

ORDINANCE NO. 2023 – 12

UPDATING THE LICENSE FEE SCHEDULE FOR THE CITY OF CULLMAN, ALABAMA

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

SECTION 1. Section 12-44 is hereby deleted in its entirety and replaced with the following:

Sec. 12-44. License fee schedules.

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

(1) *Schedule A*

Advertising.

\$100.00 plus .00167 of all gross receipts over \$10,000.00.

(2) *Schedule B*

Bail bonds.

\$250.00 plus .001 of all gross receipts over \$25,000.00.

Banks.

Bank Main Office Facility \$125.00

Each Bank Branch Location \$10.00

State law reference(s)—Authority of municipalities to levy license tax on banks, Code of Ala. 1975, § 11-51-130.

(3) *Schedule C*

Contractors and subcontractors.

\$100.00 plus .001 of all gross receipts over \$10,000.00.

No permits for work of any kind for which a license is required shall be issued to a contractor, owner, or any authorized agent until all license taxes have been paid, unless herein otherwise provided. All general contractors shall upon request furnish the building inspector and/or the license officer with a full and complete list showing the names, addresses, contact numbers, and state licenses of all subcontractors. The City will not allow any work to be done by any subcontractor until all required licenses due have been paid in full. In the event there is no general contractor, the owner shall be subject to all the provisions required of a general contractor. Contractors and subcontractors shall provide the City of Cullman with a copy of general liability insurance with a minimum coverage amount of \$50,000.00 before a license or permit shall be issued.

Car wash, automatic, manual, and other (the city council reserves the right to approve/reject).

Three percent of gross receipts.

(4) *Schedule D*

Distribution centers.

\$100.00 plus .003 of all square footage over 20,000.

Delivery License.

\$100.00 plus .001 of all gross receipts over \$75,000.00.

State law reference(s)—Authority of municipalities to levy license tax on delivery, Code of Ala. 1975, § 10-21.

(5) *Schedule E*

Express companies.

\$200.00 annual flat fee.

State law reference(s)—Authority of municipalities to levy license tax on any motor bus terminal or any person operating any terminal or station facilities for transportation of passengers, property or express transported by motor carrier, Code of Ala. 1975, § 37-3-33.

(6) *Schedule F*

Schedule F—Fairs, circuses, carnivals, and other (the city council reserves the right to approve/reject).

\$100.00 plus .00167 of all gross receipts over \$10,000.00.

- (7) *Schedule G*
Gas company.
 Natural gas, five percent of gross receipts.
- Gasoline stations.*
 \$100.00 plus .00167 of all gross receipts over \$10,000.00.
- (8) *Schedule I*
All transient or itinerant vendors (the city council reserves the right to approve/reject).
 \$500.00 per day.
- Insurance fire and marine.*
 \$10.00 plus four percent of gross premiums collected within the city limits of Cullman.
 State law reference(s)—Authority of municipalities to levy license tax on fire or marine insurance companies, Code of Ala. 1975, § 11-51-120.
- Insurance other than fire and marine.*
 \$20.00 plus one percent of gross premiums collected within the city limits of Cullman.
 State law reference(s)—Authority of municipalities to levy license tax on fire or marine insurance companies, Code of Ala. 1975, § 11-51-121.
- (9) *Schedule K*
Kindergarten and Daycare.
 \$150.00 plus .002 of all gross receipts over \$25,000.00.
- (10) *Schedule L*
Pawn brokers and title pawns.
 \$500.00 plus .002 of all gross receipts over \$25,000.00.
- Financing, mortgages, and loans.*
 \$150.00 plus .002 of all gross receipts over \$25,000.00.
- (11) *Schedule M*
Manufacturing.
- | | |
|--|----------|
| On gross receipts less than \$100,000.00 | 100.00 |
| Over \$100,000.00 and less than \$500,000.00 | 300.00 |
| Over \$500,000.00 and less than \$1,000,000.00 | 400.00 |
| Over \$1,000,000.00 and less than \$5,000,000.00 | 750.00 |
| Over \$5,000,000.00 and less than \$10,000,000.00 | 1,250.00 |
| Over \$10,000,000.00 and less than \$15,000,000.00 | 1,800.00 |
| Over \$15,000,000.00 and less than \$20,000,000.00 | 2,250.00 |
| Over \$20,000,000.00 | 2,750.00 |
- (12) *Schedule O*
Occupancy hospitals, nursing homes, or assisted living.
 \$150.00 plus .002 of all gross receipts over \$25,000.00.
- Motels and hotels.*
 \$100.00 plus .00167 of all gross receipts over \$10,000.00.
- (13) *Schedule P*
 Professional, promoters, performers, and other.
 \$150.00 plus .002 of all gross receipts over \$25,000.00.

- (14) *Schedule R*
Retail, restaurants, skating rink, pool hall, bowling alley, and other.
\$100.00 plus .00167 of all gross receipts over \$10,000.00.
- Rental, leasing, and other.*
\$100.00 plus .00167 of all gross receipts over \$10,000.00.
- (15) *Schedule S*
Service, beauty salon, barbershop, nail salon, wellness spa, tanning salon, and other.
\$100.00 plus .00167 of all gross receipts over \$10,000.00.
- (16) *Schedule T*
Transportation, hauling, taxi, and other.
\$100.00 per vehicle.
State law reference(s)—Authority of municipalities to levy license tax on any motor bus terminal or any person operating any terminal or station facilities for transportation of passengers, property or express transported by motor carrier, Code of Ala. 1975, § 37-3-33.
- Tattoo, branding, and body piercing.*
\$1,000.00 plus .01 of all gross receipts (the city council reserves the right to approve/reject).
- Telephone company.*
Local \$750.00 plus the additional charge specified in Section 11-51-128, Code of Alabama 1975, per 1,000 inhabitants above 14,000 according to the 2010 or later federal census Long Distance - \$188.00 plus the additional charge specified in Section 11-51-128, Code of Alabama 1975, per 1,000 inhabitants above 14,000 according to the 2010 or later federal census. State law reference(s)—Authority of municipalities to levy license tax on persons operating telephone exchanges and long distance telephone lines for the privilege of doing intrastate business within the limits of such municipality, Code of Ala. 1975, § 11-51-128.
- (17) *Schedule U*
Undertaker, funeral home.
\$200.00 plus .001 of all gross receipts over \$50,000.00.
- (18) *Schedule V*
Vending machines.
\$100.00 plus .00167 of all gross receipts over \$10,000.00.
- Vehicles.*
\$125.00 plus \$1.00 per used vehicle sold over 125 used vehicles.
\$200.00 plus \$2.00 per new vehicle sold over 200 new vehicles.
- Watercrafts, boats, tractors, RVs, ATVs, heavy equipment, trailers, mobile homes, and other.*
\$100.00 plus .00167 of all gross receipts over \$10,000.00.
- (19) *Schedule W*
Wholesale.
\$100.00 plus .001 of all gross receipts over \$50,000.00.
- (20) *Schedule X*
Railroads.
\$480.00 plus the additional charge specified in Section 11-51-124, Code of Alabama 1975, per 1,000 inhabitants above 14,000 according to the 2010 or later federal census.
- (21) *Schedule Y*
Yard, garage, rummage, or like sales.
\$5.00 per day—No more than two permits with a maximum of three days per each permit will be issued for the same physical address during a calendar year.

(22) *Schedule Z*

Fortune teller, palmist, astrologer, or clairvoyant.

\$1,000.00 plus .01 of all gross receipts (the city council reserves the right to approve/reject).

When a business, trade, profession, or occupation is carried on within the city limits of Cullman, but no schedule listed applies to said business, the city clerk and revenue officer are empowered to set a fair license fee for said business, trade, profession, or occupation.

(23) *Schedule AA*

Electric lights and power distribution companies.

Each person, firm, cooperative, or corporation selling or distributing electricity in the City of Cullman, annually in advance, three percent of gross receipts received by such person, firm, cooperative, or corporation from its operation in the City of Cullman during the preceding year.

SECTION 2. All other sections and schedules not specifically added or amended shall remain in full force and effect.

SECTION 3. This ordinance shall take effect upon its passage and publication as required by law.

ADOPTED BY THE CITY COUNCIL this the 12th day of December, 2022.

President of the Council

ATTESTED BY:

City Clerk

APPROVED BY THE MAYOR this the 12th day of December, 2022.

Mayor