

November 19, 2007

STATE OF ALABAMA,
LIMESTONE COUNTY,
CITY OF ATHENS.

The City Council of the City of Athens, Alabama, met in regular session at the Athens Police Department Court Room at 951 Hobbs Street East in the said City on November 19, 2007, at 5:30 p.m. The meeting was called to order by Councilman John M. Crutcher, President of the Council. Upon roll call, the following were found to be present: Councilmembers Johnny Crutcher, Harold Wales, Jimmy Gill, Ronnie Marks and Mildred Caudle. Mayor Williams was present. John Hamilton, City Clerk, was present and recorded the minutes of the meeting. John M. Crutcher offered the invocation and Mayor Williams led the Pledge of Allegiance. The Chairman stated that a quorum was present and that the meeting was open for the transaction of business.

The Chairman stated that the Minutes of the November 5, 2007 City Council Meeting had been submitted for approval. Councilwoman Caudle moved that the reading of the Minutes be suspended and that the Minutes be approved as recorded. The motion was seconded by Councilman Marks and was unanimously carried. The Chairman stated that the Minutes of the November 5, 2007 City Council Work Session Minutes had been submitted for approval. Councilwoman Caudle moved that the reading of the Minutes be suspended and that the Minutes be approved as recorded. The motion was seconded by Councilman Marks and was unanimously carried.

Council President, John M. Crutcher, recognized in attendance Boy Scouts Evan Stewart, 22145 Yorkshire Drive and Matthew Sandlin, 17764 Sweetbriar Drive.

Council President, John M. Crutcher, recognized in attendance Joseph Dowd, 22335 Alabama Highway 127, Elkmont, from Elkmont High School.

A public hearing was held to hear comments on the rezoning of property located on Highway 31 North of Sportsplex. Mike Underwood, 22354 Troon Drive, spoke in favor of rezoning. No one spoke against.

The public hearing was closed.

Councilman Marks introduced the following ordinance:

STATE OF ALABAMA,
LIMESTONE COUNTY,
CITY OF ATHENS.

ORDINANCE NUMBER 2007-1661

WHEREAS, the City Council of the City of Athens, Alabama, has heretofore adopted, "The Zoning Ordinance of the City of Athens, Alabama," and,

WHEREAS, the Planning Commission of the City of Athens, Alabama, has made a recommendation to the City Council of the City of Athens, Alabama, that the hereinafter described area should be rezoned from AG Agricultural District to B-3 Highway Business District.

The City Council of the City of Athens, Alabama, finds that "The Zoning Ordinance of the City of Athens, Alabama," should be amended so as to rezone the hereinafter described area as "B-3".

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ATHENS, ALABAMA, as follows:

That all of the hereinafter described area or real estate is hereby zoned "B-3 Highway Business District", in accordance with and defined by "The Zoning Ordinance of the City of Athens, Alabama," and that the area which is zoned as aforesaid is situated in Athens, Limestone County, Alabama, and are more particularly described as follows:

A tract of land located in the Southwest Quarter of Section 34, Township 2 South, Range 4 West, and being more particularly described as follows,

Commencing at an "X" chiseled in the deck of a bridge where Elm Street crosses Swan Creek, being the Southwest corner of said Section 34; thence South 87 degrees 03 minutes 44 seconds East along the South Boundary of said Section 34 for a distance of 976.16 feet to a point on the centerline of U.S. Highway 31, which is the Point of Beginning of described property;

thence North 21 degrees 10 minutes 13 seconds East along the centerline of U.S. Highway 31 a distance of 624.08 feet;

thence South 87 degrees 16 minutes 19 seconds East a distance of 1484.35 feet a distance of to a point on the centerline of Interstate 65, passing a point 90.00 feet on the East right-of-way of U.S. Highway 31;

thence South 00 degrees 39 minutes 45 seconds East along the centerline of Interstate 65 a distance of 599.41 feet to a point.

Thence North 87 degrees 03 minutes 44 seconds West a distance of 1717.35 feet to the Point of Beginning and containing 21.88 acres, more or less.

ADOPTED and APPROVED this, the 19th day of November, 2007.

/s/ John M. Crutcher
PRESIDENT, CITY COUNCIL,
CITY OF ATHENS, ALABAMA

/s/ Dan Williams
MAYOR, CITY OF ATHENS, ALABAMA

ATTEST:

/s/ John S. Hamilton
CITY CLERK, CITY OF ATHENS, ALABAMA

Councilmember Gill moved that unanimous consent be given for immediate consideration of and action on said ordinance, which motion was seconded by Councilmember Wales, and upon the said motion being put to vote the following vote was recorded: YEAS: Councilmembers Crutcher, Wales, Gill, Marks and Caudle; NAYS: None. The President thereupon declared that the motion for unanimous consent for immediate consideration of and action on the said ordinance had been unanimously carried. Councilmember Marks thereupon moved that the ordinance be finally adopted, which motion was seconded by Councilmember Gill and upon the said motion being put to vote the following vote was recorded: YEAS: Councilmembers Crutcher, Wales, Gill, Marks and Caudle; NAYS: None. The President thereupon announced that the motion for the adoption of the said ordinance had been unanimously carried.

A public hearing was held to hear comments on the rezoning of property located on Frazier Street for Southeastern Properties. No one spoke in favor of or against.

The public hearing was closed.

Councilman Gill introduced the following ordinance:

STATE OF ALABAMA,
LIMESTONE COUNTY,
CITY OF ATHENS.

ORDINANCE NUMBER 2007-1662

WHEREAS, the City Council of the City of Athens, Alabama, has heretofore adopted, "The Zoning Ordinance of the City of Athens, Alabama," and,

WHEREAS, the Planning Commission of the City of Athens, Alabama, has made a recommendation to the City Council of the City of Athens, Alabama, that the hereinafter described area should be rezoned from M-1 Light Industrial District to R-2 Medium Density Residential District.

The City Council of the City of Athens, Alabama, finds that "The Zoning Ordinance of the City of Athens, Alabama," should be amended so as to rezone the hereinafter described area as "R-2".

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ATHENS, ALABAMA, as follows:

That all of the hereinafter described area or real estate is hereby zoned "R-2 Medium Density Residential District", in accordance with and defined by "The Zoning Ordinance of the City of Athens, Alabama," and that the area which is zoned as aforesaid is situated in Athens, Limestone County, Alabama, and are more particularly described as follows:

A parcel of land lying in the West Half of the Northwest Quarter of the Northwest Quarter of Section 4, Township 3 South, Range 4 West, Limestone County, Alabama and being more particularly described as follows;

Commencing at an existing Railroad Spike at the northwest corner of said Section 4; Thence South 02 degrees 35 minutes 28 seconds West along the West Boundary of said Section 4 a distance of 659.92 feet to a point along the centerline of Frazier Street (60 feet Right-of-Way), the True Point of Beginning of the described tract;

thence South 86 degrees 34 minutes 48 seconds East a distance of 662.58 feet to a point passing a the eastern margin of Frazier Street at 30.00 ft;

thence South 02 degrees 28 minutes 23 seconds West a distance of 697.83 feet to a point;

thence North 86 degrees 36 minutes 52 seconds West a distance of 662.82 feet to a point along the center line of Frazier Street, passing the eastern margin of Frazier Street at a distance of 632.82 feet;

thence North 02 degrees 35 minutes 28 seconds East a distance of 698.18 feet along the west boundary of said Section 4, along the centerline of Frazier Street, to the True Point of Beginning and containing 10.619 acres, more or less.

ADOPTED and APPROVED this, the 19th day of November, 2007.

/s/ John M. Crutcher
PRESIDENT, CITY COUNCIL,
CITY OF ATHENS, ALABAMA

/s/ Dan Williams
MAYOR, CITY OF ATHENS, ALABAMA

ATTEST:

/s/ John S. Hamilton

CITY CLERK, CITY OF ATHENS, ALABAMA

Councilmember Marks moved that unanimous consent be given for immediate consideration of and action on said ordinance, which motion was seconded by Councilmember Wales, and upon the said motion being put to vote the following vote was recorded: YEAS: Councilmembers Crutcher, Wales, Gill, Marks and Caudle; NAYS: None. The President thereupon declared that the motion for unanimous consent for immediate consideration of and action on the said ordinance had been unanimously carried. Councilmember Gill thereupon moved that the ordinance be finally adopted, which motion was seconded by Councilmember Marks and upon the said motion being put to vote the following vote was recorded: YEAS: Councilmembers Crutcher, Wales, Gill, Marks and Caudle; NAYS: None. The President thereupon announced that the motion for the adoption of the said ordinance had been unanimously carried.

A public hearing was held to hear comments on the proposed sale of alcohol for Diesel and Lola located at 113 South Marion Street. No one spoke in favor of or against.

The public hearing was closed.

Mae Davis thanked the City Council and the City of Athens for cleaning up lots on Brownsferry Street.

Councilman Marks moved the adoption of the following resolution:

RESOLUTION

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ATHENS, ALABAMA to change the Monday, 12-24-07, normal city council meeting to Monday, 12-17-07, because of the Christmas Eve holiday.

The motion was seconded by Councilman Gill and was unanimously carried.

Councilman Marks moved the adoption of the following resolution:

RESOLUTION

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ATHENS, ALABAMA, to approve the payment of budgeted travel/education expenses for specified Water/Wastewater employees in the total amount of \$884.80 as listed:

Stacey Hasting (Wastewater)	Wastewater Exam Review Northport, AL November 5-7, 2007	\$285.42
Torrey Putman (Wastewater)	Wastewater Exam Review Northport, AL November 5-7, 2007	\$317.34
Heath Patterson (Wastewater)	Wastewater Exam Review Northport, AL November 5-7, 2007	\$282.04

The motion was seconded by Councilman Gill and was unanimously carried.

Councilman Marks moved the adoption of the following resolution:

RESOLUTION

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ATHENS, ALABAMA, that the travel expenses in the following amount be approved for Electric Department personnel.

Adam Reece	TVPPA Lineman Apprentice Lab A Scottsboro, AL	\$150.00
Jared Fleming	TVPPA Lineman Apprentice Lab A Scottsboro, AL	\$150.00
Daniel Tucker	TVPPA Lineman Apprentice Lab A Scottsboro, AL	\$150.00
Joseph Hoenig	TVPPA Lineman Apprentice Lab A Scottsboro, AL	\$150.00

The motion was seconded by Councilman Gill and was unanimously carried.

Councilman Marks moved the adoption of the following resolution:

RESOLUTION

SPECIAL USE PERMIT FOR USE OF
WIRELESS TELECOMMUNICATIONS FACILITY

WHEREAS, ClearWire USA LLC has submitted an application to co-locate on an existing tower at 108 Elm Street East; and;

WHEREAS, ClearWire USA LLC has complied with the City’s Ordinance No. 1320 and the visual impact of the proposed co-location is negligible and would in all probability not be noticed by anyone, given the visual intrusiveness of the existing tower; and

WHEREAS, both the City and ClearWire USA LLC customers in Athens will benefit from expanded services to the City; and

WHEREAS, the City’s consultant, The Center for Municipal Solutions (CMS), recommends the granting of a Special Use Permit for this facility located at 108 E., Street East (Tax Parcel 19-03-05-1-002-003), which consists of a 195 foot tall tower;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ATHENS, ALABAMA THAT:

The City Council of the City of Athens, AL, pursuant to Ordinance 1320, hereby grants to ClearWire USA LLC a conditional Special Use Permit subject to the following conditions, any violation of which shall result in the revocation of the Special Use Permit.

- 1) ClearWire USA LLC will provide a \$25,000 performance and removal bond *prior to the issuance of a building permit.*
- 2) ClearWire USA LLC will provide Certificate of Insurance as required by Section 24 of the City of Athens Ordinance 1320 prior to issuance of the building permit.

- 3) To prevent warehousing of permits or authorizations and to assure the best service to the City's residents as expeditiously as possible, the facility must be built, activated and be providing service *no later than ninety (90) days after the issuance of the Special Use Permit or other applicable authorization, subject to commonly accepted force majeure exceptions acceptable to the City.* ClearWire USA LLC may petition the City for an extension of this for good cause shown, but the decision whether or not to grant the extension shall exclusively be the prerogative of the City.
- 4) Clearwire USA LLC will provide revised EAI/TIA Inspection Report with certifications prior to issuance of a building permit.
- 5) Once ClearWire USA LLC has met all the conditions of the permit and any other requirements of the City and a building permit is issued, they must notify the City's consultant for inspections as required by the City of Athens.
- 6) At the completion of construction the Applicant must notify the City's consultant and provide proof that all inspections have been satisfactorily completed and the project is ready for a final on-site inspection. Upon passing the final inspection a recommendation to issue a certificate of occupancy shall be made.
- 7) ClearWire USA LLC shall not be permitted to actually provide service commercially until the Certificate of Occupancy or its functional equivalent is issued or risk forfeiting its Permit.
- 8) The Certificate of Occupancy shall not be issued until all fees and costs associated with this application, including inspections, have been paid.

ADOPTED and APPROVED this, the 19th day of November, 2007.

/s/ John M. Crutcher
 PRESIDENT, CITY COUNCIL,
 CITY OF ATHENS, ALABAMA

/s/ Dan Williams
 MAYOR, CITY OF ATHENS, ALABAMA

ATTEST:

/s/ John S. Hamilton
 CITY CLERK, CITY OF ATHENS, ALABAMA

The motion was seconded by Councilman Gill and was unanimously carried.

Councilwoman Caudle moved the adoption of the following resolution:

RESOLUTION

SPECIAL USE PERMIT FOR USE OF
 WIRELESS TELECOMMUNICATIONS FACILITY

WHEREAS, ClearWire USA LLC has submitted an application to co-locate on an existing tower at 208 Commercial Drive; and;

WHEREAS, ClearWire USA LLC has complied with the City's Ordinance No. 1320 and the visual impact of the proposed co-location is negligible and

would in all probability not be noticed by anyone, given the visual intrusiveness of the existing tower; and

WHEREAS, both the City and ClearWire USA LLC customers in Athens will benefit from expanded services to the City; and

WHEREAS, the City's consultant, The Center for Municipal Solutions (CMS), recommends the granting of a Special Use Permit for this facility located at 108 E., Street East (Tax Parcel 10 04 17 2 0000 001 009), which consists of a 195 foot tall tower;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ATHENS, ALABAMA THAT:

The City Council of the City of Athens, AL, pursuant to Ordinance 1320, hereby grants to ClearWire USA LLC a conditional Special Use Permit subject to the following conditions, any violation of which shall result in the revocation of the Special Use Permit.

1. ClearWire USA LLC will provide a \$25,000 performance and removal bond *prior to the issuance of a building permit.*
2. ClearWire USA LLC will provide Certificate of Insurance as required by Section 24 of the City of Athens Ordinance 1320 prior to issuance of the building permit.
3. To prevent warehousing of permits or authorizations and to assure the best service to the City's residents as expeditiously as possible, the facility must be built, activated and be providing service *no later than ninety (90) days after the issuance of the Special Use Permit or other applicable authorization, subject to commonly accepted force majeure exceptions acceptable to the City.* ClearWire USA LLC may petition the City for an extension of this for good cause shown, but the decision whether or not to grant the extension shall exclusively be the prerogative of the City.
4. Clearwire USA LLC will provide revised EAI/TIA Inspection Report with certifications prior to issuance of a building permit.
5. Once ClearWire USA LLC has met all the conditions of the permit and any other requirements of the City and a building permit is issued, they must notify the City's consultant for inspections as required by the City of Athens.
6. At the completion of construction the Applicant must notify the City's consultant and provide proof that all inspections have been satisfactorily completed and the project is ready for a final on-site inspection. Upon passing the final inspection a recommendation to issue a certificate of occupancy shall be made.
7. ClearWire USA LLC shall not be permitted to actually provide service commercially until the Certificate of Occupancy or its functional equivalent is issued or risk forfeiting its Permit.

8. The Certificate of Occupancy shall not be issued until all fees and costs associated with this application, including inspections, have been paid.

ADOPTED and APPROVED this, the 19th day of November, 2007.

/s/ John M. Crutcher
PRESIDENT, CITY COUNCIL,
CITY OF ATHENS, ALABAMA

/s/ Dan Williams
MAYOR, CITY OF ATHENS, ALABAMA

ATTEST:

/s/ John S. Hamilton
CITY CLERK, CITY OF ATHENS, ALABAMA

The motion was seconded by Councilman Wales and was unanimously carried.

Councilwoman Caudle introduced the following ordinance:

STATE OF ALABAMA,
LIMESTONE COUNTY,
CITY OF ATHENS.

ORDINANCE NUMBER 2007-1663

**AN ORDINANCE ESTABLISHING A BUSINESS LICENSE
CODE FOR THE CITY OF ATHENS, ALABAMA FOR THE
YEAR 2008 AND FOR EACH SUBSEQUENT YEAR**

WHEREAS, in 2006, the Alabama Legislature enacted certain legislation concerning the licensing of businesses by Alabama municipalities (Alabama Act No. 2006-586, codified at § 11-51-90, *et. seq.* of the *Code of Alabama*), and the Athens City Council wishes to amend the City of Athens Code of Ordinances so as to be in compliance with the new legislation; and

THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ATHENS, ALABAMA while in regular session on November 19, 2007 at 5:30 p.m., as follows:

SECTION 1. Levy of Tax.

Pursuant to the *Code of Alabama*, the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the municipality for the year beginning January 1, 2008, and for each subsequent year thereafter. There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession, or other activity in the municipality by whatever name called.

SECTION 2. Definitions.

Unless the context clearly requires otherwise, the following terms shall have the following meaning as set forth below:

1] Business-Any commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, including the lease or rental of residential or nonresidential real estate,

whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within a municipality.

2] Business License-An annual license issued by the municipality for the privilege of doing any kind of business, trade, profession, or any other activity in the municipality, by whatever name called, which document is required to be conspicuously posted or displayed except to the extent the taxpayer's business license tax or other financial information is listed thereon.

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

4] Department or Department of Revenue-The Alabama Department of Revenue, as created under Section 40-2-1 et seq.

5] Designee-An agent or employee of the municipality authorized to administer or collect, or both the municipality's business license taxes, which may include another taxing jurisdiction, the Department of Revenue, or a "private auditing or collecting firm" as defined in Section 40-2a-3 of the *Code of Alabama*.

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

a) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

b) A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.

c) For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.

d) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

7] License Form. Any business license application form, renewal reminder notice, business license remittance form, or business license return by whatever name called.

8] License Officer or Municipal License Officer.-The City Clerk of the Municipality who is charged by the municipality with the primary responsibility of administering the municipality's business license tax ordinance and related matter thereto.

9] License Year.-The calendar year.

10] Municipality.-The City of Athens, Alabama

11] Person.-Any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation formed under the laws of Alabama which is operated to enable municipalities that become members of such nonprofit corporation to finance or refinance capital projects and related undertakings, on a cooperative basis, and whose board of directors or other governing body consists primarily of elected officials of the municipality.

12] Taxing Jurisdiction. - The City of Athens or the Department of Revenue acting as agent on behalf of a municipality pursuant to Section 11-51-180 et seq., as the context requires.

13] Taxpayer.-Any person subject to or liable under this chapter for any business license tax; any person required to file a return with respect to, or pay or remit the business license tax levied under this chapter or to report any information or value to the taxing jurisdiction; or any person

required to obtain, or who holds any interest in, any business license issued by the taxing jurisdiction; or any person that may be affected by any act or refusal to act by the taxing jurisdiction under this chapter, or to keep any required by this chapter.

14] U.S.C.-The applicable title and section of the United States Code, as amended from time to time.

15] Other Terms.-Other capitalized or specialized terms used in this ordinance, and not defined above, shall have the same meanings ascribed to them in Section 40-2A-3, of the *Code of Alabama*, unless the context therein otherwise specifies.

Section 3. License term; minimums.

The license term and the minimum amount for a business license are as follows:

- a) Full Year.-Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$100.00.
- b) Half Year.-Every person who commences business on or after July 1st, shall be subject to and shall pay ½ the license for such business for that calendar year. This provision shall not apply to licenses based on gross receipts, which shall be based on the actual amount of gross receipts for such period as estimated and adjusted in accordance with Section 2.
- c) Issue Fee.-For each license issued there shall be an issue fee collected of ten dollars (\$10.00) and said issue fee shall be collected in the same manner as the license tax.
- d) Annual Renewal.-Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 31st day of January each year.
 - (i) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.
 - (ii) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama* which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agent to those penalties as prescribed for doing business without a license as provided for in the municipal code.
 - (iii) On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1st in order for them to receive their notice.
 - (iv) Business license renewal payments received by the municipality shall be applied to the current renewal only when any and other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in this Ordinance, and all other applicable state and local laws.

SECTION 4. License shall be location specific.

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

- (a) Every person dealing in two or more articles, or engaging in two or more of the businesses, vocation, occupations, or professions scheduled herein, shall take out and pay for a license for each line of business as long as those businesses fall into separate NAICS classifications AND the taxpayer receives more than 10% of its gross receipts from that line of business.
- (b) A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:
 - (i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the city limits in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
 - (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility or facilities.
 - (iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
 - (iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
 - (v) All business claimed by a branch office or offices must be conducted by and through said office or offices.
 - (vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- d) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

SECTION 5. Restriction on transfer of license.

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the Municipal License Officer or his Designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

SECTION 6. Unlawful to do business without a license.

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the municipality for which a license is required without first having procured a license. A violation of this division of the ordinance passed hereunder fixing a license shall be punishable by a fine not to exceed the sum of five hundred (\$500) for each offense, and if a willful violation, by imprisonment, not to exceed six months, or both, at the discretion of the court trying the same. Each day shall constitute a separate offense.

SECTION 7. License must be posted.

Every license shall be posted in an obvious place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the Municipal License Officer or his Designee of the municipality upon being requested so to do.

SECTION 8. Other license requirements.

- (a) No City business license shall be issued to any business that is regulated by the State of Alabama without evidence that the business owner possesses a current State License to provide services of the type so regulated (Code of AL 11-51-193). Businesses regulated by the State of Alabama include but are not limited to: general contractors, electrical contractors, plumbing contractors, gas fitting contractors, burglar or fire alarm contractors, fire sprinkler contractors, heating and air conditioning contractors, swimming pool contractors, landscapers, exterminators and massage therapists.
- (b) Any establishment selling articles of food or drink shall have a permit from the county health department before the city shall issue a license.
- (c) Any person engaged as a contractor shall be covered by a public liability insurance policy to include coverage known as manufacturers and contractors liability and products and completed operations, issued by a solvent insurance company, licensed to do business in the state and city, which policy shall be subject to the minimum limitations specified in this section.
- (d) For every contractor, the policy shall provide a minimum coverage for all damages arising out of the bodily injury to any one person of \$100,000.00 and bodily injury in any one accident with an aggregate amount of \$100,000.00. This policy shall provide minimum coverage for all damages to the property of others of \$100,000.00 arising out of any one accident with an aggregate amount of \$100,000.00. The minimum coverage for one occurrence must be \$200,000.00. These limits apply to both public liability and completed operations.
- (e) Such policy shall include an endorsement acceptable to the City of Athens City Clerk's Office providing ten (10) days prior written notification to the City of Athens of a material change or cancellation of such policy. A certificate of insurance signed by the authorized agent of the company shall be filed with the Clerk's Office and shall remain on file there.
- (f) Certificate of insurance must be made out to the City of Athens as the certificate holder.

SECTION 9. Duty to file report.

- a) It shall be the duty of every person subject to such license tax to render to the municipality on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.
- b) If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall

calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest.

- c) The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.
- d) If the amount of business license tax remitted by the taxpayer is undisputed by the Municipality, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the municipality shall enter a final assessment for the amount of the tax due, plus any applicable penalty and interest.
- e) (1) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to the assessment.
- f) (2) If a petition for review is not timely filed, or is timely filed, and upon further review the license officer determines that the preliminary assessment is due to be upheld in whole or in part, the municipality may make the assessment final in the amount of business license tax due as computed by the license officer, with applicable interest and penalty computed to the date of entry of the final assessment. The license officer shall, whenever practicable, complete his or her review of the taxpayer's petition for review and applicable law within 90 days following the later of the date of filing of the petition or the conference, if any.
- g) (3) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of \$500.00 or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than \$500.00. In either case, at the option of the taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal delivery. The final assessment shall include a statement informing the taxpayer of his or her right to appeal the final assessment to circuit court within 30 days from the date of the entry of the final assessment.

SECTION 10. Duty to permit inspection and produce records.

Upon demand by the Municipal License Officer or his Designee of the municipality, it shall be the duty of all licensees to:

- a) Permit the Municipal License Officer or his Designee of the municipality to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said municipal designee to gain such information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;
- b) To furnish information during reasonable business hours, at the licensee's place of business, in the municipality all books of account, invoices, papers, reports and memoranda containing entries showing amount of purchases, sales receipts, inventory and other information from which the correct license tax classification of such person may be ascertained and the correct amount of license tax to which he is subject may be determined, including exhibition of bank deposit books, bank

statements, copies of sales tax returns to the State of Alabama, copies of Alabama income tax returns and federal income tax returns.

SECTION 11. Unlawful to obstruct.

It shall be unlawful for any person, or for any agent, servant or employee of such person, to fail or refuse to perform any duty imposed by this ordinance; nor shall any person, agent, servant, or employee of such person obstruct or interfere with the Municipal License Officer or his Designee of the municipality in carrying out the purposes of this ordinance.

SECTION 12. Privacy.

- (a) It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by them in the course of inspection and examination of the books, papers, reports, and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the mayor, the municipal attorney or others authorized by law to receive such information described herein.
- (b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the license form of any taxpayer or any part of the license form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this ordinance.
- (c) Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license. Statistical information pertaining to taxes may be disclosed to the municipality council upon their written request through the Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

SECTION 13. Failure to file assessment.

- (a) In any case where a person subject to paying a license tax as provided herein fails to do so, the municipal designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.
- (b) The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to appear before the municipal governing body on a day named not less than 20 days from the date of notice and to show cause why such assessment shall not be made final. Such appearance may be made by agent or attorney.
- (c) If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgment of the municipality, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the municipality to be correct. If upon such hearing the municipal designee finds a different amount due than that originally assessed, they shall make the assessment final in the correct amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.
- (d) A notice by the United States mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the Municipal License Officer or his Designee of the municipality shall be prima facie correct upon any appeal.

SECTION 14. Lien for non-payment of license tax.

On all property, both real and personal, used in the business, the municipality shall have a lien for such license, which lien shall attach as of the date when the license is due, as allowed by *Code of Alabama*, Section 11-51-44 (1975).

SECTION 15. Criminal penalties.

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

SECTION 16. Civil penalties.

In addition to the remedies provided by *Code of Alabama*, Section 11-51-150 (1975) et seq., the continued or recurrent performance of any act or acts within the corporate limits for which a license may be revoked or suspended under this ordinance is hereby declared to be detrimental to the health, safety, comfort, and convenience of the public and is a nuisance. The municipality, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

SECTION 17. Penalties and Interest.

- (a) All licenses not paid within 30 days from the date they fall due shall be increased by 15% for the first 30 days they shall be delinquent, or fraction thereof, and shall be measured by an additional 15% for a delinquency of 60 or more days, but this provision shall not be deemed to authorize the delay of 30 days in the payment of the license due, which may be enforced at once.
- (b) In the case of persons who began business on or after the first day of the calendar year, the license for such "new business" shall be increased by 15% for the first 15 days they shall be delinquent, and shall be measured by an additional 15% for a delinquency of 45 days or more.
- (c) All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of 1% per month.
- (d) An insurance company shall be allowed until March 1 of each year, in accordance with Alabama Law, to pay its annual license, and for purposes of (a), shall be viewed as due on March 1 of each year.

SECTION 18. Waiver of Penalties.

No fine or penalty under this Ordinance shall be assessed, or if assessed, shall be waived, if reasonable cause exists. "Reasonable cause" shall mean: The death or major illness of or an accident involving a sole proprietor causing serious bodily injury that in either case resulted in the sole proprietor being unable to purchase the license or operate his or her business during the ten (10) days preceding the due date for the license; natural disaster, fire, explosion, or accident that caused the closing or temporary cessation of the business of the taxpayer during the ten (10) days preceding the due date for the license; or reliance on the erroneous advice of an employee or agent of the revenue department for the taxing jurisdiction or its designee given in writing or by electronic mail. The municipality may, but is not required to, waive the penalty for other reasons, including, but not limited to, the taxpayer's reliance on erroneous but good faith advice from its tax adviser or on erroneous, oral advice from an employee or agent of the revenue department of the taxing jurisdiction or its designee. The burden of proving reasonable cause shall be on the taxpayer, and a determination by the taxing jurisdiction that reasonable cause does not exist shall be reversed only if that determination was made arbitrarily and capriciously.

SECTION 19. Prosecutions unaffected.

The adoption of this ordinance shall not in any manner affect any prosecution of any act illegally done contrary to the provisions of any ordinance now or heretofore in existence, and every such prosecution, whether begun before or after the enactment of this article shall be governed by the law under which the offense was committed; nor shall a prosecution, or the right to prosecute, for

the recovery of any penalty or the enforcement of any forfeiture be in any manner affected by the adoption of this ordinance; nor shall any civil action or cause of action existing prior to or at the time of the adoption of this ordinance be affected in any manner by its adoption.

SECTION 20. Procedure for denial of new applications.

- (a) The municipal designee shall have the authority to investigate all applications and may refer any application to the municipal governing body for a determination of whether such license should or should not be issued.
- (b) If the municipal governing body denies the issuance of any license referred to it, the municipal clerk shall promptly notify the applicant of the municipal governing body's decision.
- (c) If said applicant desires to appear before the municipal governing body to show cause why said license should be issued, he shall file a written notice with the municipal clerk, said notice to be filed within two (2) weeks from the date of mailing by the municipal clerk of the notice of the denial of such license by the municipal governing body.
- (d) Upon receipt of said notice the municipal clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the municipal governing body and shall give the notice of the date, time and place of said hearing to the applicant.
- (e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the municipal governing body shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- (f) If the municipal governing body determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the municipality said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

SECTION 21. Procedure for revocation or suspension of license.

- (a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the municipal governing body for the violation by the licensee, his agent, servant, or employee of any provision of this ordinance or of any ordinance of the municipality, or any statute of the State of Alabama relating to the business for which such license is issued; and shall also be subject to revocation by the municipal governing body if the licensee, his agent, servant, or employee under color of such license violates or aids or abets in violating or knowingly permits or suffers to be violated any penal ordinance of the municipality or any criminal law of the State of Alabama; and shall also be subject to revocation by the municipal governing body if, in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.
- (b) The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.
- (c) The municipal governing body shall set a time for hearing on the matter of revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for said hearing. At the hearing the municipal governing body shall hear all evidence offered by any party and all evidence that

may be presented bearing upon the question of revocation or the refusal of renewal, as the case may be.

SECTION 22. Refunds on Overpayments.

- (a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.
- (b) A petition for refund shall be filed with the municipality within two years from the date of payment of the business license tax, which is the subject of the petition.
- (c) The municipality shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.
- (d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, together with interest to the extent provided for in Section 11-51-192. If the municipality determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, 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 municipality, 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.
- (d) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of the county in which the municipality denying the petition for refund is located. Said notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

SECTION 23. Delivery License.

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets **all** of the following criteria:
 - (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
 - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
 - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
 - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;

- (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
- (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
- (b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
- (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

SECTION 24. License Classifications.

CODE	2002 NAICS TITLES/BUSINESS LICENSE CODES	SCHEDULE
515111	Radio Networks	1
515112	Radio Stations	1
541810	Advertising Agencies	1
541850	Display Advertising	1
541860	Direct Mail Advertising	1
541870	Advertising Material Distribution Services	1
541890	Other Services Related to Advertising	1
441110	New Car Dealer	2
441120	Used Car Dealer	2
441210	Recreational Vehicle Dealer	2
441221	Motorcycle Dealer	2
441222	Boat Dealer	2

441229	All Other Motor Vehicle Dealers	2
611511	Cosmetology and Barber Schools	3
812111	Barber Shops	3
812112	Beauty Salons	3
812113	Nail Salons	3
812990	All Other Personal Care Services	4
523110	Investment Banking and Securities Dealing	5
523120	Securities Brokerage	5
523140	Commodity Contracts Brokerage	5
523910	Miscellaneous Intermediation	5
523920	Portfolio Management	5
523930	Investment Advice	5
523999	Miscellaneous Financial Investment Activities	5
525990	Other Financial Vehicles	5
522110	Monetary Authorities--Central Bank	6
522120	Bank-Branch	6
485510	Charter Bus Industry	7
711190	Other Performing Arts Companies	8
812220	Cemeteries and Crematoriums	9
236000	Construction, Building, General, Residential, Subdivisions	10
236115	New Single-Family Housing Construction (except Operative Builders)	10
236116	New Multifamily Housing Construction (except Operative Builders)	10
236118	Residential Remodelers	10
236210	Industrial Building Construction	10
236220	Commercial and Institutional Building Construction	10
237110	Water and Sewer Line and Related Structures Construction	10
237130	Power and Communication Line and Related Structures Construction	10

237310	Highway, Street, and Bridge Construction	10
237990	Other Heavy and Civil Engineering Construction	10
238110	Poured Concrete Foundation and Structure Contractors	10
238120	Structural Steel and Precast Concrete Contractors	10
238130	Framing Contractors	10
238140	Masonry Contractors	10
238150	Glass and Glazing Contractors	10
238160	Roofing Contractors	10
238170	Siding Contractors	10
238190	Other Foundation, Structure, and Building Exterior Contractors	10
238210	Electrical Contractors	10
238220	Plumbing Contractors	10
238290	Other Building Equipment Contractors	10
238310	Drywall Contractors	10
238320	Painting and Wallpapering Contractors	10
238330	Flooring Contractors	10
238340	Tile and Terazzo Contractors	10
238350	Finish Carpentry Contractors	10
238390	Other Building Finishing Contractors	10
238910	Site Preparation Contractors	10
238990	All Other Specialty Trade Contractors	10
561720	Janitorial Services	10
561730	Landscaping Services	10
561740	Carpet and Upholstery Cleaning Services	10
561790	Other Services to Buildings or Dwellings	10
562910	Remediation Services	10
562991	Septic Tanks and Related Services	10

2362201	Commercial and Institutional Building Construction (General Contractors)	10
2371101	Irrigation Contractors	10
2381101	Concrete Pumping	10
2382101	Telephone Installation Contractors	10
2382201	Heating and Air Conditioning Contractors	10
2382202	Heating and Air (Electric Only) Contractors	10
2382203	Gas Fitting Contractors	10
2382204	Fire Sprinklers Contractors	10
2383101	Insulation Contractors	10
2383501	Cabinet Contractors	10
2389101	Excavating Contractors	10
2389901	Swimming Pool Contractors	10
2389902	Fence Installation Contractors	10
2389903	Sign Contractors	10
5617301	Lawn Care (Mowing Only)	10
5617302	Tree Service Contractors	10
237210	Land Subdivision	12
711510	Independent Artists, Writers, and Performers	13
561710	Exterminating and Pest Control Services	14
522220	Sales Financing	15
522291	Consumer Lending	15
522292	Real Estate Credit	15
522293	International Trade Financing	15
522294	Secondary Market Financing	15
522310	Mortgage and Non Mortgage Loan Brokers	15
522320	Financial Transactions Processing, Reserve, and Clearinghouse Activities	15
522390	Other Activities Related to Credit Intermediation	15

812210	Funeral Homes and Funeral Services	16
4471101	Gasoline-Retail	17
422010	Petroleum and Petroleum Products Merchant Wholesalers	18
621420	Outpatient Mental Health and Substance Abuse Centers	19
621492	Kidney Dialysis Centers	19
621493	Freestanding Ambulatory Surgical and Emergency Centers	19
621498	All Other Outpatient Care Centers	19
622110	General Medical and Surgical Hospitals	19
622210	Psychiatric and Substance Abuse Hospitals	19
622310	Specialty (except Psychiatric and Substance Abuse) Hospitals	19
623110	Nursing Care Facilities	19
623312	Homes for the Elderly	19
623990	Other Residential Care Facilities	19
721110	Hotels (except Casino Hotels) and Motels	20
721191	Bed and Breakfast Inns	20
721199	All Other Traveler Accommodation	20
524126	Insurance Company-Casualty, Fire, and/or Marine	21
524128	Insurance Company-Health, Allied, and All Other	22
812310	Coin-Operated Laundries and Drycleaners	23
812320	Dry Cleaners and Laundry Services (except Coin-Operated)	23
812331	Linen Supply	23
812332	Industrial Launderers	23
211000	Oil, Gas, Extraction, Natural Gas, Crude	24
212000	Mining Activities	24
213000	Support Activities for Oil and Gas Wells	24
311111	Dog and Cat Food Manufacturing	24
311119	Other Animal Food Manufacturing	24

311211	Flour Milling	24
311212	Rice Milling	24
311213	Malt Manufacturing	24
311230	Breakfast Cereal Manufacturing	24
311312	Cane Sugar Refining	24
311320	Chocolate and Confectionery Manufacturing from Cocoa Beans	24
311330	Confectionery Manufacturing from Purchased Chocolate	24
311340	Nonchocolate Confectionery Manufacturing	24
311411	Frozen Fruit, Juice, and Vegetable Manufacturing	24
311412	Frozen Specialty Food Manufacturing	24
311421	Copper Rolling, Drawing, and Extruding	24
311421	Fruit and Vegetable Canning	24
311422	Specialty Canning	24
311423	Dried and Dehydrated Food Manufacturing	24
311511	Fluid Milk Manufacturing	24
311512	Creamery Butter Manufacturing	24
311514	Dry, Condensed, and Evaporated Dairy Product Manufacturing	24
311520	Ice Cream and Frozen Dessert Manufacturing	24
311611	Animal (except Poultry) Slaughtering	24
311612	Meat Processed from Carcasses	24
311613	Rendering and Meat Byproduct Processing	24
311615	Poultry Processing	24
311711	Seafood Canning	24
311712	Fresh and Frozen Seafood Processing	24
311813	Frozen Cakes, Pies, and Other Pastries Manufacturing	24
311821	Cookies and Cracker Manufacturing	24
311822	Flour Mixes and Dough Manufacturing from Purchased Flour	24

311823	Dry Pasta Manufacturing	24
311830	Tortilla Manufacturing	24
311911	Roasted Nuts and Peanut Butter Manufacturing	24
311919	Other Snack Food Manufacturing	24
311920	Coffee and Tea Manufacturing	24
311930	Flavoring Syrup and Concentrate Manufacturing	24
311941	Mayonnaise, Dressing, and Other Prepared Sauce Manufacturing	24
311942	Spice and Extract Manufacturing	24
311991	Perishable Prepared Food Manufacturing	24
311999	All Other Miscellaneous Food Manufacturing	24
312111	Soft Drink Manufacturing	24
312112	Bottled Water Manufacturing	24
312113	Ice Manufacturing	24
312221	Cigarette Manufacturing	24
312229	Other Tobacco Product Manufacturing	24
313000	Mills, Textile, Fabric, Yarn, Carpet, Canvas, Rope, Twine	24
314110	Carpet and Rug Mills	24
314121	Curtain and Drapery Mills	24
314129	Other Household Textile Product Mills	24
314911	Textile Bag Mills	24
314912	Canvas and Related Product Mills	24
314991	Rope, Cordage, and Twine Mills	24
314992	Tire Cord and Tire Fabric Mills	24
314999	All Other Miscellaneous Textile Product Mills	24
315000	Apparel Manufacturing	24
315111	Sheer Hosiery Mills	24
315119	Other Hosiery and Sock Mills	24

315191	Outerwear Knitting Mills	24
315192	Underwear and Nightwear Knitting Mills	24
315991	Hat, Cap, and Millinery Manufacturing	24
315992	Glove and Mitten Manufacturing	24
316211	Rubber and Plastics Footwear Manufacturing	24
316212	House Slipper Manufacturing	24
316213	Men's Footwear (except Athletic) Manufacturing	24
316214	Women's Footwear (except Athletic) Manufacturing	24
316219	Other Footwear Manufacturing	24
316991	Luggage Manufacturing	24
316992	Women's Handbag and Purse Manufacturing	24
316993	Personal Leather Good (except Women's Handbag and Purse Manufacturing)	24
316999	All Other Leather Good Manufacturing	24
321113	Sawmills	24
321114	Wood Preservation	24
321211	Hardwood Veneer and Plywood Manufacturing	24
321212	Softwood Veneer and Plywood Manufacturing	24
321213	Engineered Wood Member (except Truss) Manufacturing	24
321214	Truss Manufacturing	24
321219	Reconstituted Wood Product Manufacturing	24
321911	Wood Window and Door Manufacturing	24
321912	Cut Stock, Resawing Lumber, and Planing	24
321918	Other Millwork (including Flooring)	24
321920	Wood Container and Pallet Manufacturing	24
321991	Manufactured Home (Mobile Home) Manufacturing	24
321992	Prefabricated Wood Building Manufacturing	24
321999	All Other Miscellaneous Wood Product Manufacturing	24

322110	Pulp Mills	24
322121	Paper (except Newsprint) Mills	24
322122	Newsprint Mills	24
322130	Paperboard Mills	24
322211	Corrugated and Solid Fiber Box Manufacturing	24
322212	Folding Paperboard Box Manufacturing	24
322213	Setup Paperboard Box Manufacturing	24
322214	Fiber Can, Tube, Drum, and Similar Products Manufacturing	24
322215	Nonfolding Sanitary Food Container Manufacturing	24
322221	Coated and Laminated Packaging Paper and Plastics Film Manufacturing	24
322222	Coated and Laminated Paper Manufacturing	24
322223	Plastics, Foil, and Coated Paper Bag Manufacturing	24
322224	Uncoated Paper and Multiwall Bag Manufacturing	24
322225	Laminated Aluminum Foil Manufacturing for Flexible Packaging Uses	24
322231	Die-Cut Paper and Paperboard Office Supplies Manufacturing	24
322232	Envelope Manufacturing	24
322233	Stationery, Tablet, and Related Product Manufacturing	24
322291	Sanitary Paper Product Manufacturing	24
322299	All Other Converted Paper Product Manufacturing	24
323118	Blankbook, Looseleaf Binders, and Devices Manufacturing	24
323121	Tradebinding and Related Work	24
323122	Prepress Services	24
324110	Petroleum Refineries	24
324121	Asphalt Paving Mixture and Block Manufacturing	24
324122	Asphalt Shingle and Coating Materials Manufacturing	24
324191	Petroleum Lubricating Oil and Grease Manufacturing	24
324199	All Other Petroleum and Coal Products Manufacturing	24

325110	Petrochemical Manufacturing	24
325120	Industrial Gas Manufacturing	24
325131	Inorganic Dye and Pigment Manufacturing	24
325132	Synthetic Organic Dye and Pigment Manufacturing	24
325181	Alkalies and Chlorine Manufacturing	24
325182	Carbon Black Manufacturing	24
325188	All Other Basic Inorganic Chemical Manufacturing	24
325191	Gum and Wood Chemical Manufacturing	24
325192	Cyclic Crude and Intermediate Manufacturing	24
325193	Ethyl Alcohol Manufacturing	24
325199	All Other Basic Organic Chemical Manufacturing	24
325211	Plastics Material and Resin Manufacturing	24
325212	Synthetic Rubber Manufacturing	24
325221	Cellulose Organic Fiber Manufacturing	24
325222	Noncellulosic Organic Fiber Manufacturing	24
325311	Nitrogenous Fertilizer Manufacturing	24
325312	Phosphatic Fertilizer Manufacturing	24
325314	Fertilizer (Mixing Only) Manufacturing	24
325320	Pesticide and Other Agricultural Chemical Manufacturing	24
325411	Medicinal and Botanical Manufacturing	24
325412	Pharmaceutical Preparation Manufacturing	24
325414	Biological Product (except Diagnostic) Manufacturing	24
325510	Paint and Coating Manufacturing	24
325520	Adhesive Manufacturing	24
325611	Soap and Other Detergent Manufacturing	24
325612	Polish and Other Sanitation Good Manufacturing	24
325613	Surface Active Agent Manufacturing	24

325620	Toilet Preparation Manufacturing	24
325910	Printing Ink Manufacturing	24
325920	Explosives Manufacturing	24
325991	Custom Compounding of Purchased Resins	24
325992	Photographic Film, Paper, Plate, and Chemical Manufacturing	24
325998	All Other Miscellaneous Chemical Product and Prep. Manufacturing	24
326111	Plastics Bag Manufacturing	24
326112	Plastics Packaging Film and Sheet (except Laminated) Manufacturing	24
326113	Unlaminated Plastics Film and Sheet (except Packaging) Manufacturing	24
326121	Unlaminated Plastics Profile Shape Manufacturing	24
326122	Plastics Pipe and Pipe Fitting Manufacturing	24
326130	Laminated Plastics Plate, Sheet (except Packaging) and Shape Manufacturing	24
326140	Polystyrene Foam Product Manufacturing	24
326150	Urethane and Other Foam Product (except Polystyrene) Manufacturing	24
326160	Plastics Bottle Manufacturing	24
326191	Plastics Plumbing Fixture Manufacturing	24
326192	Resilient Floor Covering Manufacturing	24
326199	All Other Plastics Product Manufacturing	24
326211	Tire Manufacturing (except Retreading)	24
326212	Tire Retreading	24
326220	Rubber, Plastics Hoses, and Belting Manufacturing	24
326291	Rubber Product Manufacturing for Mechanical Use	24
326299	All Other Rubber Product Manufacturing	24
327111	Vitreous China Plumbing Fixture and China and Earthenware Bathroom Accessories	24
327112	China, Earthenware, and Other Pottery Manufacturing	24
327113	Porcelain Electrical Supply Manufacturing	24
327121	Brick and Structural Clay Tile Manufacturing	24

327122	Ceramic Wall and Floor Tile Manufacturing	24
327123	Other Structural Clay Product Manufacturing	24
327124	Clay Refractory Manufacturing	24
327125	Nonclay Refractory Manufacturing	24
327211	Flat Glass Manufacturing	24
327212	Other Pressed, Blown Glass, and Glassware Manufacturing	24
327213	Glass Container Manufacturing	24
327215	Glass Product Manufacturing Made of Purchased Glass	24
327310	Cement Manufacturing	24
327320	Ready-Mix Concrete Manufacturing	24
327331	Concrete Block and Brick Manufacturing	24
327332	Concrete Pipe Manufacturing	24
327390	Other Concrete Product Manufacturing	24
327410	Lime Manufacturing	24
327420	Gypsum Product Manufacturing	24
327910	Abrasive Product Manufacturing	24
327991	Cut Stone and Stone Product Manufacturing	24
327992	Ground, Treated Mineral, and Earth Manufacturing	24
327993	Mineral Wood Manufacturing	24
327999	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing	24
331111	Iron and Steel Mills	24
331112	Electrometallurgical Ferroalloy Product Manufacturing	24
331210	Iron, Steel Pipe, and Tube Manufacturing from Purchased Steel	24
331221	Rolled Steel Shape Manufacturing	24
331222	Steel Wire Drawing	24
331311	Alumina Refining	24
331312	Primary Aluminum Production	24

331314	Secondary Smelting and Alloying of Aluminum	24
331315	Aluminum Sheet, Plate, and Foil Manufacturing	24
331316	Aluminum Extruded Product Manufacturing	24
331319	Other Aluminum Rolling and Drawing	24
331411	Primary Smelting of Copper	24
331422	Copper Wire (except Mechanical) Drawing	24
331511	Iron Foundries	24
331512	Steel Investment Foundries	24
331513	Steel Foundries (except Investment)	24
331521	Aluminum Die-Casting Foundries	24
331522	Nonferrous (except Aluminum) Die-Casting Foundries	24
331524	Aluminum Foundries (except Die-Casting)	24
331525	Copper Foundries (except Die-Casting)	24
331528	Other Nonferrous Foundries (except Die-Casting)	24
332111	Iron and Steel Forging	24
332112	Nonferrous Forging	24
332114	Custom Roll Forming	24
332115	Crown and Closure Manufacturing	24
332116	Metal Stamping	24
332211	Cutlery and Flatware (except Precious) Manufacturing	24
332212	Hand and Edge Tool Manufacturing	24
332213	Saw Blade and Handsaw Manufacturing	24
332214	Kitchen Utensil, Pot, and Pan Manufacturing	24
332311	Prefabricated Metal Building and Component Manufacturing	24
332312	Fabricated Structural Metal Manufacturing	24
332313	Plate Work Manufacturing	24
332321	Metal Window and Door Manufacturing	24

332322	Sheet Metal Work Manufacturing	24
332323	Ornamental and Architectural Metal Work Manufacturing	24
332410	Power Boiler and Heat Exchanger Manufacturing	24
332420	Metal Tank (Heavy Gauge) Manufacturing	24
332431	Metal Can Manufacturing	24
332439	Other Metal Container Manufacturing	24
332510	Hardware Manufacturing	24
332611	Spring (Heavy Gauge) Manufacturing	24
332612	Spring (Light Gauge) Manufacturing	24
332618	Other Fabricated Wire Product Manufacturing	24
332710	Machine Shops	24
332721	Precision Turned Product Manufacturing	24
332722	Bolt, Nut, Screw, Rivet, and Washer Manufacturing	24
332811	Metal Heat Treating	24
332813	Electroplating, Plating, Polishing, Anodizing, and Coloring	24
332911	Industrial Valve Manufacturing	24
332912	Fluid Power Valve and Hose Fitting Manufacturing	24
332913	Plumbing Fixture Fitting and Trim Manufacturing	24
332919	Other Metal Valve and Pipe Fitting Manufacturing	24
332991	Ball and Roller Bearing Manufacturing	24
332992	Small Arms Ammunition Manufacturing	24
332993	Ammunition (except Small Arms) Manufacturing	24
332994	Small Arms Manufacturing	24
332995	Other Ordnance and Accessories Manufacturing	24
332996	Fabricated Pipe and Pipe Fitting Manufacturing	24
332997	Industrial Pattern Manufacturing	24
332998	Enameled Iron and Metal Sanitary Ware Manufacturing	24

332999	All Other Miscellaneous Fabricated Metal Product Manufacturing	24
333111	Farm Machinery and Equipment Manufacturing	24
333112	Lawn and Garden Tractor and Home Lawn and Garden Equipment Manufacturing	24
333120	Construction Machinery Manufacturing	24
333131	Mining Machinery and Equipment Manufacturing	24
333132	Oil and Gas Field Machinery and Equipment Manufacturing	24
333210	Sawmill and Woodworking Machinery Manufacturing	24
333220	Plastics and Rubber Industry Machinery Manufacturing	24
333291	Paper Industry Machinery Manufacturing	24
333292	Textile Machinery Manufacturing	24
333293	Printing Machinery and Equipment Manufacturing	24
333294	Food Product Machinery Manufacturing	24
333295	Semiconductor Machinery Manufacturing	24
333298	All Other Industrial Machinery Manufacturing	24
333311	Automatic Vending Machine Manufacturing	24
333312	Commercial Laundry, Dry-cleaning, and Pressing Machine Manufacturing	24
333313	Office Machine Manufacturing	24
333314	Optical Instrument and Lens Manufacturing	24
333315	Photographic and Photocopying Equipment Manufacturing	24
333319	Other Commercial and Service Industry Machinery Manufacturing	24
333411	Air Purification Equipment Manufacturing	24
333412	Industrial, Commercial Fan, and Blower Manufacturing	24
333414	Heating Equipment (except Warm Air Furnaces) Manufacturing	24
333415	A/C, Warm Air Equipment, and Commercial and Ind. Refrigeration Equipment Manufacturing	24
333511	Industrial Mold Manufacturing	24
333512	Machine Tool (Metal Cutting Types) Manufacturing	24
333513	Machine Tool (Metal Forming Types) Manufacturing	24

333514	Special Die, Tool and Die Set Jig, and Fixture Manufacturing	24
333515	Cutting Tool and Machine Tool Accessory Manufacturing	24
333516	Rolling Mill Machinery and Equipment Manufacturing	24
333518	Other Metalworking Machinery Manufacturing	24
333611	Turbine and Turbine Generator Set Units Manufacturing	24
333612	Speed Changer, Industrial High-Speed Drive, and Gear Manufacturing	24
333613	Mechanical Power Transmission Equipment Manufacturing	24
333618	Other Engine Equipment Manufacturing	24
333911	Pump and Pumping Equipment Manufacturing	24
333912	Air and Gas Compressor Manufacturing	24
333913	Measuring and Dispensing Pump Manufacturing	24
333921	Elevator and Moving Stairway Manufacturing	24
333922	Conveyor and Conveying Equipment Manufacturing	24
333923	Overhead Traveling Crane, Hoist, and Monorail System Manufacturing	24
333924	Industrial Truck, Tractor, Trailer, and Stacker Machinery Manufacturing	24
333991	Power-Driven Hand tool Manufacturing	24
333992	Welding and Soldering Equipment Manufacturing	24
333993	Packaging Machinery Manufacturing	24
333994	Industrial Process Furnace and Oven Manufacturing	24
333995	Fluid Power Cylinder and Actuator Manufacturing	24
333996	Fluid Power Pump and Motor Manufacturing	24
333997	Scale and Balance (except Laboratory) Manufacturing	24
333999	All Other Miscellaneous General Purpose Machinery Manufacturing	24
334111	Electronic Computer Manufacturing	24
334112	Computer Storage Device Manufacturing	24
334113	Computer Terminal Manufacturing	24
334119	Other Computer Peripheral Equipment Manufacturing	24

334210	Telephone Apparatus Manufacturing	24
334220	Radio, Television Broadcasting, and Wireless Comm. Equipment Manufacturing	24
334290	Other Communications Equipment Manufacturing	24
334310	Audio and Video Equipment Manufacturing	24
334411	Electron Tube Manufacturing	24
334412	Bare Printed Circuit Board Manufacturing	24
334413	Semiconductor and Related Device Manufacturing	24
334414	Electronic Capacitor Manufacturing	24
334415	Electronic Resistor Manufacturing	24
334416	Electronic Coil, Transformer, and Other Inductor Manufacturing	24
334417	Electronic Connector Manufacturing	24
334418	Printed Circuit Assembly (Electronic Assembly) Manufacturing	24
334419	Other Electronic Component Manufacturing	24
334510	Electro medical and Electrotherapeutic Apparatus Manufacturing	24
334511	Search, Detection, Navigation, Guidance, Aeronautical System and Instrument Manufacturing	24
334512	Automatic Environmental Control Manufacturing for Residential, Commercial, and Appliance Use	24
334513	Instruments and Related Products Manufacturing for Measuring, Displaying, Control Industrial Process Variables	24
334514	Totalizing Fluid Meter and Counting Device Manufacturing	24
334515	Instrument Manufacturing for Measuring and Testing Electricity and Electrical Signals	24
334516	Analytical Laboratory Instrument Manufacturing	24
334517	Irradiation Apparatus Manufacturing	24
334518	Watch, Clock, and Part Manufacturing	24
334519	Other Measuring and Controlling Device Manufacturing	24
334611	Software Reproducing	24
334612	Prerecorded Compact Disc (Except Software), Tape and Record Recording	24

334613	Magnetic and Optical Recording Media Manufacturing	24
335110	Electric Lamp Bulb and Part Manufacturing	24
335121	Residential Electric Lighting Fixture Manufacturing	24
335122	Commercial, Industrial, and Institutional Electrical Lighting Fixture Manufacturing	24
335129	Other Lighting Equipment Manufacturing	24
335211	Electric Housewares and Household Fan Manufacturing	24
335212	Household Vacuum Cleaner Manufacturing	24
335221	Household Cooking Appliance Manufacturing	24
335222	Household Refrigerator and Home Freezer Manufacturing	24
335224	Household Laundry Equipment Manufacturing	24
335228	Other Major Household Appliance Manufacturing	24
335311	Power, Distribution, and Specialty Transformer Manufacturing	24
335312	Motor and Generator Manufacturing	24
335313	Switchgear and Switchboard Apparatus Manufacturing	24
335314	Relay and Industrial Control Manufacturing	24
335911	Storage Battery Manufacturing	24
335912	Primary Batter Manufacturing	24
335921	Fiber Optic Cable Manufacturing	24
335929	Other Communication and Energy Wire Manufacturing	24
335931	Current-Carrying Wiring Device Manufacturing	24
335932	Noncurrent-Carrying Wiring Device Manufacturing	24
335991	Carbon and Graphite Product Manufacturing	24
335999	All Other Miscellaneous Electrical Equipment and Component Manufacturing	24
336111	Automobile Manufacturing	24
336112	Light Truck and Utility Vehicle Manufacturing	24
336120	Heavy Duty Truck Manufacturing	24
336211	Motor Vehicle Body Manufacturing	24

336212	Truck Trailer Manufacturing	24
336213	Motor Home Manufacturing	24
336214	Travel Trailer and Camper Manufacturing	24
336311	Carburetor, Piston, Piston Ring, and Valve Manufacturing	24
336312	Gasoline Engine & Engine Parts Manufacturing	24
336321	Vehicular Lighting Equipment Manufacturing	24
336322	Other Motor Vehicle Electrical and Electronic Equipment Manufacturing	24
336330	Motor Vehicle Steering and Suspension Components (except Spring) Manufacturing	24
336340	Motor Vehicle Brake System Manufacturing	24
336350	Motor Vehicle Transmission and Power Train Parts Manufacturing	24
336360	Motor Vehicle Seating and Interior Trim Manufacturing	24
336370	Motor Vehicle Metal Stamping	24
336391	Motor Vehicle Air-Conditioning Manufacturing	24
336399	All Other Motor Vehicle Parts Manufacturing	24
336411	Aircraft Manufacturing	24
336412	Aircraft Engine and Engine Parts Manufacturing	24
336413	Other Aircraft Parts and Auxiliary Equipment Manufacturing	24
336414	Guided Missile and Space Vehicle Manufacturing	24
336415	Guided Missile and Space Vehicle Propulsion Unit and Parts Manufacturing	24
336419	Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment Manufacturing	24
336510	Railroad Rolling Stock Manufacturing	24
336611	Ship Building and Repair	24
336612	Boat Building	24
336991	Motorcycle, Bicycle, and Parts Manufacturing	24
336992	Military Armored Vehicle, Tank, and Tank Component Manufacturing	24
336999	All Other Transportation Equipment Manufacturing	24
337110	Wood Kitchen Cabinet and Countertop Manufacturing	24

337121	Upholstered Household Furniture Manufacturing	24
337122	Nonupholstered Wood Household Furniture Manufacturing	24
337124	Metal Household Furniture Manufacturing	24
337125	Household Furniture (except Wood and Metal) Manufacturing	24
337127	Institutional Furniture Manufacturing	24
337129	Wood Television, Radio, and Sewing Machine Cabinet Manufacturing	24
337211	Wood Office Furniture Manufacturing	24
337212	Custom Architectural Woodwork and Millwork Manufacturing	24
337214	Office Furniture (Except Wood) Manufacturing	24
337215	Showcase, Partition, Shelving, and Locker Manufacturing	24
337910	Mattress Manufacturing	24
337920	Blind and Shade Manufacturing	24
339111	Laboratory Apparatus and Furniture Manufacturing	24
339112	Surgical and Medical Instrument Manufacturing	24
339113	Surgical Appliance and Supplies Manufacturing	24
339114	Dental Equipment and Supplies Manufacturing	24
339115	Ophthalmic Goods Manufacturing	24
339116	Dental Laboratories	24
339911	Jewelry (except Costume) Manufacturing	24
339912	Silverware and Hollowware Manufacturing	24
339913	Jewelers' Material and Lapidary Work Manufacturing	24
339914	Costume Jewelry and Novelty Manufacturing	24
339920	Sporting and Athletic Goods Manufacturing	24
339931	Doll and Stuffed Toy Manufacturing	24
339932	Game, Toy, and Children's Vehicle Manufacturing	24
339941	Pen and Mechanical Pencil Manufacturing	24
339942	Lead Pencil and Art Good Manufacturing	24

339943	Marking Device Manufacturing	24
339944	Carbon Paper and Inked Ribbon Manufacturing	24
339950	Sign Manufacturing	24
339991	Gasket, Packing, and Sealing Device Manufacturing	24
339992	Musical Instrument Manufacturing	24
339993	Fastener, Button, Needle, and Pin Manufacturing	24
339994	Broom, Brush, and Mop Maintenance	24
339995	Burial Casket Manufacturing	24
339999	All Other Miscellaneous Manufacturing	24
311811	Retail Bakeries	25
311812	Commercial Bakeries	25
323110	Commercial Lithographic Printing	25
323113	Commercial Screen Printing	25
323114	Quick Printing	25
323115	Digital Printing	25
323116	Manifold Business Forms Printing	25
323117	Books Printing	25
323119	Other Commercial Printing	25
421000	Wholesale Trade-Durable, Motor Vehicle, Home Furniture, Machinery, Equipment	25
422000	Wholesale Trade-Nondurable, Paper, Apparel, Grocery, Dairy, Farm, Beverages	25
441310	Automotive Parts and Accessories Store	25
441320	Tire Dealers	25
442110	Furniture Stores	25
442210	Floor Covering Stores	25
442291	Window Treatment Stores	25
442299	All Other Home Furnishings Stores	25
443111	Household Appliance Store	25

443112	Radio, Television, and Other Electronic Stores	25
443120	Computer and Software Stores	25
443130	Camera and Photographic Supplies Stores	25
444110	Home Centers	25
444120	Paint and Wallpaper Stores	25
444130	Hardware Stores	25
444190	Other Building Materials Dealers	25
444210	Outdoor Power Equipment Stores	25
444220	Nursery, Garden Center, and Farm Supply Stores	25
445110	Supermarkets and Other Grocery Stores	25
445120	Convenience Stores	25
445210	Meat Markets	25
445220	Fish and Seafood Markets	25
445230	Fruit and Vegetable Markets	25
445291	Baked Goods Stores	25
445292	Confectionery and Nut Stores	25
445299	All Other Specialty Food Stores	25
446110	Pharmacy and Drug Stores	25
446120	Cosmetics, Beauty Supplies, and Perfume Stores	25
446130	Optical Goods Stores	25
446191	Food (Health) Supplement Stores	25
446199	All Other Health and Personal Care Services	25
447110	Gasoline Stations with Convenience Stores	25
447190	Other Gasoline Stations	25
448110	Men's Clothing Stores	25
448120	Women's Clothing Stores	25
448130	Children's and Infants Clothing Stores	25

448140	Family Clothing Stores	25
448150	Clothing Accessories Stores	25
448190	Other Clothing Stores	25
448210	Shoe Stores	25
448310	Jewelry Stores	25
448320	Luggage and Leather Goods Stores	25
451110	Sporting Goods Stores	25
451120	Hobby, Toy, and Game Stores	25
451130	Sewing, Needlework, and Piece Goods Stores	25
451140	Musical Instrument and Supplies Stores	25
451211	Book Stores	25
451212	News Dealers and Newsstands	25
451220	Prerecorded Tape, Compact Disc, and Record Stores	25
452111	Department Stores (except Discount Department Stores)	25
452112	Discount Department Stores	25
452910	Warehouse Clubs and Supercenters	25
452990	All Other General Merchandise Stores	25
453110	Florists	25
453210	Office Supplies and Stationery Stores	25
453220	Gift, Novelty, and Souvenir Shops	25
453310	Used Merchandise Stores	25
453910	Pet and Pet Supplies Stores	25
453920	Art Dealers	25
453930	Manufactured (Mobile) Home Dealers	25
453991	Tobacco Stores	25
453998	All Other Miscellaneous Store Retailers (except Tobacco Stores)	25
454111	Electronic Shopping	25

454112	Electronic Auctions	25
454113	Mail-Order Houses	25
454210	Vending Machine Operators	25
454311	Heating Oil Dealers	25
454312	Liquefied Petroleum Gas (Bottled Gas) Dealers	25
454390	Other Direct Selling Establishments	25
722110	Full-Service Restaurants	25
722211	Limited Service Restaurants	25
722212	Cafeterias	25
722213	Snack and Non-Alcoholic Beverage Bars	25
722330	Mobile Food Services	25
910000	Vending Machines, Pool Tables, Amusement Devices, Etc.	25
4247201	Bottled LP Gas Merchant Wholesaler	25
4511101	Pistols, Rifles, and Other Weapons	25
4543901	Merchants, Retail-Sponsors License	25
4543901	Merchants, Retail-Sponsors License	25
4543902	Temporary Merchants License, Fixed Location	25
4543902	Temporary Merchants License, Fixed Location	25
7139901	Juke Boxes	25
481000	Air Transportation, Airline Tickets, Shipping, Freight, Charters	26
483000	Water Transportation, Coastal, Freight, Inland, Passenger, Forwarders	26
930000	Square Feet Used for License Calculation	26
999001	Unclassified Establishments-Other	26
484220	Specialized Freight (except Used Goods) Trucking, Local	27
484230	Specialized Freight Trucking, Long Distance, State Regulated 37-3-33	27
511110	Newspaper Publishers	28
5111101	Newspaper Publishers (Out of Town)	28

522298	All Other Nondepository Credit Intermediation	29
511120	Periodical Publishers	30
511130	Book Publishers	30
511140	Directory and Mailing List Publishers	30
511191	Greeting Card Publishers	30
511199	All Other Publishers	30
511210	Software Publishers	30
512110	Motion Picture and Video Production	30
512120	Motion Picture and Video Distribution	30
512210	Record Production	30
512220	Integrated Record Production/Distribution	30
512230	Music Publishers	30
524291	Claims Adjusting	30
531311	Residential Property Managers	30
531312	Nonresidential Property Managers	30
531320	Offices of Real Estate Appraisers	30
541110	Offices of Lawyers	30
541120	Offices of Notaries	30
541191	Title Abstract and Settlement Offices	30
541199	All Other Legal Services	30
541211	Offices of Certified Public Accountants	30
541213	Tax Preparation Services	30
541214	Payroll Services	30
541219	Other Accounting Services	30
541310	Architectural Services	30
541320	Landscape Architectural Services	30
541330	Engineering Services	30

541340	Drafting Services	30
541350	Building Inspection Services	30
541360	Geophysical Surveying and Mapping Services	30
541370	Surveying and Mapping (except Geophysical) Services	30
541380	Testing Laboratories	30
541410	Interior Design Services	30
541420	Industrial Design Services	30
541430	Graphic Design Services	30
541490	Other Specialized Design Services	30
541511	Custom Computer Programming Services	30
541512	Computer Systems Design Services	30
541513	Computer Facilities Management Services	30
541519	Other Computer Related Services	30
541611	Administrative and General Management Consulting Services	30
541612	Human Resources and Executive Search Consulting Services	30
541613	Marketing Consulting Services	30
541614	Process, Physical Distribution, and Logistics Consulting Services	30
541618	Other Management Consulting Services	30
541620	Environmental Consulting Services	30
541690	Other Scientific and Technical Consulting Services	30
541710	Research and Development in the Physical, Engineering, and Life Sciences	30
541720	Research and Development in the Social Sciences and Humanities	30
541820	Public Relations Agencies	30
541830	Media Buying Agencies	30
541840	Media Representatives	30
541921	Photography Studios, Portraits	30
541922	Commercial Photography	30

541930	Translation and Interpretation Services	30
541940	Veterinary Services	30
541990	All Other Professional, Scientific, and Technical Services	30
561310	Employment Placement Agencies	30
561320	Temporary Help Services	30
561410	Document Preparation Services	30
561421	Telephone Answering Services	30
561422	Telemarketing Bureaus	30
561440	Collection Agencies	30
561450	Credit Bureaus	30
561491	Repossession Services	30
561492	Court Reporting and Stenotype Services	30
561499	All Other Business Support Services	30
561510	Travel Agencies	30
561520	Tour Operators	30
561599	All Other Travel Arrangement and Reservation Services	30
561611	Investigations Services	30
561612	Security Guards and Patrol Services	30
561613	Armored Car Services	30
561621	Security Systems Services (except Locksmiths)	30
561622	Locksmiths	30
611110	Elementary and Secondary Schools	30
611412	Business and Secretarial Schools	30
611420	Computer Training	30
611430	Professional and Management Development Training	30
611512	Flight Schools	30
611519	Other Technical and Trade Schools	30

611610	Fine Arts Schools	30
611620	Sports and Recreation Instruction	30
611630	Language Schools	30
611691	Exam Preparation and Tutoring	30
611692	Automobile Driving Schools	30
611699	All Other Miscellaneous Schools and Instruction	30
611710	Educational Support Services	30
621111	Offices of Physicians (except Mental Health Specialists)	30
621112	Offices of Physicians, Mental Health Specialists	30
621210	Offices of Dentists	30
621310	Offices of Chiropractors	30
621320	Offices of Optometrists	30
621330	Offices of Mental Health Practitioners (except Physicians)	30
621340	Offices of Physical, Occupational and Speech Therapists, and Audiologists	30
621391	Offices of Podiatrists	30
621399	Office of All Other Miscellaneous Health Practitioners	30
621410	Family Planning Centers	30
621511	Medical Laboratories	30
621512	Diagnostic Imaging Centers	30
621610	Home Health Care Services	30
621991	Blood and Organ Banks	30
621999	All Other Miscellaneous Ambulatory Health Care Services	30
624190	Other Individual and Family Services	30
624310	Vocational Rehabilitation Services	30
624410	Child Day Care Services	30
812191	Diet and Weight Reducing Centers	30
812199	Other Personal Care Services	30

927000	Space and Research Technology	30
928000	National Security and International Affairs	30
5617101	Wildlife Removal Services	30
8121991	Massage Therapists	30
221000	Utilities Not Otherwise Specified	31
221122	Electric Power Distribution	31
221210	Natural Gas Distribution	31
221310	Water Supply and Irrigation Systems	31
221320	Sewage Treatment Facilities	31
482111	Line-Haul Railroads	32
482112	Short Line Railroads	32
531210	Offices of Real Estate Agents and Brokers	33
531390	Other Activities Related to Real Estate	33
5312101	Real Estate Agents	33
531110	Lessor of Residential Buildings and Dwellings	34
531120	Lessor of Non-Residential Dwellings (except Miniwarehouses)	34
531130	Lessors of Mini-Warehouses and Self-Storage Units	34
531190	Lessors of Other Real Estate Property	34
532111	Passenger Car Rental	34
532112	Passenger Car Leasing	34
532120	Truck, Utility Trailer, and RV Rental and Leasing	34
532210	Consumer Electronics and Appliances Rental	34
532220	Formal Wear and Costume Rental	34
532230	Video Tape or Disc Rental	34
532291	Home Health Equipment Rental	34
532292	Recreational Goods Rental	34
532299	All Other Consumer Goods Rental	34

532310	General Rental Centers	34
532411	Commercial Air, Real and Water Transportation Equipment Rental and Leasing	34
532412	Construction, Mining and Forestry Machinery and Equipment Rental and Leasing	34
532420	Office Machinery and Equipment Rental and Leasing	34
532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	34
5629911	Portable Toilet Renting and Servicing	34
111000	Crop Production, Agriculture, Farming, Nursery, Fruit, Growers	35
112000	Animal Production, Animal, Dairy, Cattle, Ranching, Sheep, Chicken	35
113000	Forestry, Logging, Timber	35
114000	Fishing, Hunting, Supplies, and Equipment	35
115112	Soil Preparation, Planting, and Cultivating	35
313222	Schiffli Machine Embroidery	35
484210	Used Household and Office Goods Moving	35
487990	Scenic and Sightseeing Transportation, Other	35
492110	Couriers	35
492210	Local Messengers and Local Delivery	35
512191	Teleproduction and Other Postproduction Services	35
512199	Other Motion Picture and Video Industries	35
512240	Sound Recording Studios	35
512290	Other Sound Recording Industries	35
516110	Internet Publishing and Broadcasting	35
517211	Paging	35
517212	Cellular and Other Wireless Telecommunications	35
517310	Telecommunications Resellers	35
517410	Satellite Telecommunications	35
517910	Other Telecommunications	35
519110	News Syndicates	35

519190	All Other Information Services	35
522210	Credit Card Issuing	35
541910	Marketing Research and Public Opinion Polling	35
561431	Private Mail Centers	35
561439	Other Business Service Centers (including Copy Shops)	35
561910	Packaging and Labeling Services	35
561990	All Other Support Services	35
562111	Solid Waste Collection	35
562112	Hazardous Waste Collection	35
562119	Other Waste Collection	35
562211	Hazardous Waste Treatment and Disposal	35
562212	Solid Waste Landfill	35
562213	Solid Waste Combustors and Incinerators	35
562219	Other Nonhazardous Waste Treatment and Disposal	35
562920	Materials Recovery Facilities	35
562998	All Other Miscellaneous Waste Management Services	35
722310	Food Service Contractors	35
722320	Caterers	35
811111	General Automotive Repair	35
811112	Automotive Exhaust System Repair	35
811113	Automotive Transmission Repair	35
811118	Other Automotive Mechanical and Electrical Repair and Maintenance	35
811121	Automotive Body, Paint, Interior Repair, and Maintenance	35
811122	Automotive Glass Replacement Shops	35
811191	Automotive Oil Change and Lubrication Shops	35
811192	Car Washes	35
811198	All Other Automotive Repair and Maintenance	35

811211	Consumer Electronics Repair and Maintenance	35
811212	Computer and Office Machine Repair and Maintenance	35
811213	Communication Equipment Repair and Maintenance	35
811219	Other Electronic and Precision Equipment Repair and Maintenance	35
811310	Commercial and Industrial Machinery and Equipment Repair	35
811411	Home and Garden Equipment Repair and Maintenance	35
811412	Appliance Repair and Maintenance	35
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b) In the event a person who is required to purchase a license is engaged in activity that does not meet the particular criteria of any classifications in subsection (a), then the revenue department shall assign such person to the classification provided in subsection (a) that is the most similar to the activity in which the person is engaged. The procedure and criteria for such assignment shall be as follows:

(1) The proper classification for the activity in which the person is engaged shall be identified.

(2) The first three (3) digits of the NAICS classification that best describes the activity shall be used to identify a classification in subsection (a) that has the same first three NAICS digits, and the person shall be assigned to that classification in subsection (a).

i. In the event this procedure results in more than one applicable classification from subsection (a) and if the payment schedules for the applicable classifications are the same, then the revenue department may use its discretion in making the assignment.

ii. In the event this procedure results in more than one applicable classification from subsection (a), and if the payment schedules for the applicable classifications are different, then the revenue department shall assign the person to the classification with the highest applicable payment schedule.

(3) In the event the person cannot be classified using this procedure, then the person shall be assigned the license classification 999000, Unclassified.

SECTION 25. License Fee Schedules.

1. ADVERTISING - Each person, firm, or corporation engaged in the business of advertising, by whatever means, shall pay a license tax on gross annual receipts as follows:

Less than \$20,000.00	\$90.00
All over \$20,000.00	\$90.00 + .001 over \$20,000

2. AUTOMOBILE DEALERS - Each person engaged in the business of buying, selling, or trading new or used trucks or automobiles not to exclude boats, atvs, motorcycles, and all other modes of transportation shall pay a license tax based on gross annual receipts as follows:

Less than \$150,000	\$200.00
All over \$150,000	\$250 + .0005 over \$150,000

This license entitles the holder to also sell accessories, parts, batteries, and repairs at the same location, provided the gross receipts there from are included in the computation of the amount of license tax due.

3. BARBER, BEAUTY SHOPS OR COLLEGES - Each person operating a barber shop, beauty shop, college, or nail salon shall pay a license tax as follows:

Less than \$15,000.00	\$55.00
All over \$15,000.00	\$55.00 + .0005 over \$15,000

This license includes sales of merchandise necessary to the businesses and all other salon related services, provided the gross receipts there from are included in the computation of the amount of license tax due.

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

Less than \$20,000.00	\$200.00
All over \$20,000.00	\$200.00 + .001 over \$15,000.00

5. BROKERS OR DEALERS IN SECURITIES - Each person engaged in the business of acting as broker or dealer in securities or commodities or in the business of lending money on said stocks, bonds, securities or commodities, shall pay a license based on his gross annual receipts as follows:

Less than \$25,000.00	\$175.00
All over \$25,000.00	\$175.00 + .001 over \$25,000.00

6. BUILDING AND LOAN OR SAVINGS AND LOAN ASSOCIATIONS OR BANKS - Each person operating a building and loan association, saving and loan association, or bank, other than national banks, shall pay an annual license tax as mandated through the State of Alabama, 1975, Section 11-51-130. The first location inside the City is considered the main office and each additional location is considered a branch in regards to this Ordinance.

7. BUS LINES -LOCAL - Each person engaged in the operation of a bus line or bus lines furnishing local service for hire within the city shall pay a license tax of:

\$125.00

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

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

Circus/day	\$175.00
Carnival or fair/week	\$425.00

And for each side show, concession stand, ride, or other stand in connection with a circus or in connection with any other type show, event or promotion shall pay a license tax per week of \$75.00

9. CEMETERY COMPANIES - Each person engaged in the business of selling, soliciting the sale, or of furnishing cemetery lots shall pay a license tax based on gross annual receipts as follows:

Less than \$20,000	\$125.00
All over \$20,000	\$125 + .001 over \$20,000

10. CONTRACTORS - Each person engaged in the business of accepting orders, contracts or subcontracts for erecting, enlarging, improving, relocating and building or structure, or making improvements to land {including but not limited to building, grading, paving, installation of curbs, gutters, or sewers, excavating, or landscaping} or any other type of construction shall pay a license tax based on his gross annual receipts as follows:

Less than \$25,000	\$75.00
All over \$25,000	\$75.00 + .001 over \$25,000

Each person engaged in the business of constructing houses or buildings for resale, whether on contract or otherwise, or who maintains an office in the city in connection with such construction within the city shall pay the license tax as above provided. No permits for work of any kind for which a license is required above shall be issued to a contractor, owner, or any authorized agency until all license taxes have been paid. All general contractors shall upon request furnish the building inspector or license inspector with a full and complete list showing the names, addresses, and license numbers of all subcontractors to whom work has been let. The general contractor shall not allow any work to proceed by any subcontractor until such subcontractor has been exhibited to him his city license for the work to be performed.

For the purpose of this code, the following definitions shall apply unless the contest requires otherwise. The following also require State Certification or a passing score of the required examination before a City of Athens License will be issued.

ELECTRICAL CONTRACTOR. An electrical contractor is defined as one who, for a fixed price, commission, fee or wage, is engaged in the business of installing, maintaining, altering, or repairing electrical conductors and electrical equipment.

GAS CONTRACTOR. A gas contractor is defined as one who, for a fixed price, commission, fee or wage, is engaged in the business of installing and/or repairing gas pipes, gas furnaces, and gas appliances.

HEATING AND AIR CONDITIONING CONTRACTOR. A heating and air conditioning contractor is defined as one who, for a fixed price, commission fee or wage, is engaged in the installation, service, or repair of heating and/or cooling apparatus consisting of an air, heating, and/or cooling fixture from pipes, plenums, or blowers including any accessory and equipment installed in connection therewith; excluding, however, window units, automotive, or fame implement type heating and/or air conditioning equipment.

GENERAL CONTRACTOR. A general contractor is defined as one who, for a fixed price, commission, fee or wage, is engaged in the business of the construction, erection, alteration, repair, or demolition of buildings or structures.

PLUMBING CONTRACTOR. A plumbing contractor is defined as one who, for a fixed price, commission, fee or wage, is engaged in the business of plumbing, steam fitting, installing sewers, excavating, or blasting for same.

11. DELIVERY - Each person delivering articles of merchandise or any other property within the city when not in connection with a regularly licensed business shall pay a license tax for each vehicle delivering merchandise within the City of Athens in the amount of **\$100.00**

Persons taking orders, soliciting or consummating sales of merchandise or performing such services within the City of Athens shall obtain a license based on such business, profession, or vocation, which shall entitle such business to deliver within the city without obtaining additional license.

12. DEVELOPMENT OF PROPERTY - Each person engaged in the business of developing, subdividing, and selling lots to builders or others shall pay a license based on his gross annual receipts as follows:

Less than \$50,000	\$175.00
All over \$50,000	\$175 + .001 over \$50,000

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

Events per day	\$100
Events per week	\$400

14. EXTERMINATORS - Each person selling disinfectant, insecticide, and/or exterminators engaged in the business of pest extermination shall pay a license tax based on his gross annual receipts as follows:

Less than \$20,000	\$100.00
All over \$20,000	\$100 + .001 over \$20,000

15. FINANCE AND LOAN COMPANIES - Each person engaged in the business of making direct loans shall pay an annual license tax as follows:

Less than \$20,000	\$400.00
All over \$20,000	\$400 + .0005 over \$20,000

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

Less than \$25,000	\$125.00
All over \$25,000	\$125.00 + .001 over \$25,000

The foregoing license tax shall include embalming, the sales of caskets, vaults, undertaking supplies, and the operation of ambulance and hearses where gross receipts from such sales and services are included in computing this license.

17. GASOLINE - Each person engaged in the business of selling gasoline at retail or operating a gasoline filling station shall pay a license tax as follows:

\$40.00 for each dispenser nozzle available for fueling simultaneously (at one time).

This license shall include sales of kerosene, but not the sale of other merchandise such as tires, batteries, accessories, etc., for which a merchant-retail license must be paid. Gross receipts from sales of gasoline should not be included in the computation of any other license required.

18. GASOLINE (WHOLESALE) - Each person engaged in the business of selling gasoline or other petroleum products at wholesale or delivering gasoline within the City of Athens, shall pay a license tax based on the number of gallons sold or delivered within the City of Athens, as follows:

Less than 3,000,000	\$250.00
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All over 3,000,000 \$350.00

19. HOSPITAL, CLINIC, OR REST HOME - Each person operating a hospital, clinic, or rest home for profit shall pay an annual license tax based on his gross annual receipts as follows:

\$250.00 + .0005 of gross annual receipts

20. HOTEL AND MOTEL - Any person engaged in the hotel, motel, or similar business shall pay an annual license tax as follows:

Less than \$25,000	\$75.00
Over \$25,000	\$75.00 plus \$1 per thousand in excess of \$25,000.00

21. INSURANCE - FIRE AND MARINE - Each person engaged in the business of issuing fire and marine insurance on property located within the City of Athens shall pay an annual license of \$4.00 on each \$100.00 or major fraction thereof of the gross premiums, on policies issued during the next preceding year on property located in the City of Athens. Each person engaged in the business of fire and marine insurance for the first time in the city shall pay a minimum license of \$30.00 on which there shall be an adjustment on the above basis at the expiration of the year. (Code of AL, 1975, 11-51-120)

22. INSURANCE - OTHER - Each person engaged in the business of issuing insurance, other than fire and marine, shall pay an annual license tax of \$20.00, plus \$1.00 for each \$100.00 or major fraction thereof of the gross premiums, less premium returns, on all policies covering life, group life, burial benefits, funeral benefits, industrial life, accident, burglary, hospital, surety bonds, public liability, automobile liability and property damage including collision and other miscellaneous coverage issued during the preceding year to citizens of the City of Athens and/or on property located in the City of Athens. Each person engaged in the business of insurance, other than fire and marine, for the first time in the City of Athens shall pay a minimum license of \$30.00 on which there shall be an adjustment on the above basis at the expiration of the year. (Code of AL, 1975, 11-51-121)

23. LAUNDRY AND/OR DRY CLEANERS - Any person operating any laundry business, dry cleaners, linen supply service, or diaper service shall pay an annual license as follows:

Less than \$50,000.00	\$175.00
All over \$50,000.00	\$175.00 + .001 over \$50,000

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

Less than 50,000	\$125.00
50,000 less than 200,000	\$200.00
200,000 less than 1,000,000	\$500.00
1,000,000 less than 25,000,000	\$750.00
25,000,000 less than 50,000,000	\$1000.00
50,000,000 less than 100,000,000	\$2500.00
100,000,000 less than 200,000,000	\$5000.00

All over 200,000,000 \$10,000.00

25. MERCHANTS - Each person engaged in selling goods, wares, products, or services {not specifically provided for in this license schedule} to others for consumption or use shall pay a license tax based on his gross annual receipts as follows:

Less than \$10,000 \$50.00
All over \$10,000 \$50.00 + .001 over \$10,000

26. MISCELLANEOUS - Each person, dealer, association, or other business who shall in any capacity engage in or transact any trade, business, commerce, occupation, vocation, or profession for which no other license is specifically required by this code shall pay an annual license tax based on the following:

Less than \$10,000.00 \$50.00
All over \$10,000 \$50.00 + .001 over 10,000

27. MOTOR CARRIERS - Each person engaged in the business of maintaining or operating a motoring bus terminal or operating any terminal or station facilities for transportation of passengers, property, or express transported by motor carrier or airplane, and each person operating any motor carrier or airplane, and each person operating any motor carrier which does business in the city by receiving passenger or freight for transportation for hire, between the City of Athens and other points in Alabama, shall pay a license tax of **\$200.00**.

28. NEWSPAPERS - Each person publishing or distributing newspapers which are printed or published within the City of Athens shall pay a license tax based on gross annual receipts as follows:

Less than \$25,000 \$250.00
All over \$25,000 \$250 +.001 over \$25,000

Gross receipts for this schedule shall include all revenues received from sales of newspapers, advertising, and other goods or services.

29. PAWN BROKERS - Each person engaged in business as a pawn broker shall pay an annual license tax of \$200.00, plus an amount equal to that required of a retail merchant on gross receipts from sales of merchandise as provided in Schedule 25 of this Code.

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

Less than \$25,000 \$100.00
25,000 less than 50,000 \$200.00
50,000 less than 100,000 \$300.00
All over 100,000 \$400.00 + 1/15(.0667) of 1%

Where the licensed entity is a partnership, the gross receipts of each partner will be determined according to the partnership agreement by allocating to each partner gross receipts in the same proportion as the profits distributed to said partner. Where the entity licensed is a corporation, the records and accounts of the corporation shall be so kept as to show the percentage of the business actually owned by each professional practitioner, and the license of each practitioner shall be determined according to his percentage of ownership.

31. PUBLIC UTILITIES - Each person engaged in the operation of a public utility {except telephone and telegraph companies, railways and sleeping car companies, express companies and city public municipal boards} furnishing, supplying, or selling public utility service such as water, gas, light, or power shall pay an annual license tax of 3 percent of the gross receipts of the business done by the utility in the city during the preceding year.

32. RAILROADS - Each person engaged in the City of Athens in the business of operating a railroad or railway trains for transportation of freight and/or passengers, to and from other points in the State of Alabama and having office or place of business in the City of Athens shall pay an annual license tax as mandated through the Code of AL, 1975, 11-51-124.

33. REAL ESTATE AGENTS, BROKERS, or dealers – Each person, whether as principal or agent, engaged in the business of buying, selling, or exchanging real estate on commission shall pay a license tax based on his gross receipts as follows:

Less than \$10,000	\$200.00
All over \$10,000	\$250.00 + .001 over \$10,000

34. RENTING AND/OR LEASING - Each person engaged in the business of renting or leasing real or personal property to others, including, but not limited to apartments, office space, buildings, houses, office furniture and equipment, shall pay a license tax based on gross receipts as follows:

Less than \$25,000	\$50.00
All over \$25,000	\$50.00 + .0015 over 25,000

Excluded in this schedule is one residential rental property.

35. REPAIRS AND SERVICES - Each person engaged in the business of repairing, installing, improving, or servicing property which belongs to others, or performs any other service not regarded as a professional or vocation, shall pay an annual license tax based on gross annual receipts as follows:

Less than \$20,000	\$50.00
All over \$20,000	\$100 + .001 over \$20,000

36. TAXICABS - Any person engaged in the business of operating automobiles or other motor vehicles for hire commonly called and known as taxicabs shall pay an annual license tax for each vehicle so operated of **\$100.00**. In addition it shall be unlawful for any person to drive or operate a taxicab unless he provides the City with his Driver's License Number to be sure his license is current. Each licensed operator shall pay an annual license of **\$25.00**. Provided, however, that no person shall engage in or be licensed to operate a taxicab without first having secured a franchise for same from the City of Athens.

37. TELEPHONE COMPANIES - Each person operating or conducting a telephone exchange within the city shall pay an annual license tax as mandated through AL Code 11-51-128. Each person operating a long distance telephone system between Athens and interstate points shall pay an annual license tax for the privilege of doing interstate business as mandated through AL Code. (CODE OF AL, 1975, 11-51-128)

38. TELEVISION DISTRIBUTION - Each person conducting or engaging in the business of television distribution shall pay a license tax of **\$125.00**, provided, however, that no person shall engage in or be licensed to operate a television distribution system without first having secured a franchise for same from the City of Athens.

39. WAREHOUSE - Each person engaged in warehousing or storage of merchandise, including cotton, household goods, and other freight or commodities shall pay an annual license tax as follows:

Less than \$10,000	\$100.00
All over \$10,000	\$100.00 + .001 over \$10,000

40. Parking Lots – Each person engaged in the business of storing or parking automobiles or other vehicles shall pay a license fee as follows:

Space for not more than 25 automobiles	\$75.00
More than 25 automobiles	\$75.00 + \$2.00 each Additional over 25

41. Administration Office – Businesses who are only performing administrative services shall pay a license as follows:

First 4 employees	\$75.00
Each additional	\$15.00

42. Recreation – Each person engaged in a business of a recreational nature (i.e. golf course, driving range, social club, swimming pool, skating rink, Movie Theater, bowling alley, etc.) shall pay a license fee as follows:

Less than \$25,000	\$100.00
All over \$25,000	\$100.00 + .001 over 25,000

SECTION 26. Exchange of information.

- (a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.
- (b) Any such exchange shall be for one or more of the following purposes:
 - (1) Collecting taxes due.
 - (2) Ascertaining the amount of taxes due from any person.
 - (3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.

- (c) Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter administered by the license officer. The license officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to the Code of Alabama section 40-23-25, 40-23-82, or 40-12-224.

SECTION 27. Exemption from Payment for Section 501(c) (3) Organizations

Any business that qualifies as an exempt organization under Section 501(c)(3) of the Internal Revenue Code shall be responsible for the payment of an issuance fee with respect to its license, but shall otherwise be exempt from the payment of any business license fee under this Ordinance.

SECTION 28. Mayoral Exemptions in Certain Cases

The Mayor may exempt any business from any or all requirements set forth in this Ordinance based upon the following factors:

- (a) the educational, social, or recreational benefits to the citizens of the City, or a substantial number of persons therein, brought about by the business; or the participation of the business in a special event, function, activity or festival held open to the public, or to a substantial number of persons within the City;
- (b) the brief or temporary duration of the business (or a business endeavor) within the City; and
- (c) any negative consequences to (i) the benefits referred to in subsection (a), or (ii) the special event, function, activity, or festival referred to in subsection (a) likely to result from the imposition of the requirements of this Ordinance upon the business.

In addition to the above, the Mayor may also exempt any business from any and all requirements set forth in this Ordinance upon a determination that there is an immediate need for the business within the City by reason of an emergency that may endanger persons or property.

SECTION 29. Effective date.

This ordinance shall become effective on and after January 1, 2008.

SECTION 30. Severability.

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

Section 31. Repealer; Affect on Existing Business License Code.

All ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed. Notwithstanding the foregoing, this Ordinance in part carries forward by re-enactment some of the provisions of the City's Business License Code that are presently found at Chapter 18, Article I, of the Municipal Code of the City of Athens, Alabama. It is not the intent of

the City Council by adoption of this Ordinance to repeal Chapter 18, Article I of the Code, but rather to re-enact and continue in force without interruption such existing provisions, so that all liabilities which have accrued there under shall be preserved, and may be enforced. The enactment of this Ordinance shall not affect any action, suit, or proceeding instituted or pending at this time under Chapter 18, Article I of the Code. All provisions of Chapter 18, Article I of the Code which are not re-enacted herein, are hereby repealed as of the effective date of this Ordinance. All suits at law or in equity and/or all prosecutions resulting from the violation of Chapter 18, Article I of the Code, heretofore in effect, which are now pending in any of the courts of the state or of the United States, shall not be abated or abandoned by reason of the adoption of this Ordinance but shall be prosecuted to their finality, the same as if this Ordinance had not been adopted; and any and all violations of the existing Chapter 18, Article I of the Code, prosecutions for which have not yet been instituted, may be hereafter filed and prosecuted or otherwise addressed through any of the available remedies in law or equity; and nothing in this Ordinance shall be construed to abandon, abate, or dismiss any litigation or prosecution now pending, and/or which may heretofore have been instituted or prosecuted.

Section 32. Incorporation into Municipal Code

The provisions of this Ordinance shall be included and incorporated in the Code of Ordinances of the City of Athens as an addition or amendment to Chapter 18 thereof, and shall be appropriately renumbered as necessary to conform to the uniform numbering system of the Code.

ADOPTED and APPROVED this, the 19th day of November, 2007.

/s/ John M. Crutcher
PRESIDENT, CITY COUNCIL,
CITY OF ATHENS, ALABAMA

/s/ Dan Williams
MAYOR, CITY OF ATHENS, ALABAMA

ATTEST:

/s/ John S. Hamilton
CITY CLERK, CITY OF ATHENS, ALABAMA

CERTIFICATION OF CITY CLERK

STATE OF ALABAMA)

LIMESTONE COUNTY)

I, John Hamilton, City Clerk of the City of Athens, Alabama, do hereby certify that the above and foregoing is a true and correct copy of an Ordinance duly adopted by the City Council of the City of Athens, Alabama, on the ____ day of _____, 2007.

Witness my hand and seal of office this ____ day of _____, 2007.

John Hamilton, City Clerk

Councilmember Marks moved that unanimous consent be given for immediate consideration of and action on said ordinance, which motion was seconded by Councilmember Wales, and upon the said motion being put to vote the following vote was recorded: YEAS: Councilmembers Crutcher, Wales, Gill, Marks and Caudle; NAYS: None. The President thereupon declared that the motion for unanimous consent for

immediate consideration of and action on the said ordinance had been unanimously carried. Councilmember Caudle thereupon moved that the ordinance be finally adopted, which motion was seconded by Councilmember Gill and upon the said motion being put to vote the following vote was recorded: YEAS: Councilmembers Crutcher, Wales, Gill, Marks and Caudle; NAYS: None. The President thereupon announced that the motion for the adoption of the said ordinance had been unanimously carried.

Councilman Wales moved the adoption of the following resolution:

RESOLUTION

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ATHENS, ALABAMA to approve a 2% cost of living salary increase (COLA) for all regular status employees effective December 24, 2007 and to approve a revision of the City's official pay scales to reflect the change in pay rates.

The motion was seconded by Councilman Gill and was unanimously carried.

Councilman Marks moved the adoption of the following resolution:

RESOLUTION

WHEREAS, on 10-22-07, the City Council approved General Fund capital requests from various departments, and

WHEREAS, each particular item was an estimate of the cost with a GRAND TOTAL for each department, and

WHEREAS, it would be inconvenient and somewhat impractical for each capital item that exceeded its estimate to be brought back before the council for approval;

THEREFORE, BE IT RESOLVED BY THE CITY COUCIL OF THE CITY OF ATHENS, ALABAMA to allow each General Fund Department to purchase its previously approved capital items with the understanding that it cannot exceed its GRAND TOTAL amount of the capital items. If the GRAND TOTAL is exceeded when the last remaining capital item(s) are purchased, then the specific department will need to have the overage amount approved by the City Council before purchasing its final capital item(s).

The previously approved (10-22-07 council meeting) Grand Total amounts for each General Fund Department are listed below;

1. Police - \$254,230
2. Public Works - \$30,000
3. Street - \$14,253
4. Sanitation - \$20,800
5. Fire - \$398,000
6. Human Resources - \$1,800
7. Cemetery/Parks & Recreation - \$153,567

The motion was seconded by Councilman Gill and was unanimously carried.

Councilwoman Caudle introduced the following ordinance:

STATE OF ALABAMA,
LIMESTONE COUNTY,
CITY OF ATHENS.

ORDINANCE NUMBER 2007-1664

WHEREAS, at the 11-5-07 City Council meeting, agenda item I – A was added to “Amend Ordinance 888 for the City Clerk’s Department to add a position of Municipal Court Clerk / Magistrate” and

WHEREAS, Ordinance 888 did not need to be amended because the Municipal Court Clerk’s position is already a current job classification; therefore

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ATHENS, ALABAMA to rescind Ordinance 2007-1659.

Councilmember Marks moved that unanimous consent be given for immediate consideration of and action on said ordinance, which motion was seconded by Councilmember Gill, and upon the said motion being put to vote the following vote was recorded: YEAS: Councilmembers Crutcher, Wales, Gill, Marks and Caudle; NAYS: None. The President thereupon declared that the motion for unanimous consent for immediate consideration of and action on the said ordinance had been unanimously carried. Councilmember Caudle thereupon moved that the ordinance be finally adopted, which motion was seconded by Councilmember Marks and upon the said motion being put to vote the following vote was recorded: YEAS: Councilmembers Crutcher, Wales, Gill, Marks and Caudle; NAYS: None. The President thereupon announced that the motion for the adoption of the said ordinance had been unanimously carried.

Councilman Wales introduced the following ordinance:

STATE OF ALABAMA,
LIMESTONE COUNTY,
CITY OF ATHENS.

ORDINANCE NUMBER 2007-1665

ORDINANCE AUTHORIZING THE TRANSFER OF REAL PROPERTY IN
LIGHT OF THE ABANDONMENT OF SANITARY SEWER EASEMENT

WHEREAS, the City Council desires to abandon a certain sanitary public sewer easement;

WHEREAS the easement is no longer needed for public or municipal purposes;

WHEREAS the City Council wishes to memorialize the abandonment of the easement by the transfer and return of its property interests in the same to the original grantors; and

THEEFORE, BE IT ORDANIED BY THE CITY COUNCIL OF THE CITY OF ATHENS, ALABAMA, while in regular session on November 19, 2007, at 5:30 p.m., as follows:

1. The Mayor is authorized to execute a quitclaim deed, a copy of which is on file with the City Clerk, conveying the following described real property to Theo W. Calvin, Jr. and Virginia S. Calvin, the original grantors of the easement and the current owners of the property underlying and abutting the easement:

A 30’ easement for a public sanitary sewer lying in the Southwest Quarter of Section 34, Township 2 South, Range 4 West, Limestone County, Alabama, with the centerline of said easement being more particularly described as follows:

Commencing at an ‘x’ cut in a bridge at the Southwest corner of said Section 34;

Thence North 01 degrees 24 minutes 06 seconds East along the West boundary of said Section 34 for a distance of 919.95 feet to a point;

Thence South 90 degrees 00 minutes 00 seconds East for a distance of 125.15 feet to an existing sanitary sewer manhole at the Point of Beginning of the herein described 30' sanitary sewer easement;

Thence from the Point of Beginning South 42 degrees 24 minutes 21 seconds East for a distance of 629.46 feet to the terminus of the herein described 30.0 foot sanitary sewer easement.

2. The City expresses its intention to abandon said sanitary public sewer easement and to memorialize the same by its transfer described herein.

ADOPTED and APPROVED this, the 19th day of November, 2007.

/s/ John M. Crutcher
PRESIDENT, CITY COUNCIL,
CITY OF ATHENS, ALABAMA

/s/ Dan Williams
MAYOR, CITY OF ATHENS, ALABAMA

ATTEST:

/s/ John S. Hamilton
CITY CLERK, CITY OF ATHENS, ALABAMA

CERTIFICATION OF CITY CLERK

STATE OF ALABAMA
LIMESTONE COUNTY

I, John Hamilton, City Clerk of the City of Athens, Alabama, do hereby certify that the above and foregoing is a true and correct copy of an Ordinance duly adopted by the City Council of the City of Athens, Alabama, on the ____ day of _____, 2007.

Witness my hand and seal of office this ____ day of _____, 2007.

John Hamilton, City Clerk/Treasurer

Councilmember Marks moved that unanimous consent be given for immediate consideration of and action on said ordinance, which motion was seconded by Councilmember Gill, and upon the said motion being put to vote the following vote was recorded: YEAS: Councilmembers Crutcher, Wales, Gill, Marks and Caudle; NAYS: None. The President thereupon declared that the motion for unanimous consent for immediate consideration of and action on the said ordinance had been unanimously carried. Councilmember Wales thereupon moved that the ordinance be finally adopted, which motion was seconded by Councilmember Marks and upon the said motion being put to vote the following vote was recorded: YEAS: Councilmembers Crutcher, Wales, Gill, Marks and Caudle; NAYS: None. The President thereupon announced that the motion for the adoption of the said ordinance had been unanimously carried.

Councilman Wales moved the adoption of the following resolution:

RESOLUTION

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ATHENS, ALABAMA to accept the low responsible bid from Duty Gear to furnish Athens Fire and Rescue with uniforms.

The motion was seconded by Councilman Gill and was unanimously carried.

* * *

There being no further business to come before the meeting, the same was, upon motion by Councilman Marks and second by Councilman Wales, duly and properly adjourned.

/s/ John M. Crutcher
PRESIDENT, CITY COUNCIL

ATTEST:

/s/ John S. Hamilton
CITY CLERK

