES.** Each person engaged in the operation of a golf course, driving range, miniature golf, batting range, or similar activity shall pay an annual license tax of \$100.00.

And in addition to the above license tax, each person so engaged shall pay an amount equal to 1/10th of 1% of the gross receipts derived from such business in excess of \$10,000.

- 31. GRAIN ELEVATOR.** Manufacturers Schedule Applies.

- 32. HOSPITALS, SANITARIUMS, NURSING HOMES.** Each person engaged in the business of operating an infirmary, hospital, sanitarium, or nursing home shall pay a license of \$100.00 for the first (10) beds or less used in such business, and in addition thereto shall pay \$4.00 for each such bed over (10). Hospitals shall further pay the additional sum of \$100.00 per year for each doctor granted staff privileges to admit patients to said hospital which said amounts shall be in addition to all other licenses required under this ordinance. State licensed "assisted living" facilities shall be considered as nursing homes to the extent so licensed.

And in addition to the above license tax, each person so engaged shall pay an amount equal to 1/10th of 1% of the gross receipts derived from such business in excess of \$10,000.

- 33. HOTELS, MOTELS OR SIMILAR PLACES FOR THE ACCOMMODATION OF TRANSIENTS.** Each person engaged in the business of operating a hotel, motel or similar place for the accommodation of transients shall pay an annual license

or similar place for the accommodation of transients shall pay an annual license tax of an amount equal to one-tenth (1/10th) of one percent (1%) of the gross receipts derived from such business in excess of Ten Thousand and No/100 (\$10,000.00) Dollars, but in no event shall such license fee be less than One Hundred Dollars and No/100 (\$100.00) Dollars annually.

- 34. FIRE AND MARINE INSURANCE COMPANIES.** Four dollars on each one hundred dollars or major fraction thereof (4%) of gross premiums received during the preceding year on policies issued during the preceding year on property located in the corporate or police jurisdiction limits of the Town, less premiums returned by cancellation; provided that new companies shall pay a flat minimum license of \$50.00 on which there shall be an adjustment on or above basis of the expiration of the year. All licenses of insurance companies under the ordinance shall be due and payable on the 4th day of March in the year in which the license is due, and the failure to pay the same when due or failure to furnish any annual statement required by the State of Alabama shall subject any company and its agents doing such business without said license to punishment as herein provided by the Ordinance.

35. INSURANCE.

(a) License Amounts. All insurance companies (and all its agents thereby covered by and inclusive of such license) including bonding and guarantee companies, except fire and marine, \$10.00 plus one dollar on each hundred dollars and major fraction thereof (1%) of gross premiums, less the premiums returned during the preceding year on policies issued during the said year to citizens or residents of the Town of Brookwood.

The amount specifically named in the schedule contained in this section shall be payable at the time and in the manner that other privilege or license taxes are required to be paid by the Business License Ordinance of the Town of Brookwood, and the amount of said tax based on gross premiums shall be paid as provided in this classification.

(b) Annual Statements. Upon the payment or tender of the amount specifically named in the schedule in subsection (a) of this classification, any such company, other than fire and marine insurance companies, authorized to do business in this State, shall be permitted to do business in said city or town through its agents, resident or soliciting, duly appointed in writing, which agents shall not be subject to or required to pay any privilege or occupation tax to the Town for representing said company or soliciting business on its behalf. On January 1, or within sixty days thereafter, of each year, each such company, other than fire and marine insurance companies, which did any business in, or wrote

any insurance for any citizen or resident of the Town during any part of the next preceding year shall furnish the mayor or Town Clerk a statement in writing, verified by the affidavit of the president, vice-president or secretary of the company, which statement shall set out and show the full and true amount of gross premiums, less return premiums, received during the preceding year, on all policies of such insurance issued in the Town of Brookwood during the said preceding year, and shall accompany said statement with the amount of license due from said company. Failure to furnish said statement or to pay such amount, as herein required, shall cause a forfeiture of the right of the company so failing or its agents, to continue to do business in the Town of Brookwood or its police jurisdiction until said statement shall have been furnished and said sum shall have been paid, and shall subject the company and its agents to such penalties as the Business License Ordinance of Brookwood may prescribe, not exceeding the penalties imposed upon other corporations or persons for failure to pay license or privilege taxes.

- 36. MANUFACTURERS.** Each person engaged in the business of manufacturing, producing, fabricating, or processing, not otherwise specifically licensed, shall pay a license tax based on his gross annual receipts as follows:

On gross receipts of \$50,000.00 or less \$100.00

And, in addition, 1/10th of 1% of all gross receipts in excess of \$50,000.00.

For the purpose of this schedule, gross receipts shall mean the entire receipts of the business, exclusive of any excise taxes collected, and including, but not limited to, government sales, sales outside the Town of Brookwood and intercompany book transfers, including the volume or value of the plant's transferred products regardless of whether transferred to another plant or affiliated company, or sold or manufactured under contract.

- 37. MANUFACTURERS - TELEPHONE AND ALLIED EQUIPMENT.** Each person engaged in the business of manufacturing, processing, fabricating, compounding, or assembling telephones and telegraphic equipment, including transmitting, switching, and receiving devices for use in connection with telephone and telegraphic equipment shall pay a license tax based on his gross receipts as follows:

On gross receipts of \$50,000 or less \$100.00

And, in addition 1/10th of 1% of all gross receipts in excess of \$50,000.00.

- 38. MERCHANTS - RETAIL.** Each person engaged in selling goods, wares,

products, or services (not specifically provided for in this license schedule) to others for consumption or use shall pay a license tax based on his gross annual receipts as follows:

Base license \$100.00

Plus an additional amount equal to 1/10th of 1% of all gross receipts.

- 39. MERCHANTS - WHOLESALE.** Each person engaged in selling goods, wares, products, or services (not specifically provided for in this license schedule) to others for resale and who is entitled to wholesale status under the Retail Sales Tax laws of the State of Alabama shall pay a license tax based on his gross receipts as follows:

Base license \$100.00

Plus an additional amount equal to 1/10th of 1% on all gross receipts.

- 40. MISCELLANEOUS.** Each person, dealer, association, or other business who shall in any capacity engage in or transact any trade, business, commerce, occupation, vocation, or profession for which no other license is specifically required in this Ordinance shall pay an annual license tax of \$100.00. Plus an additional amount equal to 1/10th of 1% of all annual gross receipts.

- 41. MOTOR CARRIERS.** Each person engaged in the business of maintaining or operating any terminal or station facilities for transportation of passengers, property, or express transported by motor carrier or airplane, and each person operating any motor carrier which does business in the Town by receiving passengers or freight for transportation for hire, between the Town of Brookwood and other points in Alabama, shall pay a license tax of \$100.00.

- 42. MINING OF COAL AND METHANE GAS.** Each person engaged in the business of the mining and extraction of coal, oil, methane gas, or any other by-product of the extraction of coal shall pay an annual license tax of \$100.00.

- 43. NEWSPAPERS.**

(a) Daily \$100.00

(b) Less than daily \$100.00

And in addition to the above license tax, each business so engaged shall pay an amount equal to 1/10th of 1% of the gross receipts derived from such business.

44. **PARKING LOTS.** Each person engaged in the business of storing or parking automobiles or other vehicles shall pay a license tax as follows:

Where space for not more than twenty-five (25) automobiles or vehicles is provided \$100.00

Where space for more than twenty-five (25) automobiles or vehicles is provided. \$100.00 plus \$2.00 for each additional space provided over 25.

45. **PAWN BROKER.** Each person engaged in business as a pawn broker shall pay an annual license tax of \$100.00. Plus an amount equal to one-tenth (1/10th) of one percent (1%) of all gross receipts.

46. **PISTOLS AND/OR OTHER WEAPONS.** See Retail Merchant Schedule.

47. **POOL TABLES OR BILLIARD TABLES.** Billiard Room or Poolroom, or other establishment where Billiard Tables or Pool Tables are operated.....per table (any size).....\$240.00

No Billiard Licenses shall be issued to establishments operating with a dancing or cabaret license, nor shall a cabaret or dancing license be issued where an establishment operates under the billiard license.

48. **PREMIUM STORE.** See Retail Merchant Schedule.

49. **PROFESSIONS AND VOCATION.** Each person and each member of a firm or partnership engaged in any practice, vocation or profession shall pay a license tax based on his gross annual receipts as follows:

\$100.00 dollars for gross receipts up to \$10,000.00 and an additional 1/10th of 1% for gross receipts in excess of \$10,000.00.

Where the licensed entity is a partnership, the gross receipts of each partner will be determined according to the partnership agreement by allocating to each partner gross receipts in the same proportion as the profits distributed to said partner. Where the entity licensed is a corporation, the records and accounts of the corporation shall be so kept as to show the percentage of the business actually owned by each professional practitioner, and the license of each practitioner shall be determined according to his percentage of ownership. In the event the books, records and accounts of the licensed entity are not kept so as to show the interest of each professional practitioner, then such practitioner shall be deemed to have gross receipts requiring the maximum license payment under this schedule.

50. PUBLIC UTILITIES.

(a) Each person, firm or corporation engaged in the business of selling or transporting electric current, gas, oil or water shall pay an amount equal to three (3) percent of the gross receipts derived during the preceding calendar year from the sale of utility services to consumers, users and distributors thereof residing or having a place of business in the Town of Brookwood, when such utility services, after sale at any place, are consumed or used in the Town of Brookwood by such consumers or users, or are distributed from any points in the Town of Brookwood by such distributors or transporting companies.

(b) Where such utility services after sale shall take place are consumed or used without the Town of Brookwood but within the police jurisdiction thereof by such consumer or user or distributor from any point of the Town of Brookwood, an amount equal to one and one-half (1-1/2) percent of the gross receipts received for current sold without the Town of Brookwood, but within the police jurisdiction thereof.

51. RADIO AND TELEVISION BROADCASTING STATIONS. Each person who solicits advertising or listings for radio or television broadcasting stations or computer services or name database companies shall pay an annual license tax based on his gross annual receipts as follows:

On less than \$10,000.00 \$100.00

Plus an additional amount equal to 1/10th of 1% of gross receipts equal to or in excess of \$10,000.00.

Provided that this license shall only apply for gross receipts generated from or as a result of persons located within the corporate or police jurisdiction limits of the Town of Brookwood if such scheduled business under this classification is located outside said jurisdiction.

52. RAILROADS. Each person engaged in the Town of Brookwood in the business of operating a railroad or railway trains for transportation to and from other points in the State of Alabama shall pay an annual license tax of:

For freight transportation \$100.00

For transportation of passengers \$100.00

53. REAL ESTATE. Each person, firm or corporation whether as principal or agent, engaged in the business of buying, renting, selling, exchanging or listing or advertising the sale within the Brookwood town limits or the police jurisdiction shall

pay a license fee based on the gross receipts as follows:

\$100.00 dollars for gross receipts less than \$10,000.00 and an additional 1/10th of 1% for all gross receipts in excess of \$10,000.00.

No partial year license issued.

54A. RENTING AND/OR LEASING REAL PROPERTY. Each person, partnership, corporation or other entity engaged in the business of renting or leasing of any real property or fixtures to others, whether for commercial or residential purposes or otherwise. Real property shall include, but not be limited to, as way of example, all apartments, office space, buildings, houses, fixtures, lands, ground leases, deeds in trust, and the like, or any portion thereof, regardless of the duration of any lease or rental agreement. Each such person, partnership, corporation or other entity shall pay a license tax based on gross receipts as follows:

On \$10,000.00 of gross receipts \$10,000.00

Plus an additional amount equal to 1/10th of 1% of all gross receipts in excess of \$10,000.00.

Any person, partnership, corporation or other entity receiving, in the aggregate for all such properties, less \$3,600.00 annually from rental of real property or fixtures located within the police jurisdiction or town limits of the Town of Brookwood, shall not be considered engaged in the business of renting or leasing for said year and shall be exempt from this license tax solely for such year.

Any person, partnership, corporation or other entity receiving, in the aggregate for all such properties, gross receipts of \$3,600.00 or more in any calendar year from the rental or leasing of real property or fixtures within the police jurisdiction or town limits of the Town of Brookwood, shall be deemed to be engaged in the business of renting or leasing and shall be subject to this license tax. Further provided, that any such person or entity reporting said amounts for federal or Alabama income tax purposes as rental or leasing receipts or the like, shall also be deemed conclusively to be engaged in such rental or leasing business.

The determination of such total gross receipts shall be based upon the next preceding calendar year's receipts or a reliable estimate of the current license year where said rental license applicant shall first engage in such business in the Town. Further provided, however, that said estimate shall be re-evaluated against actual receipts and appropriate adjustments made both for such initial year's license tax and the then current license year.

54B. RENTING AND/OR LEASING PERSONAL PROPERTY. Each person engaged in the business of renting or leasing personal property including but not limited to furniture, appliances, machinery equipment, video tapes and other personal property shall pay license tax based on gross receipts as follows:

..... \$100.00

Plus an additional amount equal to 1/10th of 1%.

55. REPAIRS AND/OR SERVICES. See Contractor's Schedule.

56. RESTAURANTS, CAFES, CAFETERIAS, AND LUNCH COUNTERS. See Merchant's Schedule.

57. SCHOOLS. Each person conducting a school as a business shall pay license for the privilege of engaging in such business as follows:

Base license \$100.00

Plus 1/10th of 1% of all gross receipts in excess of \$10,000.00.

This license tax shall not apply to schools operated by the State, County, Town or a church or other nonprofit organization which holds a certificate issued by the Internal Revenue Service under Internal Revenue Code Section 501(c)(3).

58. SHOOTING GALLERIES OR FIRING RANGE. See Bowling Alleys, except the tax rate shall be 1/10th of 1% in addition to the base rate of \$100.00.

59. SKATING RINK. Each person operating a skating rink shall pay an annual license tax based on his gross annual receipts as follows:

Base License \$100.00

Plus an additional amount equal to 1/10th of 1% of gross receipts in excess of \$10,000.00.

60. SWIMMING POOLS. Each person operating for profit a swimming pool not in connection with a business otherwise licensed shall pay an annual license tax of \$100.00.

61. TAXICABS AND OTHER VEHICLES THAT PICK UP PASSENGERS FOR HIRE. Each person engaged in the business which has vehicles that pick up or deliver passengers or parcels for hire in Brookwood, shall pay a license of \$50.00 for each vehicle in the fleet as operated.

In making application under the schedule, the applicant shall be required to give the motor number, make, body type, color and the state license tax number for such vehicle for the current state tax year, which information the Town Clerk shall enter on the license when issuing it. Such license shall apply only to the vehicle for which issued.

- 62. TELEPHONE COMPANIES.** Each telephone company operating in this Town shall pay an annual license tax as follows:

For local exchange listings \$ 60.00
For long distance carriers, see below.

Or, such greater amount as may from time to time be permitted under Alabama Code § 11-51-128 on the basis of municipal population.

- 63. TELEPHONE LONG DISTANCE COMPANY.** Each telephone long distance Company operating or providing such services within this Town shall pay an annual license tax of \$ 15.00.

Or, such greater amount as may from time to time be permitted under Alabama Code § 11-51-128 on the basis of municipal population.

- 64. TELEVISION, CABLE OR SATELLITE DISTRIBUTION.** Each person conducting or engaging in the distribution of television signals shall pay a license tax of an amount that will equal 3% of the total gross receipts from said business during the next preceding year.

Provided, however, that no person shall engage in or be licensed to operate a television distribution system without first having secured a franchise for same from the Town of Brookwood.

- 65. MOVIE THEATERS.** Each person operating a theater, theatrical presentation, or similar entertainment establishment for profit, where general admission is charged, shall pay an annual license tax of \$100.00.

Plus 1/10th of 1% of the total gross receipts received during the next preceding year.

A separate license must be purchased for sales of merchandise, advertising or other operations.

This license tax shall not apply to such presentations by the State, County of Tuscaloosa, Town, or a church or other nonprofit organization which holds a

determination letter issued by the Internal Revenue Service under Internal Revenue Code Section 501(c)(3) or similar tax-exempt provision, provided such presentations are of a fund-raising nature and not presented on a regular basis for profit.

66. **TRADING STAMPS.** Each person engaged in the business of issuing, selling, or leasing to merchants or others trading stamps, registration cards, coupons, certificates, or anything of like character, which are redeemable or which will be accepted in full or partial payment or in exchange for anything of value shall pay an annual license tax of \$100.00

Plus an amount equal to 1/10th of 1% on gross annual receipts over \$10,000.00 for the next preceding year. Gross annual receipts shall mean and include the full amount received from merchants and all others giving, using, or redeeming trading stamps.

67. **TRANSFER AND/OR MOVING COMPANIES.** Each person engaged in the business of transporting freight or other property within or from the Town of Brookwood shall pay an annual license tax for each vehicle so employed of \$100.00.

68. **VENDING OR VIDEO MACHINE.** Each person owning, operating, possessing, or giving space in his place of business to a lawful automatic merchandise, drink, food, picture, newspaper, entertainment, or information machine or machine on which persons are weighted, shall pay a license for the use of said means of distribution as follows:

On each machine operated by nickels, tokens,
or coins of larger denominations\$ 15.00 per machine

Soft drink and food machines\$ 15.00 per machine

Game machines, solely for amusement where not
prohibited by law (including but not limited to
video games, electronic games and other game
machines not otherwise provided for)\$ 100 .00 per machine

Music machines \$ 15.00 per machine

This license shall be due and payable by the person, owner or proprietor of the place of business where such vending machine is located if such person receives any remuneration from sales or use or placement of such machine; otherwise, the

owner or operator of such machine shall be responsible for all applicable license taxes.

This license tax shall not apply to such machines by the State, County of Tuscaloosa, Town, or a church or other nonprofit organization which holds a determination letter issued by the Internal Revenue Service under Internal Revenue Code Section 501(c)(3) or similar tax-exempt provision, provided such machines are of a fund-raising nature and not presented on a regular basis for profit.

Provided, however, that any such person who possesses and operates or who maintains for operation by others coin-operated gas meters, coin-operated telephones, machines vending postage stamps or other necessary articles on a nonprofit basis for emergency use only by the employees of such person shall not be subject to this vending license. Provided further, that in cases where vending machines vending merchandise, food, or drink are located in industrial plants or on private property exclusively for use by employees, the person operating such vending machines as a business shall be responsible for a retail merchant's license, the tax for which shall be based on a percentage of the gross receipts of the sale of such merchandise.

69. **WAREHOUSE.** Each person engaged in warehousing or storage of merchandise, including livestock, crops, household goods, freight or other commodities shall pay an annual license tax of \$100.00.

Plus, an amount equal to 1/10th of 1% of gross annual receipts over \$10,000.00 for the next preceding year.

70. **WHOLESALE GROCERY AND DRUG SALES.** See Wholesale Merchant Schedule.

71. **FEED, GRAIN, OR SEED DEALER.** See Retail Merchant Schedule.

72. **TRANSIENT RENTALS; HOTELS, MOTELS, ETC.**

(a) **Consumer Tax.** Every person engaging in the business of renting or furnishing any room, lodging or accommodation to transients in any hotel, motel, inn, tourist camp, tourist cabin or any other place in which rooms, lodgings or accommodations are regularly furnished to transients for a consideration, in the Town or in its police jurisdiction, shall take out and pay to the Town a license as follows:

- (i) If such business is being conducted within the corporate limits of

the Town, the license shall be in an amount to be determined by the application of the rate of four percent (4%) of the charge for such rooms, lodgings or accommodations, including the charge for use or rental of personal property or services furnished in such room, and shall be added to the price or rate for such accommodations as a consumer tax.

(ii) If such business is conducted outside the corporate limits but within the police jurisdiction of the Town, the license herein levied shall be in an amount equal to one-half (1/2) the amount of license applicable within the corporate limits.

(iii) The license imposed by this subsection (a) shall apply to and be measured by the charges for the rental of rooms or lodgings supplied to transients, and shall not apply to the rental of space for accommodation of trailers or the rental of rooms or lodgings supplied to transients for a period of thirty (30) consecutive days or longer.

(b) Cumulative. The license tax levied pursuant to sub-section (a) shall be in addition to every other license levied including the license provided in classification number 36 of this business license schedule and shall be due and payable in monthly installments on or before the twentieth (20th) day of the month next succeeding the month in which the license tax accrued. The licensee shall compute the amount of tax due and pay the same to the Town Clerk at the time of making the monthly report required by sub-section (c).

(c) Monthly Report. On or before the twentieth (20th) day of each month, every person upon whom a license is levied pursuant to sub-section (a) shall render to the Town Clerk, on a form prescribed by the Town Clerk, a true and correct statement showing the gross proceeds of such person's business herein licensed for the next preceding month, together with such other information as the Town Clerk may demand and require.

Any person licensed under sub-section (a) having a cash and credit business may report such cash business, and the licensee shall thereafter include in each monthly report all credit collections made during the month preceding and shall pay the license due thereon at the time of filing such report; and, the gross proceeds of such credit business shall be included in calculating the amount of license to be paid when collected or otherwise disposed of or factored through bank card or account agreements.

(d) Annual Report. On or before thirty (30) days after the end of the license year, each person liable for the payment of the license prescribed in sub-section

(a) shall make a return to the Town showing the gross proceeds of business done during the license year, and shall compute the amount of license imposed by this classification and deduct the amount of monthly payments, if any, that have been made, and transmit, with this report a remittance covering the residue of the license, if any, chargeable hereunder to the office of the Town Clerk. Such return shall be verified under oath.

(e) **Penalties.** Any person who fails to pay the license levied hereby within the time required, whether monthly or annually, shall pay an additional license equal to ten percent (10%) of the amount of the underpaid license then due, as a penalty, such penalty to be assessed and collected as a part of the license.

73. PRIVATE DETECTIVES AND SECURITY GUARDS. Each person engaged in business as a private detective or security guard, detective or security guard agency, or investigation bureau shall pay a license tax based on his gross annual receipts as follows:

Base License \$ 100.00

Plus an additional amount equal to 1/10th of 1% of all gross receipts.

(a) License Required. No person shall engage in the business of a private detective or security guard, detective or security guard agency, or investigation bureau without a license therefor.

(b) Application for permit, contents, fee:

(1) Each person desiring to conduct or engage in business specified in this section or other similar enterprise shall first make application to the Chief of Police upon a form furnished by the Town for a license to engage in such business.

(2) The application shall be accompanied by the affidavits of three (3) citizens of the Town and of good reputation, each of whom shall have known the applicant for a period of at least two (2) years, testifying to the integrity and good moral character of the applicant.

(3) The application shall include the following information:

(a) Complete name and vital statistics of the applicant.

(b) A complete outline of applicant's education, giving all schools and colleges attended and dates thereof.

- (c) Brief personal history of the applicant, together with a detailed statement for the preceding five (5) years showing each business activity and employment during said period.
- (d) A complete list of criminal convictions including traffic offenses, showing date, place and disposition of each such charge lodged against applicant.
- (e) Such additional information, including fingerprints, as may be reasonably required by the Town.

(4) No application shall be considered until a fee of Fifty and No/100 (\$50.00) Dollars shall have been paid to the Town Clerk to help defray the cost of processing and investigating the application, and such fee shall in no instance be refunded. The provisions of this section shall apply to each person or operative, other than strictly clerical, stenographic or bookkeeping employees, who engage in any of the activities for which a permit is required hereunder; provided, however, that the fee payable on an application by one other than the owners or person controlling or managing the agency, shall be Twenty-Five and No/100 (\$25.00) Dollars.

(c) Examination of applicant; hearing authorized; issuance of license. The Chief of Police or his designee shall conduct an examination reasonably designed to test the aptitude, knowledge and competency of the applicant to conduct such agency. In the conduct of such examination, the Chief of Police, or any officer designated by the Chief of Police, shall be authorized to conduct an oral hearing and to require the applicant to be present, give testimony, and offer evidence bearing upon the application. Within a reasonable time, not to exceed forty-five (45) days after the payment of the fee required in this section, the Chief of Police shall forward a report of the investigation and application to the governing body. If it shall appear to the governing body that the applicant is honest, has a good moral character, and has not been convicted of any felony or crime involving moral turpitude, and is otherwise competent to engage in the aforesaid business, it shall, by motion, approve the application and authorize the permit therefor. license may then be issued upon payment of the fee prescribed in the License Ordinance. Provided, however, any untrue or misleading statements, or the omission of a material fact called for in the application, shall constitute grounds for refusing to grant said application, or if discovered after said application has been granted, for revoking said permit. In the event the governing body declines to approve said application, the applicant shall, on request, be given a hearing before the governing body.

(d) Bond required. Each person granted a permit under this article shall file

and maintain with the Town Clerk one of the following:

(1) An indemnity bond in the amount of Fifty Thousand and No/100 (\$50,000.00) Dollars executed by such person, as principal, and by a surety company authorized to do business in the State, as surety, payable to the Town and stipulating that any person who is injured by any wrongful act committed by such principal, arising out of such principal's conduct of the business for which a permit is required, shall have the right of direct action against the principal or surety, or both.

(2) A general liability insurance policy in the amount of Fifty Thousand and No/100 (\$50,000.00) Dollars maintained with an insurance company qualified to do business within the State, covering each employee, with the Town of Brookwood named as an additional insured on this policy.

(3) A certificate of general liability insurance with an insurance company qualified to do business within the State, in an amount of at least Two Hundred, Fifty Thousand and No/100 (\$250,000.00) Dollars which covers all employees of the insured, with the insurance company agreeing to provide a minimum of 30 days' advance written notice to the Town of Brookwood should the insurance policy lapse or be terminated.

Any permit herein granted shall be automatically revoked if one of the above is not maintained in full force and effect.

(e) Police supervision; carrying weapons. Qualifying and being licensed under the terms of this License Ordinance shall not of itself entitle the agents, his employees, nor private detectives or private investigators to carry weapons concealed or otherwise in violation of the law.

(f) Approval of uniform and badge. Any uniform or badge worn or used by the agency and its employees must be approved by the Chief of Police or his designated representative, and said apparel shall not be of such nature to unduly cause confusion to the public that such individual is a police officer of the Town of Brookwood.

(g) Impersonation of a police officer. It shall be unlawful for a private detective, private investigator, security agency or an agency's employee to impersonate or to hold himself out as a peace officer of this State; nor shall a private detective, private investigator, or security agency or an agency's employee operate or permit to be operated a motor vehicle with a siren, blue light or with any insignia thereon bearing likeness to the insignia of the Town of Brookwood Police Department.

(h) Identification:

- (1) After the applicant has been approved, and a license issued, the applicant shall also be issued an identification card by the Town of Brookwood. The licensee shall keep this identification card on his person at all times while on duty and should show said identification card to any Town employee or to any private citizen upon request. The applicant shall pay a fee of Ten and No/100 (\$10.00) Dollars for the issuance, replacement or annual renewal of this identification card.
- (2) Any person licensed as a security guard or any employee of a security guard agency or bureau shall immediately identify himself, the name and address of his employer, and the name of the person or business entity employing him as a security guard if such information is requested by any Town employee or any private citizen.

(i) Duties of licensee: revocation of permits and licenses. It shall be the duty of every person engaging in a business regulated by this classification under permit from the Town, to cooperate with all duly authorized law enforcement officers, and to refrain from any acts or conduct calculated to unlawfully infringe upon the rights of any private citizen. Each permittee shall notify the Chief of Police of any change of address or change of telephone number within ten (10) days of the date of any such change. Any detective or security guard agency, investigation bureau, or any business with more than one permittee, shall provide the Chief of Police with a list of all employees of each such agency, bureau or business, shall describe the duties of each and shall certify that all employees required to obtain a permit hereunder have obtained such permit in either February or August of each year. The governing body, after notice and hearing, may revoke the permit and license herein authorized to be issued on a finding of any one (1) or more of the following:

- (1) That the permittee has made any untrue or misleading statement or omission of a material fact called for in the application.
- (2) That the permittee has concealed any evidence from, or has failed to cooperate with, any duly authorized law enforcement officer in the investigation of any crime amounting to a felony or in the apprehension of any person charged with or sought for the commission of a felony.
- (3) That the permittee conducts himself in a manner calculated to unlawfully infringe upon the rights of private citizens.
- (4) That the permittee has failed to properly identify himself if requested to do

so by any employee of the Town or by a private citizen.

- (5) That the permittee has been convicted of any felony or crime involving moral turpitude.
- (6) That the permittee has failed to comply with the above-referenced request to notify the Chief of Police of change of address and/or list of employees, etc.
- (7) That the permittee has solicited or accepted money or any other thing of value as a consideration or reward for concealing or failing to reveal to any person information gained in the conduct of such business.
- (8) That permittee in the conduct of such business misrepresents the capacity in which he acts.

(j) Misrepresentation, blackmail. It shall be unlawful for any person, engaging in a business regulated by this classification to misrepresent the capacity in which such person acts, and it shall be unlawful for any such person to solicit or accept money or any other thing of value as a consideration or reward for concealing or failing to reveal to any person information gained in the conduct of such business.

(k) Exemption of law enforcement officers. Any sworn peace officer holding current arrest powers within the State of Alabama and who has met the Minimum Standards for Applicants and Appointees for employment as law enforcement officers set by the Peace Officers' Standard and Trainings Commission and the Code of Alabama, shall be considered to have met the requirements set forth hereinabove, and shall further be exempt from the requirements of subsections (b) through (i) of this classification, inclusive.

Section 2. UNLAWFUL TO DO BUSINESS BEFORE OBTAINING LICENSE.

- (a) It shall be unlawful for any person to engage in any business or vocation in the Town of Brookwood or its police jurisdiction without first having procured a valid license therefore; and each day during which said business is to engage, shall constitute a separate offense. For the purposes of this section, any individual with gross income of less than Three Hundred and No/100 (\$300.00) Dollars, per year is conclusively deemed not to be engaged in business.
- (b) Where any person, firm or corporation is subject to the payment of a Town license fee due the Town of Brookwood, Alabama, and has failed or refused to pay the same, then any officer, agent, servant or employee of

such person, firm or corporation, who undertakes to carry on such business for said person, firm or corporation, for which a license is required, shall be guilty of a misdemeanor and shall be fined not less than One (\$1.00) Dollar, nor more than Three Hundred (\$300.00) Dollars; and may be imprisoned in the Town or County jail for not more than sixty (60) days; and each day that any officer, agent, servant or employee undertakes to carry on such business for such person, firm or corporation shall constitute a separate offense.

Section 3. LICENSE YEAR.

- (a) Except as otherwise specifically provided by this section or in the schedule of licenses, the license year shall be annual, beginning on the first day of January each year. Each license issued under the authority of this articles, whether issued on or after the first day of January of the year for which it is issued, shall expire on the thirty-first day of December of that year. In the case of the license of any business, trade, occupation or profession, under this Article or any amendment thereto, taken out after July 1st, only one-half of the license shall be charged and collected, except for those categories for which daily, weekly, monthly, quarterly or semi-annual licenses are provided.
- (b) No license shall be transferred except with the consent of the Town Council of the Town of Brockwood and no license shall be transferred more than once and never from one license category to another.

Section 4. DUE DATE AND PENALTIES. All privilege fees levied hereunder shall be due on the first day of January of each year and shall be delinquent on the following first day of March, except that insurance licenses levied hereunder shall not be delinquent until the following second day of March. In the event any license levied hereunder shall not be paid before the same has become delinquent, there shall be added thereto a penalty of twenty percent (20%) of the amount of such license and ten percent (10%) for each additional month thereafter.

Section 5. SWORN STATEMENT. In all cases where the amount of license tax is dependent upon the amount of business done, gross receipts, value of stock or equipment, number of employees, or any other factor or factors whatsoever, it shall be the duty of the person subject to such tax to render to the Town Clerk, on or prior to the date when such tax become due, a sworn statement showing the factors hereinabove mentioned, one or several, as the case may require for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.

Upon receipt of license tax based upon the classification of such person as shown by his sworn statement, the Town Clerk shall issue appropriate license, but the issuance and event thereof is expressly conditional upon the truth and accuracy of such sworn statement and the same shall be revocable by the Town Council of the Town of Brookwood as inadvertently and mistakenly granted and issued wherever it shall be made to satisfactorily appear to said Council that the said sworn statement is false or incorrect or that the holder of such license has not paid to the Town of Brookwood the correct amount of license tax.

Section 6. PLACE OF BUSINESS. Any person desiring to engage in any trade, business, occupation, or profession for which a license is required and for which a fixed place of business is required shall designate the place at which said trade, business, occupation, or profession is to be carried on, and the license to be issued thereunder shall designate such place and such license shall authorize the carrying on of such trade, business, occupation, or profession only at such place. Location of such place of business shall comply with the zoning requirements of the Town. For each place at which said trade, business, or occupation, or profession is carried on, a separate license fee and tax shall be paid.

Maintenance of a place for the carrying on of a business, vocation, occupation, or profession shall be prima facie evidence that the person so maintaining, or in charge of such place, is carrying on the business, vocation, occupation, or profession for the carrying on of which such place.

Section 7. SEPARATE LICENSES FOR EACH BUSINESS. Any person dealing in two (2) or more of the articles or engaging in two (2) or more of the businesses, vocations, occupations, or professions enumerated in this Ordinance for which a license is required shall pay for and take out a license for each line of business, vocation, occupation, or profession.

Section 8. LICENSE TO BE EXHIBITED. Each license shall be posted in a conspicuous place, where such business or occupation is carried on, and the holder of such license shall immediately show such license to the Town Clerk or license inspector, auditor, or their duly authorized deputies, or any police officer of the Town upon being so requested by person or persons.

Whenever a license is issued for the use or operation of any vehicle, vending machine, etc., there shall be issued to the licensee a metal plate, sticker, or similar evidence of a license, and it shall be the duty of each licensee to attach or secure each plate, sticker, or similar evidence of license so that it may be conspicuous from the outside of such vehicle, vending machine, etc.; and it shall be unlawful for any person to use or operate such vehicle, vending machine, etc., not having such evidence attached.

Section 9. ISSUING FEE. A fee of five and no/100 dollars (\$5.00) shall be collected for issuing each license, or such greater amount as may be provided under the laws of the State of Alabama from time to time.

Section 10. BUSINESS OUTSIDE THE CORPORATE LIMITS. Each person engaged in or carrying on any exhibition, trade, business, vocation, occupation, or profession or doing any act herein specified outside the corporate limits of the Town of Brookwood but within the police jurisdiction thereof, shall take out a license and pay therefor on an amount equal to one-half (1/2) the amount of license tax to which he would be subject were such exhibition, trade, business, vocation, occupation, or profession engaged in or carried on within the corporate limits of the Town of Brookwood.

All such persons shall be subject to all the license tax laws of the Town of Brookwood applicable within the corporate limits thereof except as otherwise provided in this section. It is hereby declared to be the purpose of this section to license such exhibition, trade, business, vocation, occupation, profession, or other act so specified for police and fire protection only, and not for revenue.

Any person engaged in a business outside the corporate limits of the Town of Brookwood but within the police jurisdiction thereof, for which business a license is required by the Town of Brookwood and who in connection with such business shall be engaged in delivering goods, articles or properties of merchandise from such business to persons, firms or corporations within the corporate limits of the Town of Brookwood, shall as to such goods, articles, or properties of merchandise delivered from such business to persons, firms, or corporations within the corporate limits of the Town of Brookwood, be deemed to be conducting a business within the corporate limits, and shall be required to pay the same license on that portion of business conducted by such person, firm or corporation within the corporate limits of the Town of Brookwood as is required by persons, firms, or corporations engaged in a similar business within the corporate limits of the Town of Brookwood.

Section 11. TRANSFER OF LICENSES.

(a) In the case of the license of any business, trade, occupation or profession taken out after July 1st, only one-half (1/2) of the license shall be charged and collected, except for those categories for which daily, weekly, monthly, quarterly or semi-annual licenses are provided.

(b) No license shall be transferred except with the consent of the Town Council of the Town of Brookwood and no license shall be transferred more than once and never from one license category to another. No transfer shall be valid until the same has been endorsed across the face of the license receipt by the Town Clerk.

(c) A licensee may move his place of business using the same license with the approval of the Town Clerk in writing.

Section 12. DEFINITION OF GROSS RECEIPTS. Where the amount of the license is based on the gross receipts, the term "gross receipts", unless the contrary clearly appears, shall mean the entire receipts of the business, vocation, occupation, or profession engaged in, including all receipts from sales regardless of the place where the sale was solicited, or place where the contract of sale was consummated, or the place of delivery, but shall NOT include the amount of any excise or consumer tax collected solely on behalf of a governmental entity or tax authority by said person licensed hereunder, and shall not contemplate any other deductions for any purpose not specifically provided for.

The gross receipts or gross sales referred to are those of such business for the year next preceding the current license year, provided, however, that if said business did not operate the entire next preceding year, then the license fee shall be based upon the amount of receipts or sales which bears the same relationship to the actual amount of sales or receipts during such preceding year as the entire year bears to such time which said business was operated during such preceding year.

Section 13. DEFINITION OF NUMBER OF EMPLOYEES. Where the amount of the license is based upon the number of employees, etc., employed in the business during the year next preceding the current license year, the number of employees, etc., shall mean the average number of employees computed by adding the number of employees at the end of each month and dividing by twelve (12). If the operation of such business did not commence until on or after January first of the current license year, the number of employees, etc., referred to would be the average number of employees, etc., of such business, estimated at the time of the issuance of said license, and adjusted in accordance with the number of employees actually employed during each year and adjusted when the actual number becomes available at the end of each year.

Section 14. DEFINITION OF PERSON. The term "person" as used in this Ordinance shall include an individual, a corporation, a partnership, an association, limited liability company, a joint stock company, a business trust, an incorporated organization, or any other legal entity or business enterprise.

Section 15. WHOLESALE OR RETAIL LICENSE. Where a person is engaged in furnishing or selling goods, wares, or other products of wholesale, unless the context clearly appears otherwise, he shall pay a license based on the wholesale rate for the same classification that a retail merchant would pay for the products if sold at retail. The term "wholesale sale" means a sale to a merchant, jobber, dealer, or to any person for resale and shall include sales of building materials to contractors for use in their business and sales to schools, hospitals, and other similar institutions and fleet sales of

automotive parts and supplies to licensed companies owning and operating five (5) or more vehicles for use in their business. Anything herein to the contrary notwithstanding a person shall be entitled to the wholesale rate only if more than eighty percent (80%) of his gross receipts are from wholesale sales. Any merchants claiming the benefit of the wholesale rate of license tax must be able to produce sufficient records or other information to prove sales at wholesale in the required percentage or the license at the retail rate shall apply.

Section 16. LEASED DEPARTMENT. Each person operating what is commonly known as leased departments in department stores shall pay a license on each department so leased, according to a proper classification of the business so conducted as provided for in this license ordinance.

Section 17. FOOD ESTABLISHMENTS. Any establishment selling articles of food or drinks must have a permit from the Tuscaloosa County Health Department before the Town shall issue a license.

Section 18. EXEMPTIONS FOR ELIGIBLE VETERANS. Any person applying for a license tax exemption and commutation for eligible veterans shall, before receiving said exemption and commutation, execute and file with the Town Clerk sufficient proof of eligibility as provided in Code of Alabama, Sections 40-12-370 to 40-12-377, 1975 as amended.

Section 19. FARMER'S EXEMPTION. No license shall be required of any farmer, or other individual engaged in the production of farm products for sale or other disposition exclusively of articles produced by them, however, it shall be unlawful for any farmer or other individual engaged in the production of farm products to sell within the corporate limits of the Town of Brookwood any article produced by them without first having procured, without cost, a permit from the Town Clerk.

Section 20. EXEMPTION FOR NON-PROFIT, EDUCATIONAL OR CIVIC ORGANIZATIONS. No license except sales and use tax, shall be required of any bona fide non-profit educational or civic organization, in connection with any exhibition, performance theatrical production, symphonic or other orchestral concert, ballet or opera production, when such exhibition, concert or production is presented by any society, association, guild or workshop group organized within this state, whose members or some of whose members regularly and actively participate in such exhibition, concert or production for the purpose of providing a creative outlet for the cultural and educational interest of such members or in promoting such events exclusively with its own members for the betterment of the community by presenting such exhibitions, concerts, or productions to the general public for an admission charge, or for the purpose of raising funds to be used for such purposes. There shall be no exemption for any such event unless all admission ticket sales and promotion is

jobber of malt or brewed beverages licensed under this Ordinance, who does business in and is licensed by both municipalities, provided said official of said other municipality files a request in writing stating a need for said information and agreeing therein to release said information only to like officials to such municipality in connection with the administration of the license code of said municipality.

Section 31. POWER TO CHANGE LICENSE. The adoption of this schedule of licenses shall not abridge the right of the Council of the Town of Brookwood to change, alter, increase, decrease or revoke any of the said licenses at any time. And, when any increase is made, unless the same is paid in thirty (30) days, the license shall be revoked and no further business carried on thereunder; nor shall it abridge the right of the Council of the Town of Brookwood to require a license for any business, occupation, vocation, or profession not included in this schedule.

Section 32. APPLICANT REQUIRED TO COMPLY WITH ALL ORDINANCES. Prior to the issuance of any business license, the applicant shall certify to the Town, upon such forms as the Town Clerk may prescribe, that the applicant is in compliance with all existing city, County of Tuscaloosa, State and federal laws, ordinances and regulations, including but not limited to, zoning, building codes, fire codes and health department regulations. In the event a licensee fails to comply with any ordinance, statute or regulation applicable to said licensee, the Town Council of the Town of Brookwood or its designee may suspend said license until the licensee can again certify as provided in this ordinance, compliance with such city, County, State and federal laws, regulations and ordinances as may be applicable.

Section 33. PROVISIONS SEPARABLE. Should any section or provision of this Ordinance by for any reason held void or invalid, it shall not affect the validity of any other section or provision thereof which is not itself void or invalid, it being the purpose and intention of the Town Council to enact each separate section and/or subsection separately.

vocation, occupation, or profession for which a license is or may be required by the Town of Brookwood. This lien shall be superior to all other liens, except the liens of the State, County of Tuscaloosa, and Town of Brookwood for sales taxes, and the lien of the State and said County for license taxes. Such lien may be enforced by an attachment or in equity.

Section 27. RIGHT AND DUTY TO INSPECT RECORDS AND/OR MERCHANDISE PLACED IN PUBLIC WAREHOUSE OR OTHER STORAGE FACILITIES. It shall be the right and duty of the Town Clerk, or her authorized deputy, auditor, or representative to inspect from time to time during reasonable business hours all records, books, and other papers or documents, as well as the merchandise itself that is placed in public warehouses in the Town of Brookwood and the police jurisdiction thereof, as well as all other places where merchandise is stored for or by some person other than the owner or operator of the place where said merchandise is stored. Information obtained from such inspection and investigation is to be used as an aid in determining the proper classification of the owner of said merchandise for license taxation and for fixing the amount of such license tax, and it shall be unlawful for any person to impede, hinder, or obstruct the Town Clerk, or her authorized deputy, auditor, or representative in the reasonable performance of his duty.

Section 28. PENALTY. Any person violating any provisions of this Ordinance, or doing any act unlawful by the terms of this Ordinance, or declared by this Ordinance to be an offense against the Town shall be fined not more than Three Hundred Dollars (\$500.00) for each offense, and may also be sentenced to hard labor for the Town of Brookwood for a period of time not exceeding six (6) months, either or both, at the discretion of the Court trying the case.

Section 29. INTERSTATE COMMERCE. No provisions of this Ordinance shall be applied so as to impose any unlawful tax or unlawful burden on interstate commerce or on any activity of the State or federal government; or in any manner which is repugnant to or violates any provisions of the United States or Alabama Constitutions.

Section 30. INFORMATION MAY NOT BE DIVULGED. It shall be unlawful for any person connected with the administration of this Ordinance to divulge any information obtained by him or her in the course of inspection and examination of the books of account, invoices, bank statements, sales tax records, state and federal income tax records, or other reports and memoranda of the taxpayer made pursuant to the provisions hereof, except to the Mayor, the Town Council, the Town Clerk, the Town Attorney, or their agents or representatives connected with the administration of this Ordinance, or pursuant to court proceedings or process, provided, however, that the Town Clerk may exchange information with the city clerk or treasurer of any other municipality in Tuscaloosa County, concerning the amount of sales or receipts and the amount of taxes paid to each respective municipality by any wholesale distributor or

person to submit to the Town Clerk, or her authorized deputy, auditor, or representative, for inspection and examination, during reasonable business hours, of such person's place of business in the Town of Brookwood or its police jurisdiction, all books of account, invoices, bank statements, sales tax records, state and federal income tax returns and records, reports and memoranda containing inventories, and any other information from which the correct license tax classification of such persons may be ascertained, and the correct amount of such license to which each person is subject may be determined. It shall be unlawful for any person to fail or refuse to perform any duty herein imposed, or to abstract or interfere with the Town Clerk or her authorized deputy, auditor, or representative in obtaining information necessary or convenient for determination of the proper license tax of such person. Each day's failure or refusal to perform any duty herein imposed shall constitute a separate offense.

Section 25. INADEQUATE RECORDS. If any person subject to or holding a license from the Town of Brookwood does not have in his possession, or under his control, in the Town of Brookwood, or its police jurisdiction, true and intelligible books of account, invoices, bank statements, sales tax records, state and federal income tax records, reports or memoranda correctly showing the data and information necessary for determination of the classification to which such person belongs, and for determination of the correct amount of the license tax due, or, if having in his possession or under his control such records, he shall fail or refuse to submit and exhibit the same for inspection and examination as herein required, then, in either event, it shall be the duty of the Town Clerk to ascertain, from such information and data as she may reasonably obtain, the license tax classification of such person, and the correct amount of license tax due from such person, and to assess the same amount against such person, and to give such person notice of said assessment, and to demand of such person immediate payment of the amount of such license tax ascertained to be due, less an amount such person may have theretofore paid upon such license tax. If the amount of the license tax as ascertained and demanded is not paid within ten (10) days after receipt of notice of the assessment and demand for payment thereof, the Town Clerk shall notify such person by registered mail that at a time and place specified in said notice, he will apply to the Town Council for revocation of such person's license. At the time and place as specified, such person may appear before the Town Council in person or by counsel, one or both, and show cause, if any there be, why said license shall not be revoked. At any such hearing, and for all other purposes, the decision and determination of the Town Clerk as to the classification and the amount of the license tax due shall be deemed correct and final, unless and until it be satisfactorily shown that such decision and determination is incorrect.

Section 26. LIEN FOR LICENSE FEE. As of the date the license is due, a lien shall attach on all property, both real and personal, used in an exhibition, trade, business, vocation, occupation, or profession for which a license is or may be required by the

performed by the active local members of the sponsoring non-profit group, and said organization shares in the gross receipts from such sale on a percentage basis. Any person or organization applying for a license tax exemption shall execute and file with the Town Clerk sufficient proof of eligibility for such exemption.

Section 21. LICENSE TAXES HIGHEST CLASSIFICATION. Whenever more than one license classification under this ordinance of the Town of Brookwood, shall apply to any business, vocation, occupation, calling, or profession in which one person may be engaged in the Town of Brookwood or its police jurisdiction, that classification shall apply which provides for the highest amount of license tax, unless otherwise provided, and in the event a license under a classification for a smaller amount of license is erroneously issued, the Town Clerk is hereby authorized to recall and cancel the same as issued in error and require a license under the classification calling for such highest tax, without penalty to licensee unless, in the opinion of the Town Clerk as affirmed by the Town Council, an attempt to defraud was made by said licensee.

Section 22. REVOCATION OF LICENSE. Any lawful license issued to any person to conduct any business shall be, after opportunity for a hearing, subject to revocation by the Town Council for the violation by the licensee, his agent, servant, or employee, of any provision of this ordinance of the Town of Brookwood, or of any statute of the State of Alabama, relating to the business for which said license is issued; and shall also be subject to revocation by the Town Council if the licensee, his agent, servant or employee, under color of such license, violates or aids or abets in violating or knowingly permits or suffers to be violated any penal ordinance of the Town of Brookwood or any criminal law of the State of Alabama; and shall also be subject to revocation by the Town Council if in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement or other document containing any untrue or misleading statement or omission of a material fact; and shall also be subject to revocation by the Town Council if the council determines, after a public hearing, that the licensee's operation is detrimental to the health, safety, and welfare of the citizens of the Town of Brookwood.

Section 23. PAYMENT OF LICENSEE BY CHECK. Whenever a license or license receipt shall be issued in return for any check, the same shall not be valid or of any force or effect unless each check shall be duly paid upon presentation to the drawee

Section 24. AUDIT OF RECORDS. Upon demand by the Town Clerk of the Town of Brookwood, or her authorized deputy, auditor, or representative, it shall be the duty of any person subject to or holding a license from the Town of Brookwood to furnish such Town Clerk, or her authorized deputy, auditor, or representative without delay, all such information as may be required for determination of the proper classification of such person for license taxation purposes, or for determination of the correct amount of license tax to which such person is subject, and to that end it shall be the duty of such