

Sec. 8-16. - License schedule.

The following is hereby declared to be the schedule of licenses for the calendar year commencing January 1, 1999, and each calendar year thereafter, for businesses, vocations, occupations and professions engaged in or carried on in the city and each and every person, firm, company or corporation engaged in any of the businesses, vocations, occupations, and professions herein enumerated shall pay for and take out such licenses and in such manner and in such sums as are herein provided:

LICENSE SCHEDULE

- (1) AGENT, DEALER OR OTHER BUSINESS. Each person, firm or corporation who as principal, agent or in any other capacity shall engage in or transact any trade, business, commerce, occupational, vocation or profession and for whom no other license is herein provided shall pay a minimum license of \$50.00
- (2) ALCOHOLIC BEVERAGES (LIQUOR, BEER, WINE) AND DANCE HALL. Each person, firm or corporation:
 - a. Manufacturer license \$250.00
 - b. Importer license 250.00
 - c. Liquor wholesale license 250.00
 - d. Beer wholesaler license 275.00
 - e. Wine wholesaler license (14 percent or less) 275.00
 - f. Beer and wine wholesaler license (combined) 375.00
 - g. Additional warehouse wine or beer or both 100.00
 - h. Warehouse license 100.00
 - i. Lounge retail liquor license 150.00
 - j. Restaurant retail liquor license 150.00
 - k. Club liquor license I 150.00
 - l. Club liquor license II 375.00
 - m. Retail table wine license for off-premises consumption 75.00
 - n. Retail table wine license for on-premises and off-premises consumption 75.00
 - o. Retail beer license for on-premise and off-premise consumption 75.00
 - p. Retail beer license for off-premise consumption 50.00
 - q. Retail common carrier (capacity vehicle 10 or over) 75.00
 - r. Special events retail license (limit 7 days) 75.00
 - s. Special retail license (30 days or less) 50.00
 - t. Special retail license (more than 30 days) 125.00

In addition to the above required license, the operators of any such business in the city shall pay an additional amount equal to five (5) percent of the gross receipts of all liquors and wines, said amounts to be paid quarterly on the regular calendar quarter and not later than the fifteenth day of the month following the quarter. If any person, firm or corporation fails to pay the additional five (5) percent license tax by the sixteenth of each quarter, there shall be due and collectible a ten (10) percent penalty for late payment after thirty (30) days and a twenty (20) percent penalty for late payment after sixty (60) days.

(No license will be issued until applicant has been approved by the city council).

- v. Dance hall 1,000.00

Cross reference— Alcoholic beverages, ch. 3.

(3) CONTRACTORS AND SUBCONTRACTORS.

- a. Contractor, general. Each person, firm or corporation 100.00
- b. Air conditioning and heating:
 - Air conditioning and heating, businesses located outside the city 100.00
 - Businesses located within the city 100.00

Plus for businesses located within the city, where gross receipts from such business are in excess of \$100,000.00 during the next preceding year, the license shall be \$100.00, plus an amount equal to 2/20 of one percent of the gross receipts from said business in excess of \$100,000.00 during the next preceding year. The maximum amount due in any case shall be \$1,000.00 per year.

- c. Awnings 25.00
- d. Brick and stone mason 50.00
- e. Electrical 50.00
- f. Excavating, grading, paving, dirt hauling 50.00
- g. Fence 50.00
- h. Flooring 50.00
- i. Furnace cleaners 35.00
- j. Septic tank:
 - Each person, firm or corporation
 - 1. Installing and cleaning 50.00
 - 2. Cleaning and servicing only 35.00
- k. Insulating and weather stripping 50.00
- l. Dry-wall contractors 50.00
- m. Glass installation 50.00
- n. House mover 50.00
- o. Interior decorator 50.00
- p. Lawn service; tree trimmer and topper 35.00
- q. Painting 50.00
- r. Plumbing 50.00
- s. Roofing 50.00
- t. Sheet metal 50.00
- u. Miscellaneous contractors 50.00
- v. Subcontractors (not furnishing material) 25.00

No license will be issued unless an applicant has obtained all state permits or certifications.

(4) FINANCIAL SERVICES.

- a. Automobile finance companies. Each person, firm or corporation engaged in the business of making loans to consumers for the purpose of purchasing a new or used car, motor truck, or motor home shall pay a minimum license fee of \$100.00

Plus an amount equal to one-tenth (1/10) of one (1) percent of the gross receipts from the previous year, not to exceed \$5,000.00.

- b. Money brokers. Each person, firm or corporation conducting or engaging in the money brokers' business shall pay a minimum license of \$300.00

Plus an amount equal to three-eighths (3/8) of one (1) percent of the gross interest or gross brokerage fees collected from such business from the previous year.

A "Money Broker" is hereby defined to be any person, firm, broker or corporation or association who either as a principal or agent, does any of the following: Engages in the business of lending money, other than on real estate mortgages, or buys personal property under agreement whereby the seller is granted the right or option of repurchase, or who trades in or takes or buys assignments of wages, already earned by any other person or persons employed or to employed by any other person, firm or corporation or who engages in the business of lending money on wages, salaries, personal property, (other than stocks and bonds), or on endorsements or personal security, where such loans are to be repaid on the installment plan with payments to be made periodically over a period of months or years, or who engages in the business of buying conditional sales contracts, or purchase money notes on automobiles, or rent notes, or who engages in the discounting of contractors' notes, anyone or all of the aforementioned acts.

- c. Bank, savings and loan association or dealer in exchange. As set forth in Code of Ala. 1975, section 11-51-130.
- d. Building and loan or mortgage company. Each person, firm or corporation in building and loan or mortgage business, whether office is in the city or not, and each agent or broker making or arranging loans whether office is in the city or not 100.00
- e. Securities, stocks and bonds. Each person, firm or corporation 100.00

(5) INSURANCE.

- a. Insurance agency. Each person, firm or corporation 75.00
- b. Insurance, fire and marine (as set forth in Code of Ala. 1975, sections 11-52-120 and 11-51-121).

Each fire and marine insurance company shall pay a license of \$4.00 on each \$100.00 or major fraction thereof of gross premiums, less returned premiums, received on policies issued during the preceding year on property located in the city provided that in case such company shall not have conducted business in the city during the preceding year, it shall pay that amount which bears the same relationship to the gross premiums less return premiums received on policies issued during the said preceding year on property located in the city as 365 bears to the number of days during said preceding year during which such company conducted business in the city. Companies commencing business after the first of the calendar license tax year shall pay a flat minimum license of \$25.00 upon which an adjustment shall be made at the end of the current license tax year upon the basis herein provided for such new companies.

- c. Insurance other than fire, marine and fraternal (as set forth in Code of Ala. 1975, sections 11-51-120 and 11-51-121).

Each insurance company other than fire, marine and fraternal shall pay a license of \$20.00 plus \$1.00 on each \$100.00 and major fraction thereof of gross premiums, less return

premiums, received during the preceding year on policies issued during such year to citizens and residents of the city, provided that in case such company shall not have conducted business for the full period of said preceding year, it shall pay \$25.00 plus that amount which bears the same relationship to the gross premiums, less return premiums on policies issued during the said preceding year as 365 bears to the number of days during which business was conducted in such preceding year. Companies commencing business after the first of the current license year shall pay \$25.00 plus \$1.00 on each \$100.00 and major fraction thereof of gross premiums less return premiums on policies issued during said current year to the citizens of the city. Such new companies shall pay a flat minimum license of \$25.00 at the time of commencement of business upon which there shall be an adjustment at the end of the year, upon the basis herein provided.

All licenses due under this subsection and under (5)b. above shall become delinquent if not paid on or before March 4 of the year which they are due. On all such delinquent licenses there shall be due and collected an additional sum equal to twenty (20) percent of the original amount of the license. Failure of any such insurance company to furnish the statement required by Code of Ala. 1975, section 11-51-121 and to pay the amount shown thereby to be due the city for license for the current year, on or before March 4 of the year in which such license becomes due, shall cause a forfeiture of the right of the company so failing or its agents to continue to do business in the city until such statement shall have been filed and said sum, with penalty thereon as herein provided shall have been paid, and shall subject the company and its agents to the penalties prescribed for doing business without a license. Also upon demand from the finance director each principal agent representing an insurance company, which company has an established office in the city, shall furnish the finance director from time to time with a complete schedule of all subagents, together with their address, soliciting or selling insurance for said company within the city.

(6) MERCHANTS, RETAIL AND WHOLESALE.

- a. Merchandise retail, wholesale or otherwise (inside or outside city). Each person, firm or corporation engaged in the business of selling any product at retail or wholesale or taking or soliciting orders for sale, or selling merchandise of any description including any such products stored in a warehouse for sale, distribution or delivery, whether as owner, dealer, agent or consignee, shall pay a minimum license of 100.00

Plus an amount equal to three-twentieths ($3/20$) of one (1) percent of the gross receipts in excess of \$100,000.00 from the previous year.
- b. Automobile dealership. Each person, firm or corporation engaged in the business of selling new or used cars, motor trucks or motor homes, including the right to maintain and operate a repair shop in connection with such business, shall pay a minimum license of 100.00

Plus an amount equal to one-tenths ($1/10$) of one (1) percent of the first \$3,000,000.00 or less of gross receipts, plus one-twentieths ($1/20$) of one (1) percent of all gross receipts in excess of \$3,000,000.00 from the previous year.
- c. Automobile repairs and garage. Each person, firm or corporation engaged in the business of repairing automobiles and/or selling accessories, tires, batteries and parts shall pay a minimum license of 100.00

Plus an amount equal to one-tenths ($1/10$) of one (1) percent of the gross receipts in excess of \$25,000.00 from the previous year.
- d. *Bakery or bakery delicatessen*. Each person, firm or corporation conducting a bakery in and selling and delivering bakery goods in the city shall pay a minimum license of 100.00

Plus an amount equal to three-twentieths ($3/20$) of one (1) percent of the gross receipts in excess of \$50,000.00 from the previous year.

- e. *Candy, card, gift shop and florist.* Each person, firm or corporation shall pay a minimum license of 50.00

Plus an amount equal to one-tenth ($1/10$) of one (1) percent of the gross receipts in excess of \$50,000.00 from the previous year.

Outside city 35.00

- f. Seasonal business. Each person, firm or corporation

1. Firewood 5.00

2. Christmas trees 35.00

- g. Grocery/retail food store. Each person, firm or corporation engaged in the business of selling at retail those products ordinarily sold in grocery/retail food stores, including, but not limited to canned goods, vegetables, fruits, sugar, coffee, tea, dairy products, bakery goods, meats, soft drinks, and prepared foods for off-premises consumption shall pay a minimum license of 100.00

Plus an amount equal to three-twentieths ($3/20$) of one (1) percent of the gross receipts in excess of \$100,000.00 from the previous year.

- h. Gasoline filling/service stations. Each person, firm or corporation engaged in the selling of gasoline, diesel motor fuel, tires and accessories at retail shall pay a minimum license of 100.00

Plus an amount equal to one-twentieths ($1/20$) of one (1) percent of the gross receipts in excess of \$50,000.00 from the previous year.

- i. Ice cream manufacturer. Each person, firm or corporation manufacturing ice cream, whether within or outside of the city, and selling and delivering in the city shall pay a minimum license of 100.00

Plus an amount equal to three-twentieths ($3/20$) of one (1) percent of the gross receipts in excess of \$50,000.00 from the previous year.

- j. Restaurant, cafeteria, and/or sandwich stand, etc. Each person, firm or corporation where the gross receipts does not exceed \$10,000 75.00

Over \$10,000.00 but less than \$100,000.00 100.00

Plus an amount equal to three-twentieths ($3/20$) of one (1) percent of the gross receipts in excess of \$100,000.00 from the previous year.

(No license will be issued until an applicant has obtained a county health department permit).

- k. Drugstore. Each person, firm or corporation engaged in the operation of a drugstore, including apothecary, fountain, cigarettes, cigars and tobacco shall pay a minimum license of 100.00

Plus an amount equal to three-twentieths ($3/20$) of one (1) percent of the gross receipts in excess of \$50,000.00 from the previous year.

- l. *Mass transit parts distributor.* Each person, firm or corporation shall pay a minimum license of 100.00

Plus the following:

Up to \$3,000,000.00	1/10 of 1%
\$3,000,000.00 to \$6,000,000.00	1/20 of 1%
\$6,000,000.00 up	1/40 of 1%

- m. Each retailer dealer in cigars, cigarettes, smoking tobacco, chewing tobacco, snuff or any other tobacco products, shall pay a minimum license of 100.00
- Plus an amount equal to three-quarters (3/4) of one (1) percent of the gross receipts in excess of \$50,000.00 from the previous year. This license is in addition to all other licenses required.
- n. Amusement devices. Each person, firm or corporation:
1. Music boxes, each 25.00
 2. Game machines, each 50.00
 3. Pool tables, each 25.00
- o. Vending and coin operated machines. Each person, firm or corporation:
1. Machines for chewing gum, peanuts and weighing 5.00
 2. Self service laundry, per machine 5.00
 3. Stamp machines 10.00
 4. Machines for candy, etc. 10.00
 5. Any other machines not specifically named 10.00

State Law reference— Municipal license tax on vending machines, Code of Ala. 1975, § 11-51-98.

- p. Soft drinks. Each dealer, except where bottled soft drinks are sold in connection with a filling station or licensed businesses 35.00
- q. Transient dealers or vendors. All transient dealers as hereinafter defined by paragraph (a) of this section shall pay a license based on the following schedule:
- If anticipated sales are:
- \$10,000 or less 100.00
 - More than \$10,000 but less than \$25,000 200.00
 - More than \$25,000 but less than \$50,000 300.00
 - More than \$50,000 but less than \$100,000 400.00
 - Over \$100,000 500.00

Plus one-tenth (1/10) of one (1) percent of gross receipts, less returns, over \$100,000.00.

1. Transient vendors or dealers shall include transient or itinerant persons, firms, companies, associations, partnerships, agencies, business or corporations who have no regular place of business in the city and who solicit orders or sell any type of merchandise.
 2. At least twenty (20) days prior to the holding of any sale or solicitation, every transient dealer or vendor shall furnish to the finance director of the city, a verified license application in such form and containing such information as may be prescribed by the finance director.
 3. Transient vendors or dealers shall deposit with the finance director a deposit or a bond in the amount of \$5,000.00 or ten (10) percent of anticipated sales, whichever is greater which shall be payable in the event any taxes due to the city including business licenses and sales taxes are not paid.
 4. All transient vendors or dealers shall make a verified report of sales within seven (7) days from the close of business or the termination of their solicitation upon such forms and providing such information as may be directed by the finance director of the city.
 5. No license shall be issued for the conduct of any sale or solicitation unless the terms of this article have been complied with at least 20 days in advance of the holding of such sale or solicitation.
- r. Mobile food units. All mobile food units as hereinafter defined by chapter 8, article XIII, section 8-400 shall pay a license based on the following schedule:

If anticipated sales are:

\$10,000 or less \$100.00

More than \$10,000 but less than \$25,000 200.00

More than \$25,000 but less than \$50,000 300.00

More than \$50,000 but less than \$100,000 400.00

Over \$100,000 500.00

Plus one-tenth (1/10) of one (1) percent of gross receipts, less returns, over \$100,000.00.

(7) PROFESSIONS.

- a. Architect. Each person, firm or corporation.

Up to \$30,000.00 50.00

\$30,000.00 to \$40,000.00 75.00

\$40,000.00 to \$50,000.00 100.00

\$50,000.00 up 150.00

Plus an amount equal to one-tenth (1/10) of one (1) percent of the gross receipts in excess of \$50,000.00 from the previous year.

- b. Certified public accountants, accountant, and bookkeeper. Each person, or where a partnership each member of a firm, or a professional corporation shall pay a minimum license of 100.00

Plus an amount equal to three-twentieths (3/20) of one (1) percent of the gross receipts in excess of \$50,000.00 from the previous year.

- c. Attorneys, dentists, physicians, veterinarians and any other professional vocation not specifically named herein. Each person, or where a partnership, each member of the firm, whose annual business is:
 - Less than \$5,000.00 50.00
 - \$5,000.00 and less than \$7,000.00 75.00
 - \$7,000.00 and less than \$10,000.00 100.00
 - \$10,000.00 and over 125.00
- d. Auctioneers. Each auctioneer
 - Per day 25.00
 - Per week 75.00
- e. Bail bondsman. Each person or firm 100.00

Cross reference— Municipal court, ch. 10.

- f. Barber shop.
 - 1 and 2 chairs 24.00
 - Each additional chair above 2 chairs 12.00
- g. Hairdresser or beauty parlor. Each person engaged in this occupation where not more than two (2) persons are employed 25.00
 - For additional employees (over 2) each 10.00
- h. Photographer. Each person or agent thereof taking photographs, developing or printing enlargements, etc., or soliciting orders for same, or otherwise engaged in the business of photography shall pay a minimum license of 50.00
 - Plus an amount equal to three-twentieth ($\frac{3}{20}$) of one (1) percent of the gross receipts in excess of \$10,000.00 from the previous year.
- i. Sign painter. Each person engaged in painting signs 25.00
- j. Real estate and rental agent. Each person doing business as real estate and/or rental agents, including those who buy and sell real estate, rent houses or buy and sell real estate on commission, per salesman 35.00
- k. Land company. Each person, firm or corporation doing business as a land or land development company 50.00
- l. Landscape gardeners, landscape architects, civil and landscape engineers. Each person, firm or corporation 50.00
- m. Security guards. Each person, firm or corporation 50.00

Cross reference— Police, § 2-96 et seq.

- n. Travel agency. Each person, firm or corporation 75.00
- o. Massage parlor or masseur/masseuse. Every owner, proprietor or operator of a massage parlor which applies manual, mechanical or other massages to the human body, trunk or limbs for a fee, hire, reward or without such fee, hire or reward and applies or administers

such manual, mechanical or other massages to members of the public generally or to other persons shall pay a minimum of 100.00

Plus an amount equal to three (3) percent of gross receipts in excess of \$10,000.00 from the previous year.

In addition to the above license payment and any other license payments provided for herein, such owner, proprietor or operator shall pay annually to the city, for each individual masseur or masseuse or other attendant who shall be employed at any time during a license year by such licensee for the purpose of applying or administering massages, the sum of fifty dollars (\$50.00).

(8) SERVICES.

- a. Advertising. Each person, firm or corporation shall pay a minimum license of 50.00

Plus an amount equal to three-twentieths ($\frac{3}{20}$) of one (1) percent of gross receipts in excess of \$50,000.00 from the previous year.

- b. Bowling center only. Each lane 30.00

- c. Carnival shows. Per week 500.00

- d. Carpet, rug or mattress cleaning. Each person, firm or corporation soliciting or operating in the city 50.00

- e. Cleaning establishment, dry cleaning and pressing

Inside City 100.00

Where the principal business is out of the city but a sub-office is in the city and no solicitation or delivery is made 50.00

Where solicitations or delivery is made, whether or not in sub-office in city, per vehicle 25.00

- f. Collection agency. Each person, firm or corporation 50.00

- g. Directory. Each person, firm or corporation making, compiling, selling or offering for sale 50.00

- h. Disinfectants, insecticides and/or exterminators. Each person, firm or corporation 50.00

- i. Garbage collection contractor. Each person, firm or corporation 300.00

- j. Hospitals/health care center/clinic. The above shall pay a license of one-tenth ($\frac{1}{10}$) of one (1) percent of all gross receipts from the previous year. Receipts from services rendered by the professions holding a current license under section (7)a. may be deducted from gross receipts to determine the license due. Gross receipts from all businesses operated within the complex will be included, and no other licenses will be required. Businesses operated by a different person within the complex shall be licensed separately under the proper schedule.

- k. Infirmaries, sanitariums and/or nursing homes. Each person, firm or corporation conducting or operating an infirmary, sanitarium or nursing home shall pay a license based upon the following scale:

Where less than 20 rooms 60.00

Where 20 rooms and less than 35 rooms 90.00

Where 35 rooms and less than 50 rooms 120.00

Where 50 rooms and less than 75 rooms 180.00

Where 75 rooms and less than 100 rooms 240.00

Where 100 rooms and above 300.00

The word "rooms" as used therein shall include all rooms, whether used as wards for patients or bedrooms for others.

- l. Miniature golf. Each person, firm or corporation shall pay a minimum license of 100.00
Plus an amount equal to three-twentieths (3/20) of one (1) percent of the gross receipts in excess of \$50,000.00 from the previous year.
- m. Motels, hotel, motor lodge or inn. Each person, firm or corporation engaged in the operation of a motel, hotel, motor lodge or inn up to 50 units 200.00
Plus \$4.00 for each unit in excess of 50 units.
- n. Motion picture theater. Each person, firm or corporation shall pay a minimum license of 100.00

Plus the following:

Up to \$100,000.00 or less	½ of 1% of the gross receipts from the previous year.
\$100,000.00 up	¼ of 1% of the gross receipts from the previous year.

- o. Newspaper (daily). Each person, firm or corporation circulating or distributing newspaper 35.00
- p. Personnel agency. Each person, firm or corporation where gross annual business is less than \$5,000.00 50.00
\$5,000.00 and less than \$7,000.00 75.00
\$7,000.00 and less than \$10,000.00 100.00
\$10,000.00 and over 125.00
- q. School. Each person, firm or corporation conducting a business college, commercial college, trade school, drama school, dancing school, kindergarten or private school 100.00
- r. Signs, electric. Each person, firm or corporation erecting electric signs, where no connection is made 50.00
- s. Appliance repairs (service only). Each person, firm or corporation 35.00
- t. Laundry (steam and dry cleaning). Each person, firm, corporation, subsidiary company or agent operating, soliciting, collecting or delivering for a steam laundry 50.00
- u. Linen supply company. Each person, firm or corporation operating a linen supply company in the city 35.00
- v. Nurseryman or dealer in shrubs, trees, tree surgeons, etc., or agent. Each person, firm or corporation 50.00

- w. Pet grooming. Each person, firm or corporation 35.00

Cross reference— Animals and fowl, ch. 4.

- x. Shoe repair. Each person, firm or corporation 50.00

(9) UTILITIES.

- a. Electric light and power company. Each person, firm or corporation engaged in the business of selling or distributing electrical current, shall pay an amount equal to three (3) percent of the gross receipts of the business transacted by such person, firm or corporation in the city for the preceding year from the sale of electrical current sold, or distributed.

Each person, firm or corporation shall pay to the city one and one-half (1½) percent of the gross receipts for the preceding year for business transacted by such person, firm or corporation outside the corporate limits, but within the police jurisdiction, of the city.

Cross reference— Electrical franchise, app. IV, art. IV.

State Law reference— Electric companies, Code of Ala. 1975, § 11-51-129.

- b. Waterworks. Each person, firm or corporation engaged in the business of selling, supplying or distributing water for public and domestic purposes, shall pay an amount equal to three (3) percent of the gross receipts for the business transacted by such person, firm or corporation in the city for the preceding year from the sale of water sold or distributed.

Each person, firm or corporation shall pay to the city one and one-half (1½) percent of the gross receipts of the preceding year for business transacted by such person, firm or corporation outside the corporate limits, but within the police jurisdiction of the city.

Cross reference— Water franchise, app. IV, art. III.

State Law reference— Waterworks companies, Code of Ala. 1975, § 11-51-129.

- c. Gas companies. Each person, firm or corporation engaged in the business of selling, supplying or distributing gas, either natural or manufactured for illuminating purposes or for heating purposes, or for other public or domestic purposes, shall pay an amount equal to three (3) percent of the gross receipts for the business transacted by such person, firm or corporation in the city, for the preceding year from the sale or distribution of natural or manufactured gas.

Each such person, firm or corporation shall pay to the city, one and one-half (1½) percent of the gross receipts for the preceding year for business transacted by such person, firm or corporation outside the corporate limits but within the police jurisdiction of the city.

Cross reference— Gas franchise, App. IV, Art. II.

State Law reference— Gas companies, Code of Ala. 1975, § 11-51-129.

- d. Telephone exchange and/or long distance. As set forth in section Code of Ala 1975, 11-51-128.
- e. Community antenna television business, closed circuit television business or any similar business. Each person conducting a community antenna television business or a closed circuit television business or any similar business which sells or merchandises community

antenna television signals or service to the public or which solicits customers for any such business in the city 100.00

Plus an amount equal to three (3) percent of the gross receipts of said business per year for the first five (5) years; five (5) percent of the gross receipts of said business per year for the next five (5) years; five (5) percent of the gross receipts of said business per year thereafter.

Nothing contained in this article shall permit any such person to locate, erect or place its facilities, equipment or transmission lines upon the streets, highways, roads and alleys with the city.

Cross reference— Cable television systems, § 8-281 et seq.; community antenna television system franchise, app. IV, art. I.

(10) TRANSPORTATION.

- a. Automobile wrecker (hauling only). Each person, firm or corporation, per wrecker 35.00
- b. Moving and storage of household furnishings and/or transfer companies. Each person, firm or corporation engaged in the business of transporting freight or other property for hire within the city shall pay a license as follows:
 - 1. Where rated carrying capacity does not exceed 2 tons 25.00
 - 2. Where rated carrying capacity is as much as 2 tons and less than 3 tons 35.00
 - 3. Where rated carrying capacity is as much as 3 tons and less than 4 tons 50.00
 - 4. Where rated carrying capacity is as much as 4 tons and less than 5 tons 75.00
 - 5. Where rated carrying capacity is as much as 5 tons and more 100.00
- c. Rent-a-car company. Each person, firm or corporation 25.00

Cross reference— Motor vehicles and traffic, ch. 9.

- d. Truck and trailer rentals, including utility or U-Haul trailer. Each person, firm or corporation engaged in the business of renting trucks and/or utility trailers shall pay an annual license of
 - For 1 to 6 units 50.00
 - For more than 6 units 100.00
- e. Passenger bus. Each person, firm or corporation operating buses in the city shall pay a license equivalent to three (3) percent of the aggregate gross receipts received from the operation of routes within the corporate limits of the city, to be determined by pro-rating the total gross receipts from said route on the basis of the route miles operated within the city limits to the total route miles of said routes. Each person, firm or corporation shall pay to the city an amount equal to one and one-half (1½) percent of the aggregate gross receipts received from the operation of such routes outside the corporate limits, but within the police jurisdiction of the city, to be determined by pro-rating the total gross receipts from said routes on the basis of the route miles operated outside the corporate limits but within the police jurisdiction of the city to the total route miles of said routes.
- f. Taxicabs. Each person, firm or corporation operating taxicabs in the city, per taxicab 50.00
- g. Ambulance. Each person, firm or corporation, per vehicle 25.00

- h. Transportation Network Company. Each Transportation Network Company ("TNC"), as defined in chapter 9, article XII of this Code and which operates in the city, shall pay a flat fee of five hundred dollars (\$500.00) per year. TNC Drivers shall not be required to pay such fee, license tax, or license fee.

(11) OFFICE SPACE.

- a. Corporate headquarters. Every company maintaining its corporate headquarters and every holding company maintaining its corporate office in the city whose annual gross revenues exceed \$1,000,000.00 and who is not licensed under another specific provision of this Code 1,000.00
- b. Engineer—Civil, mining, construction, electrical, estimating, consulting, industrial, radar, mechanical or surveyor, excepting parent or subsidiary companies. For the purpose of this section, a parent company is one which owns more than fifty (50) percent of an operating company licensed under this section. A subsidiary company is a company in which more than fifty (50) percent of the ownership is vested in an operating company that is licensed under this section.

Each person, firm or corporation where gross receipts are less than \$50,000 100.00

Plus an amount equal to one-tenth (1/10) of one (1) percent of gross receipts over \$50,000.00 but less than \$30,000,000.00; and one-hundredth (1/100) of one (1) percent of gross receipts over \$30,000,000.00.

- c. Specialized software international headquarters. Every company who develops, sells and services specialized software for foreign and domestic use and not available at wholesale or retail stores and maintains its international headquarters in the city shall pay a minimum license of 100.00

Plus an amount equal to one-tenth (1/10) of one (1) percent on gross receipts up to \$5,000,000.00; and one-hundredth (1/100) of one (1) percent on gross receipts in excess of \$5,000,000.00.

(Ord. No. 98-1657, 11-2-98; Ord. No. 01-1834, 9-17-01; Ord. No. 16-2294, § 2, 1-19-16; Ord. No. 16-2309, § 2, 7-18-16)