

CULLMAN CITY COUNCIL  
REGULAR MEETING  
November 2<sup>nd</sup>, 2009

The Mayor and Council met in the council chambers at 5:45 pm. Mayor Townson and all Council Members were present. Mr. Chris Van Dyke, Director of Cullman Area Mental Health, was present to ask the support of the Mayor and Council to help keep the certificate of need for the 20 bed assessment. President Gudger suggested passing a resolution in support of Cullman Area Mental Health and asking the Cullman County Commissioners for their support in asking Cullman Regional Medical Center to support with a mental health program.

Next was an update on the status of the Duck River Project. Mr. Steve Cawood and Mr. David Parker, Engineers with Goodwyn, Mills and Cawood, Inc. were present to express their willingness to act as facilitators for the City of Cullman and Cullman County Commission to have better communication on this project. Attorney Roy Williams was present to answer any questions.

The Cullman City Council met in regular session on November 2<sup>nd</sup>, 2009 at 7:00 o'clock p.m. in the Cullman City Hall Auditorium. Council President Garlan Gudger called the meeting to order, and Rev. Jim Walker of St John's Church presented the invocation.

A roll call by the City Clerk reflected the following. Present - Mayor Max A. Townson, President Garlan E. Gudger, Jr, Council Member Andy Page, Council Member Johnny Cook, Council Member Jenny Folsom and Council Member Clint Hollingsworth. Also present were City Attorney Roy Williams and City Clerk Ruth W. Rose .

Council Member Cook made a motion to suspend the rules in order to consider the minutes from the meetings on October 26<sup>th</sup>, 2009. Council Member Folsom seconded the motion and motion carried on roll call. Ayes: Council Members Page, Cook, Gudger, Folsom and Hollingsworth. Nays: None.

Council Member Folsom then moved to approve the minutes as written and Council Member Cook seconded the motion. Motion was approved by a voice vote. Ayes: All Nays: None.

ADDITIONS/DELETIONS TO AGENDA

Council Member Folsom asked to add under Roman Numeral IX, item number 1. To allow Goodwyn, Mills and Cawood, Inc. the job as facilitator for the City of Cullman and the Cullman County Commission on the Duck River Project. Council Member Hollingsworth seconded the motion and motion carried on a voice vote. Ayes: All. Nays: None.

REPORTS OF STANDING COMMITTEES

Council Member Andy Page - Police Committee - No Report.

Council President Garlan Gudger - Fire Committee - No Report.

Council Member Johnny Cook - Sanitation Committee -No report.

Council Member Clint Hollingsworth - Street Committee - No report.

Council Member Jenny Folsom - Finance Committee - No report.

### **REPORTS OF OFFICERS**

Mayor Max A. Townson - No report.

### **COMMENTS FROM ANYONE NOT ON THE AGENDA**

None

### **PETITIONS, APPLICATIONS, COMPLAINTS, APPEALS & COMMUNICATIONS**

Council Member Hollingsworth made a motion to approve the contract to Goodwyn, Mills and Cawood, Inc. as a facilitator for the City of Cullman and Cullman County Commission on the Duck River Project. Council Member Folsom seconded the motion. Mayor Townson opened the discussion with the meeting held on Monday, October 26<sup>th</sup>, with the Associate Commissioner Williams and Associate Commissioner Willingham at the Cullman Area Chamber of Commerce. This meeting was a request by Cullman County to form a regional water board and use Smith Lake as a water source for a new water plant. Mayor Townson has a written request to Chairman Graves for information regarding a permit from Alabama Power to take water from Smith Lake. Chairman Graves replied there was no permit and ADEM would have to give their approval along with the Federal Energy Regulatory Commission. The City of Cullman has a valid permit to proceed with the plans designed by the Corps of Engineers and plans to go forward with the plan. Cullman County has only a theory. President Gudger thanked Mayor Townson for his comments. Council Member Folsom made a motion to table the contract until more information could be obtained. Council Member Page seconded the motion and motion was tabled by a voice vote. Ayes: All. Nays: None.

### **RESOLUTIONS, ORDINANCES, ORDERS AND OTHER BUSINESS**

Council Member Cook made a motion to approve a resolution awarding a bid for Royal Technologies Infrastructure. The following resolution was read:

#### **RESOLUTION NO. 2010-13 AWARDING OF BID FOR WATER, SEWER & BASE INSTALLATION FOR LOT 3-A CULLMAN INDUSTRIAL PARK V FOR ROYAL TECHNOLOGIES**

WHEREAS, bids were opened on Monday, November 2<sup>nd</sup>, 2009 for work which shall consist of installing and supplying water lines, sewer lines and manhole, installing base on designated areas on site and supplying only storm drainage materials (to be delivered and unloaded on site) and other miscellaneous work, and

WHEREAS, the following 5 vendors submitted their bids :

<b>Densmore Excavating</b>	<b>\$403,376.00</b>
Borden & Brewster	407,639.60
Grantswood Contracting Co.,Inc.	412,034.95
T & K	467,544.80
C & J Plumbing, Inc.	541,859.12

WHEREAS, the recommendation from the Project Manager for St. John & Associates, Mr. Dale Bright, is to award the bid to the lowest responsive bidder, Densmore Excavating, Inc. 1846 County Road 12, Arley, AL 35541 for the amount of \$403,376.00.

BE IT RESOLVED by the City Council of the City of Cullman, Alabama that the contract be awarded to Densmore Excavating, Inc. at this time.

ADOPTED this the 2<sup>nd</sup> day of November, 2009.

/s/ Garlan E. Gudger, jr.  
President of the City Council

ATTEST:

/s/ Ruth W. Rose  
City Clerk

APPROVED by the Mayor this the 2<sup>nd</sup> day of November, 2009.

/s/ Max A. Townson  
Mayor

Council Member Hollingsworth seconded the motion and motion passed with a voice vote.  
Ayes: All. Nays: None.

Council Member Page made a motion to adopt the following resolution which authorizes the Mayor to sign a grant application for the airport. The following resolution was read:

**RESOLUTION NO. 2010-14  
AUTHORIZING MAYOR TO APPLY FOR FEDERAL  
GRANT FUNDS FOR AIRPORT IMPROVEMENTS**

**BE IT RESOLVED**, by the City of Cullman as follows:



Transmitted to the Mayor this the 2<sup>nd</sup> day of November, 2009.

/s/ Ruth W. Rose  
City Clerk

APPROVED by the Mayor this the 2<sup>nd</sup> day of November, 2009.

/s/ Max A. Townson  
Mayor

SEAL

Council Member Folsom seconded the motion to approve the resolution and motion was approved by a voice vote. Ayes: All. Nays: None.

Council Member Hollingsworth made a motion to approve a resolution to continue with Phase III of the downtown streetscape project. The following resolution was read:

**RESOLUTION No. 2010-15**

BE IT RESOLVED, by the City of Cullman as follows:

1. That the City of Cullman enter into an agreement with the State of Alabama, acting by and through the Alabama Department of Transportation relating to a Transportation Enhancement project with partial funding by the Federal Highway Administration, which agreement is before this Council;
2. That the agreement be executed in the name of the City of Cullman, for and on behalf of the City of Cullman, by its Mayor,
3. That it be attested by the Clerk and the seal of the City of Cullman affixed thereto.

BE IT FURTHER RESOLVED, that upon the completion of the execution of the agreement by all parties, that a copy of such agreement be kept on file by the Cullman City Council.

/s/ Garlan E. Gudger, Jr  
President of the City Council

ATTEST:

/s/ Ruth W. Rose

City Clerk

Transmitted to the Mayor this the 2<sup>nd</sup> day of November, 2009.

/s/ Ruth W. Rose  
City Clerk

APPROVED by the Mayor this the 2<sup>nd</sup> day of November, 2009.

/s/ Max A. Townson  
Mayor

I, the undersigned qualified and acting City Clerk of the City of Cullman, Alabama, do hereby certify that the above and foregoing is a true copy of a resolution lawfully passed and adopted by the Cullman City Council named therein, at a regular meeting of such Council held on the 2<sup>nd</sup> day of November, 2009, and that such resolution is on file in the City Clerk's Office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Cullman on this 2<sup>nd</sup> day of November, 2009.

/s/ Ruth W. Rose  
City Clerk

Council Member Page seconded the motion to approve the resolution and resolution was approved by a voice vote. Ayes: All. Nays: None.

The following ordinance to revise the business license was read and this is the **First Reading** and no action was taken:

**ORDINANCE NO. 2010 -02**

**AN ORDINANCE TO PRESCRIBE AND ESTABLISH LICENSES FOR THE PRIVILEGE OF ENGAGING IN OR CARRYING ON BUSINESS OCCUPATIONS, VOCATIONS, AND PROFESSIONS WITHIN THE CITY OF CULLMAN, ALABAMA FOR THE CALENDAR YEAR 2010 AND EACH SUBSEQUENT YEAR THEREAFTER**

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

**SECTION 1.** The following is hereby declared to be and is hereby adopted as the business license code for the City of Cullman for the year beginning January 1, 2010, and for each subsequent year. Pursuant to the provisions of Section 11-51-90 et seq of the Code of Alabama, 1975, as amended, there is hereby levied and assessed a business license fee for the privilege of carrying on any kind of business, trade, profession or other such activity in the City of Cullman, as follows:

**SECTION 2.** All persons and entities conducting business within the corporate boundaries of the City of Cullman shall be licensed under the applicable provisions of this Ordinance. Nothing in this Ordinance shall limit or abridge the right of the City through its City Council to change, modify or revoke any license obtained under this Ordinance.

**SECTION 3. Definitions.**

(1) **Business.** Each person firm, partnership, limited liability company, corporation, organization or association, membership cooperative, agency, group or other organization which shall engage in, practice, conduct or carry on any business, occupation, trade, vocation, profession or exhibition, offering merchandise for sale, performing services for a consideration, soliciting orders for goods or services, making deliveries of any merchandise, or engaging in business of any nature in the City of Cullman. For the purposes of Sections 4 and 5 of this ordinance, the term “business” shall include the owners, managers and officers of the business who bear responsibility for causing the business to comply with this Ordinance, where applicable.

(2) **Business License.** An annual license issued by the City of Cullman for the privilege of carrying on any business, trade, profession, or any other activity in the City, by whatever name called, which document is required to be conspicuously posted or displayed.

(3) **Business License Application.** The uniform municipal business license application used by each city to allow a business to notify the city of their intent to conduct business therein.

(4) **Business License Remittance Form.** Any business license return, renewal reminder notice, or other writing on which the taxpayer calculates the business license tax liability for all or part of the license year and remits the amount so calculated with the form.

(5) **City Clerk/Treasurer.** The officer charged by the municipality with the primary responsibility of administering the municipality’s business license tax ordinance and related matters thereto.

(6) **Department or Department of Revenue.** The Alabama Department of Revenue.

(7) **Designee.** An agent or employee of the municipality authorized to administer and or/collect the Municipality’s business license taxes, which may include another taxing jurisdiction, the Department of Revenue, or a “private auditing or collecting firm.”

(8) **Gross Receipts.** The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

- A. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: sales or seller’s use tax; utility gross receipts taxes levied pursuant to Article 3, Chapter 21, Title 40 of the Code

of Alabama; license taxes levied pursuant to Article 2, Chapter 21, Title 40 of the Code of Alabama; state, county or municipal excise or sales taxes on the sale of gasoline or other motor fuels; or municipal sales or excise taxes on the sale of tobacco or tobacco products.

- B. A different basis for calculating the business license may be used with respect to certain categories of taxpayers as prescribed herein.
- C. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3, Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between the municipality and a utility or other entity. The gross receipts derived from the furnishing of utility service shall not be subject to further business license taxation by the municipality.
- D. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowings, the sale of corporate assets, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.
- E. The gross receipts or gross sales referred to are those of such business for the year preceding the current license year; however, if the business was not operated the entire next preceding year, the license tax shall be based upon the ratio which the amount of sales or receipts during such preceding year bears to the portion of the year during which the business operated.

(9) **License Fee.** The business license tax or fee which is levied for the privilege of conducting business in the Municipality.

(10) **License Form.** Any business license application form, renewal reminder notice, business license remittance form, or business license return by whatever name called.

(11) **Licensee.** Any taxpayer or other person issued a business license under this ordinance and/or the person responsible for the payment of the license tax.

(12) **License Officer or Municipal License Officer.** The municipal employee who is primarily responsible for administration and collection of business license taxes and supervision of the municipality's business license tax department.

(13) **License Year.** The calendar year.

(14) **Person.** Person means an individual, a corporation, a partnership, an association, a joint stock company, a business trust, an unincorporated organization, or other legal entity.

(15) **Schedule of Licenses.** Schedule of licenses or schedule refers to the classifications included herewith, which describes the various business activities subject to this business license ordinance and specifies the applicable license tax rate for each activity.

(16) **Taxing Jurisdiction.** Any municipality that levies a business license tax.

(17) **Taxpayer.** Any person, firm, corporation, individual, association, estate, trust, partnership, limited liability company, or other legal entity required to file a return with respect to, or pay or remit the business tax levied under this ordinance or to report any information to the taxing jurisdiction, or is required to obtain, or who holds any interest in, any business license issued by the taxing jurisdiction, or who may be affected by any act or refusal to act by the taxing jurisdiction under this ordinance.

(18) **U.S.C.** The applicable title and section of the United States Code, as amended from time to time.

(19) **Other Terms.** Other capitalized or specialized terms used in this Ordinance and, not defined above, shall have the same meanings ascribed to them in Section 40-2A-3, Code of Alabama, unless the context otherwise requires.

**SECTION 4. License Terms and Requirements.**

(A) Full Year. Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full.

(B) Half Year. Every person who commences business on or after July 1<sup>st</sup> shall be subject to and shall pay one-half the annual base license for such business for that calendar year; except when the license is based upon gross receipts, the amount due will be calculated based on one year's estimated gross receipts.

(B) Issuance Fee. For each license issued there shall be an issuance fee of ten dollars (\$10.00) and the issuance fee shall be collected in the same manner as the license tax.

(C) Annual Renewal. Except as provided in subsections (i) and (ii), the business license shall be renewed annually on or before the 31<sup>st</sup> day of January.

(i) If the due date for payment of any business license falls on a weekend or a holiday recognized by the City, the due date shall automatically be extended until the next business day.

(ii) Insurance company annual licenses shall be renewed in accordance with Section 11-51-122 of the Code of Alabama which states that on or before March 1<sup>st</sup> of each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties prescribed for doing business without a license as provided for in the municipal code.

(iii) On or before December 31<sup>st</sup> of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1<sup>st</sup> in order for them to receive their notice.

(iv) Sworn Statement. Applicants for a business license shall attach to the business license application, whether for an initial license or renewal notice, a sworn statement that all information contained in the application is accurate, complete and correct. No application shall be accepted without the sworn statement. Any business filing a business license application or license renewal application containing a false statement shall be liable under the penalty provisions of this Ordinance.

(v) Business license renewal payments received by the municipality shall be applied to the current renewal; only when any and other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the municipal code.

(D) First Year License - (I) If the business or individual is procuring its very first Cullman license, then the initial year's total gross receipts of the business are to be estimated; and, then prior to the issuance of the next year's license, the amount previously estimated will be

compared to the verified total receipts or sales of the initial year's operations, so that said first year's estimate shall be corrected; and, any additional amount owed on the first year's license as compared to the initial year's actual shall be paid with no penalty, if paid by the established time for the issuance of a new license; or, if necessary, a credit will be issued on the next year's license for any over estimation for said initial year. (II) The gross receipts or gross sales for such business for the year next following the initial year shall be the actual results of operations shall be based upon an amount of annualized receipts or sales. Such annualized receipts or sales shall be such amount that bears the same relationship to the actual amount of sales or receipts during such preceding year as the entire year bears to the number of days that the business was operated during its initial year of operations.

(E) Confidentiality. All applications for a business license and any related materials and information provided in connection therewith to the City by the business shall be held in strictest confidence by the City. Only the City Clerk-Treasurer, License Officer and those others authorized by the City shall have access to this information. The public shall have access only to the listing of names and addresses of those businesses holding a business license issued by the City. Department personnel may respond to inquires concerning whether or not a specific business holds a current business license.

(F) Payment Protection. Any first time licensee or transient merchant may be required by the City to pay the license fee in cash or by certified check before a business license is issued. Any licensee who has paid the business license fee in prior years with financial instruments that were returned unpaid to the City by the financial institution on which drawn may be required by the City to pay the license fee in cash or by certified check before a business license is issued.

#### **SECTION 5. Separate Licenses for each Business and/or Location**

(A) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

(B) Any taxpayer engaged at one location in more than one line of business falling within separate NAICS sectors or sub-sectors, for which a business license is or may be required by the municipality, shall be issued and pay for a license for each separate business, vocation, occupation or profession engaged in.

(C) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of lack of a physical location.

#### **SECTION 6. Transfer of Business Physical Location.**

No license shall be transferred from one location to another except by the consent of the city clerk-treasurer or his/her designee, and no license shall be transferred from one business to another business. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity recognized by the laws of Alabama shall not constitute a transfer, unless the change requires the taxpayer to obtain a new Federal Employer Identification Number or Department of Revenue Taxpayer Identification Number. No transfer shall be valid until the original license has been surrendered to the city clerk-treasurer or his duly authorized representative and a new license issued to the new owner. A licensee may move his place of business using the same license without charge

only after meeting all the zoning and fire requirements and with the approval of the city clerk-treasurer, the license officer or designee in writing.

**SECTION 7. License to be Exhibited.**

Every person shall exhibit and display the license issued to him in some conspicuous place in his business establishment. Any business or non-resident person doing business within the city who does not have a permanent business location in the city shall carry such license either upon his person or in any vehicle or other conveyance which is used in such business, and such person shall exhibit the license to any authorized enforcement officer of the city when so requested. The holder of such license shall immediately show such license to the city clerk-treasurer, license inspector, license officer or duly authorized deputies, or to any police officer of the city upon being so requested by such person.

**SECTION 8. Unlawful to do Business without a License.**

It shall be unlawful for any person, taxpayer or agent of a person or taxpayer to wilfully engage in a business or vocation in the City of Cullman for which a license is required without first having procured a license that has not been revoked or suspended. A violation of this ordinance shall be punishable by a fine not to exceed the sum of five hundred (\$500.00) dollars for each offense, and if a willful violation, by imprisonment not to exceed six months, or both, at the discretion of the court trying the same. Each day shall constitute a separate offense.

**SECTION 9. Reports.**

(A) It shall be the duty of every person, firm, partnership or corporation subject required to have a license under this Ordinance to render to the City of Cullman, on such forms as may be required, a sworn statement showing the total business done, amount of gross receipts, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, in order to ascertain their classification for license taxation purposes and the correct amount of license tax.

(B) If the license officer determines that the amount of business license tax reported on or remitted within any business license remittance form is incorrect, if no business license remittance form is filed with the time prescribed, or if the information provided on the form is insufficient to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the amount of business license tax, including any applicable penalty and interest.

(C) The license officer shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class or certified mail with a return receipt requested, or at the discretion of the officer deliver the preliminary assessment to the taxpayer by personal delivery.

(D) If the amount of business license tax remitted by the taxpayer is undisputed by the city, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the municipal license officer shall enter a final assessment for the amount of tax due, plus any applicable penalty and interest.

(E) If a taxpayer disagrees with a preliminary assessment as entered by the license officer, the taxpayer shall file a petition for review with the license officer within 30 days from the entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a

petition for review is timely filed, the license officer shall schedule a conference with the taxpayer to discuss any omissions or errors, and to attempt to agree upon any changes or modifications to their respective position.

(F) If a petition for review is not timely filed, or upon further review the license officer determines that the preliminary assessment is due to be upheld in whole or in part, the municipality may make the assessment final in the amount of business license tax due as computed by the license officer, with applicable interest and penalty computed to the date of entry of the final assessment. The license officer shall, whenever practicable, complete his or her review of the taxpayer's petition for review and applicable law within 90 days following the later of either the date of filing of the petition or the conference, if any.

(G) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address by either first class mail or certified mail with return receipt requested in the case of assessments of business license tax of five hundred (\$500.00) dollars or less, or by certified mail with return receipt requested in the case of assessments of business license tax of more than five hundred (\$500.00) dollars. In either case, at the option of the City a copy of the final assessment may be delivered to the taxpayer by personal delivery. The final assessment shall include a statement informing the taxpayer of his or her right to appeal the final assessment to circuit court within 30 days from the date of entry of the final assessment.

#### **SECTION 10. Right to Inspect Records.**

Upon demand by the city clerk-treasurer or his authorized deputy, auditor, license inspector or license officer, it shall be the duty of any person subject to or holding a license from the city to furnish the city clerk-treasurer or his authorized 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 person to submit to the city clerk-treasurer or his authorized representative, for inspection and examination, during reasonable business hours, at such person's place of business in the city, all books of accounts, invoices, bank statements, sales tax records, state and federal income tax records, reports and memoranda containing entries showing the amount of purchases, sales, receipts, inventories and any other information from which the correct license tax classification of such person may be ascertained, and the correct amount of such license to which such person is subject may be determined. It shall be unlawful for any person, or for any agent or employee of such person to fail or refuse to perform any duty imposed by this Ordinance, or to interfere with the city clerk-treasurer or his authorized deputy, auditor, license inspector, license officer 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 imposed shall constitute a separate offense.

#### **SECTION 11. Privacy.**

(A) It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this Ordinance, except to the mayor, the city attorney or others authorized by law to receive such information described herein.

(B) It shall be unlawful for any person to print, publish or divulge, without the written permission of the taxpayer, the license form of any taxpayer or any part of the license form, or

any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the City, or upon order of any court, or as otherwise allowed in this Ordinance.

(C) Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license. Statistical information pertaining to taxes may be disclosed to the city council upon their written request through the mayor's office. It shall be unlawful for any person to violate the provisions of this section.

#### **SECTION 12. Criminal Penalties.**

Any person found guilty of violating any of the provisions of this ordinance shall be fined in an amount not less than fifty (\$50.00) and not more than five hundred (\$500.00) dollars, and may be sentenced to imprisonment for a period of not exceeding six (6) months, in the discretion of the court trying the case, and violations on separate days shall each constitute a separate offense.

#### **SECTION 13. Procedure for Denial of New Application.**

(A) The License Officer shall have the authority to investigate all applications and may refer any application to the City Council for a determination of whether such license should be issued.

(B) If the City Council denies the issuance of any license referred to it, the City Clerk shall promptly notify the applicant of the City Council's decision.

(C) If the applicant desires to appear before the City Council to show cause why said license should be issued, he shall file a written notice with the City Clerk, said notice to be filed within two (2) weeks from the date of mailing by the City Clerk of the notice of denial of such license by the City Council.

(D) Upon receipt of said notice the City Clerk shall promptly schedule a hearing, to be held before the City Council and shall give notice of the date, time and place of said hearing to the applicant.

(E) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the City Council shall proceed to hear any evidence which may be presented, both for and against the issuance of said license.

(F) If the City Council determines from the evidence presented that in order to provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the residents of the City of Cullman said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fee.

#### **SECTION 14. Revocation or Suspension of License.**

(A) Any lawful license issued to any person to conduct any business shall be subject to revocation by the City Council for the violation by the licensee, his agent, servant, or employee of any provision of this ordinance or of any other ordinance of the City, or any statute of the State of Alabama relating to the business for which such license is issued; and shall also be subject to revocation by the City Council if the licensee, his agent, servant, or employee under color of such license violates or aids and abets in violating or knowingly permits or suffers to be violated any penal ordinance of the City or any criminal law of the State of Alabama; and shall also be subject to revocation by the City 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, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.

(B) The conditions herein above set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.

(C) The City Council shall set a time for hearing for the revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for said hearing. At the hearing the city council shall hear all evidence offered by any party and all evidence that may be presented bearing upon the question of revocation or the refusal to renew, as the case may be.

#### **SECTION 15. Delivery License.**

(A) In lieu of any other type of license, a taxpayer may at its option purchase for \$100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the City of Cullman if the taxpayer meets all of the following criteria:

1. Other than deliveries the taxpayer has no other physical presence in the City.
2. The taxpayer conducts no other business in the City other than delivering merchandise and performing the requisite set-up and installation of said merchandise.
3. Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in the City, and is done by means of delivery vehicles owned, leased or contracted for by the taxpayer.
4. The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year.
5. Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered.
6. If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, the taxpayer shall immediately purchase all business licenses from the City for the entire license year and without regard to this section.

B. Mere delivery of the taxpayer's merchandise by common carrier shall not allow the City to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a vehicle other than a common carrier.

C. A common carrier, contract carrier or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.

D. The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the City for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the City

#### **SECTION 16. Refunds.**

Any taxpayer may file a petition for refund of overpayment of business license tax erroneously paid to the City of Cullman, provided all taxes that are due at the time of filing of the petition

have been paid in full. A petition for refund shall be filed with the City within two years from the date of payment of the business license tax which is the subject of the petition.

**SECTION 17. Penalties and Interest.**

(A) All licenses not paid on or before the date they fall due shall be assessed a penalty of fifteen (15) percent. There shall be assessed a penalty of thirty (30) percent if the license and assessed penalties are not paid within thirty (30) days of the due date.

**SECTION 18. North American Industrial Classification System (NAICS)**

Every taxpayer required to purchase a business license under this ordinance shall:

- a. Purchase a business license for each location at which it does business in the city.
- b. Except as provided in Section 11-51-193, Code of Alabama, 1975, be classified into one or more of the following 2002 North American Industrial Classification System (“NAICS”) sector and applicable sub-sectors, industry groups, industries and U.S. Industries:

**SECTION 19. License Fee Schedules.**

The following is hereby established as the schedule of fees to be used for the calculation of amounts to be paid by taxpayers engaged in various businesses, professions, trades or other such activities in the City of Cullman:

**SCHEDULE A**

**ADVERTISING**

- a. Buyers or shoppers guide. Each publication which consists primarily of advertising sold by single copy or distributed at no cost-----\$100.00 Plus 1/6 of 1% above \$10,000.
- b. Advertising solicitor selling advertising to local businesses for publications, programs, calendars or other like materials not produced or printed in the City of Cullman ----- \$100.00 Plus 1/6 of 1% above \$10,000.
- c. On vehicles, per panel-----\$100.00
- d. With sound truck or loudspeaker-----\$250.00
- e. Radio or Television advertising or soliciting-----\$100.00 Plus 1/6 of 1% above \$10,000.
- f. Each person, firm or corporation compiling directory advertising----- \$250.00
- g. Billboards----- \$150.00
- h. Telemarketing–Selling coupon books, merchandise or similar solicitation---\$250.00

**SCHEDULE B**

**BAIL BONDS**

On gross receipts less than \$25,000-----\$250.00 Plus 1/10 of 1% above \$25,000.

**SCHEDULE C**

**CONTRACTORS AND SUBCONTRACTORS**

First \$10,000 of contract-----\$100.00 Plus 1/10 of 1 percent above \$10,000.

A. No permits for work of any kind for which a license is required shall be issued to a contractor, owner or any authorized agent until all license taxes have been paid, unless herein otherwise provided.

B. All general contractor shall upon request furnish the building inspector or the license officer with a full and complete list showing the names, addresses and license numbers of all subcontractors to whom any work has been let or sub-let to be done, and will not allow any work to be done by such sub-contractor until required licenses due by said subcontractor have been paid. 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 any subcontractor until such subcontractor has exhibited to him his city license for the work to be done on the job, unless he is certified by the license department or by the building inspector as having paid the city license due. In the event that no general contract

has been let by the owner, then the owner shall be subject to all the provisions herein required of general contractors.

C. Contractors engaged solely in the demolition of buildings declared sub-standard under the ordinances and codes of the City of Cullman.

D. A builder constructing houses on lots owned by himself to sell or rent shall pay \$100.00 plus 1/5 of 1 percent of the cost of house and lot when completed.

E. Contractors shall provide the City of Cullman a copy of general liability insurance before a license or permit shall be issued.

**SCHEDULE D**

**DISTRIBUTION CENTERS**

Where total floor space in said distribution center is 20,000 square feet or less----\$100.00

An addition license of 3/10 of 1% per square foot shall be paid in excess of 20,000 square feet

**SCHEDULE F**

**CARPET GOLF, DRIVING, OR PUTTING RANGE**

Per Year -----\$100.00

**SHOOTING OR TARGET RANGE**

Per Year-----\$100.00

**BILLIARDS OR POOL ROOM**

First Table-----\$200.00

Each Additional Table-----\$25.00

**CIRCUSES OR CARNIVALS**

Per Day-----\$250.00

Carnivals, per week----- \$1,000.00

**BOXING, WRESTLING, CONCERTS, ARTS, CRAFTS, OR OTHER EVENTS**

Per Day ----- \$100.00

TREE SURGEON-----\$100.00

WRECKER SERVICE-----\$100.00

EXPRESS COMPANY-----\$250.00

TRANSPORTATION, HAULING, TAXI, AND OTHER-----\$100.00 Per Vehicle

**DELIVERY OR UNLOADING LICENSE**

Any person who unloads, delivers, distributes or disposes of any goods, wares or merchandise which was transported from a point without the city to a point within the city, and which is not covered by any other license herein-----\$100.00

**SCHEDULE G**

GAS COMPANY - Natural Gas 5% of gross income

**GASOLINE, DIESEL, ETC - WHOLESALE**

First 1,000,000 gallons-----\$200.00  
Per million on next 5,000,000----- \$50.00  
Per million on next 5,000,000----- \$25.00  
Per million on next 11,000,000-----\$20.00

**GASOLINE STATIONS**

One nozzle-----\$25.00  
Each additional nozzle----- \$12.50

**SCHEDULE I**

ALL TRANSIENT OR ITINERANT VENDORS

Per Day -----\$500.00

**SCHEDULE K**

DAY CARE-----\$150.00 per year  
KINDERGARTEN----- \$250.00 per year

**SCHEDULE L**

PAWN BROKERS & TITLE PAWN-----\$500.00 per year  
FINANCING, MORTGAGES & LOANS----- \$250.00 per year

**SCHEDULE M**

MANUFACTURING

On gross receipts less than \$100,000-----\$100.00  
Over \$100,000 and less than \$500,000-----\$300.00  
Over \$500,000, less than \$1,000,000-----\$400.00  
Over \$1,000,000, less than \$5,000,000-----\$750.00  
Over \$5,000,000, less than \$10,000,000----\$1,250.00  
Over \$10,000,000, less than \$15,000,000----\$1,800.00  
Over \$15,000,000, less than \$20,000,000----\$2,250.00  
Over \$20,000,000-----\$2,750.00

**SCHEDULE O**

OCCUPANCY HOSPITALS, NURSING HOMES, OR ASSISTED LIVING

10 beds or less-----\$100.00  
Each additional bed-----\$5.00

**MOTELS AND HOTELS**

25 rooms or less-----\$100.00  
Each additional room-----\$5.00

**TRAILER OR MOBILE HOME PARKS (RENTAL)**

25 spaces or less-----\$100.00  
Each additional space-----\$5.00

**SCHEDULE P**

**PROFESSIONAL**

\$150.00 Plus 1/5 of 1 percent of gross receipts above \$25,000  
Provided further, that any Professional licensed under this Section whose compensation is based on salary alone shall pay the \$150.00 minimum license.

**SCHEDULE R**

**MERCHANT RETAIL, RENTAL, OR LEASING**

\$100.00 Plus 1/6 of 1 percent of gross receipts above \$10,000

**MOBILE HOMES, RECREATIONAL VEHICLES, TRAILERS, OR BOATS**

\$100.00 Plus 1/6 of 1 percent of gross receipts above \$10,000

**BEAUTY SALON, BARBERSHOP, SKATING RINK, BOWLING ALLEY, OR DANCE HALL**

\$100.00 Plus 1/6 of 1 percent of gross receipts above \$10,000

**SCHEDULE S**

**STOCK YARDS**

Less than 15,000 head per year-----\$100.00  
Less than 25,000 head----- \$125.00  
Less than 35,000 head----- \$150.00  
Less than 45,000 head----- \$175.00  
Less than 55,000 head----- \$200.00  
Less than 65,000 head----- \$225.00  
Less than 75,000 head----- \$250.00  
Less than 100,000 head----- \$275.00  
100,000 head and over----- \$300.00

**SCHEDULE U**

**UNDERTAKER, FUNERAL HOME**

Funeral home, director, undertaker or mortician---\$200.00 Plus, 1/10 of 1% over \$50,000.

**SCHEDULE V**

**NEW OR USED MOTOR VEHICLES**

First 200 new vehicles \$200.00 Plus \$2.00 per new vehicle over 200  
First 125 used vehicles \$125.00 Plus \$1.00 per used vehicle over 125

**SCHEDULE W**

**MERCHANT WHOLESAL**

First \$50,000-----\$100.00

All over \$50,000 ----- \$100.00 Plus 1/10 of 1 percent of gross receipts

**SCHEDULE X**

**VENDING MACHINES**

Every person who possesses and operates or maintains for operation by others any mechanical device or machine for vending or dispensing merchandise or articles of any kind upon deposit therein of coins or paper money, shall pay in addition to all other licenses herein fixed and required to be paid:

A. All kinds of vending machines with edible foods or drinks-----See Retail Merchant Rates

B. Coin operated electronic video games, music and machines-----\$50.00 Per Machine

**SCHEDULE Y**

**RUMMAGE, YARD OR LIKE SALES**

Each person holding a garage, yard, backdoor, basement, lawn or sale of like type at his or her residence shall be required to purchase a permit. No more than two permits per year will be issued at the same residence. Any valid complaint as to nuisance or other violation of law will constitute authority to refuse to issue additional permits. Permits must be obtained from the City Clerk's office before sale begins. This section shall not apply to churches or charitable organizations. Per Day-----\$5.00

**SCHEDULE Z**

**FORTUNE TELLER, PALMIST, ASTROLOGER, OR CLAIRVOYANT**

Each Person shall pay \$1,000.00 (The City Council reserves the right to approve/reject.)

Where no license as specified in any of the above schedules applies to a business, trade, profession or occupation carried on within the City of Cullman, then the Mayor, City Clerk and License Officer are empowered to set a fair license for said business, trade, profession or occupation.

**SCHEDULE STATE REGULATED LICENSES**

**RAILROADS**

Maintaining a ticket or freight office-----\$480.00 Plus the additional charge specified in Section 11-51-124, Code of Alabama 1975, per 1,000 inhabitants above 14,000 according to the 2010 or later federal census.

**TELEPHONE COMPANY**

Local - \$ 750.00 plus the additional charge specified in Section 11-51-128, Code of Alabama 1975, per 1,000 inhabitants above 14,000 according to the 2010 or later federal census  
Long Distance - \$188.00 plus the additional charge specified in Section 11-51-128, Code of Alabama 1975, per 1,000 inhabitants above 14,000 according to the 2010 or later federal census.

**BANKS & SAVINGS AND LOAN ASSOCIATIONS**

Where capital surplus and undivided profits are

\$50,000 or less-----	\$10.00
More than \$50,000 but less than \$100,000-----	\$20.00
More than \$100,000 but less than \$150,000-----	\$30.00
More than \$150,000 but less than \$200,000-----	\$40.00
More than \$200,000 but less than \$250,000-----	\$50.00
More than \$250,000 but less than \$300,000-----	\$60.00
More than \$300,000 but less than \$350,000-----	\$70.00
More than \$350,000 but less than \$400,000-----	\$80.00
More than \$400,000 but less than \$450,000-----	\$90.00
More than \$450,000 but less than \$500,000-----	\$100.00
More than \$500,000 but less than \$600,000-----	\$110.00
Any sums in excess of \$600,000 -----	\$125.00
Each branch bank-----	\$10.00

The term “undivided profits” as used herein shall be construed to mean the undivided profits as shown by the books of the bank, and all payments shall be based on the report made by the bank to the State Superintendent of Banks next preceding January 1<sup>st</sup>.

**INSURANCE - FIRE & MARINE**

Four percent (4%) of premiums collected the previous year within the City of Cullman, provided that if the company did no business in the City during the previous year, the annual license shall be \$10.00.

**INSURANCE - OTHER THAN FIRE & MARINE**

Annual License shall be \$20.00 plus \$1.00 on each \$100.00 and major fraction thereof on gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of the City of Cullman.

**TATTOO, BRANDING, & BODY PIERCING**

Annual fee for the first year or any portion thereof is \$1,000.00, and each renewal year thereafter is \$100.00 plus \$1.00 on each \$100.00 and any fraction thereof on gross receipts received during the preceding year on all income. For other information, see Ordinance 2009-18.

**SECTION 20. City of Cullman License Classification Schedule:**

<b>NAICS CODE</b>	<b>DESCRIPTION</b>	<b>RATE SCHEDULE</b>
541191	Abstracts, real estate	P
721110	Accommodations - Hotels & Motels	Q
721191	Bed & Breakfast Inns	Q
541211	Accountants & CPA's	P
541219	Other Accounting & Consulting Services	P
541810	Advertising Agencies	A
541890	Misc. Services related to Advertising	A
561422	Telemarketing	A

238220	Air Conditioning Contractors (State Certification)	C	
561621	Alarm security systems and service	R	
621910	Ambulance Services	P	
332993	Ammunition Production, reloading	M	
713120	Amusement Arcades & Machines	X	
812910	Animal Grooming-see Pet Care	R	
561499	Answering Service-see Business Support	P	
315999	Apparel manufacturing	M	
811412	Appliance Repair & Maintenance	C	
443111	Appliance Stores	R	
541310	Architects	P	
561613	Armored Car Services	F	
611610	Arts-Fine arts school & Arts & Crafts Exhibits	P, L	
453920	Art Dealer Supplies & Crafts	R	
711310	Arts, Sports, Dance, Musical, Promoters	P	
324121	Asphalt Manufacturing (paving mix & block)	M	
623110	Assisted Living (see Nursing Care Facilities)	Q	
541110	Attorneys/Lawyers	P	
441110	Automotive Vehicles-New	V	
441120	Automotive Vehicles-Used	V	
811118	Automobile Cleanup - detailing	R	
525990	Automobile financing (other financing)	L	
811122	Automotive glass replacement & tinting	R	
811191	Automotive oil change & lubrication		R
532111	Automobile Rental	R	
811121	Automobile Paint/Body/Interior Repair	R	
811192	Automobile Quick Car Wash	R	
811111	Automotive - general repair (garages)	R	
441310	Automotive Parts & Accessories Store	R	
441320	Automotive Tire & Tube Dealer	R	
441311	Automobile tires, tubes, batteries - Itinerant	I	
812990	Bonds - Bail Bonds	B	
238190	Awning Construction & Installation	C	
311811	Bakeries, retail	R	
424990	Bakeries, commercial, wholesale	W	
522110	Banks - Main	STATE	
522111	Bank - Branch	STATE	
812111	Barber Shop	R	
446120	Beauty supplies, cosmetics	R	
812112	Beauty Salons		R
910002	Billiards or Pool Room	F	
441222	Boats	R	
451211	Bookstore - new	R	
451212	Bookstore - used	R	
541219	Bookkeeping	P	
312212	Bottlers, distributors, water, soft drinks, breweries	W	

713950	Bowling Centers	F
322211	Box or crate manufacturers	M
327121	Brick, cement block or clay tile manufacturers	M
236119	Builders - spec houses	C
236110	Builders, residential-subdivision	C
237991	Building equipment & mechanical equipment	C
541350	Building Inspection Services	P
238310	Building Insulators	C
444130	Building materials, hardware, home center	R
444190	Building Material Dealers - other	R
423990	Burial vaults, monuments	M
564199	Business Support Services - misc.	P
337110	Cabinet Shop, Counter tops, etc	C
238350	Carpentry & Installing Cabinets	C
561740	Carpet & Upholstery Cleaning	C
722110	Caterers	R
812220	Cemeteries & Crematories	R
485510	Charter Bus	F
325998	Chemical Mfg-fertilizer, wood, pesticide, paint	M
424690	Chemical Sales	W
621310	Chiropractor	P
327310	Cement Manufacturing	M
711310	Circuses	F
448140	Clothing Stores - family	R
561450	Credit Bureau/Collection Agency	P
811213	Communications Equipment-repair	C
443120	Computer & Software Stores	R
811212	Computer Equipment Repairs	C
238110	Concrete Foundation & Structure	C
327331	Concrete block, brick, ceramic, tile, clay, pottery	C
327320	Concrete Ready-Mix	M
492110	Couriers	R
235510	Maintenance Contractors	C
236118	Residential Remodeling & Handyman	C
236119	Residential home builder/spec houses	C
236220	Residential home builder, subdivisions	C
236221	General contractors-commercial bldg.	C
237130	Power & Communication Line	C
237310	Paving Contractor, asphalt & sealing	C
237990	Heavy Const. - bridges, streets, water & sewer	C
237991	Building Equipment & Mechanical	C
239110	Concrete Contractor	C
238115	Well Drilling & Irrigation	C
238120	Structural Steel Erection	C
238130	Framing Contractors	C
238140	Masonry, stone & brick Contractors	C

238150	Glass & Glazing	C
238160	Roofing Contractor	C
238170	Siding & Sheet Metal	C
238190	Welding Contractor, Awning	C
238210	Electrical Contractor	C
238220	Air Conditioning & Heating	C
238221	Plumbing/Fire sprinkler installation	C
238290	Elevator & Other Building Equipment	C
238310	Drywall, acoustical, insulation & plastering	C
238320	Painting & Wall Covering	C
238330	Floor Covering & Sanding	C
238340	Tile, marble, terrazzo & mosaic	C
238350	Carpentry & Cabinet Work	C
238390	Other (water proofing, fence, wood working, etc)	C
238910	Excavation & Site Development	C
238911	Demolition & Wrecking	C
238990	Miscellaneous - Other Specialty	C
445120	Convenience Stores	R
492110	Couriers	R
522390	Credit Services	P
424990	Dairy & Dairy Products	W
624410	Day Care (adult & child day care)	F
492210	Delivery	F
339116	Dental Laboratory	P
621210	Dentist, dental surgeon, orthodontist	P
451990	Department Stores - Other	R
561611	Detective & Investigative Services	P
812191	Diet & Weight Reducing Centers	P
621512	Diagnostic Imaging Centers	P
541890	Directory - Compiling & Selling	A
930006	Distribution Center	D
446110	Drugstores & Pharmacies	R
812320	Dry Cleaning & Laundry Services	R
238310	Drywall	C
611699	Educational Services (Misc. Schools)	P
811219	Electronic Equipment - Repair	C
561310	Employment Agency	P
611691	Exam Preparation & Tutoring	P
484110	Express Companies	F
561710	Exterminating Services	R
448140	Family Clothing	R
311119	Feed Mills	M
238390	Fence	C
713940	Fitness & Sports Centers	P
453212	Flea Market	R
453110	Florist	R

442210	Floor Covering Store	R
722330	Food Service-Mobile Units	R
812199	Fortune Tellers	Z
488510	Freight Transportation	F
454391	Fruit & Produce Dealer	R
454392	Itinerant Peddler (Fruit, etc)	I
444220	Fruit Trees & Nursery Stock	R
812210	Funeral Homes & Services	U
337129	Furniture Manufacture	M
442110	Furniture Stores	R
442111	Furniture Dealer-Itinerant	I
811420	Furniture repair and Upholstery	R
238222	Gas Fitters	C
454312	Gas-Liquid Petroleum, butane, propane	G
447110	Gasoline - Retail	G
424720	Gasoline - Wholesale	G
452990	General Merchandise Stores	R
238991	Glass & Glazing - Itinerant	I
445110	Grocery Stores, Supermarkets	R
451110	Guns, pistols, firearms & ammo	R
446191	Health Food Stores	R
444130	Hardware Stores	R
484110	Hauling for Hire	F
621999	Health Care Services	P
451120	Hobby, toy & game stores	R
444110	Home Centers	R
442299	Home Furnishing Stores	R
623312	Homes for Elderly	Q
621610	Home Health Care Services	P
532291	Home Health Equipment & Rental	R
531330	Home Inspections	P
622110	Hospitals - General, Medical & Surgical	Q
443111	Household Appliances	R
238990	House Movers	C
238310	Insulation	C
524113	Insurance - Casualty, Life	STATE
524126	Insurance - Property, Marine, Fire	STATE
541410	Interior Design	P
518111	Internet Service providers, Web sites	P
561611	Investigation Services	P
523110	Investment Banking & Securities	P
561720	Janitorial Services	C
448310	Jewelry Stores	R
323114	Job Printing	M
711310	Judo, Karate	P
621492	Kidney Dialysis	P

561730	Landscaping	C	
561731	Lawn Care (mowing only)	C	
812320	Laundry - Dry Cleaning	R	
812331	Laundry - Linen Service	R	
812333	Itinerant Linen & Uniform Supply	I	
812310	Laundry & Dry Cleaning (coin operated)	R	
485320	Limousine Service	F	
311991	Food Manufacturer & Processing	M	
312111	Beverage Manufacturer-soft drinks	M	
312112	Bottled Water Manufacturer	M	
312113	Ice Manufacturer	M	
313111	Yarn spinning mills	M	
313112	Textile mfg-fabric, yarn, carpet, canvas, rope	M	
314129	Other mill operations (rugs, linens, curtains)		M
315999	Miscellaneous Apparel	M	
316993	Leather Mfg.-shoes, luggage, handbags	M	
522310	Loan Brokers, mortgage & non-mtg	L	
492210	Local Messengers & Delivery	R	
561622	Locksmiths	R	
444190	Lumber & Building Material Dealers	R	
444191	Itinerant Lumber & Bldg Material Dealers	I	
339999	Lumber Manufacturing	M	
332710	Machine Shop-metal fabrication	M	
561431	Mail Centers	R	
551990	Management Companies	P	
321214	Truss Manufacturing	M	
321911	Wood window & door mfg.	M	
322211	Corrugated & solid fiber box mfg.	M	
322229	Paper mfg.-pulp, paper, stationary, tubes	M	
323110	Printing mfg.-screen, digital, lithographic	M	
323114	Quick Printing	R	
324121	Asphalt paving & block mfg.	M	
424199	Petroleum & coal products mfg.	M	
325510	Paint & coating manufacturing	M	
325998	Misc. chemical products	M	
326291	Plastics & rubber-tires	M	
327310	Cement Manufacturing	M	
327320	Ready mix concrete mfg.	M	
327331	Concrete Block & Brick	M	
327332	Concrete Pipe Manufacturing	M	
327390	Misc. Concrete Manufacturing	M	
331521	Aluminum Die-casting Foundry	M	
332999	Misc. fabricated metal products	M	
333512	Machine Tool Manufacturing	M	
333514	Special tool & die, jig & fixture mfg.	M	
333518	Misc. Metal Working Machinery	M	

333999	Misc. General Purpose Machinery	M	
334419	Misc. Electronic Component Mfg.	M	
335211	Electric Housewares & Fans Mfg.	M	
335228	Misc. Household Appliance Mfg.	M	
336999	Misc. Transportation Equipment	M	
337110	Kitchen Cabinets & Countertops	M	
337910	Mattress Manufacturing	M	
339114	Dental Equipment & Supplies	R	
339116	Dental Laboratories	P	
339950	Sign Manufacturing	M	
339999	Misc. Manufacturing	M	
453930	Mobile Home Dealers	V	
441221	Motorcycle Dealers	R	
512131	Motion Picture Theaters	R	
484110	Motor Freight Lines	F	
441110	Motor Vehicles - new		V
441120	Motor Vehicles - used	V	
488410	Motor Vehicle Towing	F	
488420	Motor Vehicle Towing-Itinerant	I	
484210	Moving (household & office goods)	F	
812113	Nail Salons	R	
511110	Newspaper publishing & printing	M	
451212	News Dealers & News Stands	R	
623110	Nursing Care Facilities	P	
623312	Nursing Homes - Homes for Elderly	Q	
624190	Miscellaneous Family Services	P	
561499	Office (maintaining an office)	P	
621320	Optometrists	P	
446130	Opticians	R	
453210	Office Equipment, Fixtures, Furniture Supplies	R	
454390	Other Services (direct selling)	I	
621498	Outpatient Care Centers	P	
444120	Paint & Wallpapers Stores	R	
325510	Paint & Coating Manufacturing	M	
485321	Passenger Transportation-bus, taxi, limo, buggy	F	
522298	Pawnbrokers, title pawn, merchandise	L	
454391	Peddlers License	I	
812990	Personal Services-Misc.	P	
812910	Pet Care Services & Grooming	R	
453910	Pets & Pet Supplies	R	
454312	Petroleum-LP gas & other	G	
446110	Pharmacies & Drug Stores	R	
541921	Photography Studios	R	
541922	Itinerant Photography		I
621111	Physicians	P	
910002	Pool Room	F	

561790	Pressure Washing	L
323113	Printing - Commercial	M
711310	Professional Boxing & Wrestling	F
541990	Professions & Vocations, Misc.	P
711320	Promoters of Events	F
443112	Radios, Televisions & Others	R
482111	Railroads	STATE
531210	Real Estate Brokers	P
531320	Real Estate Appraisers	P
512240	Recording Companies & Studios	P
441210	Recreational Vehicle Dealers	V
238224	Refrigeration	C
532310	Rental & Leasing - all Tangible Property	R
532230	Rental - Movies & Videos	R
532299	Misc Consumer Goods Rental	R
532310	Rental Centers	R
811412	Repairs-Appliances, Home & Garden Equipment	R
722110	Restaurants - Full Service	R
722211	Restaurants - Limited Service	R
453998	Retail Miscellaneous	R
811420	Upholstery & Furniture Repair	R
517410	Satellite Telecommunications	R
522120	Savings & Loan Associations	STATE
611699	Schools (misc., kindergarten)	O
523999	Securities, Brokerage, Investments	P
561499	Security Guards & Patrols	R
561621	Security Systems	R
562991	Septic Tank Services	C
611699	Service (technical, computer, sports, business)	R
811490	Sewing Machines	R
811430	Shoe Repair Shop	R
448210	Shoe Stores	R
238223	Sprinkler Installers	C
454390	Solicitors & Agents	I
452910	Super Centers	R
541370	Surveying & Mapping	P
812199	Tanning Salons	R
541213	Tax Services & Bookkeeping	P
485310	Taxi Service	F
541990	Taxidermist	P
517910	Telecommunications	R
561422	Telemarketing Bureaus	A
517310	Telephone - Local Exchange	STATE
517320	Telephone - Long Distance	STATE
517212	Telephone - Cellular, Wireless, Paging	R
517315	Telephone & Communications Equipment	R

561422	Telemarketing	A	
515120	Television Broadcasting	A	
512131	Theaters (motion picture)	R	
711110	Theater Companies & Dinner Theaters	R	
326212	Tire Retreading or Recapping	R	
453991	Tobacco Stores	R	
561510	Travel Agencies	P	
561732	Tree Surgeons	F	
532120	Truck, Trailer, RV Rental & Leasing		R
611691	Tutoring	P	
812210	Undertaker	N	
999111	Unloading (delivery)	F	
910001	Vending Machines	V	
541940	Veterinarians	P	
493110	Warehousing & Storage	R	
531130	Warehouses-Mini & Self Storage	R	
562119	Waste Collection Contractors	C	
238390	Water Proofing	C	
423990	Wholesale Dealers (durables)	W	
424990	Wholesale Dealers (non-durables)	W	
238390	Wood Working	C	
488410	Wrecker Service	F	
488411	Wrecker Service - Itinerant	I	
812990	Where no License is Specified	Z	
	(All other personal services)		

**SECTION 21. Compliance with Other Laws and Ordinances**

Prior to the issuance of any business license, the applicant shall certify to the City on such forms as the City Clerk/Treasurer may prescribe, that the applicant is in compliance with all existing city, county, state and federal laws, ordinance 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 license, the City Council or the City of Cullman or its designee may suspend said license until the licensee can certify compliance.

**SECTION 22. Payment of License by Check**

Whenever a license or license receipt shall be issued upon payment for the license by check, the same shall not be valid or of force or effect unless such check shall be duly paid upon presentation to the drawee.

**SECTION 23. Authority to Change License Schedule**

The adoption of the license schedule shall not abridge the right of the city council to change, alter, increase, decrease or revoke any of such licenses at any time, nor shall it abridge the right of the city council to require a license for any business, occupation, vocation or profession not included in this schedule.

**SECTION 24. Severability**

The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs or sections, since the same would have been enacted by the city council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

**SECTION 25. Repealer**

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

**SECTION 26. Effective Date**

This ordinance shall become effective on and after January 1, 2010.

ADOPTED this the \_\_\_\_\_ day of November 2009.

\_\_\_\_\_

President of the City Council

ATTEST:

\_\_\_\_\_  
City Clerk

TRANSMITTED to the Mayor this the \_\_\_\_\_ day of November 2009.

\_\_\_\_\_  
City Clerk

APPROVED this the \_\_\_\_\_ day of November 2009.

\_\_\_\_\_  
Mayor

Being no further business to come before the Mayor and Council a motion to adjourn was made by Council Member Hollingsworth. Council Member Cook seconded the motion and meeting was adjourned at 7:17 pm.