

ORDINANCE 0-604-18

AN ORDINANCE AMENDING SECTION 7-22 LICENSE CLASSIFICATIONS AND 7-23 LICENSE FEE SCHEDULES OF CHAPTER 7 - BUSINESSES OF THE CODE OF ORDINANCES OF THE CITY OF JACKSONVILLE, ALABAMA

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JACKSONVILLE, ALABAMA

SECTION I. Sections 7-22 and 7-23 of the Code of Ordinances of the City of Jacksonville is hereby amended, to read as follows:

Sec. 7-22. - License classifications

North American Industrial Classification System (NAICS) identification (sector/sub-sector) numbers are required as a part of the periodic reporting requirements for every business. For municipal business license purposes, each taxpayer must be minimally classified as required by State Code Sec. 11-51-90.2. The descriptions listed beside each NAICS code incorporate examples of each category; however these examples are not all inclusive. A business is classified and licensed based upon the business activity or activities which it conducts within the city. Each business will be placed in the NAICS sector/sub-sector which best matches its activity or activities and shall pay a license tax based upon the corresponding schedule assigned to its description unless otherwise specified. The city finance department may assign additional digits of each NAICS code for reporting purposes and proper administration of this ordinance.

<u>CODE</u>	<u>NAICS TITLES / BUSINESS LICENSE CODES</u>	<u>SCHEDULE</u>
111	Crop Production – agriculture, crop production, nursery, fruit, vegetable, growers	A
112	Animal Production and Aquaculture – dairy, cattle, ranching, sheep, chickens, poultry	A
113	Forestry and Logging – logging, forestry, timber track operations, timber mgmt	A
114	Fishing, Hunting and Trapping – hunting and trapping, finfish, shellfish	A
115	Agriculture and Farming Support – cotton gins, farm mgmt, soil prep, crop harvesting	A
211	Oil and Gas Extraction – natural gas liquid extraction, crude extraction,	A
212	Mining (except Oil and Gas) - all related mining activities	A
213	Mining Support – drilling oil and gas wells, coal, metal, nonmetallic minerals	A
2211	Electric Power - hydroelectric, fossil fuel, nuclear, solar, wind, geothermal	State Max
2212	Natural Gas Distribution	State Max
2213	Water, Sewage and Other Systems - water supply and irrigation, sewage, steam and air-conditioning	State Max
2361	Residential Building Construction - <u>homebuilder</u> – residential building & housing construction	E
236118	Residential Remodelers	E
2362	Nonresidential Building Construction – <u>general</u> – industrial, commercial and institutional building construction	E
237	Heavy and Civil Engineering Construction – <u>heavy construction</u> - utility, land, highway, street, bridge	E

238	Specialty Trade Contractors – <u>specialty trade</u> – plumbing, HVAC, masonry, roofing, flooring, etc.	E
23811	Poured Concrete Foundation and Structure Contractors	E
23812	Structural Steel and Precast Concrete Contractors	E
23813	Framing Contractors	E
23814	Masonry Contractors	E
23815	Glass and Glazing Contractors	E
23816	Roofing Contractors	E
23817	Siding Contractors	E
23819	Other Foundation, Structure, and Building Exterior Contractors	E
23821	Electrical Contractors and Other Wiring Installation Contractors	E
23822	Plumbing, Heating, and Air-Conditioning Contractors	E
23829	Other Building Equipment Contractors	E
23831	Drywall and Insulation Contractors	E
23832	Painting and Wall Covering Contractors	E
23833	Flooring Contractors	E
23834	Tile and Terrazzo Contractors	E
23835	Finish Carpentry Contractors	E
23839	Other Building Finishing Contractors	E
23891	Site Preparation Contractors	E
23899	House Moving - raising from one site and placing in a new location	\$100.00
311	Food Mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing	B
312	Beverage and Tobacco Mfg – all types of soft drinks, bottled water, breweries, ice	B
31212	Alcoholic Beverage Mfg – breweries, wineries, distilleries (ABC regulated)	\$300.00 or State Max
313	Textile Mills – fiber, fabric, yarn, thread, knit	C
314	Textile Product Mills – carpet, rugs, linen, canvas, curtains, rope, twine, tire fabric mills	C
315	Apparel Mfg – women, men, children, hosiery, lingerie, outerwear, accessories	C
316	Leather and Allied Product Mfg – shoes, luggage, handbag, footwear	C
321	Wood Product Mfg – sawmills, wood preservation, veneer, trusses, millwork	C
322	Paper Mfg – pulp, paper and converted products, stationery	C
323	Printing Support – quick, digital, books, lithographic, handbills, commercial	C
324	Petroleum and Coal Mfg – asphalt, grease, roofing, paving products	C
325	Chemical Mfg – synthetic, resin, fertilizer, wood, pesticide, paint, soap, pharmaceutical	C
32592	Explosives Mfg - fireworks	\$750.00
326	Plastics and Rubber Mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film	C
327	Nonmetallic Mineral Mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile	C
331	Primary Metal Mfg – iron, steel, aluminum, wire, copper, foundries	C
332	Fabricated Metal Mfg – forging, stamping, cutlery, structural, hardware, spring, wire, machine	C
333	Machinery Mfg – construction, mining, industrial, commercial, HVAC, refrigeration, metal, engine	C
334	Computer and Electronic Equipment Mfg – audio, video, circuit boards, peripherals	C
335	Electrical Equipment and Appliance Mfg – small appliance, lighting, electrical, battery, freezer	C
336	Transportation Equipment Mfg – auto, truck, trailer, motor home, boat, ship and motorcycle	C

337	Furniture Mfg – cabinets, office, household, beds, kitchen	C
339	Miscellaneous Mfg – medical, dental, jewelry, sporting goods, toys, signs, other	C
423	Merchant Wholesalers, Durable Goods - vehicle, machinery, equipment, furniture, scrap metal	B
4239	Merchant Wholesalers, Fireworks	\$350.00
424	Merchant Wholesalers, Nondurable Goods - paper, apparel, grocery, beverages, dairy	B
4247	Petroleum Merchant Wholesalers – wholesale gasoline distributor (in addition to Section 7-27)	G (plus motor fuels tax)
42481	Beer and Ale Merchant Wholesalers	\$250.00 or State Max
42482	Wine Merchant Wholesalers	\$275.00 or State Max
42483	Liquor Merchant Wholesalers	\$500.00 or State Max
425	Wholesale Electronic Markets and Agents and Brokers	B
441	Motor Vehicles Dealers - new and/or used automobiles, recreational vehicles, motorcycles, boats	A
4413	Automotive Parts, Accessories, and Tire Stores – all auto parts and accessories, tires	A
442	Furniture and Home Furnishing Stores – furniture, home furnishings, stores, floor coverings, window	A
443	Electronics and Appliance Stores – household, radio, television, computers	A
444	Building Material and Garden Equipment Dealers – hardware, paint, home center, wallpaper, nursery	A
445	Food and Beverage Stores – grocery, convenience store, markets	A
4453	Beer, Wine & Liquor Stores (ABC license plus 10% liquor tax on purchases)	A
44531	Retail Beer – Off Premises Only	\$50.00
44532	Retail Table Wine – Off Premises Only	\$75.00
446	Health and Personal Care Stores – drug, pharmacy, cosmetic, optical, health supplement	A
447	Gasoline Retail - selling gasoline with or without convenience stores (per nozzle) (plus Section 7-27)	\$35 per nozzle
448	Clothing and Accessories Stores – men, women, children, infant, shoe, jewelry	A
451	Sporting Goods, Hobby, Music and Book Stores – toy, fish, gun, books, games	A
452	General Merchandise Stores – department, warehouse clubs, superstores	A
453	Miscellaneous Store Retailers – florist, office supplies, gift, novelty, pet, art	A
4533	Used merchandise Stores – books, miscellaneous, consignment, flea market	A
4539	Fireworks Retailer	\$150.00
454	Non-store Retailers – electronic shopping, direct selling, mail order	A
4542	Vending Machine Operators	\$1.00 per peanut machine \$10.00 per any other machine
4543	Other Direct Selling Establishments	A
45431	Fuel Dealers - liquefied petroleum gas, alternative fuel, bottled gas (See Sec. 7-27)	1 % of gross rec. (\$50 min.)
45439	Fruit & Produce Dealers - from car or truck	\$40 per annum \$20 per week \$10 per day
454391	Transient Dealers	See Sec. 7.90-7.98
481	Air transportation – airline tickets, shipping, freight, charters service	F
482	Rail transportation – transportation, ticket offices	State Max
483	Water transportation – coastal, freight forwarders, inland, passenger	F
484	Truck transportation – <u>terminal</u> – common/contract carrier – state regulated	State Max
4841	General Freight Trucking – local, long-distance, freight	F

4842	Specialized Freight Trucking - used household and office goods moving	\$100.00
485	Transit and Ground Passenger Transportation	F
487	Scenic and Sightseeing Transportation – scenic, land, air, water, special transportation	F
488	Support Activities for Road Transportation	F
4884	Support Activities for Road Transportation, Deliveries	State Max
48841	Motor Vehicle Towing	F
4885	Freight Transportation Arrangement - shipping offices	F
492	Couriers and Messengers – couriers and local messengers, services, local delivery services	F
4921	Couriers and Express Delivery Services	State Max
493	Warehousing and Storage – distribution, household, refrigerated, special	A
511	Publishing Industries (except Internet) – newspaper, book, periodical, software	D
512	Motion Picture and Sound Recording Industries – producing, recording, sound studios	A
515	Broadcasting (except Internet) – radio and television stations	A
5152	Cable and Other Subscription Programming (Total gross receipts from all activities)	5% of gross receipts
5171	Wired Telecommunications Carriers	A
51711	Local Telecommunications – telephone local per 11-51-128	State Max
51712	Long Distance Telecommunications – telephone long distance per 11-51-128	State Max
5172	Wireless Telecommunications Carriers (except Satellite) - cellular and other wireless, paging	A
5174	Satellite Telecommunications	A
5179	Other Telecommunications, Resellers	A
518	Data Processing, Hosting and Related Services	F
519	Other Information Services - news, library, internet, web search	F
5211	Monetary Authorities - Central Bank - federal reserves	State Max
5221	Depository Credit Intermediation – banks, credit unions, savings & loans (main & branch)	State Max
52219	Automated Teller Machines - ATM locations	A or State Max
5222	Nondepository Credit Intermediation – sales financing, consumer lending, cash advance, check cashing	A
52229	Pawn Shop – whether title pawn or merchandise	A
5223	Activities Related to Credit Intermediation – mortgage and non-mortgage loan brokers	A
523	Securities, Commodity, and Financial Investments – brokerage, investment, other financial services	D
5241	Insurance Carriers – Fire and marine, Other than fire and marine	State Max
5242	Agencies, Brokerages, and Other Insurance Related Activity – title insurance, claims adjusting, third party administration of pension funds	D
525	Funds, Trusts and Other Financial Vehicles – funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	D
531	Real Estate – management, appraisers	D
53111	Lessors of Residential Buildings and Dwellings – residential buildings and dwellings	See Section 7-178
53112	Lessors of Nonresidential Buildings (except Mini-warehouses) - nonresidential buildings	Same as 53111 (Residential)
53113	Lessors of Mini-warehouses and Self-Storage Units	A
5312	Offices of Real Estate Agents and Brokers	D
532	Rental and Leasing Services – video, movie, all tangible property	A
5321	Automotive Equipment Rental and Leasing – car and truck rental (vehicle)	A
541	Professional, Scientific, and Technical Services – all not otherwise individually classified	D

5411	Legal Services – individual professional license	D
5412	Accounting, Tax Prep, Bookkeeping, and Payroll Services – individual professional license	D
5413	Architectural Services – individual professional license	D
54133	Engineering Services – individual professional license	D
54137	Surveying and Mapping Services – individual professional license	D
5415	Computer Systems Design Services – individual professional license	D
5418	Advertising and Public Relations Services - advertising, public relations, media representatives	D
54192	Photographic Services – studios, portrait, commercial, services	D
54194	Veterinary Services – individual professional license	D
551	Management of Companies and Enterprises – offices, enterprises, regional, corporate	D
561	Administrative and Support Services – office, employment, business support, travel, investigation and security, packaging	D
56162	Security Systems Services (except Locksmiths)	A
561622	Locksmiths	F
5617	Services to Buildings and Dwellings - janitorial, cleaning	F
56171	Exterminating and Pest Control Services	D
56173	Landscaping Services – except planning	D
562	Waste Management and Remediation Services – (permit required) - companies, trucks, septic tanks	F
5622	Waste Treatment and Disposal - waste oil & grease removal	F or State Max
611	Educational services – elementary and secondary schools, colleges, business, technical, trade, fine arts	D
621	Ambulatory Health Care Services – outpatient care centers, medical and diagnostic laboratories, imaging centers, home healthcare services, family planning	D
6211	Offices of Physicians – individual professional license	D
6212	Offices of Dentists – individual professional license	D
6213	Offices of Other Health Practitioners - individual professional license	D
62131	Offices of Chiropractors – individual professional license	D
62132	Offices of Optometrists – individual professional license	D
62133	Offices of Mental Health Practitioners (except Physicians) – individual professional license	D
62134	Offices of Physical, Occupational, and Speech Therapists, and Audiologists – individual license	D
62139	Offices of Podiatrists - individual professional license	D
62191	Ambulance Services – ambulance company and/or services	D
622	Hospitals – substance abuse, specialty, psychiatric, general care	D
6221	General Medical and Surgical Hospitals	\$250.00
623	Nursing and Residential Care Facilities – nursing care, residential, mental health, substance abuse, assisted living	A
624	Social Assistance – individual and family services, community food and housing, rehab	D
6244	Child Day Care Services	D
711	Performing Arts and Spectator Sports Industries – dance, theatre, musical, teams, clubs, promoters, agents, artists	A
71119	Circuses and Carnivals	\$100 per day \$500 per week
712	Museums, Historical Sites and Similar Institutions – museums and historical sites, zoos, botanical gardens, parks	A
713	Amusement, Gambling, and Recreation Industries – arcades, golf clubs, marinas, fitness	A

7131	Amusement, Special Events	Where gross receipts are: Up to \$999.99 \$10 \$1000 - \$2500 \$15 Over \$2500 \$29
7132	Gambling Industries, Bingo – halls, parlors, operators	A - See Chapter 4
71329	Other Gambling Industries, Sweepstakes Machines – (if found legal)	A or State Max
7139	Billiard/Pool Tables	First 2 Tables \$50 each Additional Tables \$25 each
71399	Fireworks Display Services	\$750.00
721	Accommodation – hotels, bed-and-breakfast, RV parks, campgrounds, room and board	A
722	Food Services and Drinking Places	A
7223	Special Food Services - caterers	A
72233	Mobile Food Services - food carts more than 7 days	A (Ord. O-550-13)
722331	Mobile Food Services - Special Events - food carts less than 7 days	\$8.00 (Ord. O-550-13)
7224	Drinking Places - Lounge/Club/Restaurant Retail Liquor (plus 10% liquor tax on purchases)	\$300.00
72241	Drinking Places - Retail Table Wine (On or Off Premises)	\$100.00
72242	Drinking Places - Retail Beer (On or Off Premises)	\$75.00
7221	Full-Service Restaurants - waitress services, pay at end of meal	A
7222	Limited-Service Eating Places - self-serve, pay before you eat	A
811	Repair and Maintenance – not otherwise classified	F
8111	Automotive Repair and Maintenance – garages, auto, paint/body	A
8112	Electronic Equipment Repair and Maintenance – all electronic equipment	F
8113	Commercial and Industrial Machinery Repair and Maintenance (except automotive and electronic)	F
8114	Personal and Household Goods Repair and Maintenance – all appliances, home & garden equipment, upholstery, footwear and leather	F
8121	Personal Care Services – diet, nail, hair, skin, tanning, tattoo	A
812111	Barber Shops	A
812112	Beauty Salons	A
8122	Death Care Services	A
8123	Drycleaning and Laundry Services	A
81231	Coin-Operated Laundries and Drycleaners	\$5 per washer, dryer, and soap vending machine
8129	Other Personal Services	A
81291	Pet Care Services (except Veterinary)	F
81299	Bail Bonding Services	D
9991	Unclassified miscellaneous <u>business</u> services not elsewhere classified	A
9992	Unclassified miscellaneous <u>personal</u> services not elsewhere classified	A

Sec. 7-23. - License fee schedules.

Restricted Licenses – Any licenses restricted under the provisions of the *Code of Alabama* shall be taxed at the maximum authorized by State Code. (This includes all insurance companies,

railroads, telephone companies, public utilities, etc. as defined under State Code Sec. 11-51-120 through 131.)

Alcoholic Beverages, Sales, Distribution, and Manufacturing of – In addition to any other primary business activity, any activity regulated by the Alabama Beverage Control Board will be classified as assigned by the Alabama Alcoholic Beverage Control Board and subject to the provisions of Chapter 3 of City Code and the maximum tax amount permitted by state law. Furthermore, the provisions of Chapter 3 City Code shall remain in full force and effect and supplement the provisions of this ordinance. For businesses whose main business activity is selling alcoholic beverages, gross receipts that are derived from activities other than the sale of alcoholic beverages must be licensed based on the applicable NAICS code sector. A separate category for the sale, distribution, or manufacturing of alcoholic beverages must also be paid.

Schedule A. Each person or entity classified as Schedule A shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

The license fee will be \$50.00 plus a sum of money equal to \$1.75 per \$1,000.00 of gross annual receipts for the year preceding the current license year.

Schedule B. Each person or entity classified as Schedule B shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

The license shall be \$125.00 plus a sum of money equal to \$1.00 per \$1,000.00 of gross annual receipts for the year preceding the current license year.

Schedule C. Each person or entity classified as Schedule C shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

\$0.00 to \$99,999.99..... \$100.00
\$100,000.00 to \$499,999.99.....\$200.00
\$500,000.00 to \$999,999.99.....\$300.00
\$1,000,000.00 to \$4,999,999.99.....\$500.00
\$5,000,000.00 to \$9,999,999.99.....\$1,000.00
\$10,000,000.00 or greater.....\$1,500.00.

Schedule D. Each person or entity classified as Schedule D shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

Less than \$15,000.00\$75.00
\$15,000.00 to \$30,000.00100.00
Over \$30,000.00150.00
Plus \$1.25 per \$1,000.00 of gross receipts in excess of \$30,000.00.

Schedule E. Each person or entity classified as Schedule E shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

- \$0.00 to \$49,999.99\$75.00
- \$50,000.00 to \$149,999.99100.00
- \$150,000.00 to \$249,999.99150.00
- \$250,000.00 and over250.00
- Plus \$1.25 per \$1,000.00 of gross receipts over \$250,000.00.

Schedule F. Each person or entity classified as Schedule F shall pay a license in an amount based on gross receipts for the calendar year immediately preceding the current license year as follows:

- On less than \$2,000.00\$25.00
- On \$2,000.00. and less than \$5,000.0035.00
- On \$5,000.00 and less than \$10,000.0050.00
- On \$10,000.00 and less than \$25,000.0075.00
- Over \$25,000100.00
- Plus \$1.25 per one thousand of all receipts in excess of \$25,000.00.

Schedule G. Each license or entity classified as Schedule G shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

- Less than \$50,000.00\$50.00
- \$50,000.00 to \$99,999.99100.00
- \$100,000.00 to \$149,999.99150.00
- \$150,000.00 to \$199,999.99200.00
- \$200,000.00 to \$249,999.99250.00
- \$250,000.00 and over250.00
- Plus \$1.25 per one thousand of all receipts in excess of \$250,000.00.

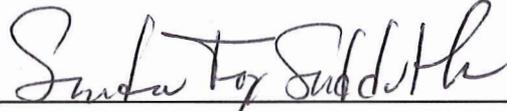
SECTION II. The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs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

SECTION III. Effective upon adoption of this ordinance to the extent that all other ordinances or parts of ordinances of the City of Jacksonville conflicting herewith or inconsistent with the provisions in this ordinance are hereby repealed to the extent of such conflict.

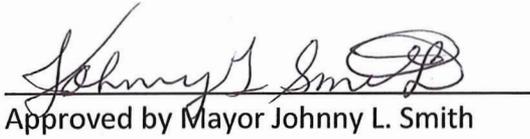
SECTION IV - Effective date.

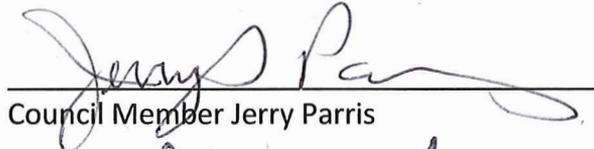
- This Ordinance shall become effective upon its publication as required by law.

PASSED AND ADOPTED this the 23rd day of October, 2017.



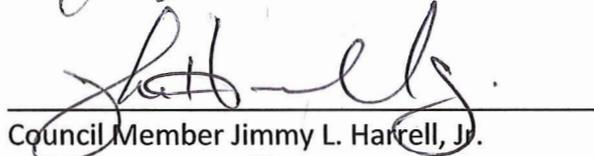
Council President Sandra Fox Sudduth

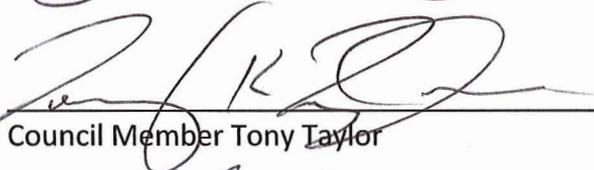

Approved by Mayor Johnny L. Smith

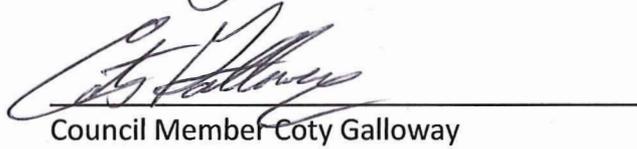

Council Member Jerry Parris

ATTEST:


Antonia R. Rispoli Fanning, City Clerk


Council Member Jimmy L. Harrell, Jr.


Council Member Tony Taylor


Council Member Coty Galloway

