

**AN ORDINANCE TO AMEND THE CITY OF MOBILE SCHEDULE OF LICENSES,
PROVISIONS IN CHAPTER 30 RELATED TO THE SALE OF ALCOHOLIC
BEVERAGES, AND PROVISIONS IN CHAPTER 34 RELATED TO DELINQUENT
PAYMENTS**

Sponsored By: William S. Stimpson, Mayor

WHEREAS, the City of Mobile (“City”) wishes to update its Schedule of Licenses to clarify the types of licenses available, incorporate changes in State law and licensing procedures, and eliminate superfluous license provisions;

WHEREAS, the City wishes to amend Chapter 30 to clarify the procedures related to alcoholic beverage licenses;

WHEREAS, the City wishes to amend Chapter 34 to incorporate changes in State law related to delinquent payments and issuing fees; and

WHEREAS, this Ordinance is enacted to accomplish said goals.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MOBILE, ALABAMA, that the following Ordinance is adopted to amend the “Schedule of Licenses” located in Chapter 34, of the Code of the City of Mobile, Alabama, 1991, as well as the below amendments and additions to Chapter 30, of the Code of the City of Mobile, Alabama, 1991, and to Chapter 34, of the Code of the City of Mobile, Alabama, 1991 as follows:

Section 1: The following provisions located in the Schedule of Licenses are hereby amended and restated to read as follows:

NAICS	Code	Title	License Rate
238191	4	Acetylene welding (welding repair)	0.003054
541810	6.0A	Advertising (advertising agencies)	0.001798 0.00290
541860	9.3	Advertising by direct mail (direct mail advertising)	0.002305
541830	9.2	Advertising by Electronic Media (radio and T.V. ad reps)	0.002676 0.00290
541852	8	Advertising in or on buses	0.002368
541854	11	Advertising in or on taxicabs	0.002368

541891	12	Advertising Not Otherwise Specified	0.002368 0.00290
541853	10	Advertising on streets (advertising services, outdoor) (not otherwise specified)	0.002814
541851	7	Advertising with aeroplane	0.002814
541871	9.1	Advertising—Circulars, booklets and/or other printed matter for the primary purpose of advertising.	0.002676
541840	9	Advertising—Commercial, soliciting for, contracting for, preparing, accepting compensation for advertising matter by persons, firms or corporations.	0.001798 0.00290
541895	13.0B	Agency, conducting or contracting or maintaining an office in the city or advertising for the purpose of conducting special sales, excluding salvage, fire and bankrupt stock sales.	0.003288
525920	13.0A	Agency, having an office in the city and representing persons, firms or corporations, and doing business outside the city.	0.003288
522390	18.0A	Agents - money orders and/or utility bills, etc.: A license shall be required for each location where an agent, person, firm, association or corporation engaged in the issuance of money orders and/or accepting payments on account for utility companies, and/or performing related services. Provided, however, where gross receipts of such agent, person, firm, association or corporation so engaged are \$2,500.00 or less, (1) If such agent, person, firm, association or corporation has a retail merchant's license from the city, a separate license will not be required and such gross receipts shall be considered as gross receipts from the retail business of such retail merchants, and (2) if such agent, person, firm, association or corporation does not have a retail merchant's license from the city, a separate license will be required and will be issued upon payment of \$50.00.	0.003911 <u>0.00287</u>
812324	17	Agents (for laundries—plant outside Mobile)	0.003739
488510	16	Agents (of railroad and steamship companies not entering city)	0.001406
315999	18	Agents (taking measurements for wearing apparel for principal whose place of business is situated outside Mobile and police jurisdiction). Compliance with	0.002464

		Itinerant Merchants, Chap. 30, City Code, and Code 257.	
425120	19	Agents and Solicitors (not otherwise specified) – <u>Individuals will also need a 454384 – Solicitor Permit</u> <u>Employees of persons licensed are not required to</u> <u>purchase a separate license but are required to get</u> <u>the individual solicitor permit.</u>	0.002456 <u>0.00329</u>
454384	367.1	Agent / Solicitors Permit—Obtained from police department (see chapter 54A-1 of City Code and Code 306.0). Complete application, notarize signature, and send applicant to police department for records check and ID card. <u>In addition to 425120 Agent and Solicitor License</u>	\$3.00
425121	19.5	Agents, Dealers, or other businesses (without an office in the city). Each person engaged in business as principal, agent or in any other capacity, and for whom no other license is required by this chapter.	0.003288 <u>0.00329</u>
	19.6	Agents, dealers or other businesses— Any person, firm, or corporation, who shall maintain, keep in repair or otherwise man any office, store, warehouse, place of business, telephone wires, right of way, easement, land or other facility or facilities situated in the city in connection with any business, vocation, occupation or profession which is not subject to a license under any other schedule of this Code or under 19.5, above, of the schedule shall pay based upon the average daily number of employees:	

		<u>Agents, Dealers, Administrative Office or other businesses – Any person, firm, or corporation, who shall maintain, keep in repair or otherwise man any office, store, warehouse, place of business, telephone wires, right-of- way, easement, land or other facility or facilities situated in the city in connection with any business, vocation, occupation or profession which is not subject to a license under any other schedule of this Code or under 425121, above, of the schedule shall pay based upon the average daily number of employees:</u>	
425122	19.6A	Less than two persons	\$120.00
425123	19.6B	Two but less than four	\$180.00
425124	19.6C	Four but less than six	\$240.00
125125	19.6D	Six but less than ten	\$300.00
125126	19.6E	Ten but less than fifteen	\$360.00
425127	19.6F	Plus \$25.00 for each person in excess of fifteen	
522295	15	Agents, persons, firms, associations or corporations, doing a class of business known as a short loan business	0.002402
811316	20.0B	Air conditioning and heating sales and/or service (no installation) must be registered, if not certified, under Code of Ala. § 34-31-18	0.00271
238221	20.0C	Air conditioning and heating unit installation only requires state heating and A/C certificate, and bond verification from inspection services.	0.002251
221330	20	Air conditioning equipment and supplies	0.002052
333912	21.0M	Air products—Manufacturer	0.001928
444187	21.0R	Air products—Retail	0.002519
423830	21.0W	Air products—Wholesale	0.002045

561599	22	Airlines—Ticket Sales Office	\$200.00
<u>488190</u>		Air Transportation Support Activities – Aircraft Maintenance & Repair Services	<u>.002916</u>
<u>722095</u>		Alcoholic Beverages – Application Fee See Sec 30-71	<u>\$50.00</u>
424810	63.0	Alcoholic Beverages – Beer Only Wholesale: All persons or businesses engaged in the wholesale sales or distribution of beer to all licensees or others within this state lawfully authorized to sell beer. Beer – Wholesale. State controlled. No license for the sale of beer shall be issued for a period of less than one year and no such licenses shall be transferable from one person to another. The following conditions apply: (1) Must first obtain and continue to maintain the related State Board license. (2) All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.	\$250.00
445310	62.0	Alcoholic Beverages – Beer Retail (Off Premises Only): All persons or businesses engaged in the retail sales of beer for off premise consumption. Beer – Retail (package goods only) state controlled. The limitation stated in Code 63.0 also applies. The following conditions apply: (1) Must obtain and continue to maintain the related State Board license. (2) License application must first be approved by the City Council. (3) All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements. (4) Must also purchase any other applicable City license(s) as required.	\$75.00

445311	61-0	<u>Alcoholic Beverages – Beer Retail (On or Off Premises):</u> All persons or businesses engaged in the retail sales of beer for on premise consumption or in the retail sales of beer in sealed containers for off premise consumption. Beer – Retail (on premises) state controlled. The limitation stated in Code 63.0 also applies. The following conditions apply: (1) <u>Must obtain and continue to maintain the related State Board license.</u> (2) <u>License application must first be approved by the City Council.</u> (3) <u>All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.</u> (4) <u>Must also purchase any other applicable City license(s) as required.</u>	\$75.00
312121		<u>Alcoholic Beverages – Brewpub:</u> All persons or businesses engaged in the operation of a brewpub as defined by the ABC Board. The Following conditions apply: (1) <u>Must obtain and continue to maintain the related State Board license.</u> (2) <u>License application must first be approved by the City Council.</u> (3) <u>All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.</u> (4) <u>Must also purchase any other applicable city license(s) as required</u> (5) <u>Can sell only the beer brewed by the business and/or beer purchased from wholesalers.</u> (6) <u>If wishing to sell alcohol other than beer must also apply for the Alcohol – Liquor – Retail Restaurant license in conjunction with this license.</u>	\$500.00

<u>722414</u>		<u>Alcoholic Beverages – Club Liquor – Class I – Non-Profit:</u> All persons or businesses engaged in the operation of a nonprofit club as defined by the ABC Board engaging in retail sales of liquor, beer and wine for on premise consumption by their members and their guest. The following general conditions apply: <u>(1) Must obtain and continue to maintain the related State Board license.</u> <u>(2) License application must first be approved by the City Council.</u> <u>(3) All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.</u> <u>(4) Must also purchase any other applicable City license(s) as required.</u> The following conditions apply to the monthly liquor license fee only: <u>(5) For the purposes of this license, value is defined as the purchase price paid for all liquor purchased, from whatever source, less any taxes paid to the State of Alabama pursuant to Section 28-03-200, et seq., Code of Alabama 1975.</u> <u>(6) Licensee shall make a verified report to the Department of Revenue of the City showing the total purchases of liquor from all sources on or before the 20th of the month next succeeding the month in which the business was conducted and at the time of making said report the Licensee shall pay in full the monthly liquor license fee owed.</u>	<u>\$800.00, plus 8% of the value of liquor purchased for resale</u>
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<u>722411</u>	<u>Alcoholic Beverages – Club Liquor – Class II:</u> All persons or businesses engaged in the operation of a private club as defined by the ABC Board engaging in retail sales of liquor, beer and wine for on premise consumption by their members and their guest. The following general conditions apply: (1) <u>Must obtain and continue to maintain the related State Board license.</u> (2) <u>License application must first be approved by the City Council.</u> (3) <u>All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.</u> (4) <u>Must also purchase any other applicable City license(s) as required.</u> The following conditions apply to the monthly liquor license fee only: (5) <u>For the purposes of this license, value is defined as the purchase price paid for all liquor purchased, from whatever source, less any taxes paid to the State of Alabama pursuant to Section 28-03-200, et seq., Code of Alabama 1975.</u> (6) <u>Licensee shall make a verified report to the Department of Revenue of the City showing the total purchases of liquor from all sources on or before the 20th of the month next succeeding the month in which the business was conducted and at the time of making said report the Licensee shall pay in full the monthly liquor license fee owed.</u>	<u>\$800.00, plus 8% of the value of liquor purchased for resale</u>
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492500		<u>Alcoholic Beverages – Direct Wine Shipper:</u> All persons or businesses as defined by ABC, engaged in the business of shipping or contract for the shipment of wine from a manufacturer to a resident of the City of Mobile or its police jurisdiction for personal use. The following conditions apply: <u>(1) Must first obtain and continue to maintain the related State Board license.</u> <u>(2) All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.</u>	\$100.00
424823		<u>Alcoholic Beverages – Importer:</u> All persons or businesses engaged in the importation of alcoholic beverages, liquor, wine, or beer, manufactured outside the US for sale or distribution. The following conditions apply: <u>(1) Must first obtain and continue to maintain the related State Board license.</u> <u>(2) All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.</u>	\$250.00
722413		<u>Alcoholic Beverages – Liquor – Retail Restaurant:</u> All persons or businesses, engaged in the operation of a restaurant that also engages in retail sales for on premise consumption, liquor, beer and wine. The following general conditions apply: <u>(1) Must obtain and continue to maintain the related State Board license.</u> <u>(2) License application must first be approved by the City Council.</u> <u>(3) All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.</u> <u>(4) Must also purchase any other applicable City license(s) as required.</u> <u>The following conditions apply to the monthly liquor license fee only:</u>	\$800.00, plus 8% of the value of liquor purchased for resale

		<u>(5) For the purposes of this license, value is defined as the purchase price paid for all liquor purchased, from whatever source, less any taxes paid to the State of Alabama pursuant to Section 28-03-200, et seq., Code of Alabama 1975.</u> <u>(6) Licensee shall make a verified report to the Department of Revenue of the City showing the total purchases of liquor from all sources on or before the 20th of the month next succeeding the month in which the business was conducted and at the time of making said report the Licensee shall pay in full the monthly liquor license fee owed.</u>	
<u>424822</u>		<u>Alcoholic Beverages – Liquor Wholesale:</u> All persons or businesses engaged in the wholesale sales or distribution of liquor or wine. The following conditions apply: <u>(1) Must first obtain and continue to maintain the related State Board license.</u> <u>(2) All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.</u>	<u>\$500.00</u>
<u>722412</u>		<u>Alcoholic Beverages – Lounge Retail Liquor – Class I:</u> All persons, businesses, lounges, bars, pubs or by any other name called, engaged in retail sales of liquor, beer and wine, for on premise consumption, that does not offer food sales as a primary business activity. The following general conditions apply: <u>(1) Must obtain and continue to maintain the related State Board license.</u> <u>(2) License application must first be approved by the City Council.</u> <u>(3) All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.</u> <u>(4) Must also purchase any other applicable City license(s) as required. The following conditions apply to the monthly liquor license fee only:</u> <u>(5) For the purposes of this license, value is defined as the purchase price paid for all liquor purchased, from whatever source, less any taxes paid to the</u>	<u>\$800.00, plus a monthly liquor license fee of 8% of the value of liquor purchased for resale</u>

		State of Alabama pursuant to Section 28-03-200, et seq., Code of Alabama 1975. <u>(6) Licensee shall make a verified report to the Department of Revenue of the City showing the total purchases of liquor from all sources on or before the 20th of the month next succeeding the month in which the business was conducted and at the time of making said report the Licensee shall pay in full the monthly liquor license fee owed.</u>	
445315	-	<u>Alcoholic Beverages – Lounge Retail Liquor – Class II – Package:</u> All persons, businesses, stores, or package stores or by any other name called, engaged in retail sales of liquor, beer and wine, for off premise consumption. The following General conditions apply: <u>(1) Must obtain and continue to maintain the related State Board license.</u> <u>(2) License application must first be approved by the City Council.</u> <u>(3) All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.</u> <u>(4) Must also purchase any other applicable City license(s) as required.</u> <u>The following conditions apply to the monthly liquor license fee only:</u> <u>(5) For the purposes of this license, value is defined as the purchase price paid for all liquor purchased, from whatever source, less any taxes paid to the State of Alabama pursuant to Section 28-03-200, et seq., Code of Alabama 1975.</u> <u>(6) Licensee shall make a verified report to the Department of Revenue of the City showing the total purchases of liquor from all sources on or before the 20th of the month next succeeding the month in which the business was conducted and at the time of making said report the Licensee shall pay in full the monthly liquor license fee owed.</u>	<u>\$800.00, plus 8% of the value of liquor purchased for resale</u>

<u>312120</u>		<u>Alcoholic Beverages – Manufacturer/ Brewery:</u> All persons or businesses engaged in the manufacturing of beer. NOTE: This license does not authorize the retail sale of any product. The following conditions apply: <u>(1) Must first obtain and continue to maintain the related State Board license.</u> <u>(2) License application must first be approved by the City Council.</u> <u>(3) All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.</u>	<u>\$250.00</u>
722410	153.1	<u>Alcoholic Beverages – Retail – Drinking Establishments or Events</u> Drinking establishments (covers merchandise sold other than alcoholic beverages which are otherwise licensed.)	0.00306 <u>0.00311</u>
<u>722418</u>	-	<u>Alcoholic Beverages – Retail Passenger Common Carrier:</u> Authorizes all persons or business pertaining to railroad, bus, Airline, Ship line, Vessel or other common carrier operating passenger vehicles with seating of at least ten people to engage in liquor, beer and wine retail sales for consumption while aboard. The following conditions apply: <u>(1) Must obtain and continue to maintain the related State Board license.</u> <u>(2) License application must first be approved by the City Council.</u> <u>(3) All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.</u> The following conditions apply to the monthly liquor license fee only: <u>(4) For the purposes of this license, value is defined as the purchase price paid for all liquor purchased, from whatever source, less any taxes paid to the</u>	<u>\$800.00, plus a monthly liquor license fee of 8% of the value of liquor purchased for resale</u>

		<u>State of Alabama pursuant to Section 28-03-200, et seq., Code of Alabama 1975.</u> <u>(5) Licensee shall make a verified report to the Department of Revenue of the City showing the total purchases of liquor from all sources on or before the 20th of the month next succeeding the month in which the business was conducted and at the time of making said report the Licensee shall pay in full the monthly liquor license fee owed.</u>	
722416		<u>Alcoholic Beverages – Special Event – 30 days or less:</u> <u>All persons or businesses engaged in retail sales of liquor, beer and wine for on premise consumption at authorized special events lasting thirty days or less.</u> <u>The following conditions apply:</u> <u>1) Must obtain and continue to maintain the related State Board license.</u> <u>2) License application must first be approved by the City Council. An application is required for each event, but the City Council may simultaneously approve multiple events for specific dates and locations.</u> <u>3) All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.</u> <u>The following conditions apply to the monthly liquor license fee only:</u> <u>4) For the purposes of this license, value is defined as the purchase price paid for all liquor purchased, from whatever source, less any taxes paid to the State of Alabama pursuant to Section 28-03-200, et seq., Code of Alabama 1975.</u> <u>5) Licensee shall make a verified report to the Department of Revenue of the City showing the total purchases of liquor from all sources on or before the 20th of the month next succeeding the month in which the business was conducted and at the time of making said report the Licensee shall pay in full the monthly liquor license fee owed.</u>	<u>\$800.00 plus a monthly liquor license fee of 8% of the value of liquor purchased for resale</u>

<u>722417</u>	<u>Alcoholic Beverages – Special Event – More than 30 days:</u> <u>Authorizes state park, racing commission, fair authority, airport authority, civic center authority, or any other valid responsible organization or the franchises or concessionaire of such park, commission or authority to engage in liquor, beer and wine sales at retail, for on premise consumption for a period of more than thirty days and not to exceed one year.</u> <u>The following conditions apply:</u> <u>(1) Must obtain and continue to maintain the related State Board license.</u> <u>(2) License application must first be approved by the City Council.</u> <u>(3) All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.</u> <u>The following conditions apply to the monthly liquor license fee only:</u> <u>(4) For the purposes of this license, value is defined as the purchase price paid for all liquor purchased, from whatever source, less any taxes paid to the State of Alabama pursuant to Section 28-03-200, et seq., Code of Alabama 1975.</u> <u>(5) Licensee shall make a verified report to the Department of Revenue of the City showing the total purchases of liquor from all sources on or before the 20th of the month next succeeding the month in which the business was conducted and at the time of making said report the Licensee shall pay in full the monthly liquor license fee owed.</u>	<u>\$800.00, plus a monthly liquor license fee of 8% of the value of liquor purchased for resale</u>
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<u>722415</u>	<u>Alcoholic Beverages – Special Event Retail (7 days or less):</u> All persons or businesses engaged in retail sales of liquor, beer and wine for on premise consumption at authorized special events lasting seven days or less. <u>The following conditions apply:</u> <u>(1) Must obtain and continue to maintain the related State Board license.</u> <u>(2) License application must first be approved by the City Council. An application is required for each event, but the City Council may simultaneously approve multiple events for specific dates and locations.</u> (3) All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements. <u>The following conditions apply to the monthly liquor license fee only:</u> <u>(4) For the purposes of this license, value is defined as the purchase price paid for all liquor purchased, from whatever source, less any taxes paid to the State of Alabama pursuant to Section 28-03-200, et seq., Code of Alabama 1975.</u> <u>(5) Licensee shall make a verified report to the Department of Revenue of the City showing the total purchases of liquor from all sources on or before the 20th of the month next succeeding the month in which the business was conducted and at the time of making said report the Licensee shall pay in full the monthly liquor license fee owed.</u>	<u>\$800.00 plus a monthly liquor license fee of 8% of the value of liquor purchased for resale</u>
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445316		<u>Alcoholic Beverages – Table Wine – Retail (Off Premises Only):</u> All persons or businesses engaged in the retail sales of wine for off premise consumption. The following conditions apply: (1) <u>Must obtain and continue to maintain the related State Board license.</u> (2) <u>License application must first be approved by the City Council.</u> (3) <u>All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.</u> (4) <u>Must also purchase any other applicable City license(s) as required.</u>	\$75.00
445314	373.5	<u>Alcoholic Beverages – Table Wine – Retail (On or Off Premises):</u> table wine–Retail All persons or businesses engaged in the retail sales of wine for on premise consumption. The following conditions apply: (1) <u>Must obtain and continue to maintain the related State Board license.</u> (2) <u>License application must first be approved by the City Council.</u> (3) <u>All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.</u> (4) <u>Must also purchase any other applicable City license(s) as required.</u>	\$75.00
424821	373.7	<u>Alcoholic Beverages – Table Wine & Beer Combined Wholesale:</u> All persons or businesses engaged in the wholesale sales or distribution of wine and beer. Table wine and beer—Wholesale The following conditions apply: (1) <u>Must first obtain and continue to maintain the related State Board license.</u> (2) <u>All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.</u>	\$375.00

722419		<u>Alcoholic Beverages – Wine Festival (5 days or less):</u> <u>All persons or businesses engaged in the authorized hosting of a wine festival, lasting five days or less where authorized participants may hold tastings and sell at retail for on and off premise consumption.</u> The Following conditions apply: <u>1) Must obtain and continue to maintain the related State Board license.</u> <u>2) License application must first be approved by the City Council.</u> <u>3) All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.</u> <u>4) Must also purchase any other applicable city license(s) as required</u>	\$25.00
492510		<u>Alcoholic Beverages – Wine Fulfillment Center:</u> <u>All persons or businesses as defined by ABC, engaged in the business of shipping wine on behalf of a direct wine shipper licensee. Operates as a bailment warehouse for wine permitted to be sold directly by a direct wine shipper licensee to a resident of the City of Mobile and its police jurisdiction.</u> The following conditions apply: <u>(1) Must first obtain and continue to maintain the related State Board license.</u> <u>(2) All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.</u>	\$250.00; \$50.00 for each additional premises
424820	373.6	<u>Alcoholic Beverages – Wine Only Wholesale:</u> <u>All persons or businesses engaged in the wholesale sales or distribution of wine to all licensees or others within this state lawfully authorized to sell wine.</u> <u>Table wine – Wholesale</u> The following conditions apply: <u>(1) Must first obtain and continue to maintain the related State Board license.</u> (3) <u>All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations or licensure requirements.</u>	\$275.00

		Also, \$25.00 per truck, see Code 191.5.	
331312	23	Aluminum plants	0.001722
621910	24	Ambulance service. (<u>Must comply with the requirements imposed pursuant to Chapter 6 of the Mobile City Code</u>) Must file proof of liability insurance, (see City Code chapter 6, sec. 6-10) and must obtain permit from the chief of police.	0.00337
713996	265	Amusement Miniature golf course and driving range	0.003658
713941	365	Amusement — Skating rink	0.003658
713990	26.0A	Amusement and Recreation Services not elsewhere classified	0.003658 <u>0.00366</u>
713120	25	Amusement Devices—Nickel or more in slot (does not apply to pool tables, see Code 65.0A and 65.0B). Each machine shall also have affixed a city decal as follows:	0.003383 <u>0.00.366</u>
713121	25.0A	For first 10 machines	\$15.00 each
713123	25.0P	For first 10 machines (in police jurisdiction)	\$7.50 each
713122	25.0B	All over 10 machines	\$10.00 each
713124	25.0Q	All over 10 machines (in police jurisdiction)	\$5.00 each
812333	230.2	Any person, firm or corporation other than laundry located in the city which pays the regular laundry license tax of said city, engaged in soliciting or receiving general laundry work where said laundry work is to be done outside the city.	\$500.00
561613	29.5	Armored Car Services	0.002464 <u>0.00290</u>
711510	30.0A	Artists <u>and</u> or Art Studios	0.002998 <u>0.00300</u>

324122	31.0B	Asphalt material manufacturers (asphalt products, felts and coatings)	0.002388
324121	31.0A	Asphalt material manufacturers (paving mixtures and blocks)	0.000809
561990	33	<u>Auction</u> - Auctioneers, selling real or personal property. Each individual crying the auction must be licensed:	
561991	33.0A	Auction less than 5 days	\$120.00
561992	33.0B	Auction 5 days or more	\$250.00
811121	44.5	Automobile Body Repair Shops	0.002593 <u>0.00292</u>
811192	40	Automobile Laundries (car wash, where done for a fee)	0.00313
485113	41	Automobile or other vehicle—For hire to carry passengers outside the city. (This Code does not apply to regularly licensed taxicabs subject to City Code, Chapter 58.)	0.001022
811120	42	Automobile paint shops	0.002532
811111	43	Automobile Repair Shops (except body repairs)	0.002621 <u>0.00292</u>
423930	44	Automobile Salvage and/or wrecking	0.001736 <u>0.00215</u>
326211	45	Automobile tire and tube repairers, retreaders or recappers	0.002449
<u>811195</u>		<u>Automobile Detailing Services</u>	<u>0.00313</u>
	46	Automobiles and/or trucks rented without drivers	
441111	39.1	Automotive dealers not elsewhere classified	0.00129
811198	43.1	Automotive repair services and garages not elsewhere classified	0.002642
314913	47	Awnings and sail makers. For manufacturing, selling, erecting, or installing.	0.002566
322223	48	Bagging or ties—Retail or wholesale	0.00164
451113	49.0R	Bait—Retail	0.002519

424994	49.0W	Bait—Wholesale	0.001873
311819	51	Bakery—Itinerant bakery. Any firm, association, or corporation engaged in or managing the business of selling as an itinerant wholesale dealer, any bread, cakes, rolls, pies or other bakery products of whatsoever kind, nature or description from any cart, wagon, truck, automobile or other vehicle operated or propelled along or upon the public streets of the city, per annum. Board of health permit required before license can be issued.	\$500.00
713994	52	Balls (where admission charged)	0.003658
711131	385.0A	Bands, Orchestras, Actors, other Entertainers Groups	0.003592 <u>0.00431</u>
522108	52.5	Bank—Where the capital, surplus and undivided profits are: Less than \$50,000.00	\$10.00
522119	52.5A	\$50,000.00, not over \$100,000.00	\$20.00
522118	52.5B	\$100,000.00, not over \$150,000.00	\$30.00
522117	52.5C	\$150,000.00, not over \$200,000.00	\$40.00
522116	52.5D	\$200,000.00, not over \$250,000.00	\$50.00
522115	52.5E	\$250,000.00, not over \$300,000.00	\$60.00
522114	52.5F	\$300,000.00, not over \$350,000.00	\$70.00
522113	52.5G	\$350,000.00, not over \$400,000.00	\$80.00
522112	52.5H	\$400,000.00, not over \$400,000.00	\$90.00
522111	52.5I	\$450,000.00, not over \$500,000.00	\$100.00
522120	52.5J	\$500,000.00, not over \$600,000.00	\$110.00
522110	52.5K	Over \$600,000.00	\$125.00

522109	52.5L	Any Branch Bank or ATM (not Main Branch) – Only when there is a Main Branch separately licensed in the city.	\$10.00
446121	56	Barber and/or beauty supply house	0.002203
322211	57	Basket, box, carton and/or crate factory	0.001859
812198	59	Baths—Russian, Turkish or vapor, etc.	0.003911
454387	58.0R	Batteries—Retail	0.002126
423610	58.0W	Batteries—Wholesale	0.002017
451111	64.0R	Bicycles and tricycles—Retail. Bicycle and bicycle parts stores and bicycle shops	0.002134
423911	64.0W	Bicycles and tricycles—Wholesale	0.001873
713993	65	Billiard or pool tables – Each machine shall also have affixed a city decal as follows:	0.003658 0.00366
713991	65.0A	Billiard or Pool Table – Whether coin operated or not, each table (decal required) <u>City</u>	\$25.00
713992	65.0P	Billiard or Pool Table – Whether coin operated or not, each table (decal required) <u>PJ</u>	\$12.50
453911	66.0R	Bird dealers—Retail	0.002519
424441	66.0W	Bird Dealers—Wholesale	0.002045
424494	67.0W	Biscuit or cracker or cake distributor—Wholesale. Each manufacturer, branch, or agent, maintaining a distribution depot, warehouse or place of business, selling to merchants from stock or making deliveries in the city.	0.003054
311811	67.0R	Biscuit or cracker or cake—Retail	0.002519
316999	68	Blacksmiths (repair shops and related services)	0.002916

541340	69	Blueprints or Photostats (blueprinting and photocopying services)	0.003163
721310	70	Boarding Houses. Must meet board of health requirements. In addition, all boarding houses shall pay an additional license where meals are served to persons not residing on the premises, on the same schedule as restaurants.	0.003259 <u>0.00388</u>
336612	70.1	Boat building and repairing	0.00197
238223	71	Boiler Cleaning or Scaling (repair shops and related services)	0.002916 0.00250
238290	72	Boiler works (repair shops and related service)	0.002916
812995	73	Bondsmen (business services not elsewhere classified)	0.002456 <u>0.0040</u>
424920	74.0W	Books—Wholesale (durable goods not elsewhere classified)	0.001873
811432	75	Bootblacks (shoe repair shops, shoe shine parlors)	0.003499
311511	77	Bottlers of milk or fresh fruit juices. This license is also intended to include packagers or bottlers who combine milk with flavoring syrup and sell it in bottles or sealed paper containers and packagers or bottlers who process fresh fruit juices bottled without carbonated water for sale in bottles or paper containers. Board of health permit required before license can be issued.	0.002333
713950	78	Bowling Alleys	0.004343
812321	230.1	Branch laundries or offices where laundry is received or delivered regardless of whether a part of the work is done there or elsewhere in the city.	\$120.00
444192	79.0R	Brick and concrete block—Retail (lumber and building materials)	0.001764
423320	79.0W	Brick and concrete block—Wholesale	0.001873
327121	79.0M	Brick makers including concrete block and brick—Manufacturing. Including those soliciting orders or having an office and who sell or deliver brick within the city or its police jurisdiction.	0.00201
523142	351.1	<u>Broker – Security Brokers and Dealers</u>	0.002285 <u>0.00229</u>
522310	82	Broker, Money. Primary dealers in 1 st and 2 nd mortgages. Each person, firm, association or corporation conducting the business of factoring, or	0.00271 <u>0.00287</u>

		buying or selling first or second mortgages on real estate or notes secured by first or second mortgages thereon, or buying or selling bonds or stocks or conditional sales contracts or purchase money notes on automobiles, or rent notes, shall pay an annual license based on the face value of the notes, mortgages, bonds, stocks, conditional sales contracts, purchase money notes and rent notes handled during the preceding year.	
523120	82.5	Broker, Stock (see security etc. under "S" (Code 351.1))	0.002285 <u>0.00229</u>
523140	80.0C	Brokers, Commodity contract brokers and dealers	0.001236 <u>0.00229</u>
425129	81	Brokers, Merchandise. A merchandise broker is considered one who for a commission buys or sells goods and negotiates between buyer and seller, but without necessarily having the custody of the property.	0.001963 <u>0.00329</u>
488511	80.0A	Brokers: Custom house (arrangement of passenger transportation and freight and cargo)	0.001229
524210	80.0B	Brokers: Insurance	0.002539
523130	83	Brokers—Not Otherwise Specified (<u>Not Realty</u>)	0.001963 <u>0.00229</u>
236119	84.9	Builders or contractors—Itinerant (subject to chapter 11, City Code)	\$500.00
	85.1	Building and loan association (savings and loan) (same as banks—Code 52.5)	
611410	350.0C	Business and secretarial school	0.005387
423420	89	Business machines	0.002244
454312	91	Butane gas dealers	0.00177
424722	92	Butane gas—Wholesale. In addition to this license there is a license tax of 2 cents per gallon where it is used or sold for use in powering motor vehicles on public streets or roads, to be reported and paid monthly.	0.000762
424431	93.0W	Butter, eggs, milk or cheese dealers. Wholesale (dairy products). Board of health permit required before license can be issued.	0.000988
445298	93.0R	Butter, eggs, milk or cheese dealers—Retail (dairy products). Board of health permit required before license can be issued.	0.002224

722212	95	Café or cafeteria (eating places) (same as restaurant)	0.003109
445292	97.0R	Candy and confectionery dealers—Retail	0.002558
424451	97.0W	Candy and confectionery dealers—Wholesale	0.001181
311340	98	Candy manufacturers	0.002176
424452	99	Candy—Wholesale from truck and no other license is paid.	\$200.00
314912	99.1	Canvas products	0.002566
999140		Capital Employed – <u>Department Administrative Use Only</u> - value of: Land, buildings and improvements, machinery and equipment, furniture and fixtures, office machinery and equipment, inventory of merchandise purchased for resale but not manufactured or processed by the business within an annexed territory. Capital Employed does not include: The inventory of raw materials purchased for a manufacturing process, work in process, finished goods manufactured by the business in the annexed territory. <i>If you are a LESSEE of any item meeting the definition of Capital Employed – DO NOT – include the value of such leased property. If you are a LESSOR of any item meeting the definition of Capital Employed – DO NOT – include the value of such leased property.</i>	On First \$100,000 of Capital \$2.00 per \$1,000, On Second \$100,000 of Capital \$1.00 per \$1,000, On Third \$100,000 of Capital \$0.50 per \$1,000, On all Capital in Excess of \$300,000 \$0.25 per \$1,000
423421	102	Cash registers, same as business machines	0.002244
722320	102.5	Catering Service and/or tea rooms operated as a business, where no other license is paid. Board of health permit required before license can be issued.	0.003109 0.00311
812220	105	Cemetery Companies or Agents	0.004226 0.00430
325194	106	Charcoal, when put in paper bags whether burnt by parties selling same or not, offered to retail trade.	0.001873
	107	Chauffeurs and drivers. Same as taxicab drivers—See Code 378.	
522391	107.1	Check Exchange	0.002456 0.00287

424690	108	Chemicals (chemicals and allied products not otherwise specified) Manufacturing and/or dealing in chemicals or maintaining a sales office.	0.001846
624410		Child Care/Day Care Services	.00302
448130	117.1C	Children's and infants' wear stores	0.002244
442299	110.0R	China, glassware or crockery—Retail	0.00227
423220	110.0W	China, glassware or crockery—Wholesale	0.001873
621391	111	Chiropodist, per individual chiropodist	0.002784
812991	116	Clairvoyants, Fortune Tellers, etc.: (a) There is hereby levied on each clairvoyant, fortune teller, astrologist, phrenologist, medium, crystal gazer, and on every person practicing palmistry, phrenology, clairvoyancy, or mesmerism, and on every person or device for telling fortunes, and on every spiritualist giving readings, or sittings or exhibitions, of such character, for hire, within the city limits, a license of \$1,000.00, except as otherwise provided in Item 116(b). (b) Provided, however, that any person who has purchased the license described in paragraph (a) above, in the city, and held it for a period of one full year may for the next full year and each succeeding, consecutive full year thereafter (subject to the review and approval of the chief of police), be issued such annual license as follows: The second full year at a rate reduced by two percent (\$25.00) and for each succeeding consecutive full year thereafter at a declining annual rate achieved by an additional cumulative \$25.00 deduction for nineteen consecutive, full years after which the license may be procured for each succeeding consecutive full year for the sum of \$500.00. Also see City Code Ch. 23	\$1,000.00
561790	428.0B	Cleaning and maintenance services to dwellings and other buildings not elsewhere classified	0.002566
812323	117	Cleaning and pressing	0.0033
	117.1	Clothing stores:	

423520	118	Coal, coke and/or charcoal distributors (wood also)	0.001873
423521	119	Coal, coke or charcoal, sold from railroad yards or cars, dealers (wood also)	0.001873
445297	120.0R	Coffee and tea dealers—Retail	0.002141
424491	120.0W	Coffee and tea dealers—Wholesale	0.001558
561440	122	Collection Agency. Each person, firm, or corporation, other than attorneys at law but including adjusters of commercial accounts, engaged in collecting general accounts shall pay a license at the rate prescribed herein measured by gross receipts from said business during the next preceding year.	0.002807 0.00285
523141	122.3	Commodity contracts brokers and dealers (same as Code 351.1)	0.002285
517212	380.0C	Competitive local exchange company—CLEC	0.003465
812990	122.5	Computer dating services	0.002786 0.0040
443120	122.7R	Computer equipment—Retail	0.002087
423430	122.7W	Computer equipment—Wholesale	0.002244
541511	122.6	<u>Computer Systems</u> – Computer programming and other software services	0.002998
322214	125	Cone manufacturing (fiber cans, tubes, drums, and similar products)	0.001194
445293	123.0R	Confectioners—Retail	0.002558
424450	123.0W	Confectioners—Wholesale	0.001181
238999	125.3	Construction—Itinerant contractors (see chapter 30, City Code)	\$500.00
238220	20.0A	<u>Contractor</u> – Air Conditioning and Heating (sales, service and installation) requires state heating and A/C certificate before license can be issued.	0.002436 0.00250
238227	37	<u>Contractor</u> – Automatic Sprinklers <u>for fire prevention</u>	0.002154 0.00250
238350	99.2	<u>Contractor</u> – Carpentering, <u>Carpentry</u>	0.002093 0.00250
238140	103	<u>Contractor</u> – Cement, Brick or Rock Workers (where no other license is paid)	0.002161 0.00250

238991	125.1	Construction other than building construction (not otherwise specified)	0.001784
238990	125.2	Contractor – Construction or Subcontractor license for construction (not otherwise specified)	0.001784 0.00250
238914	125.1D	Contractor – Sp. Trd. Con. Demolition/Moving	0.002323 0.00250
238211	125.1E	Contractor – Sp. Trd. Con. Electrical – <u>State Board License Required</u>	0.002323 0.00250
238910	165.1	Contractor – Excavation and Foundation Work	0.0028 — 0.00250
238992	169.1	Contractor – Fence Company Installers not elsewhere classified (other than ornamental iron) — Retail	0.002491 0.00250
238988	172	Contractor – Fireproofing by coating material	0.002628 0.00250
238330	174.3	Contractor – Floor Covering Installation	0.002017 0.00250
238331	175	Contractor – Floor Finishing or Sanding	0.002017 0.00250
236120	85	<u>Contractor – General Contractor –Licensing required from the Alabama Licensing Board for General Contractors.</u> Builders or contractors or subcontractors, not elsewhere classified, whether done by special contract or in connection with or incidental to building or repair work, and in addition, for all work done by contractor for which an inspection permit was not obtained from Inspection Services. <u>The initial Contractor – General Contractor license shall be based on estimated gross receipts for the current year. If needed, the initial amount paid will be adjusted for overage or under payment and said adjustment will either be charged or credited when the license is renewed. Before a license account can be closed by the business, the account must be settled in full.</u> <u>For purposes of payment schedule:</u> <u>“Gross receipts” shall be defined as total businesses gross receipts, minus those amounts paid to “qualified subcontractors”, as defined below.</u>	\$120.00 0.002500

		<u>Qualified subcontractors:</u> Those individuals/entities holding a current City of Mobile business license listing contractor as the license category not to include the exclusions listed below. <u>No permit is to be issued by the city building inspector until the license is issued.</u> <u>Exclusions:</u> Those individuals/entities whose primary business is not that of a contractor and/or those who hold a contractor's license for the sole purpose of the construction/maintenance of their own property.	
		No permit is to be issued by the city building inspector until the license of \$120.00 is paid. After work is completed, the builder shall report the actual cost of the work done or performed and shall pay the balance of the amount due.	-0.02500
		NOTE: This shall include all dealers or persons contracting or agreeing for the compensation by way of percentage or commission from the owner, whether a maximum limit of costs is or is not guaranteed or agreed upon. The amount expended upon each said license or privilege tax is as otherwise provided for other retail merchants.	
238150	201.5	Contractor – Glass and Glazing work, not otherwise specified (see also 297.0R)	0.002353 0.00250
<u>236121</u>		<u>Contractor – Home Builder – Licensing required from the Alabama Home Builders Licensure Board</u> <u>The initial Contractor – Home Builder license shall be based on estimated gross receipts for the current year. If needed, the initial amount paid will be adjusted for overage or under payment and said adjustment will either be charged or credited when the license is renewed. Before a license account can be closed by the business, the account must be settled in full.</u> <u>For purposes of payment schedule:</u>	<u>0.002500</u>

		<u>"Gross receipts" shall be defined as total businesses gross receipts, minus those amounts paid to "qualified subcontractors", as defined below.</u> <u>Qualified subcontractors:</u> Those individuals/entities holding a current City of Mobile business license listing contractor as the license category not to include the exclusions listed below. <u>No permit is to be issued by the city building inspector until the license is issued.</u> <u>Exclusions: Those individuals/entities whose primary business is not that of a contractor and/or those who hold a contractor's license for the sole purpose of the construction/maintenance of their own property.</u>	
238311	221	Contractor – Insulators—Insulating ice boxes, buildings, etc., against cold or heat, and where no other license for construction work has been obtained.	0.001975 0.00250
237112	125.1K	Contractor – Sp. Trd. Con. Irrigation/Sprinkler	0.002323 0.00250
238340	246.5	Contractor – Marble, Terrazzo, Tile and Mosaic Work (same as Code 174.1R)	0.002052 0.00250
238320	296	Contractor – Painters, Paper Hangers, Interior Decorators	0.002456 0.00250
237310	301.5	Contractor – Paving Contractors – NOTE: This shall include all persons, firms or corporations contracting, or agreeing for the paving under a stipulation for compensation by way of percentage or commission from the customer, whether a maximum limit of costs is or is not guaranteed or agreed upon. The amount expended upon each said paving contract or job by the customer or owner shall fix the amount of the license under the schedule written above. The provisions of this section shall not apply for any paving work performed by paving contractors for any government agency of the United States, State of Alabama and the City and County of Mobile, Alabama. (1-4-66)	0.0036 —0.00250
238224	321	Contractor – Plumbers and/or Gas Fitters. Subject to state certification and verification of bond, required by inspection services, necessary . <u>State Board license required.</u>	0.002154 0.00250

238912	352.1	<u>Contractor – Septic Tanks. Building and/or Installing</u>	0.002154 <u>0.00250</u>
237311	361	<u>Contractor – Sidewalks</u> contractor . No person or persons, firms, associations or corporations shall be permitted to lay any cement sidewalks or curbs in the city without first obtaining a permit from the city engineer. License must be shown to city engineer before permits are issued.	0.002161 <u>0.00250</u>
238230	125.1P	Sp. Trd. Con. Plumbing or plumber	0.002323
238161	125.1Q	<u>Contractor – Sp. Trd. Con. Roofing or Roofer – The Home Builders Licensure Board regulates licenses and requires residential roofers undertaking projects valued at more than \$2,500 to hold a residential roofer's license. Must show proof of State Board license.</u>	0.002323 <u>0.00250</u>
238989	125.1V	<u>Contractor – Sp. Trd. Con. Swimming Pools – State Board License Required</u>	0.002323 <u>0.00250</u>
237110	125.1R	<u>Contractor – Water and Sewer, line and related structures construction: 237110</u>	0.002323 <u>0.00250</u>
237111	423	<u>Contractor – Well—Diggers</u>	0.002965 <u>0.00250</u>
238190	292.0A	Contractors – Ornamental Metal Works contractors, installing	0.001975 <u>0.00250</u>
611310	350.0A	Correspondence schools	0.003581
446120	126.0R	Cosmetics—Retail	0.002519
424211	126.0W	Cosmetics—Wholesale	0.002045
424993	127	Cotton buyers or brokers	0.000809
333111	128	Cotton compresses	0.000948
115111	129	Cotton Mill	0.001819
493113	130	Cotton storage	0.000948
541870	131	Coupon books. See trading stamps (Code 391)	0.002456

561492	131.1	Court Reporter/Legal Reporter	0.002807 <u>0.00285</u>
561451	14	<u>Credit – Agency, (credit rating bureaus) (consumer credit reporting agencies, mercantile reporting agencies and adjustment and collection agencies, excepting, however, the “at cost” Mobile Merchants Credit Association) (same as Code 132).</u>	0.002807 <u>0.00285</u>
561450	132	<u>Credit associations (same as Code 14)</u>	0.002807
321114	133	<u>Creosoting (wood preserving)</u>	0.001859
333294	134	<u>Dairy machinery</u>	0.001262
445296	134.0R	<u>Dairy products—Retail. Board of health permit required before license can be issued.</u>	0.002224
424430	134.0W	<u>Dairy products—Wholesale. Board of health permit required before license can be issued.</u>	0.000988
713995	135	Dance halls, <u>Event Venue</u> , or Night Clubs	0.00306 <u>0.00366</u>
611420	350.0B	<u>Data processing schools</u>	0.003809
518210	136.2	Data Processing Services	0.002834 <u>0.00283</u>
444221	229.1	<u>Dealers in shrubbery</u>	0.001504
454389	137	<u>Dealers—in goods or commodities having no place of business in city, whether carrying stock or not.</u>	0.00234
445111	138.0R	<u>Delicatessen—Retail. Board of health permit required before license can be issued.</u>	0.00127
424411	138.0W	<u>Delicatessen—Wholesale. Board of health permit required before license can be issued.</u>	0.000934
492210	140	<u>Delivery Companies—(local deliveries)</u>	0.002676 <u>0.00268</u>
484114	411.0A	Delivery License \$75,000 gross maximum – <u>The gross receipts derived from the sale and any requisite setup or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000.00) during the license year;</u> <u>The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year. Previous years gross receipts must be reported each renewal year.</u>	\$100.00

		<u>If gross receipts during the preceding license year does not exceed \$10,000 and the taxpayer has no other physical presence within the city or it's police jurisdiction, no license is required under this classification.</u> <u>This classification is not to be used for local delivery companies.</u> <u>If at any time during the current license year the taxpayer fails to meet the criteria specified, then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the city and may be subject to a penalty not to exceed ten dollars (\$10).</u> <u>The issuance fee for this license shall not to exceed \$10.00.</u>	
541430	122.1	Design Services – Commercial Art and Graphics, with or without photography	0.002998
561611	144	<u>Detective/Private Investigator - The detective must first obtain permit from chief of police. State Board License Required. See also Ch. 48 of the city code. Sec. 38-47 of Mobile Ordinance states Liability insurance prerequisite to issuance.</u> <u>Before a permit under the provisions of this article shall be issued by the city, the applicant for such permit shall first obtain and deposit with the city revenue department a comprehensive general liability policy with limits of one hundred thousand dollars (\$100,000.00), three hundred thousand dollars (\$300,000.00) for bodily injury and ten thousand dollars (\$10,000.00) for property damage. All insurance policies required to be deposited with the city revenue department under the provisions of this section shall contain an endorsement providing for thirty (30) days' written notice to the revenue department of the city prior to any material change therein or cancellation thereof.</u> <u>(Code 1965, § 49A-11)</u>	0.002464 <u>0.00290</u>
812332	145	Diaper service companies	0.002998

454390	146.1	Direct Selling Establishments, not otherwise specified	0.003074 <u>0.00307</u>
323119	147	Directories. Each person, firm or corporation making, compiling, selling or offering for sale any directory.	0.002456
511140	148	Directories—telephone. Soliciting ads and advertising	0.002368 <u>0.00346</u>
212399	148.1	Dirt Pit	0.002003 <u>0.00253</u>
	149	Disinfectants and/or insecticides	
621114	150	Doctors (same as Code 311, physician per individual practitioner)	0.002784
311812	153.0R	Doughnuts—Retail	0.003054
424492	153.0W	Doughnuts—Wholesale	0.003054
442291	416.0R	Drapery, curtain, upholstery, retail	0.00269
336611	155	Dry Docks	0.001866 <u>0.00235</u>
	156	Dry goods—Notions and other	
314999	156.0R	Dry goods—Retail	0.002491
424310	156.0W	Dry goods—Wholesale	0.001908
485322	377.0E	Each limousine	\$25.00
722214	156.1	Eating places or establishments, not otherwise classified. Board of health permit required before license can be issued.	0.003109
611710	156.2	Educational Services <u>or Training</u> not otherwise specified	0.003554 <u>0.00385</u>
238219	159	Electric contractor, itinerant. Verification of bond, required by inspection services, necessary.	\$500.00
238210	158	Electric contractors	0.002251
		NOTE: The words “electric contractors” means the doing of any work of electrical construction, installing any wiring or apparatus for electric light, heat or power, altering or changing or repairing any electric wiring or apparatus where the contractor deals with	

		the owner, tenant or agent of the property where such work is done.	
		Does not apply to contractor's employees. Verification of bond, required by inspection services, necessary.	
221122	157	Electric Light Companies, etc. State controlled. – For selling or distributing electrical current, an amount equal to three percent of the gross receipts for the business transacted in the city for the preceding year from the sale of electrical current sold or distributed from any point or points in the city and the police jurisdiction on basis of one and one-half percent of said gross receipts. Additional licenses may be required for other activities, such as retail sales and service.	0.03
<u>221123</u>		<u>Electric Light Companies, etc. State controlled. – For selling or distributing electrical current, an amount equal to one and one-half percent of the gross receipts for the business transacted in the city's police jurisdiction for the preceding year from the sale of electrical current sold or distributed from any point or points in the police jurisdiction on basis of one and one-half percent of said gross receipts. Additional licenses may be required for other activities, such as retail sales and service.</u>	<u>.015</u>
<u>221500</u>		<u>Electric Vehicle Power Distribution station – whether stand alone or a part of a store/station.</u>	<u>0.00209</u>
423621	334.0W	Electrical appliances, television and radio—Wholesale	0.001454
238291	161.0A	Elevator installation	0.001975
238292	161	Elevators—Branches or agencies for elevator companies selling or repairing hydraulic, steam, electric, or any mode, or repairing same, including to the control box. Sales, <u>installation</u> , and repair	0.001798 0.00250
561310	162	Employment Agency or Bureau	0.001826 <u>0.00285</u>
339911	164	Engravers	0.002744 <u>0.00235</u>
492211	165	Express Companies. State controlled. Commercially engaged in the city and sending packages from the city to any point. See Code of Ala. § 11-51-126.	\$500.00
561710	166	Exterminators – Must hold state department of agriculture exterminators' certificate before applying for license.	0.004392 <u>0.00290</u>

561719	167	Exterminators, itinerant	\$500.00
423820	168	Farm equipment and implements	0.001262
444220	169.0R	Feed, grain, flour, seed, bag, etc.—Retail	0.002168
424913	169.0W	Feed, grain, flour, seed, bag, etc.—Wholesale	0.00059
444223	170.0R	Fertilizers—Retail	0.002168
424911	170.0W	Fertilizers—Wholesale	0.001248
453312	171	Fire or wreck sale of merchandise (except merchandise salvaged from fire in the city), no license to be issued for less than the full price for one year	\$500.00
445220	174.0R	Fish and/or oyster dealers—Retail	0.001517
424460	174.0W	Fish and/or oyster dealers—Wholesale	0.00107
442210	174.1	Floor covering sales—Retail	0.002052
423221	174.2	Floor covering sales—Wholesale	0.001722
238339	176	Floor finishing, itinerant (see City Code, § 30-14)	\$500.00
453110	177.0R	Florists—Retail	0.002834 <u>0.00209</u>
424930	177.0W	Florists—Wholesale	0.002045 <u>0.00215</u>
722331	177.4	Food items sold from vehicle (not applicable to farm products sold by grower)	0.001517 <u>0.00311</u>
445299	177.5	Food stores not elsewhere classified	0.001476
424340	355.0W	Footwear—Wholesale	0.001687
332710	179	Foundry or machine shops	0.002656
488490	180	Freight inspection bureau	\$250.00
	181	Freight trucks, see Code 402	

488512	180.1	Freight/Cargo Forwarding	\$125.00
454388	182.0R	Frozen foods—Retail. Board of health permit required before license can be issued	0.00199
424420	182.0W	Frozen Foods—Wholesale. Board of health permit required before license can be issued	0.001022
424480	185	Fruit and produce dealers—Wholesale	0.001124
445231	184	Fruit—Retail	0.001675
561711	187	Fumigators. Must hold state department of agriculture exterminators certificate before city license may be applied for.	0.004392
337121	188.2	Furniture manufacturers	0.002148
811420	410.0A	Furniture repairing, cleaning redecorating and remodeling shops	0.003218
442111	188.1	Furniture, home furnishings and equipment stores not elsewhere classified	0.00227
448190	189	Furriers and fur shops	0.002888
424590	190	Furs, skins, pelts (furs raw)	0.001873
811493	191	Furs, skins, pelts—Repairing or storing furs, skins and pelts and garments made of them	0.003911
562111	191.5	Garbage Disposal Service (refuse system). Provided that proof of liability insurance is filed with the revenue director, said liability insurance to be in the amounts required by the safety responsibility laws of the state, and said liability insurance to contain a provision that the same shall not be canceled until the city revenue officer is given at least 30 days' notice of said cancellation, said liability insurance to remain and continue in full force and effect during the term of any license issued hereunder, and provided further that an inspection certificate for each truck or motor vehicle is obtained from the chief of police pursuant to the provisions of chapter 24 (as amended) of the Mobile City Code.	0.002635 <u>0.00264</u>
562113		In addition thereto, for each truck or motor vehicle used in the hauling of garbage for hire there shall be affixed a city decal	\$25.00

562114	404	Trucks <u>Garbage Hauling—Trucks for hire hauling garbage, garbage valet services – will also need 562113 for number of trucks.</u>	0.002196 <u>0.00220</u>
454313	196.0R	Gas and air products—Retail	0.002519
424691	196.0W	Gas and air products—Wholesale	0.002045
221210	193	Gas Companies – Each person, firm or corporation engaged in the business of selling or distributing natural gas in the City for any purpose whatsoever in an amount equal to three percent (3%) of the gross receipts of the business transacted for the preceding year from the sale or distribution of such gas, except that said rate shall be two percent (2%) of said gross receipts from the sale or distribution of such gas and all sales or deliveries thereof from without the City directly to industrial consumers in the City. The provisions of the above paragraph are to be applied to operation in the police jurisdiction on the basis of one and one-half percent (1½%) and one percent (1%) respectively, on said gross receipts. Provided that the regression table that follows the calculation method set out in Section 34-42© of this Chapter, shall not apply to any licenses issued to gas companies under this provision. Additional licenses may be required by other activities such as retails sales, etc.	0.03
<u>221211</u>		<u>Gas Companies – Each person, firm or corporation engaged in the business of selling or distributing natural gas in the Police Jurisdiction of the City for any purpose whatsoever in an amount equal to one and one-half percent (1½%) of the gross receipts of the business transacted for the preceding year from the sale or distribution of such gas, except that said rate shall be two percent (1%) of said gross receipts from the sale or distribution of such gas and all sales or deliveries thereof from without the City directly to industrial consumers in the Police Jurisdiction. Provided that the regression table that follows the calculation method set out in Section 34-42© of this Chapter, shall not apply to any licenses issued to gas companies under this provision. Additional licenses may be required by other activities such as retails sales, etc.</u>	<u>.015</u>

238222	198	Gas fitters, when another license paid for any other business engaged in or by gas companies. Verification of bond, required by inspection services, necessary.	\$120.00
238228	197	Gas fitters. Same as plumbers, see Code 321. Verification of bond, required by inspection services, necessary.	0.002154
443113	199.0R	Gas stoves or fixtures—Retail	0.00201
423721	199.0W	Gas stoves or fixtures—Wholesale	0.001873
424710	194.5	Gasoline Fuel Distributors or Dealers - (a) Gasoline fuel distributors or dealers selling, supplying or delivering gasoline or other motor fuels or lubricating oils or greases to any manufacturer or remanufacturer of engines, employing at least 750 workers, where such fuels, oils or greases are used or consumed, or withdrawn from storage and used solely and exclusively for the fixed or static testing of such engines (which sales are specifically exempted from provisions of the two cents per gallon gasoline and motor fuel sales license tax by exemption ordinance 34- 139 adopted September 16, 1969, and as amended by ordinance numbered 34-147 adopted September 13, 1969 and ordinance numbered 34-181 adopted November 18, 1969), or \$120.00, (and this license shall be in addition to all other licenses required of such firms); provided, (b) That any such manufacturer or remanufacturer of engines described in paragraph (a) above, which uses and/or withdraws from storage the fuels, oils or greases named above for the use or consumption specified in paragraph (a) above, may pay the privilege license tax equal to 0.003000 of the gross purchase price of such fuels, oils and greases so used and/or withdrawn from storage and used or consumed in the manner described in paragraph (a), or the \$120.00, and this license shall be in addition to all other licenses required of such firms; Provided that, where the license specified in paragraph (a) or paragraph (b) on the sale, use or consumption, distribution, storage or withdrawal from storage of such fuels, oils or greases shall have been paid to the city revenue officer by a distributor, or dealer, or manufacturer or remanufacturer as storer or user thereof, such payment shall be sufficient, the intent being that the license shall be paid but once. <u>Must also have code 424723.</u>	

424723	287	Oils Truck. – Each person, firm or corporation selling as agent, lubricating, per truck illuminating, fuel, gasoline, butane, propane, or other oil products, shall pay for the privilege of engaging in such business within the corporate limits a privilege tax at the rate of \$50.00 per annum for each truck used in said business whether said truck be owned by such agent or not. In addition to this license, there is a monthly license tax of two cents per gallon of gasoline or gasoline substitutes sold.	\$50.00
424313	201.0W	Gift shop—Wholesale	0.002045
999001	201.7	Going-out-of-Business/special sales (non-renewable). Must comply with City Code Section 56.	\$120.00
423949	202	Gold and other itinerant buyers—City ordinances must be complied with	\$500.00
713910	203	Golf Links/ <u>Courses</u>	0.00433
452991	203.5	Goods stores not elsewhere classified	0.001476
562119	191.5G	Grease Disposal Service (septage and grease hauler) provided that proof of liability insurance is filed with the revenue director, said liability insurance to be in the amounts required by the safety responsibility laws of the state, and said liability insurance to contain a provision that the same shall not be cancelled until the city revenue officer is given at least thirty (30) days' notice of said cancellation, said liability insurance to remain and continue in full force and effect during the term of any license issued hereunder, and provided further that an inspection certificate for each truck or motor vehicle is obtained from the chief of police pursuant to the provisions of chapter 25 (as amended) of the Mobile City Code.	0.002635 <u>0.00264</u>
561612	205.1	Guard Service - <u>any security officer, armed security officer, or contract security company providing private security services in this city must present a copy of their Alabama Security Regulatory Board license or certification. See also Ch. 48 of the city code.</u>	0.002464 <u>0.00290</u>

327420	206	Gypsum plant	0.002896
444130	207.0R	Hardware—Retail	0.002126
423710	207.0W	Hardware—Wholesale	0.00197
444196	415.0A	Hardwood veneer and plywood	0.001146
812322	208	Hat cleaning and renovating	0.003774
622310	339.8	<u>Health</u> – Rehabilitation and/or Recovery Centers	0.004466
623110	339.9	<u>Health</u> – Rest, Convalescent and/or Nursing Homes	0.00293 <u>0.00447</u>
621399	209.1	Health and Allied Services, not elsewhere classified	0.00337
713940	209	Health Club, reducing salons, fitness center, gymnasium	0.003829 <u>0.00383</u>
621498	209.2	Health – Out-Patient Care Center	0.00227 <u>0.00290</u>
446199	210.0R	Hearing aid devices—Retail	0.002519
423451	210.0W	Hearing aid devices—Wholesale. All persons or firms engaged in accepting orders or selling hearing aid devices of any type.	0.001873
423223	416.0W	Home furnishings, wholesale	0.001722
561721	212	House cleaning	0.002566
238994	213	House mover—Verification of bond, required by inspection services, necessary.	0.002491
238915	214	House wrecker—Verification of bond, required by inspection services, necessary. Note: The term “house wrecker” as used in this section is defined as one who demolishes houses and sells old lumber and brick, etc.	0.002052
311520	215	Ice cream manufacturers	0.002237
722330	216	Ice cream peddlers	0.002024 <u>0.00311</u>
424991	218.0W	Ice dealer—Wholesale	0.002045

312113	219	Ice factories	0.003698
562113	191.5T	In addition thereto, for each truck or motor vehicle used in the hauling of garbage for hire there shall be affixed a city decal	\$25.00
524126	222	Insurance - (a) Fire and Marine insurance companies. <u>City</u> \$4.00 on each \$100.00 and major fraction thereof of the gross premiums on policies issued for the preceding calendar year on property located in the city and police jurisdiction thereof, less premiums returned by cancellation provided that each person, firm, or corporation which has not done business in the city shall pay a license of \$100.00 and there shall be an adjustment at the expiration of the year of such license according to the schedule hereinabove specified. (b) Other insurance companies. Each person, firm or corporation doing any other kind of business than those specified in subdivisions (a), (c) and (d) shall pay \$50.00 and \$1.00 on each \$100.00 and major fraction thereof of gross premiums received, less the premiums returned by cancellation, received during the preceding year on policies issued during the preceding year to citizens of the city and police jurisdiction thereof. Provided, that each person, firm or corporation which has not done business during the preceding year in the city shall pay a flat minimum license of \$50.00 for the year or less time. (c) Persons, firms or corporations writing own insurance shall pay same license as other agents or agencies. Provided, that this shall not apply to Knights of Pythias, Odd Fellows and such incorporated fraternal orders. It is hereby provided that on the first day of January of each year or within 60 days thereafter, each insurance company or person engaged in such business shall furnish the city revenue officer a statement in writing duly authorized and certified by someone authorized to make the same, showing the full and true gross amount of such premiums, less return premiums, received during the year, and shall accompany such statement with the amount of the license due. Failure to furnish such statement shall constitute just cause to decline issuance of a license to such person. <u>A policy which is amended to add additional property or persons within it coverage at the time is renewed becomes in the next year a policy "issued during the preceding year". The premiums received</u>	0.04

		from such a policy would be subject to the license tax. If there are return premiums only, then enter 0.	
<u>524129</u>		<u>Insurance - (a) Fire and Marine insurance companies. Police Jurisdiction - \$2.00 on each \$100.00 and major fraction thereof of the gross premiums on policies issued for the preceding calendar year on property located in the police jurisdiction thereof, less premiums returned by cancellation. It is hereby provided that on the first day of January of each year or within 60 days thereafter, each insurance company or person engaged in such business shall furnish the city revenue officer a statement in writing duly authorized and certified by someone authorized to make the same, showing the full and true gross amount of such premiums, less return premiums, received during the year, and shall accompany such statement with the amount of the license due. Failure to furnish such statement shall constitute just cause to decline issuance of a license to such person. A policy which is amended to add additional property or persons within its coverage at the time is renewed becomes in the next year a policy "issued during the preceding year". The premiums received from such a policy would be subject to the license tax. If there are return premiums only, then enter 0.</u>	<u>.02</u>
<u>524291</u>	<u>2.5</u>	<u>Accident investigators (adjusters — see Code 223, Insurance adjusters)</u>	<u>0.002464</u>
<u>524293</u>	<u>223</u>	<u>Insurance Adjusters</u>	<u>0.002539</u> <u>0.00286</u>
<u>524113</u>		<u>Insurance – Life/Accident/Other – City \$50.00 and \$1.00 on each \$100.00 and major fraction thereof of gross premiums on policies issued for the preceding calendar year on property located in the police jurisdiction thereof, less premiums returned by cancellation. A policy which is amended to add additional property or persons within its coverage at the time is renewed becomes in the next year a policy "issued during the preceding year". The premiums received from such a policy would be subject to the license tax. If there are return premiums only, then enter 0. It is hereby provided that on the first day of January of each year or within 60 days thereafter, each insurance company or person engaged in such business shall furnish the city</u>	<u>\$50.00 flat fee plus .01 of gross receipts</u>

		<u>revenue officer a statement in writing duly authorized and certified by someone authorized to make the same, showing the full and true gross amount of such premiums, less return premiums, received during the year, and shall accompany such statement with the amount of the license due. Failure to furnish such statement shall constitute just cause to decline issuance of a license to such person.</u>	
<u>524115</u>		<u>Insurance – Life/Accident/Other – PJ – Police Jurisdiction - \$.50 on each \$100.00 and major fraction thereof of the gross premiums on policies issued for the preceding calendar year on property located in the police jurisdiction thereof, less premiums returned by cancellation. A policy which is amended to add additional property or persons within its coverage at the time is renewed becomes in the next year a policy “issued during the preceding year”. The premiums received from such a policy would be subject to the license tax. If there are return premiums only, then enter 0. It is hereby provided that on the first day of January of each year or within 60 days thereafter, each insurance company or person engaged in such business shall furnish the city revenue officer a statement in writing duly authorized and certified by someone authorized to make the same, showing the full and true gross amount of such premiums, less return premiums, received during the year, and shall accompany such statement with the amount of the license due. Failure to furnish such statement shall constitute just cause to decline issuance of a license to such person.</u>	<u>.005 of gross receipts</u>
424469	351.01	Itinerant wholesale dealers, as defined in City Code, chapter 30.	\$500.00
561740	100	<u>Janitorial – Carpet or rug cleaners</u>	0.003397 <u>0.00285</u>
561720	223.5	Janitorial Service	0.002566 <u>0.00285</u>
453995	223.6	Janitorial supplies	0.002203
423940	224.0W	Jewelry – Wholesale	0.001812
		JUKE BOXES	
561733	125.1L	Landscape – Sp. Trd. Con. Landscape/lawn care – <u>State Board License Required</u>	0.002323 <u>0.00290</u>

541320	229	Landscape gardener	0.00267
812320	230	Laundries and Dry Cleaning	0.003739 <u>0.0040</u>
812310	231	Laundries—Automatic	0.004481 <u>0.0040</u>
561730	229.2	Lawn and Garden Service	0.002909 <u>0.00291</u>
448320	233.0R	Leather goods—Retail	0.002698
424992	233.0W	Leather goods—Wholesale	0.001873
812331	234	Linen Supply Companies	0.002429 <u>0.0040</u>
445312	235	Liquor—Retail—No license for the sale of liquor shall be transferable from one person to another. In addition to this license, there is a license tax of five percent on all purchases of liquor, from ABC stores, charged.	\$650.00
445313	235.1	Liquor—Retail, private clubs.—Any yachting club 44ffiliated with the Southern Yachting Association, any veterans club 44ffiliated with a national veterans organization, any fraternal and benevolent club 44ffiliated with a national organization, may obtain this license for the sale of liquor at retail, and shall not be required to purchase any other license for the sale of liquor—Ten percent of the amount of all purchases of liquor and/or wines from state ABC stores during the preceding calendar year, or \$50.00, whichever sum is greater. (Adopted 9-15-62)	0.144
323110	235.3	Lithographers	0.002526
522291	266	<u>Loan – Money Lenders</u>	0.002868 <u>0.00287</u>
522296	359	<u>Loan – Short Loan / Pay Day Loan</u> (licensed small loan lenders)	0.002402 <u>0.00287</u>
561622	236	Locksmiths – <u>State Board License Required</u>	0.002916 <u>0.00290</u>
721110	211	<u>Lodging – Hotels</u> (Note: This is in addition to the license commonly called the “Room/ <u>Lodging Tax</u> ”). This license does not include the license for restaurants and other secondary businesses operating in connection with the renting of rooms.	0.003883

		Board of health permit required before license can be issued.	
721313	211.0A	<u>Lodging – Hotels, Rooming Houses, Bed and Breakfast</u> , Camps. Board of health permit required before license can be issued.	0.003883
423994	238	Log, timber or lumber merchant. Each dealer engaged in buying, receiving or otherwise handling or storing logs, timber, cross ties or paper mill wood or logs either for himself or as an agent.	0.002224
423319	239.0V	Lumber dealer — And in addition to the above licenses such itinerant or transient or out-of-city dealer shall pay for each horsedrawn or mechanically propelled vehicle operated in connection with such itinerant or transient or out-of-city business and making deliveries of lumber or lumber products to any person, firm or corporation other than lumber manufacturers, wholesale or retail lumber dealers or retail dealers in building materials as defined in this section, in the city or its police jurisdiction, which does not bear on the side of each such vehicle in clearly visible letters the name and address of the owner thereof, shall pay for each such vehicle an additional license of \$50.00.	
444199	239.0C	Lumber dealer — Itinerant or transient \$120.00. Itinerant or transient or dealers located outside the city or its police jurisdiction. Each itinerant or transient person or firm or corporation or each person, firm or corporation located outside the city or its police jurisdiction, dealing in selling or delivering lumber, or lumber products, either wholesale or retail, within the city limits of the city, or its police jurisdiction to any person, firm or corporation, except to a lumber manufacturer, a wholesale or retail lumber dealer or a retail dealer in building materials, as defined in this section who has paid a license as required by the city; and not maintaining a lumber yard, storage, sales or processing facilities within the city or its police jurisdiction and any agent, salesman or deliveryman for such transient or itinerant or out-of-city dealer doing any of these acts in the city.	\$300.00
444198	239.0P	In the police jurisdiction	\$150.00
		Lumber — Manufacture	

		Lumber—Retail	
722215	240	Lunchrooms or stands	0.003109
332711	241	Machine Shop and/or Wire Work	0.002656 <u>0.00235</u>
532490	243.0A	Machinery and tools—For hire	0.003581
238995	243.0B	Machinery and tools—For hire (with operator)	0.002676
454113	243.1	Mail Order Sales	0.002382 <u>0.00238</u>
331511	243.2	Malleable iron foundries	0.001722
561110	243.3	Management, Consulting and/or Public Relations Service – (Not Realty)	0.002896 <u>0.00285</u>
325320	149.0M	Manufacture (M)	0.001866
339113	30	Manufacturing – Artificial Limbs. Each person, firm, or corporation manufacturing, making and/or selling artificial limbs, trusses, braces, or similar appliances.	0.00306— <u>0.00235</u>
337110	94	Manufacturing – Cabinet Makers—Including, but not limited to, those orders delivered in the city.	0.002395 <u>0.00235</u>
339999	245	Manufacturing – Not Otherwise Specified. The term “manufacturer” as used herein is to include each person, firm, corporation, or association engaged in manufacturing, processing, extracting or refining.	0.002512 <u>0.00235</u>
321918	246	Manufacturers, mill work	0.00201
336411	21.0AM	Manufacturing – Aircraft manufacturing	0.002642 <u>0.00235</u>
335911	58.1	Manufacturing – Batteries, Storage—Industrial	0.001826 <u>0.00235</u>
312111	76	Manufacturing – Bottled Soft Drinks (bottled and canned soft drinks and carbonated waters). Manufacturers of, or bottlers of, or agents or distributors of, whether bottled in the city or not. The above license is not to include any business for which a license is specifically required by any other subsection of this schedule, and shall apply to consigned and warehouse stocks, whenever sold or distributed from local warehouses, as well as	0.002333 <u>0.00235</u>

		purchased stock. Board of health permit required before license can be issued.	
327310	104	<u>Manufacturing</u> – Cement Manufacturing Plant	0.00131 – <u>0.00235</u>
327320	124	<u>Manufacturing</u> – Concrete and/or Road Material Plants (whether mixed in trucks or not)	0.002484 <u>0.00235</u>
339116	141	<u>Manufacturing</u> – Dental Laboratories	0.003527 <u>0.00235</u>
315292	192	<u>Manufacturing</u> – Garment Manufacturers (apparel and other finished products)	0.001859 <u>0.00235</u>
333999	196.0M	<u>Manufacturing</u> – Gas and Air Products— Manufacturer	0.001928 <u>0.00235</u>
336613	247	<u>Manufacturing</u> – Marine and Industrial Metal Working Plant, including repair and building of vessels, repair, building and manufacturing of machinery, machine parts and all welding and blacksmith shops, (but not including tin shops that are not required to take out contractor’s license).	0.001866 <u>0.00235</u>
321993	393.0C	<u>Manufacturing</u> – Mobile home, manufacture	0.000974 <u>0.00235</u>
322121	300	<u>Manufacturing</u> – Paper Mill	0.001414 <u>0.00235</u>
326199	318.0M	<u>Manufacturing</u> – Plastic Products, miscellaneous manufacture	0.002065 <u>0.00235</u>
321991	327.0M	<u>Manufacturing</u> – Prefabricated House	0.001592 <u>0.00235</u>
324123	344	<u>Manufacturing</u> – Roofing Materials, manufacturing plant	0.002388 <u>0.00235</u>
321999	430	<u>Manufacturing</u> – Woodworking manufacturers	0.00241 – <u>0.00235</u>
321112	239.0M	<u>Manufacturing</u> – <u>Lumber</u> (Sawmills and Planing Mills, general) – As used herein, the term “lumber manufacturing” is defined as the operation of a sawmill, concentration yard, or planing mill, either actually manufacturing lumber from logs and/or processing it for shipment in wholesale lots. The concentration of unfinished lumber for shipment in wholesale lots by carload or truckload is recognized	0.002114 <u>0.00235</u>

		as manufacturing and not a wholesale dealer of lumber.	
488320	247.1	Marine Cargo Handling, including stevedoring handling	0.001558 <u>0.00283</u>
621397	248.1	Massage Therapist – <u>State Board License Required</u> . Must meet criteria set forth in City Code § 8-41.	0.00337
812199	248	Masseurs (Massage Parlors). Subject to existing police code requirements. Massaging by machines and/or by hand. Provided, the word “machine” as used in this section shall include all types or kinds of massage machines, reducing machines or other apparatus used for massage or reducing except that this schedule shall not apply to such machines operated by licensed physicians. <u>See also City Code Ch 8, Article III</u>	0.003911 <u>0.0040</u>
337910	249	Mattress manufacturer	0.00208
811422	250	Mattress renovators or repairers	0.002107
424471	294.0A	Meat packing plants (for meat sales see Code 252.2)	0.000934
424470	252.2	Meats and meat products—Wholesale. Board of health permit required before license can be issued.	0.000778
812992	255	Mediums (same as clairvoyants, subsection (a) Code 116)	\$1,000.00
448110	117.1A	Men’s and boys’ clothing and furnishings stores	0.002526
561452	256	Mercantile reporting agencies	0.002807
452992	258	Merchants retail trade (see Code 341.5)	0.00159
423995	259	Merchants wholesale trade (see Codes 426.0A and 426.0B).	0.001736
454399	257	Merchants, itinerants and comply with § 23-27, City Code; in addition, \$150.00 tax deposit is required.	\$500.00
561421	260	Messenger Service. Carrying, receiving, or delivering messages within the city, not to apply to receiving and delivering telegraph service.	0.002456 <u>0.00285</u>
454393	261.0R	Milk dealers (truck delivery)—Retail	0.002519
424432	261.0W	Milk dealers (truck delivery)—Wholesale	0.000988

448151	262.0R	Millinery—Retail	0.002504
424311	262.0W	Millinery—Wholesale	0.001585
511199	264	Mimeographing, multigraphing, etc. For engaging in mimeographing, multigraphing, or similar kind of business (excluding lithographing and printing).	0.003554
561439	353.2	<u>Miscellaneous</u> – Business Services Not Elsewhere Classified	0.002676 <u>0.00285</u>
		Miscellaneous manufacturing industries	
		Miscellaneous personal services—	
	353	Services, not otherwise specified, when not in conflict with any other section of this Code. Each person, firm or corporation operating or performing such service shall pay the license specified for whatever licensed service is most similar from a competitive standpoint.	
812196	353.1	Miscellaneous personal services	0.003911
453930	393.0A	Mobile Home Dealers	0.001366 <u>0.00209</u>
453931	265.5	Mobile Homes – <u>Parts</u> (see Code 393) (Mobile home retail parts—see Code 341.5)	0.001366 <u>0.00209</u>
	267	Monuments, tombstones, statuary	
512132	273	Motion Picture Theaters—Drive-in only	0.002608 <u>0.00303</u>
512131	384	<u>Motion Pictures-</u> Theatres, moving pictures	0.00271 — <u>0.00303</u>
512120	272	Motion Pictures or T.V. film, not elsewhere classified	0.003032 <u>0.00303</u>
512133	271	Moving pictures	0.003032
451140	314.0R	Music store—Retail	0.002395
451220	274.0R	Music stores—Retail	0.002395

423992	274.0W	Music stores—Wholesale	0.001873
423996	314.0W	Music store—Wholesale	0.001873
512240	275	Music Studio and Outlets. – Music studios furnishing music to places of business by wire connections or remote control, for hire. Places receiving music so furnished and charging therefor.	0.003658 <u>0.00303</u>
325191	276	Naval stores	0.002628
451212	281	News Stands	0.001901 <u>0.00209</u>
453221	282.0R	Notions and novelties—Retail	0.00269
424312	282.0W	Notions and novelties—Wholesale	0.001908
424120	283.5W	Office and stationery supplies—Wholesale	0.002126
442112	283.0R	Office equipment, fixtures—Retail	0.002368
423422	283.0W	Office equipment, fixtures—Wholesale	0.002244
453212	283.5R	Office forms and supplies—Retail	0.00234
211111	286	Oil and Gas Extraction	0.002526 0.00253
324191	284.0R	Oil dealers (crude or fuel oil exclusively)—Retail	0.000974
324110	290	Oil Refinery	0.001002 <u>0.00253</u>
424721	288.0W	Oil-grease—Wholesale	0.002045
446130	291.0R	Opticians, or optical dealers—Retail	0.002368
423460	291.0W	Opticians, or optical dealers—Wholesale	0.002287
	292	Ornamental iron, wire and brass installations, including fences, elevator enclosures, window guards, etc.	
445221	293.0R	Oysters—Retail (meat and fish (seafood) markets)	0.001517

424461	293.0W	Oysters—Wholesale (fish and seafoods)	0.00107
311612	294	Packing house companies—Wholesale meat dealers and/or packing house products	0.001085
325510	295	Paint manufacturers	0.002038
444120	297.0R	Paint, glass and wallpaper stores—Retail	0.00227
424950	297.0W	Paints, varnishes and supplies—Wholesale	0.002024
	297	Paints, wallpaper, etc.—Retail and wholesale	
322224	299	Paper bag manufacturing plant	0.001469
452993	298.0R	Paper or paper bags—Retail	0.002368
424130	298.0W	Paper or paper bags—Wholesale	0.00164
812931	301.0B	Parking <u>Garage or</u> structures	0.0028 — <u>0.00355</u>
812930	301.0A	Parking Lots – Any person offering parking space on private property located within a one-mile radius of Ladd-Peebles Stadium for rental on days when football games, sporting events, special events or concerts are scheduled at Ladd-Peebles Stadium shall be exempt from the requirement to obtain a business license, provided that such person owns the private property on which parking space is being offered for rent; or, if the person offering parking space for rent on such days is not the owner of the private property on which parking space is being offered for rent, such person must first obtain written permission from the property owner to use the private property to provide parking space for rent on such days. Additionally, any person offering parking space on private property located within a one-mile radius of any City of Mobile Mardi Gras parade route for rental on days when Mardi Gras parades are scheduled shall be exempt from the requirement to obtain a business license, provided that such person owns the private property on which parking space is being offered for rent; or, if the person offering parking space for rent on such days is not the owner of the private property on which parking space is being offered for rent, such person must first obtain written permission from the	0.0028 <u>0.00355</u>

		property owner to use the private property to provide parking space for rent on such days. These exemptions are applicable only to natural persons and/or any organization organized and operated exclusively for charitable, religious, educational, or other exempt purposes as set forth in section 501©(3) of the United States Internal Revenue Code. Offering parking space pursuant to these exemptions shall not constitute a violation of any other City of Mobile ordinance regarding parking. These exemptions have no effect on any previously recorded subdivision covenants or restrictions.	
	301	Parking lots or storage garages	
487990	362.0A	<u>Passenger Transportation – Airplanes/helicopters for sightseeing</u>	0.002491 <u>0.00349</u>
487991	362.0B	<u>Passenger Transportation – All Other for sightseeing</u>	0.002986 <u>0.00349</u>
487210	362.0B	<u>Passenger Transportation – Boats for sightseeing</u>	0.005921 <u>0.00349</u>
485114	87	<u>Passenger Transportation – Bus Companies—</u> Operating on streets of city by a private firm providing municipal bus service (local and suburban transit)	0.002539 <u>0.00246</u>
488491	88	<u>Passenger Transportation – Bus Depot—</u> State controlled license	\$300.00
487110	362.0C	<u>Passenger Transportation – Buses for sightseeing</u>	0.002539 <u>0.00349</u>
487111	90.0A	<u>Passenger Transportation – Buses.</u> Each motor vehicle with a seating capacity of seven passengers or less, as provided in connection with passenger business, each	\$35.00
485312	377.0C	Passenger Transportation – Decal Each taxicab or limousine (subject to City Code, chapter 59)	\$25.00
485313	378	Passenger Transportation – Driver Badge—1st year	\$15.00
485314	378.0A	Passenger Transportation – Driver Badge—Renewal	\$10.00
485315	378.0B	Passenger Transportation – Driver Badge— Replacement if lost	\$5.00
485320	377.0D	Passenger Transportation – Limousines (subject to Mobile City Code, chap. 59) <u>Will also need 485312 (decal)</u>	0.002382 <u>0.00246</u>

485310	377.0A	Passenger Transportation – Taxi Cab Companies as defined in chapter 59, Mobile City Code. Will also need 485312 (decal), and driver badge 1 st year, driver badge renewal from PD.	0.002382 <u>0.00246</u>
485311	377.0B	<u>Passenger Transportation</u> – Taxi Cab Stands, per stand per year	\$50.00
487112	90.0B	<u>Passenger Transportation</u> – with seating capacity of more than seven passengers	\$50.00
522298	302	Pawnbrokers - giving bond as per ordinance And no person who has not taken out license and given bond as herein provided, shall offer by sign, advertisement or other publication, goods as pawned or pawnbroker goods. And this shall not include the sale of any goods other than those received as pledges. <u>See also Ch. 53 of city code – Will also need 453310 retail license</u>	\$500.00
454383	303	Peddlers – annual license Peddlers: All persons or businesses primarily engaged in retailing merchandise via direct sale to the customer by means of a small and temporary location, such as stand, booth, tent, table, truck, wagon, trailer, or any other type of portable stall whatsoever. A peddler’s license does not authorize a person or business to engage in any house-to-house activity, solicit at private residences, or to operate a food truck. For any peddler’s license, the term “display area” includes the total aggregate square foot area occupied by any combination of a booth, tent, table, truck, wagon, trailer, or any other type of portable stall whatsoever. The following conditions apply: (1) The display area may not exceed 40 square feet. (2) No activity is permitted in any one fixed location for more than 30 days for any calendar year. (3) Without prior written city approval, this license does not permit the placement of any stand, booth, table, display, tent, vehicle, trailer, or any other structure whatsoever on any city property or within the city’s rights-of-way. (4) All activities must comply with all city zoning regulations as well as any other applicable city, state, and federal regulations. (5) No activity between the hours of 11:00 p.m. and 6:00 a.m. is authorized pursuant to this license. (6) Written authorization from the property owner or another person who is legally authorized to grant authorization is required prior to conducting any	\$50.00, plus \$70.00 tax deposit.

		activity on any property not owned by the licensee. The licensee must possess and be able to produce said written authorization at all times while conducting any activity on any property not owned by the licensee. Exception: This license is not valid for peddlers within the Hank Aaron Loop or for any area extending 500 feet from the boundaries of the Hank Aaron Loop for the 30-day period prior to and including Mardi Gras Day.	
454398	306.2	Peddlers, Mardi Gras. On foot, basket or cart, each – The license is valid only 30 days prior to and including Mardi Gras Day. NOTE: All peddlers are subject to police regulations.	\$500.00
454397	306.1	Peddlers, Mardi Gras. Stand, booth, table, tent, vehicle, or trailer. License shall be valid only 30 days prior to and including Mardi Gras Day for the area within the Hank Aaron Loop or for any area extending 500 feet from the boundaries of the Hank Aaron Loop. The following conditions apply: (1) The display area may not exceed 200 square feet. (2) Without prior written city approval, this license does not permit the placement of any stand, booth, table, display, tent, vehicle, trailer, or any other structure whatsoever on any city property or within the city's rights-of-way. (3) All activities must comply with all City zoning regulations as well as any other applicable City, State, and Federal regulations. (4) No activity between the hours of 11:00 p.m. and 6:00 a.m. is authorized pursuant to this license. (5) Written authorization from the property owner or another person who is legally authorized to grant authorization is required prior to conducting any activity on any property not owned by the licensee. The licensee must possess and be able to produce said written authorization at all times while conducting any activity on any property not owned by the licensee. Exception: Any business which sets up a booth, stand, or tent during Mardi Gras on property where it is licensed to do business year- round is not required to obtain the additional license provided for in this	\$1,000.00

		subparagraph. The gross proceeds derived from the sales from these “on property” Mardi Gras booths, stands or tents must be included in the measure of the annual business license and taxes must be paid and reported on the next regularly scheduled tax period.	
812112	307.5	Personal Services—Including, but not limited to, hair, nail, facial, skin, and massage (other services not herein specified) – <u>State Board License Required</u>	0.00396 — <u>0.0040</u>
<u>812115</u>		<u>Personal Services – Cosmetology/Barbering Shop – State Board License Required as defined in ALA CODE 34-7B-1 – Any place where barbering or cosmetology is practiced. Only a properly licensed person, who is not an apprentice or student, may operate a shop.</u>	<u>0.0040</u>
<u>812910</u>		<u>Pet Services – Grooming, sitting, walking, etc.</u>	<u>0.0040</u>
812921	308.1	Photofinishing Laboratories	0.003137 <u>0.00355</u>
541924	309.1	Photographers — <u>No Studio</u> – Any person, firm, or corporation, taking photographs or offering photography service for compensation, who does not qualify as a “studio photographer” defined in <u>541921</u> . (a) above, and who is neither a transient, nor itinerant photographer as defined in section 30-28, Mobile City Code (1965) each: 1 day only	\$50.00
541925	309.1B	2 and less than 10 days, per day	\$50.00
541926	309.1C	10 days or more	\$500.00
		All other persons, firms or corporations taking photographs for compensation within the city <u>without a studio</u> are hereby defined to be transient photographers.	\$150.00 tax deposit.
541921	309.0A	Photographers <u>and or Photography studio</u> – (a) A <u>studio photographer</u> is hereby defined to be every person, firm or corporation maintaining <u>an office</u> ,	0.003122

		including home office, or studio within the city for the purpose of taking therein, personally or through his/her or its agents, partners, or employees, photographs of persons in the City at such studio, and every person, firm or corporation maintaining in any one established place within the city for at least one year complete equipment for the taking of photographs, including all finishing processes, whether inside or outside of such place; shall pay an annual license as provided.	
541929	309.2	Photographers, transient.	\$500.00
541923	309.0B	Photographers, traveling, using animal or device as prop	\$120.00
443130	310.0R	Photographic supplies—Retail	0.001963
423410	310.0W	Photographic supplies—Wholesale	0.001729
446198	312.0R	Physicians and surgeons supplies—Retail	0.002059
423452	312.0W	Physicians and surgeons supplies—Wholesale	0.002017
621118	313.1	Physicians, transient or transient vendors of medicine, if accompanied by music, theatrical performers or any form of entertainment, each, per month	\$350.00
	314	Piano or organ sales	
454214	414.PJ	PJ account with machines in city, per machine	\$25.00
238310	317	Plasterer. Each person, firm, corporation or association doing business as plasterer, stucco worker or lather.	0.001975
	318	Plastics, manufacture, retail, wholesale	
453993	318.0R	Plastics—Retail	0.002368
424610	318.0W	Plastics—Wholesale	0.001846
332813	319	Plating, metal or otherwise (electroplating, plating, polishing, anodizing and coloring)	0.002854
238229	322	Plumbers, itinerant (see chapter 30, City Code). Subject to state certification and verification of bond, required by inspection services, necessary.	\$500.00

444197	323.0R	Plumbing fixtures and supplies—Retail	0.002126
713997	324	Pony Rides	0.003658 0.00366
442298	325.0R	Pottery or earthenware stores—Retail	0.00227
	325.0W	Pottery or earthenware stores—Wholesale	0.001722
424440	326	Poultry and eggs	
	326.0W	Poultry and poultry products—Wholesale	0.00083
	327	Prefabricated houses	
541212	3	Professional – Accountants/CPA's, per individual accountant <u>not receiving a W2 from firm/office</u>	0.002896 0.00290
<u>541211</u>		Professional – Accountants/CPA's per firm/office – to <u>report all gross receipts</u>	.002896 —0.00290
541910	27	Professional – Analyst—Business, statistical or industrial	0.003946 0.00290
541820	27.5	Professional – Analyst—Management, consulting and/or public relations services	0.002896 0.00290
541311	29	Professional – Architects, per individual <u>not receiving a W2 from firm/office</u>	0.002896 0.00290
<u>541310</u>		Professional – Architect Firm/Office – to <u>report all gross receipts</u>	.00290
541111	32	Professional – Attorneys, per individual attorney – <u>not receiving W2 from firm/office</u>	0.002772 0.00290
<u>541110</u>		Professional – Attorneys, per Firm/Office – to <u>report all gross receipts</u>	0.00290
541710	109	Professional – Chemists	0.003288
621311	112	Professional – Chiropractor, per individual chiropractor <u>not receiving a W2 from the firm/office.</u>	0.002784 0.00290
621211	143	Professional – Dentists, per individual dentist <u>not receiving a W2 from the firm/office.</u>	0.002784 0.00290
541331	163	Professional – Engineers: Civil, constructing, consulting, design, electrical, industrial, mechanical, or mining <u>not receiving a W2 from the firm/office.</u>	0.002896 0.00290
<u>541332</u>		Professional – Engineers Firm/Office: Civil, <u>constructing, consulting, design, electrical, industrial, mechanical or mining.</u>	.00290

621321	291.2	<u>Professional – Optometrists not receiving a W2 from the firm/office. (same as Code 311: physicians, etc.)</u>	0.002784 <u>0.00290</u>
621113	311	<u>Professional – Physicians, surgeons, dentists, psychiatrists, osteopaths, chiropractors or chiropodists, etc. Per individual practitioner not receiving a W2 from the firm/office.</u>	0.002784 <u>0.00290</u>
<u>621111</u>		<u>Professional – Physicians, surgeons, psychiatrists, optometrists, osteopaths, or chiropodists, etc. firm/office.</u>	<u>0.00290</u>
621117	313	Professional – Physicians, transient (see Code 254). Transient vendors of medicine, each, per month	\$100.00
541991	331	<u>Professional – Professions not otherwise specified</u>	0.003288 <u>0.00290</u>
541360	373.1	<u>Professional – Surveying</u>	0.002737 <u>0.00290</u>
541213	376	<u>Professional – Tax Experts or Adjustment Bureaus. This license applies to each person, firm, or corporation engaging in business (or who advertises) to undertake the adjustment of taxes, the making of income tax reports or giving assistance in making said income tax reports or other reports required by various governmental agencies. This license shall not apply to auditors, accountants, bookkeepers, or attorneys.</u>	0.003288 <u>0.00325</u>
541940	417	<u>Professional – Veterinarian Office or, per individual veterinarian not receiving a W2</u>	0.002464 <u>0.00290</u>
511110	277	<u>Publishing – Newspapers</u>	0.003464 <u>0.00346</u>
511120	329	<u>Publishing – Printers</u>	0.002526 <u>0.00346</u>
811118	332	Radiator Repair	0.002896 <u>0.00292</u>
443115	334.0R	Radio and television stores—Retail	0.002087
	334	Radio and/or television sales and service	
515112	333	Radio Broadcasting Station	0.003005 <u>0.00309</u>
482111	336	Railroads, state controlled	\$2,000.00
531210	337	Real Estate Agents, Brokers	0.002621 <u>0.00262</u>

<u>531215</u>		<u>Real Estate Agent Office with Licensed Broker</u>	<u>0.00262</u>
531320	28.1	<u>Real Property – Appraisers, real estate, damage, et al.</u>	0.002546 <u>0.00255</u>
531211	228	Land, land and Real Property Development or real estate companies or agents selling their own property exclusively, whether inside or outside city, maintaining an office in the city.	\$120.00 <u>0.00262</u>
531212		Real Property Management – Must hold broker's license from Alabama Real Estate Commission. Excludes those persons or entities exempt from the licensing requirements set forth in Alabama Code Section 34-27-2 and listing services or online platforms for short-term rentals.#	0.00262
721311	237	Lodging houses. Receiving transients and not known or advertised as hotels. Real Property – Short Term Rental - the rental of a dwelling unit, dwelling of any type, room, building, house or other structure or the part of a structure, including a manufactured home, that is or can be utilized as a transient sleeping place by one or more persons for less than one-hundred and eighty (180) consecutive days per rental period (excludes 721310, 721313, 721311 and 721111). Also excludes a rental between parties to the sale of such building, etc., where valid documentation of the sale is provided. Lodging tax must be filed and remitted. Individuals utilizing a third party for lodging tax collections shall submit a transaction history detail provided by the third party or other similar document that shows the dates booked, gross revenue, and lodging tax remitted.	0.003259 <u>0.00388</u>
531191	395.1	<u>Real Property – Trailer Parks/Camp</u> for transients	0.004412 <u>0.00441</u>
531190	395	<u>Real Property – Trailer/Mobile Home Parks</u>	0.003514 <u>0.00351</u>
531110	412	<u>Real Property – Lessors of Residential Buildings and Dwellings:</u> All owners of real property who engage in renting or leasing of ten or more dwelling units for residential purposes, in addition to any other applicable taxes or fees imposed for owning, renting, or leasing such property. If any location has more than one owner, each owner is jointly and severally	0.002652 <u>0.00265</u>

		responsible for the license fee. A license is required for each separate location.	
531111	412	<u>Real Property</u> – Lessors of Residential Building and Dwellings: All owners of real property who engage in renting or leasing less than ten dwelling units for residential purposes, in addition to any other applicable taxes or fees imposed for owning, renting, or leasing such property. If any location has more than one owner, each owner is jointly and severally responsible for the license fee. A license is required for each separate location. Definitions for the purposes of this license: “dwelling unit” is a single-family residence and each separate family apartment or housing accommodation in multiple-family building. “location” is a parcel as assessed for ad valorem taxes. “owner” is any person who is the holder of record title of any real property, and any assignee thereof. “residential purposes” is a residential occupancy for hire not subject to city lodging tax under article IV of this chapter. Exemptions: (1) Owner-occupied buildings or owner-occupied dwellings in which there are not more than three (3) dwelling units offered for rent or lease at the same location. A building or dwelling is owner-occupied only if it is the principal residence of the owner. (2) Residential properties assessed to the Mobile Housing Board Authority. Any owner claiming an exemption under the owner-occupied status, the Mobile Housing Board Authority exemption, or an exemption pursuant to § 34-65(b), shall file an affidavit with the city revenue department which provides the name and address of the owner and property manager (if applicable) for said property, along with a detailed factual basis for the exemption. Additional exemptions and privileges: (1) Lessors of residential buildings and dwellings shall be required to only file a single business license	\$15.00 per dwelling unit

		application form which shall cover all of their dwelling unit locations; (2) Lessors of residential buildings and dwellings shall be exempt from Mobile City Code § 34-51 except that such license(s) must be present at their principal place of business; (3) Lessors of Residential buildings and dwellings shall be exempt from Mobile City Code § 34-53(1) with regards to individual dwelling units.	
<u>531195</u>		<u>Real Property Leasing – leasing of real property (except residential buildings and dwellings, and all others already specified)</u>	<u>0.00301</u>
<u>331493</u>		<u>Recycling Centers of all kinds</u>	<u>0.00184</u>
333415	337.5	Refrigeration equipment and supplies. Same as Code 20.	0.002052
238225	338	Refrigeration Service – <u>State Board License Required – All legal entities engaged in the business of refrigeration contracting and servicing, installation, and repair.</u>	0.00271–0.00250
532299	233.0A	<u>Rental – Lease or Rental of Tangible Personal Property not elsewhere classified.</u>	0.003581 <u>0.00358</u>
238913	233.0B	<u>Rental – Lease or Rental of Tangible Personal Property with Operator, not elsewhere classified.</u>	0.003911 <u>0.00391</u>
532112	46.0A	<u>Rental – Passenger Car Rental and Leasing without drivers</u>	0.002003 <u>0.00255</u>
532121	46.0B	<u>Rental – Truck Rental and Leasing without drivers</u>	0.002546 <u>0.00255</u>
532122	46.0C	<u>Rental – Utility Trailer and Recreational Vehicle Rental</u>	0.001866 <u>0.00358</u>
811492	315	<u>Repair – Piano Tuner—Repair</u>	0.002916 <u>0.00292</u>
811430	356	<u>Repair – Shoes, repairers</u>	0.003499 <u>0.00292</u>

811312	339.5	Repair shops — (armature rewinding)	0.002698
811211	339.3	Repair Shops — Radio and Television	0.003156 0.00292
811490	339.6	Repair shops — Watch, Clock, and Jewelry Repair)	0.003191 0.00292
811491	339	Repair Shops and Related Services, Not Elsewhere Classified, including but not limited to bicycles, guns, pistols, typewriters, automatic sprinklers and sprinkler systems, refrigerators, clothing repair and alterations, stoves, washing machines, small appliances, sharpen tools, lawnmowers. <u>Not to include Automobile repair.</u>	0.002916 0.00292
811311	339.2	Repair shops — Electric motors and dynamos	0.002986
811421	339.1	Repair Shops — <u>Furniture</u> Old furniture repair and refinishing	0.003218 0.00292
722110	340.1	Restaurants — Fast Food — Eating places, not elsewhere classified (see Code 156.1). Board of health permit required before license can be issued.	0.003109 0.00311
722111	340	Restaurants, cafes, lunch and soda fountains. — All restaurants not fast food — Board of health permit required before license can be issued.	0.003109 0.00311
453994	149.0R	Retail	0.0026
445211	326.0R	Retail	0.00127
453991	388.0R	Retail — Cigar Stores and Stands	0.002087 0.00209
451110	368.0R	Retail — Sporting Goods Stores and Bicycle Shops, retail	0.002134 0.00209
423910	368.0W	(Sporting and recreational goods and supplies, wholesale)	0.001675
453313	28	Retail — Antique, oriental goods, wares or merchandise	0.002881 0.00209
448150	117.1D	Retail — Apparel and Accessory Stores, not elsewhere classified	0.002382 0.00209
441310	38.0R	Retail — Automobile Accessories, batteries, parts, supplies and/or tires — Retail	0.002126 0.00209
441120	39.0U	Retail — Automobile Dealers, used only	0.001427 0.00209

441110	39	<u>Retail – Automobile Dealer (new and used) whether owned by the dealer or not, except dealers in motorcycles.</u>	0.00079 <u>0.00209</u>
445291	50.0R	Retail – Bakery —Retail (baking and selling). Board of health permit required before license can be issued.	0.003054 <u>0.00209</u>
451211	74.0R	<u>Retail – Book Stores</u> —Retail	0.002298 <u>0.00209</u>
444190	86.0R	<u>Retail – Building Materials and Supplies</u> —Retail (lumber, <u>hardware, garden supply, paint, glass, etc.</u> and other building materials dealers) for fence installation, see Code 169.1	0.001764 <u>0.00209</u>
444191	86.1	Retail – Building materials (hardware, garden supply, paint, glass, etc.)	0.001908
452111	143.1	<u>Retail – Department Stores</u>	0.00227 <u>0.00209</u>
446110	154.0R	<u>Retail – Drugs</u> —Retail	0.002059 <u>0.00209</u>
443111	160.0R	<u>Retail – Electrical and/or Gas Appliances and/or supplies</u> —Retail	0.00201 <u>0.00209</u>
443112	160.1	<u>Retail – Electronic Equipment and supply</u>	0.001908 <u>0.00209</u>
451112	316	<u>Retail – Firearms Pistols</u> —Retail (sold subject to Title 13A-11-79, Code of Alabama, 1975)	0.002134 <u>0.00209</u>
442110	188.0R	<u>Retail – Furniture</u> —Retail	0.002395 <u>0.00209</u>
447110	194	<u>Retail – Gasoline.</u> Retail dealers in, and agents for, the sale of gasoline. This license in addition to all other licenses required.	0.00105 <u>0.00209</u>
453220	201.0R	<u>Retail – Gift shop</u> —Retail	0.00269 <u>0.00209</u>
445110	204.0R	<u>Retail – Groceries</u> —Retail	0.00127 <u>0.00209</u>
451120	390.0R	<u>Retail – Hobby, toy and game shops,</u> retail	0.002429 <u>0.00209</u>
722213	217	<u>Retail – Ice Cream</u> — <u>Retail Shop or Store</u>	0.002224 <u>0.00311</u>
453992	218.0R	<u>Retail – Ice Dealer</u> —Retail	0.001454 <u>0.00209</u>
444188	219.1	Retail – Industrial machinery and equipment	0.001798
444189	219.2	Retail – Industrial supplies	0.001736

448310	224.0R	<u>Retail – Jewelry</u> —Retail	0.002965 <u>0.00209</u>
453311	227.0R	<u>Retail – Junk Shops/Yards and Dealers</u> —Retail	0.002519 <u>0.00209</u>
445222	351.0R	<u>Retail – Meat and Fish (seafood) Markets</u>	0.001517 <u>0.00209</u>
445210	252.1	<u>Retail – Meats, fresh</u> —Retail. Board of health permit required before license can be issued.	0.001517 <u>0.00209</u>
452990	200.6	<u>Retail – Miscellaneous General Merchandise sales store</u>	0.002024 <u>0.00209</u>
453997	267.0R	Retail – <u>Monuments, Tombstones, Statuary</u>	0.002519 <u>0.00209</u>
441222	268.0R	<u>Retail – Motor Boats (engines, inboard or outboard), hulls, supplies (new or used)</u> —Retail	0.001715 <u>0.00209</u>
441221	269.0R	<u>Retail – Motorcycles and Motor Bikes, motor scooters and supplies</u> —Retail	0.001476 <u>0.00209</u>
447190	288.0R	<u>Oil-grease</u> —Retail	0.001736
453910	308	<u>Retail – Pet Shops</u>	0.002368 <u>0.00209</u>
444195	327.0R	Retail – <u>Prefabricated House</u>	0.001908 <u>0.00209</u>
445230	330.0R	<u>Retail – Produce and Fruit dealers, stores and vegetable markets</u> —Retail	0.001675 <u>0.00209</u>
454386	330.0A	(a) Watermelons or cantaloupes only, per truck	\$50.00
441210	393.0B	<u>Retail – Recreational and Utility Trailer Dealers</u>	0.001399 <u>0.00209</u>
448210	355.0R	<u>Retail – Shoe Stores</u> —Retail	0.002464 <u>0.00209</u>
448311	364.0R	<u>Retail (including jewelry stores)</u>	0.002965
441410	341.6	<u>Retail Aeronautical Equipment and Supply</u>	0.001908
444193	239.0R	<u>Retail lumber dealers or lumber yards (lumber, building materials) — As used herein, the term “retail lumber dealer” is defined as a person, firm, or corporation engaged in the business of selling lumber and lumber products in retail quantities, direct to consumers or contractors.</u>	0.001764
	341.3	<u>Retail sales. The term retail sale or sale at retail wherever used in any section or subsection of this</u>	

		Code is defined as any and all sales not covered by the term "wholesale sale" as defined in this Code.	
453998	341.5	Retail Trade <u>Not Elsewhere Classified</u>	0.001908 <u>0.00209</u>
423810	342	Road, construction and mining machinery and equipment	0.001694
454394	343	Rolling stores. No rolling store shall stop in front of any place of business. Provided, this license only includes general merchandise. Any other goods sold subject to additional license as per schedule.	0.002024
238160	344.5	Roofing and/or sheet metal contractor. Verification of bond, required by inspection services, necessary, and must be certified under Code 34-31-18.	0.002216
424121	345	Rubber stamps or stencils. Manufacture or dealer.	0.002154
314914	346	Sail maker (awnings)	0.002566
212321	348.1	Sand and Gravel Mining	0.002003 0.00253
454385	348.0R	Sand and gravel—Retail	0.001764
423321	348.0W	Sand and gravel—Wholesale	0.001668
238993	347	Sandblasting, cleaning buildings by	0.002422
517410	348.5	Satellite Dish/ <u>Equipment</u> Dealers	0.002087 <u>0.00426</u>
321113	349	Saw mills (lumber) (see Code 239.0M)	0.002114
611511	53.5	School – Barber / Cosmetology schools-See also City Code Ch 8, Article II	0.003514 <u>0.00385</u>
611610	136	School – Dancing schools - (a) Persons, firms, or corporations engaged in the business or profession of teaching dancing. (b) Where school children only are taught in private dancing schools, during those months of the year that correspond to the regular school terms, same as schools. This item shall not apply to dancing schools operated by the state, county or city public schools or any regularly organized schools or colleges where the teaching of dancing is a minor part of the curriculum.	0.004591 <u>0.00385</u>

611692	153.2	School – Driving school. Each person, firm or corporation engaged in the business of teaching the operation of motor vehicles of every kind and character to others. This license shall not apply to driving schools or persons teaching driving in connection with the curriculum of any public school.	0.002834 <u>0.00385</u>
611519	350.0D	School – Unclassified – Schools and educational services, not otherwise specified. This license shall not apply to schools operated by the state, county, city or to public schools, or to church operated schools.	0.003437 <u>0.00385</u>
	350	School. Each person, firm or corporation conducting a school (not otherwise specified) as a business shall pay a license for the privilege of engaging in such business.	
	351	Seafoods	
561620	351.3	Security System—Equipment sales and installation maintenance, and/or repair - State Board License Required – alarm systems, closed circuit television systems (CCTV), electronic access control systems, locksmithing, and/or alarm monitoring by means of selling, installing, maintaining, or repairing.	0.002464 <u>0.00290</u>
561614	351.2	Security systems—Personnel and equipment.	0.002464
561621	351.4	Security Systems— Personnel and Monitoring - State Board License Required (for personnel see Guard Service)	0.002464 <u>0.00290</u>
444222	352.0R	Seeds—Retail	0.002168
424910	352.0W	Seeds—Wholesale	0.001276
562991	352.2	Septic Tanks. Cleaning service.	0.002916 <u>0.00264</u>
443114	354.0R	Sewing machines—Retail	0.002546
423622	354.0W	Sewing machines—Wholesale	0.001722
811431	357	Shoe repair order branch	0.003911
713998	358	Shooting Galleries <u>and Places</u>	0.003658 <u>0.00366</u>

711190	360	Side Shows or Exhibitions of paintings, pictures, freaks, curiosities, museum of anatomy, etc.	0.003658 <u>0.00431</u>
	362	Sightseeing vehicle	
541890	363	Sign Painting. Repairing, Erecting, sign repairing and show card writing not including poster, billboard, neon or electrical sign, or decorative painting.	0.002456 <u>0.00290</u>
541850	6.0B	Signs – For repairing, removing for repairs of any kind, painting or repairing, assembling, erecting, maintaining, selling, offering to sell, leasing or sub-leasing, to others, neon or electrical signs.	0.001798 <u>0.00290</u>
	364	Silverware—Retail and wholesale	
624190	365.1	Social services – <u>Social/Leisure Serv/Care (other than Child Care)</u>	0.003019 <u>0.00302</u>
722216	366	Soda fountain. Where meals served, subject to board of health.	0.003109
722332	367.0R	Soda water—Retail	0.00127
424493	367.0W	Soda water—Wholesale	0.001558
321912	415.0B	Softwood veneer and plywood	0.000692
238351	125.1A	Sp. Trd. Con. Cabinets/finishing	0.002323
238352	125.1B	Sp. Trd. Con. Carpenter	0.002323
238996	125.1C	Sp. Trd. Con. Concrete/sidewalk	0.002323
238332	125.1F	Sp. Trd. Con. Flooring or carpet	0.002323
238911	125.1G	Sp. Trd. Con. Foundation/excavat.	0.002323
238130	125.1H	Sp. Trd. Con. Framer or framing	0.002323
238151	125.1I	Sp. Trd. Con. Glass/mirror/glazing	0.002323
238313	125.1J	Sp. Trd. Con. Insulation installer	0.002323
238998	125.1M	Sp. Trd. Con. Misc. special trade	0.002323

541892	125.1N	Sp. Trd. Con. Painter/signs/paint	0.002323
238997	125.1O	Sp. Trd. Con. Paving—All types	0.002323
332322	125.1T	Sp. Trd. Con. Sheetmetal/mechanic	0.002323
238312	125.1S	Sp. Trd. Con. Sheetrock/drywall	0.002323
238170	125.1U	Sp. Trd. Con. Siding installation	0.002323
238341	125.1W	Sp. Trd. Con. Tile/stone/brick	0.002323
238353	125.1X	Sp. Trd. Con. Windows or sunrooms	0.002323
	367.5	Special events (one or more times). In no event shall a special event license be in effect for more than two weeks. This license code category is to cover events at the Mobile Convention Center, Mobile Civic Center, Bel Air Mall, Springdale Mall, circuses, fairs and any other event of less than two weeks duration.	
711325	367.5F	<u>Special Event</u> – All others (including tax deposit of \$250.00)	\$500.00
711326	367.5G	<u>Special Event</u> – Licensed Retail Merchants— Temporary location for special event. (Provided, however, that regularly licensed businesses selling at a temporary location within the city or its police jurisdiction, for no more than five (5) days, and no more than twice annually, may do so without payment of an additional license).	
711324	367.5E	<u>Special Event</u> – Mall Promoted special events	\$500.00
711320	373	<u>Special Event</u> – Street Fairs or Carnival shows. Subject to police regulation.	0.003658 0.00431
711319	367.5A	<u>Special Event</u> - Amusement and Entertainment Promoters license (single event) – Special events (one or more times). <u>In no event shall a special event license be in effect for more than two weeks. This license code category is to cover events at the Mobile Convention Center, Mobile Civic Center, Bel Air Mall, Springdale Mall, circuses, fairs and any other event of less than two weeks duration.</u> Provided that no circus or circuses shall be issued a license in any year to hold a performance within thirty days prior to the date for the holding of the Greater Gulf State Fair, Inc. in Mobile County.	\$500.00

		Mechanical rides, other than amusement devices operated by depositing a coin in a slot: Note: Promoter shall be responsible for collecting all fees listed under 367.5D and remitting them to the city prior to the special event. Gross receipts tax required (four <u>five</u> percent city – one percent county if held within city limits; two-<u>point five</u> percent city – one percent county if held within the police jurisdiction.) The promoter will be provided with a “special events gross receipts tax form”. Gross receipts tax will be due and payable at the conclusion of the event and any promoter failing to follow these procedures shall be penalized and fined. Equipment cost, per week Proof of inspection of rides from a registered engineer within the prior year. Proof of \$1,000,000.00 liability insurance issued by company qualified to do business in the state and issued by a state agent with city named as loss payee.	\$300.00
711321	367.5B	<u>Special Event - General Merchandise sales promoters license (single event)</u> Gross receipts tax required (Four <u>Five</u> percent city – one percent county if held within city limits; two <u>point five</u> percent city – one percent county if held within the police jurisdiction of the city.) Prior to the event, the promoter is required t– inform all participating vendors about the city’s gross receipts tax requirements, and to provide them with a “special events gross receipts tax form.” At the conclusion of the event or as vendors conclude their participation in the event, the promoter is required to collect from each vendor the properly completed “special events gross receipts tax form” and the taxes due as reported thereon. The promoter is further required to make sure that each “special events gross receipts tax form” contains the vendor’s name, address, telephone number, total sales volume and tax due and paid. The promoter is also required within ten days following the event to forward the completed reports and the taxes due from all vendors who participated in the event to the City of Mobile Revenue Department, 205 Government Street, P.O. Box 3065, Mobile, Alabama 36601. Any promoter failing to follow these procedures shall be penalized and fined \$250.00.	\$250.00

		Special Event – General Merchandise sales Promoters who sponsor more than one “special event” during the year. Annual business license. Gross receipts tax required (Four <u>Five</u> percent city – one percent county if held within city limits; two-point five percent city – one percent county if held within the police jurisdiction of the city.) Prior to the event, the promoter is required to inform all participating vendors about the city’s gross receipts tax requirements, and to provide them with a “special events gross receipts tax form.” At the conclusion of the event or as vendors conclude their participation in the event, the promoter is required to collect from each vendor the properly completed “special events gross receipts tax form” and the taxes due as reported thereon. The promoter is further required to make sure that each “special events gross receipts tax form” contains the vendor’s name, address, telephone number, total sales volume and tax due and paid. The promoter is also required within ten days following the event to forward the completed reports and the taxes due from all vendors who participated in the event to the City of Mobile Revenue Department, 205 Government Street, P.O. Box 3065, Mobile, Alabama 36601. Any promoter failing to follow these procedures shall be penalized and fined \$250.00.	0.002413 <u>0.00431</u>
711322	367.50	<u>Special Event –</u> Commercially Promoted special events – Promoters of special events shall obtain a business license and post a tax bond with the city revenue department according to the following schedule. Vendors shall not be required to obtain a separate business license but shall, jointly with the promoter, be responsible for paying all taxes due from the sale of any tangible personal property. In no event shall a special event license be in effect for more than two weeks. Not later than thirty days prior to each event, the promoter shall provide the revenue department with such information as may be required by the department concerning the vendors that will participate in the event. Promoters shall distribute tax forms to all vendors prior to the event and shall be responsible for collecting all completed tax forms, and the taxes shown to be due thereon, from each vendor. Not later than ten days after the conclusion of the event, the promoter shall transmit all tax forms and shall	

		pay all taxes due to the revenue department. If the promoter shall fail to file any tax form required by this section, or if the promoter shall fail to pay the amount shown to be due thereon, then the promoter shall forfeit the entire tax bond, and shall be punished in accordance with section 34-58 of the City Code. Tax bonds will not be required if the special event does not involve the sale of tangible personal property as defined in § 34-23 of this Code. Bond Required Promoter (Number of Vendor Booths) 1-25 5,000.00 26-75 5,000.00 76-125 10,000.00 Over 125 10,000.00	\$120.00 \$150.00 \$250.00 \$300.00
711327	367.5H	Special <u>Events</u> - <u>Events</u> conducted by Civic or Charitable Organizations – Special events conducted not more than once a year by a civic or charitable organization which, for purposes of this license, is defined as an organization or nonprofit corporation which utilizes the proceeds of the event for a benevolent, educational, philanthropic, humanitarian, scientific, artistic, patriotic or other eleemosynary purpose.	\$25.00
	368	Sporting goods	
<u>561329</u>		<u>Staff - Wait / Bartending – Providing staff to serve guests.</u>	<u>0.00285</u>
541490	369	Stage scenery—Manufacturer. To include curtains, drops, drapes, floats, etc.	0.002484
424122	370.0W	Stationery supplies—Wholesale	0.002126

453210	370.0R	Stationery—Retail	0.00234
453996	372.0R	Store fixtures—Retail	0.00234
423440	372.0W	Store fixtures—Wholesale	0.002244
424821	373.7	Table wine and beer—Wholesale	\$375.00
445314	373.5	Table wine—Retail—Required to apply to alcoholic beverage control board and approval of city council before license can be issued.	\$75.00
424820	373.6	Table wine—Wholesale	\$275.00
315223	374	Tailors , Alterations, Sewing	0.002382 0.00235
812197	375	Tattooing or Tattooing Parlors – Board of Health Inspection required)	0.003911 0.0040
		Taxi cab drivers:	
	377	Taxi cabs/limousines (as defined in chapter 59, Mobile City Code)	
517213	380.0E	Telecom Commercial Mobile Radio Services	0.003581 0.00426
517310	380.0D	Telecom Services – Reseller of Telecommunications Services	0.004263 0.00426
517311	379	Telegraph Companies, state controlled	\$750.00
	380	Telephone companies, state controlled	
541872	381	Telephone directories, soliciting advertising	0.002368
517110	380.0A	Telephone Local Exchange license, state controlled	\$12,000.00
517111	380.0B	Telephone Long Distance exchange license, state controlled	\$3,000.00
517510	94.5	Television – Cable Television Companies and comparable services – See also Ch. 11.5 of the City Code.	0.003005 0.00426
515120	381.1	Television Broadcasting Stations. Provided, however, this license shall not apply to that portion of the business that may be in interstate or foreign commerce or to business done with the government of the United States.	0.003088 0.00309

561320	162.0A	Temporary help <u>to</u> supply services	0.001715 0.00172
	382	Termites. Same as exterminators, Code 166.	
541380	383	Testing laboratories, whether laboratory is maintained in city or not.	0.003012
711130	385	Theatrical, Musical Performances, Athletic Contests or Exhibitions or Entertainment not otherwise specified, (except when entire proceeds are designated for, and donated to, recognized charities, approved by the council).	0.00431
238226	387	Tin Shops. Persons operating tin shops and doing no contracting for tin or sheet metal work of any description, and who are not required to take out contractor's license.	0.002176 0.00250
541191	4	Title Company – Abstract of title companies (title abstract offices)	0.00571
524127	2	Title Insurance – Abstract of title (title insurance)	0.002861
	388	Tobacco, retail and wholesale	
721111	389	Tourist courts, homes, motels. (In addition to this license, there is a license tax based on gross receipts from the rental of rooms, and this license in no way affects the liability for the purchase of that license.) This license does not include the license for restaurants and other secondary businesses operated in connection with the renting of rooms. (Adopted 9-29-59). Board of health permit required before license can be issued.	0.003883
	390	Toy dealers, retail and wholesale	
423920	390.0W	Toys, hobby goods and supplies, wholesale	0.001866
541873	391	Trading stamps. See Code 131, coupons	0.002456
	393	Trailers, automobile, house or truck	
532120	394	Trailers, automobile – Luggage or freight, for hire	0.001866
454392		Transient Merchants: All persons engaged in selling goods, wares, merchandise or services to any purchaser other than registered licensed merchants dealing in that particular line of goods offered by said persons, shall be required before selling or offering	\$500.00

	to sell such articles to obtain a license in the amount of \$500.00. In addition, \$150.00 tax deposit to be paid when the license is purchased. This license shall also apply to such persons that stop in hotels or motels or rent rooms at other places to display their goods and services and sell same to the general public by samples, or take orders for shirts, clothing or articles of similar or dissimilar character. The following conditions apply: (0) Each license issued is valid only for up to seven consecutive days. (0) Without prior written city approval, this license does not permit the placement of any stand, booth, table, display, tent, vehicle, trailer, or any other structure whatsoever on any city property or within the city's rights-of-way. (0) Licensee must comply all with city zoning regulations as well as any other applicable city, state, and federal regulations. (0) This license does not authorize a person or business to engage in any house-to-house activity or solicitate at private residences. (5) Written authorization from the property owner or another person who is legally authorized to grant authorization is required prior to conducting any activity on any property not owned by the licensee. The licensee must possess and be able to produce said written authorization at all times while conducting any activity on any property not owned by the licensee. Exception: This license is not valid for any activity within the Hank Aaron Loop or for any area extending 500 feet	
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		from the boundaries of the Hank Aaron Loop for the 30-day period prior to and including Mardi Gras Day.	
561520	399.5	Travel Agency/ <u>Bureau</u>	0.002608 <u>0.00285</u>
561520	400	Travel bureau	0.002608
561510	401	Tree pruning and tree surgery. Must have state license first (Code 2-28-1).	0.003102
561731	401.0A	Tree Trimmer—Pruning only (no state license required first)	0.002909 <u>0.00291</u>
484230	403	Truck Depots. Motor propelled common carriers or motor propelled contract carriers or contract carriers maintaining depots, stations or terminal facilities in the city for the handling of freight and for which no other license is required by the ordinance of the city. For each such carrier maintaining a depot, station or terminal facility as above provided, based on the average number of motor vehicle trucks handled, serviced, kept, loaded or unloaded per day herein for each truck, \$25.00. (In view of Code of Ala. § 37-3-33 no such carrier should be required to pay a license tax for any one year in excess of \$300.00.)	\$300.00 <u>plus</u> <u>25.00 ea truck</u>
484113	396.1	Trucking Transfer Local trucking with storage	0.002498
484122	397	Trucking Transfer companies, trucking except local	0.001975
484111	396	Trucking Transfer companies—Hauling baggage only	0.002676
484121	402.0B	Trucking, except local (Long Hauling)	0.001975 <u>0.00268</u>
484110	402.0A	Trucking, local— Without storage	0.002676 <u>0.00268</u>
	402	Trucks—Hauling freight	
448321	405.0R	Trunks and/or luggage—Retail	0.002698
423997	405.0W	Trunks and/or luggage—Wholesale	0.001873
325195	406	Turpentine reduction plant	0.001915
453213	407.0R	Typewriters and supplies—Retail	0.002368

423423	407.0W	Typewriters and supplies—Wholesale	0.002244
812210	408	Undertakers/ <u>Funeral Directors</u> . And in addition, where caskets, shrouds, or other merchandise are sold a merchants-retail license shall also be purchased, based upon the receipts from the sale of such merchandise.	0.004303
453989	409	United States government surplus goods (Army Navy stores) (surplus stores, retail)	0.002024
	410	Upholsterers, furniture and automobile	
811123	410.0B	Upholstery repair, automobile including vinyl automobile top installation, replacement or repair	0.002896
484112	411	Use of Streets, etc. Each person, firm, corporation, association or company who uses the streets, avenues, alleys or public roads of the city for unloading, distributing, disposing of, or delivering of goods, wares, produce or merchandise of any kind which said goods, wares, produce or merchandise was transported from a point without the city to a point within the city, shall pay a license equal to, but not in excess of the license paid for like volume by local licensees engaged in the same business.	0.002676 <u>0.00268</u>
453310	410.1	Used Merchandise Stores	0.002881 <u>0.00209</u>
452994	410.2	Variety Stores	0.002114 <u>0.00209</u>
332999	412	Vaults	0.002347
485321	413	Vehicles (same as trucks). Motor, carrying goods or merchandise and/or dirt, clay, sand, soil or other building materials for hire or reward.	0.002676
454210	414	Vending — machines. Vending matches, gum, candy, postage stamps, cigarettes, popcorn, peanuts, or other articles, electric pianos, or for looking at pictures, soft drinks, weighing machines, soap, and other items, not otherwise specified (including vending machines vending merchandise in industrial plants or on private property for use by employees) shall pay license on overall business. And in addition thereto for each machine operated that is dispensing, per annum, there shall be affixed a city decal:	0.002024 <u>0.00238</u>

454216	414.V	Vending – Decal City account with Machines in city, per machine	\$10.00
454213	414.CV	Vending – Decal City account with Machines in PJ, per machine	\$5.00
	414.PV		
454215	414.OJ	PJ account with machines in city, per machine	\$10.00
454211	414.CJ	Vending – Juke Boxes (City) – Decal City account with machines in city, per machine	\$25.00
454212		Vending – Juke Boxes (PJ) – Decal City account with machines in PJ, per machine	\$12.50
	415	Veneering plants, manufacture	
	416	Venetian blinds	
321919	416.0M	Venetian blinds and shades, manufacture	0.002017
443116	417.1	Video equipment sales, service and installation	0.001908
624310	417.5	Vocations and Services, Not Otherwise Specified: Every person, and each member of a firm or partnership and each partnership, and each corporation engaged in any vocation or service shall pay a license based on his or its gross annual receipts as provided.	0.002896 0.00302
	418	Warehouses	
493120	121	Warehousing – Cold Storage. Supplying cold storage for hire.	0.002285 0.00281
493112	371	Warehousing – Storage of goods or merchandise	0.002814
493110	418.0A	Warehousing and Storage General	0.002814 0.00281
493111	418.0B	Warehousing and Storage Household	0.004124 0.00281
561623	419	Watchman service	0.002464
445295	420	Water dealers. Including sale of water to vessels or water craft. (Water, mineral – Retail)	0.002141
483211	421	Water transportation service, not elsewhere classified	0.002407

	422	Welding	
811310	339	Repair shops— Welding	0.003054 <u>0.00300</u>
811314	422.0A	Welding shops, except automobiles	0.003054
811315	422.0B	Welding, automobiles	0.002896
444194	292.0R	When sold by producers—Retail	0.001764
423993	292.0W	When sold by producers—Wholesale. See Code 169.1, Fence company installers not elsewhere classified (other than ornamental iron)	0.001668
423311	327.0W	Wholesale	0.001873
423941	364.0W	Wholesale	0.001873
423120	38.0W	Wholesale – Automobile Accessories, batteries, parts, supplies and/or tires—Wholesale	0.002017 <u>0.00215</u>
423112	39.0W	Wholesale – Automobile Dealers, wholesale	0.001194 <u>0.00215</u>
424490	50.0W	Wholesale – Bakery—Wholesale. Board of health permit required before license can be issued.	0.003054 <u>0.00215</u>
423390	86.0W	Wholesale – Building Materials and Supplies—Wholesale (construction materials not otherwise classified)	0.001668 <u>0.00215</u>
423450	142	Wholesale – Dental Supplies	0.002017 <u>0.00215</u>
424210	154.0W	Wholesale – Drugs—Wholesale	0.001901 <u>0.00215</u>
423620	160.0W	Wholesale – Electrical and/or Gas Appliances and/or supplies—Wholesale	0.001454 <u>0.00215</u>
424421	351.0W	Wholesale – Fish and Seafoods—Wholesale	0.00107 <u>0.00215</u>
423210	188.0W	Wholesale – Furniture—Wholesale	0.001866 <u>0.00215</u>
424720	195	Wholesale – Gasoline – Wholesale. Each person engaged in the business of selling gasoline and/or other petroleum products at wholesale and for delivering gasoline within the city and/or its police jurisdiction shall pay an annual license on gross sales from the preceding year. In addition to this license, there is a monthly license tax of four (4) cents per	0.000762 <u>0.00215</u>

		gallon charged in the city limits and two (2) cents per gallon charged in the police jurisdiction.	
424410	205.0W	<u>Wholesale – Groceries—Wholesale</u>	0.000934 <u>0.00215</u>
423931	227.0W	<u>Wholesale – Junk shops / Yards and Dealers—</u> Wholesale. Provided, that persons dealing in, purchasing or disposing of old castings and metals of any kind, wastepaper, rags and like materials, are hereby declared to be keepers of junk shops and subject to the requirements herein set forth.	0.001838 <u>0.00215</u>
		<u>Wholesale – Lumber—Wholesale</u>	
423860	268.0W	<u>Wholesale – Motor Boats (engines, inboard or outboard), hulls, supplies (new or used)—Wholesale</u>	0.001675 <u>0.00215</u>
423110	269.0W	<u>Wholesale – Motorcycles and Motor Bikes, motor scooters and supplies—Wholesale</u>	0.001194 <u>0.00215</u>
424711	284.0W	<u>Wholesale – Oil Dealers (crude or fuel oil exclusively)—Wholesale</u>	0.002045 <u>0.00215</u>
423720	323.0W	<u>Wholesale – Plumbing Fixtures and Supplies—</u> Wholesale	0.00175 <u>0.00215</u>
424481	330.0W	<u>Wholesale – Produce and Fruit Dealers—Wholesale</u>	0.001124 <u>0.00215</u>
424940	388.0W	<u>Wholesale – Retail Tobacco and Tobacco Products—</u> Wholesale	0.000707 <u>0.00215</u>
424912	149.0W	Wholesale (W)	0.001846
423991	267.0W	Wholesale a	0.002347
327991	267.0A	Wholesale b (a) Any person, firm or corporation not located within the corporate limits of the city or its police jurisdiction, soliciting or doing business in this line either directly or through an unauthorized or unlicensed agent, in addition to the license above required, the sum of \$300.00. (Adopted 9-29-59)	
423310	239.0W	Wholesale dealer in lumber (lumber, plywood, millwork)—As used herein, the term “wholesale dealer in lumber” is defined as a person, firm or corporation who buys and sells lumber in wholesale quantities, by carload, or truckload, without making deliveries therefrom from a yard in the city, and who does not operate machinery; and such term shall include 79lanni wholesalers, brokers, commission buyers, and sellers, operating an 79lanni in the city but not include manufacturers of lumber who sell	0.001248

		their own lumber in wholesale lots and this schedule shall not apply to concentration yards, saw mills, or planing mills, or planing mills paying a license under paragraph (a) of this schedule.	
	426	Wholesale sale: A sale by wholesalers to licensed businesses, retail merchants, jobbers, dealers or other wholesalers for resale; and sales to licensed industrial plants, manufacturers, contractors, and governmental bodies for use or consumption, not for resale.	
423990	426.0A	Wholesale Trade—Durable Goods	0.001736 <u>0.00215</u>
424990	426.0B	Wholesale Trade—Nondurable Goods	0.001229 <u>0.00215</u>
711191	427	Wild West Shows Minimum license, per day	0.003658 <u>0.00431</u> \$100.00
561722	428.0A	Window cleaning	0.002779
448120	117.1B	Women's ready-to-wear stores	0.00236
454319	429	Wood dealers. Wood and coal dealers—Retail	0.001454
321920	429.1	Wood pallets and skids	0.002258
488410	431	<u>Wrecker Companies-Towing Services – Wrecker companies must conform to city ord. Ch. 63 – city wrecker ordinance. If on city rotation, truck(s) will need to be inspected by the city police department prior to licensing. May need 488411 if more than one storage lot.</u>	0.002834 <u>0.00283</u>
488411	431.1	<u>Wrecker Branches/Offices - (a) Wrecker branches, or office, where vehicles are received, delivered, or stored, regardless of whether a part of the repair work is done there or elsewhere. May need 488410 if Main Branch</u>	\$50.00

Section 2: Section 30-71, of the Mobile City Code, 1991, is hereby amended and restated to read as follows:

Sec. 30-71. - Application for license; deposit of fee; approval by health officer; designation of place of business.

Each person applying for a license to sell the beverages defined in section 30-1 shall make application therefor on a form similar in all respects to the form required for the application for state licenses under Code of Alabama, Section 28-3-1 et seq., as amended, and such forms shall contain the same statement of facts required under such state law for state applications. A non-refundable application fee of \$50.00 is to be included with each application. No such license shall be issued until the applicant has been duly licensed by the state and no application for a state license shall be approved until an application for the city license has been made and the sum required for the issuance of the city license has been deposited with the city revenue department. In the event the state license is refused, the sum so deposited shall be immediately returned to the applicant. No application for a state license shall be approved nor shall a city license be issued for the sale of alcoholic beverages for consumption on the premises until the applicant deposits with the city revenue department a certificate by the health officer that the premises in question are sanitary and properly equipped for compliance with the state and city sanitary and health laws. Every license issued shall designate the place at which such business shall be carried on and such license shall authorize the carrying on of such business only at the place designated.

Section 3: Section 30-76, of Mobile City Code, 1991, is hereby amended and restated to read as follows:

Sec. 30-76. - Reserved License nonassignable; transfer.

~~Licenses issued to sell the beverages defined in section 30-1 may not be assigned but the city is hereby authorized to transfer any license from one person to another or from one place to another, as the city council may determine. No transfer shall be made to a person who would not have been eligible to receive the license originally nor for the transaction of business at a place for which the license could not originally have been issued hereunder. Before the transfer is made, the person seeking the transfer shall file an application on the form of application required to be filed by the licensee, the filled-out form containing the statement that it is an application for a transfer.~~

Section 4: Section 30-79 is hereby added to of Mobile City Code, 1991, as follows:

Sec. 30-79. – Notice of Public Hearing for Alcoholic Beverage License.

- a) In every case where application is made for any type of alcohol beverage license, in addition to other advertising requirements that may be required by law, notice of said application shall be published on a website approved for such notice by the City's Department of Revenue. Such notice shall read substantially as follows:

(Name of Applicant) has made application to the City Council of the City of Mobile for a (type of license) for the premises located at (location), Mobile, Alabama. A public hearing will be held by the City Council in the Council's chambers at (time) on the _____ day of _____, 20____, located at (location).

- (b) In addition to the published notice required, 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 days prior to the consideration of the application by the City Council, a posted notice of the pending application and public hearing concerning the granting thereof in the manner and form to be supplied by the City Revenue Department, at the time application is first made to the City for such license. Such 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 take such steps as may be necessary to meet all requirements of ordinances, regulations, and statutes applicable thereto. When the application for a license is made and all requirements have been met, a day for hearing shall be set, the day shall be supplied to the applicant to be inserted in the newspaper ad and in the posted notice.

Section 5: Section 34-22(b) of Mobile City Code, 1991, is hereby amended to read as follows:

~~In addition to all other penalties, if a taxpayer fails to timely pay the city any sales tax due under the city's sales tax code, there shall be added as interest one (1) percent of the total amount due if the delinquency is not for more than one (1) month, with an additional one (1) percent for each additional month or fraction thereof during which the delinquency continues.~~

In addition to all other penalties, if a taxpayer fails to timely pay the city any sales tax due under the city's sales tax code, there shall be added interest at a rate determined pursuant to Ala. Code Section 40-1-44.

Section 6: Section 34-24(b) of Mobile City Code, 1991, is hereby amended to read as follows:

~~In addition to all other penalties, if a taxpayer fails to timely pay the city any use tax due under the city's use tax code, there shall be added as interest one (1) percent of the total amount due if the delinquency is not for more than one (1) month, with an additional one (1) percent for each additional month or fraction thereof during which the delinquency continues.~~

In addition to all other penalties, if a taxpayer fails to timely pay the city any sales tax due under the city's sales tax code, there shall be added interest at a rate determined pursuant to Ala. Code Section 40-1-44.

Section 7: Section 34-42(e)(1)(f) of Mobile City Code, 1991, is hereby amended to read as follows:

If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within ~~ten (10)~~ forty-five (45) days after any of the said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the city for the entire license year and without regard to this subsection.

Section 8: Section 34-60(c) of Mobile City Code, 1991, is hereby amended to read as follows:

~~All delinquent accounts (both taxes and penalties) shall also be charged simple interest at the rate of one (1) percent per month. All delinquent accounts shall also be charged simple interest at a rate determined by Ala. Code Section 40-1-44.~~

Section 9: Section 34-68(d) of Mobile City Code, 1991, is hereby amended to read as follows:

~~If the petition is granted or the city or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer, together with interest to the extent provided for in section 11-51-92. If the city determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the city against any outstanding tax liabilities due and owing by the taxpayer to the city, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the city the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.~~

If the petition is granted or the city or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer, together with interest at a rate determined pursuant to Ala. Code Section 40-1-44. If the city or a court determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the city against any outstanding final tax liabilities due and owing by the taxpayer to the city, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the city, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the amount refunded.

Section 10: Section 34-75(b)

~~In addition to all other penalties, if a taxpayer fails to timely pay the city and rental motor vehicle tax due under the city's rental motor vehicle tax code, there shall be added as interest one (1) percent of the total amount due if the delinquency is not for more than one (1) month, with an additional one (1) percent for each additional month or fraction thereof during which the delinquency continues.~~

In addition to all other penalties, if a taxpayer fails to timely pay the city and rental motor vehicle tax due under the city's rental motor vehicle tax code, there shall be added interest at a rate determined pursuant to Ala. Code Section 40-1-44.

Section 11: Section 34-105(b)

~~In addition to other penalties, if a taxpayer fails to timely pay the city any lodging tax due under the city's lodging tax code, there shall be added as interest one (1) percent of the total amount due if the delinquency is not for more than one (1) month, with an additional one (1) percent for each additional month or fraction thereof under which the delinquency continues.~~

In addition to other penalties, if a taxpayer fails to timely pay the city any lodging tax due under the city's lodging tax code, there shall be added interest at a rate determined pursuant to Ala. Code Section 40-1-44.

Section 11: Section 34-137(b) of Mobile City Code, 1991, is hereby amended to read as follows:

~~In addition to all other penalties, if a taxpayer fails to timely pay the city any lease tax due under the city's tax on lease of tangible personal property code, there shall be added as interest one (1) percent of the total amount due if the delinquency is not for more than one (1) month, with an additional one (1) percent for each additional month or fraction thereof during which the delinquency continues.~~

In addition to all other penalties, if a taxpayer fails to timely pay the city any lease tax due under the city's tax on lease of tangible personal property code, there shall be added interest at a rate determined pursuant to Ala. Code Section 40-1-44.

Section 12: Section 34-44(e) of Mobile City Code, 1991, is hereby amended to read as follows:

~~*Firm identification fee:* Every firm employing professionals shall pay an annual firm identification fee in the amount of ten dollars.~~

~~*Issuance fee:* A fee of ten dollars (\$10.00) shall be charged for issuing each annual business license. The fee for issuing each annual business shall be equal to the maximum amount allowable pursuant to State law. (See Ala. Code Section 11-51-90).~~

Section 13: Miscellaneous provisions:

- (a) This Ordinance repeals and replaces Mobile City Ordinance 34-068.
- (b) All other City Code Sections and ordinances or part of any City Code Sections and ordinances in conflict are hereby repealed to the extent of such conflict.
- (c) The provisions of this Ordinance are severable. If any part of this Ordinance is declared invalid or unconstitutional by a court of competent jurisdiction, that declaration shall not affect the part or parts that remain.
- (d) That the City Clerk of the City of Mobile is hereby authorized and directed to advertise the adoption of this Ordinance as required by law.
- (e) This Ordinance shall be effective within the City of Mobile and its police jurisdiction on January 1, 2023.

ADOPTED:

City Clerk