

Council Meeting
Town Hall – 9212 County Road 97
December 13, 2018 – Immediately following Workshop

The Town Council of the Town of Perdido Beach met in Regular Council Meeting on December 13,, 2018 immediately following Workshop at the Town Hall with Mayor Kae Hamilton presiding. Mayor Hamilton called the Meeting to order at 7:30 pm.

Members Present: Council Members: Mayor Kae Hamilton; Councilman Thomas Bloxham; Councilman Gary Kiefer; and Councilman Oliver Guilford.

Members Absent: Councilman Andrew Stewart and Councilman Steve Love

Others Present: Marcus McDowell-Town Attorney; Lynn Thompson-Town Clerk and Members of the Town.

Invocation: Councilman Guilford **Pledge of Allegiance:** All

Presentations: None

Public Comments: None

Minutes: November 8, Workshop, and November 8 Council Minutes.

Motion by Councilman Guilford, second by Councilman Bloxham to approve the minutes.

No Discussion: All in favor, motion carried unanimously.

Financials: November, 2018 Financial Report

CHECKING ACCOUNT ENDING BALANCES AS OF NOVEMBER 30, 2018

General Operating Fund Account	\$248,825.02
4 & 5 Cent Gas Tax Account	\$1,853.66
7 Cent Gas Tax Account	\$2,122.27
Capital Improvement Fund Account	\$3,398.24
Special Account Money Market	\$118,643.14
Special Account	\$24,421.77

Motion by Councilman Guilford, second by Councilman Bloxham to approve the Financial Report.

No Discussion: All in favor, motion carried unanimously

Ordinances:

2018-07 AMENDING ORDINANCE 2009-09 AND 2013-02 AN ORDINANCE TO ADOPT A NEW BUSINESS LICENSE CODE FOFR THE TOWN OF PERDIDO BEACH, ALABAM, AND FROM YEAR TO YEAR THEREAFTER UNTIL REPEALED OR REVISED.

Motion by Councilman Guilford, second by Councilman Bloxham for immediate consideration.

"YES"	Roll Call Vote: "ABSTAIN"	"NO"
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Councilman Kiefer
Councilman Bloxham
Councilman Guilford
Mayor Hamilton

All in favor, motion carried unanimously for immediate consideration.

Motion by Councilman Bloxham, second by Councilman Guilford to waive the reading.
All in favor, motion carried to waive the reading.

Motion by Councilman Love, second by Councilman Bloxham to adopt Ordinance 2018-04.

No Discussion:

"YES"	Roll Call Vote: "ABSTAIN"	"NO"
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Councilman Kiefer
Councilman Bloxham
Councilman Guilford
Mayor Hamilton

All in favor, motion carried unanimously.

Resolutions: None

- **Motions/Requests from the Council-** There were none

COMMITTEE REPORTS

(Reports are given in Workshop – any recommendations for the Town Council will be added to the Council Meeting Agenda for consideration by the Council and discussed at that time)

Ad Hoc-Alabama Bicentennial Celebration Committee: No Report

Beautification Committee-Chair Mayor Kae Hamilton: Did Not Meet

Budget and Finance Committee-Chair Councilman Steve Love Report Attached

Buildings & Grounds Committee-Chair Councilman Tom Bloxham: Did Not Meet

Communication Committee-Chair Steve Foster: Did Not Meet

Public Safety-Chair Councilman Gary Kiefer: The Committee will investigate the use of speed bumps. Gave update on the radar speed indicator data.

Public Works-Chair Councilman Oliver Guilford: Discussed road repair

Council/Legal/Staff Comments:

- Discussed the use of a Code Enforcer Officer; duties, training and pay.

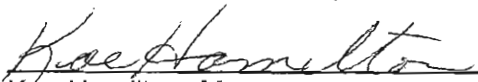
Public Comments: None

Other Business: Agreement for renting Community Center:
Agreement turned over to the Building and Grounds Committee for further review

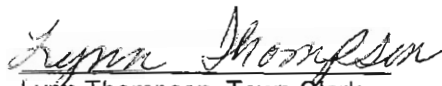
2018-2019 Holiday
Motion by Councilman Kiefer, second by Councilman Bloxham to approve the 2018-2019 Holiday schedule.
All in favor, motion carried.

Mediacom Agreement-No Change from previous
Agreement terms, Mayor will sign the agreement.

Adjourn: Being no further business there was a motion by Councilman Kiefer, second by Councilman Bloxham to adjourn. The meeting ended at 7:25 pm.


Kae Hamilton, Mayor

ATTEST:


Lynn Thompson, Town Clerk

CHECKING ACCOUNT ENDING BALANCES AS OF NOVEMBER 30, 2018

General Operating Fund Account	\$248,825.02
4 & 5 Cent Gas Tax Account	\$1,853.66
7 Cent Gas Tax Account	\$2,122.27
Capital Improvement Fund Account	\$3,398.24
Special Account Money Market	\$118,643.14
Special Account	\$24,421.77

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12/11/18

Cash Basis

Town of Perdido Beach Profit & Loss Budget Performance

November 2018

	Nov 18	Budget	Oct - Nov 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000 - INCOME					
4200 - Interest Income	20.17	16.67	40.96	33.30	200.00
4300 - Motor vehicle (MV) License Tax	15.46	16.67	32.54	33.30	200.00
4319 - Added Excise Tax	6.16	8.30	13.79	16.60	100.00
4329 - Petroleum Fees	22.61	20.80	47.23	41.60	250.00
4333 - Offshore Oil/Gas Distribution	427.49	450.00	427.49	450.00	450.00
4510 - Vehicle Advalorem/Probate Judge	1,224.94	916.67	1,771.79	1,833.30	11,000.00
4520 - ALDOR - Sales Tax	1,312.98	916.67	3,735.77	1,833.30	11,000.00
4521 - ABC Tax - State of Alabama	0.00	0.00	0.00	0.00	100.00
4522 - Lodgings Tax	227.34	250.00	596.26	500.00	3,000.00
4523 - Simplest Tax	341.14	333.30	700.76	666.60	4,000.00
4550 - Business Licenses	148.00	37.00	234.50	111.00	17,500.00
4750 - Ad valorem/Property Tax	5,919.34	10,000.00	10,389.22	20,000.00	40,000.00
4800 - Miscellaneous	0.00	166.67	1,250.00	333.30	2,000.00
4850 - Permit Fees	0.00	0.00	50.00	50.00	300.00
4852 - Land Use & Land disturbance	25.00	25.00	25.00	50.00	300.00
4900 - FRANCHISE FEES	843.34	900.00	1,700.67	1,800.00	60,000.00
Total 4000 - INCOME	10,533.97	14,057.75	21,015.98	27,752.30	150,400.00
4400 - Grant Money					
4402 - Tourism Grant	0.00	0.00	0.00	0.00	0.00
4404 - Storage Bldg BP	0.00	0.00	0.00	0.00	0.00
4400 - Grant Money - Other	0.00	0.00	0.00	0.00	0.00
Total 4400 - Grant Money	0.00	0.00	0.00	0.00	0.00
Total Income	10,533.97	14,057.75	21,015.98	27,752.30	150,400.00
Gross Profit	10,533.97	14,057.75	21,015.98	27,752.30	150,400.00
Expense					
5000 - GENERAL GOVERNMENT DEPARTMENT					
5005 - Attorney Fees	1,000.00	1,000.00	2,000.00	2,000.00	12,000.00
5010 - Accounting	0.00	0.00	0.00	0.00	5,250.00
5011 - Interest/Fees	0.00	16.67	38.89	33.30	200.00
5012 - State cost of tax collections	0.00	16.67	0.00	33.30	200.00
5020 - Offices Supplies	135.83	91.67	135.83	183.30	1,100.00
5025 - US Postal Service	6.70	98.00	68.34	196.00	500.00
5030 - Web Site Expense	0.00	0.00	0.00	0.00	1,000.00
5040 - Computer Expense	520.70	0.00	543.40	2,000.00	2,000.00
5045 - Electric Expense	240.48	200.00	500.96	400.00	2,400.00
5046 - Trash Pick Up	174.00	175.00	174.00	175.00	700.00
5050 - Gas Expense	85.00		85.00		400.00
5054 - Security Support	0.00	0.00	0.00	0.00	5,000.00
5056 - Security System	73.78	175.00	147.56	350.00	2,100.00
5060 - Telephone & DSL	271.66	291.67	542.40	583.30	3,500.00
5070 - Insurance	4,514.00	5,000.00	4,514.00	5,000.00	5,000.00
5085 - Training/Dues	643.00	100.00	1,137.31	200.00	1,200.00
5090 - TRAVEL EXPENSE	0.00	83.30	0.00	166.60	1,000.00
5095 - Misc.	16.00	0.00	1,761.00	5,165.00	5,165.00
5200 - Planning Commission	0.00	41.67	0.00	83.30	500.00

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12/11/18

Cash Basis

Town of Perdido Beach
Profit & Loss Budget Performance
 November 2018

	Nov 18	Budget	Oct - Nov 18	YTD Budget	Annual Budget
5201 · Zoning Board of Adjustment	0.00	41.67	0.00	83.30	500.00
5300 · COMMITTEES					
5310 · AD HOC Bicentennial	0.00	41.67	0.00	83.30	500.00
5320 · BEAUTIFICATION COMMITTEE	53.41	41.67	53.41	83.30	500.00
5340 · BUILDING & GROUNDS COMMITTEE	210.00	500.00	345.00	1,000.00	6,000.00
5345 · COMMUNICATION COMMITTEE	0.00	41.67	0.00	83.30	500.00
5350 · SAFETY COMMITTEE	0.00	53.30	330.00	106.60	640.00
5360 · PUBLIC WORKS COMMITTEE	0.00	4,166.67	2,950.00	8,333.30	50,000.00
Total 5300 · COMMITTEES	263.41	4,844.98	3,678.41	9,689.80	58,140.00
Total 5000 · GENERAL GOVERNMENT DEPARTME...	7,944.56	12,176.30	15,327.10	26,342.20	107,855.00
5425 · Carry Over & Shared funds 12-13	0.00	0.00	0.00	0.00	0.00
5601 · Grant (TOURISM)	0.00	0.00	0.00	0.00	0.00
5602 · Stormwater Management Grant	0.00	0.00	0.00	0.00	0.00
66000 · PAYROLL EXPENSES	2,755.86	3,000.00	4,960.52	6,000.00	36,000.00
Total Expense	10,700.42	15,176.30	20,287.62	32,342.20	143,855.00
Net Ordinary Income	-166.45	-1,118.55	728.36	-4,589.90	6,545.00
Net Income	-166.45	-1,118.55	728.36	-4,589.90	6,545.00

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12/06/18

Accrual Basis

Town of Perdido Beach
Checking and Deposit Detail
As of November 30, 2018

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
ASSETS									274,457.48
Current Assets									241,457.48
Checking/Savings									241,457.48
Capital Improvement Fund									-2,629.75
Total Capital Improvement Fund									-2,629.75
1000 - Capital Improvement Fund									0.00
Total 1000 - Capital Improvement Fund									0.00
1200 - General Fund - Centennial									244,087.23
Paycheck	11/01/2018	3074	Lynn Thompson		Hourly	X	-SPLIT-	-403.53	243,683.70
Check	11/01/2018	3066	Riviera Utilities			X	5045 - Electric ...	-145.29	243,538.41
Check	11/01/2018	3067	Riviera Utilities	Community Ctr		X	5045 - Electric ...	-95.19	243,443.22
Check	11/01/2018	3068	Centurylink			X	5060 - Telepho...	-271.66	243,171.56
Check	11/01/2018	3069	ADT Security			X	5056 - Security...	-35.99	243,135.57
Check	11/01/2018	3070	ADT Security			X	5056 - Security...	-37.79	243,097.78
Check	11/01/2018	3071	Office Depot			X	5020 - Offices ...	-12.50	243,085.28
Check	11/01/2018	3072	SARPC	2018-2019 du...		X	5085 - Training...	-643.00	242,442.28
Check	11/01/2018	3073	Arrow Exterminators	Annual termit...		X	5340 - BUILDI...	-210.00	242,232.28
Check	11/06/2018	3075	Office Depot	VOID: GJE, R...			5020 - Offices ...	0.00	242,232.28
General Journal	11/06/2018	44RR...	Office Depot	For CHK 307...		X	5020 - Offices ...	-123.33	242,108.95
Check	11/06/2018	ECheck	Office Depot	ECheck Bill P...		X	5020 - Offices ...	-123.33	241,985.62
Check	11/07/2018	3076	US Postal Service	certified mail		X	5025 - US Post...	-6.70	241,978.92
Paycheck	11/08/2018	3077	Lynn Thompson		Hourly	X	-SPLIT-	-403.55	241,575.37
Check	11/08/2018	3078	Marcus McDowell-T...	November Re...		X	5005 - Attorne...	-1,000.00	240,575.37
Deposit	11/08/2018			Deposit		X	4520 - ALDOR...	99.02	240,674.39
Check	11/08/2018	ACH	Intuit-Quickbooks	Payroll renewal		X	5040 - Comput...	-500.00	240,174.39
Deposit	11/12/2018			Deposit		X	-SPLIT-	44.23	240,218.62
Deposit	11/13/2018			Deposit		X	4750 - Ad valor...	3,956.42	244,175.04
Paycheck	11/15/2018	3079	Lynn Thompson		Hourly	X	-SPLIT-	-403.55	243,771.49
Check	11/15/2018	3080	Enveloc, Inc.	OCT Backup		X	5040 - Comput...	-20.70	243,750.79
Deposit	11/15/2018			Deposit		X	4520 - ALDOR...	4.33	243,755.12
Deposit	11/15/2018			Deposit		X	4523 - Simples...	341.14	244,096.26
Deposit	11/19/2018			Deposit		X	-SPLIT-	2,668.77	246,765.03
Check	11/19/2018	3081	Baldwin County Soli...			X	5046 - Trash ...	-174.00	246,591.03
Check	11/20/2018	3082	AMERIGAS	propane tank ...		X	5050 - Gas Ex...	-85.00	246,506.03
Check	11/20/2018	3083	O'Neal Agency	surety bonds f...		X	5070 - Insurance	-426.00	246,080.03
Check	11/20/2018	3084	O'Neal Agency	Insurance ren...		X	5070 - Insurance	-4,088.00	241,992.03
Check	11/20/2018	3085	Lynn Thompson	Reimburse for...		X	5095 - Misc.	-16.00	241,976.03
General Journal	11/21/2018	44RR...	Office Depot	Reverse of G...		X	5020 - Offices ...	123.33	242,099.36
Paycheck	11/22/2018	3086	Lynn Thompson		Hourly	X	-SPLIT-	-403.55	241,695.81
Deposit	11/26/2018			Deposit		X	4750 - Ad valor...	1,962.92	243,658.73
Deposit	11/27/2018			Deposit		X	-SPLIT-	776.85	244,435.58
Deposit	11/28/2018			Deposit		X	4520 - ALDOR...	660.12	245,095.70
Paycheck	11/29/2018	3087	Lynn Thompson		Hourly	X	-SPLIT-	-403.55	244,692.15
Deposit	11/30/2018			Interest		X	4200 - Interest ...	20.17	244,712.32
Total 1200 - General Fund - Centennial								625.09	244,712.32

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Town of Perdido Beach
Reconciliation Summary
1200 · General Fund - Centennial, Period Ending 11/30/2018

	Nov 30, 18
Beginning Balance	244,394.85
Cleared Transactions	
Checks and Payments - 24 items	-9,636.28
Deposits and Credits - 11 items	10,657.30
	<u>1,021.02</u>
Total Cleared Transactions	1,021.02
Cleared Balance	<u>245,415.87</u>
Uncleared Transactions	
Checks and Payments - 2 items	-703.55
Deposits and Credits - 1 item	0.00
	<u>-703.55</u>
Total Uncleared Transactions	-703.55
Register Balance as of 11/30/2018	<u>244,712.32</u>
New Transactions	
Checks and Payments - 1 item	-403.53
Deposits and Credits - 2 items	4,516.23
	<u>4,112.70</u>
Total New Transactions	4,112.70
Ending Balance	<u>248,825.02</u>

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Special Revenue Reconciliation Detail

1200 · 4 & 5 Cent Gas Tax, Period Ending 11/30/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,603.88
Cleared Transactions						
Deposits and Credits - 2 items						
Deposit	11/08/2018			X	112.90	112.90
Deposit	11/30/2018			X	0.14	113.04
Total Deposits and Credits					113.04	113.04
Total Cleared Transactions					113.04	113.04
Cleared Balance					113.04	1,716.92
Register Balance as of 11/30/2018					113.04	1,716.92
New Transactions						
Deposits and Credits - 1 item						
Deposit	12/06/2018				136.74	136.74
Total Deposits and Credits					136.74	136.74
Total New Transactions					136.74	136.74
Ending Balance					249.78	1,853.66

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**Special Revenue
Reconciliation Detail**
1300 - 7 Cent Gas Tax, Period Ending 11/30/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,834.37
Cleared Transactions						
Deposits and Credits - 2 items						
Deposit	11/08/2018			X	130.15	130.15
Deposit	11/30/2018			X	0.16	130.31
Total Deposits and Credits					130.31	130.31
Total Cleared Transactions					130.31	130.31
Cleared Balance					130.31	1,964.68
Register Balance as of 11/30/2018					130.31	1,964.68
New Transactions						
Deposits and Credits - 1 item						
Deposit	12/06/2018				157.59	157.59
Total Deposits and Credits					157.59	157.59
Total New Transactions					157.59	157.59
Ending Balance					287.90	2,122.27

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12/10/18

Town of Perdido Beach-Capital Improvement Fund
Reconciliation Detail
Capital Improvement -Centennial, Period Ending 11/30/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						3,397.96
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	11/30/2018			X	0.28	0.28
Total Deposits and Credits					0.28	0.28
Total Cleared Transactions					0.28	0.28
Cleared Balance					0.28	3,398.24
Register Balance as of 11/30/2018					0.28	3,398.24
Ending Balance					0.28	3,398.24

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12/06/18

Town of Perdido Beach Oil Acct
Reconciliation Detail
Centennial Bank-SPECIAL ACCOUNT, Period Ending 11/30/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						26,137.61
Cleared Transactions						
Checks and Payments - 2 items						
Check	11/15/2018	1154	Centennial Bank	X	-317.28	-317.28
Check	11/20/2018	1155	O'Neal Agency	X	-651.00	-968.28
Total Checks and Payments					-968.28	-968.28
Deposits and Credits - 1 item						
Deposit	11/30/2018			X	2.14	2.14
Total Deposits and Credits					2.14	2.14
Total Cleared Transactions					-966.14	-966.14
Cleared Balance					-966.14	25,171.47
Register Balance as of 11/30/2018					-966.14	25,171.47
New Transactions						
Checks and Payments - 1 item						
Check	12/06/2018	1156	Wetland Resources		-750.00	-750.00
Total Checks and Payments					-750.00	-750.00
Total New Transactions					-750.00	-750.00
Ending Balance					-1,716.14	24,421.47

2:53 PM

12/10/18

Town of Perdido Beach Money Market
Reconciliation Detail
Centennial Bank, Period Ending 11/30/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						118,629.14
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	11/30/2018			X	14.63	14.63
Total Deposits and Credits					14.63	14.63
Total Cleared Transactions					14.63	14.63
Cleared Balance					14.63	118,643.77
Register Balance as of 11/30/2018					14.63	118,643.77
Ending Balance					14.63	118,643.77

2019 Holiday Schedule

Christmas Holidays	Dec 24, 25, 2018
New Year's Holiday	Jan 01, 2019
MLK's Birthday	Jan 21, 2019
President's Day	Feb 18, 2019
Mardi Gras Day	Mar 5, 2019
Good Friday	April 19, 2019
National Memorial Day	May 27, 2019
Independence Day	July 04, 2019
Labor Day	Sept 02, 2019
Columbus Day	Oct. 14, 2019
Veteran's Day	Nov 11, 2019
Thanksgiving	Nov 28-29, 2019

Town of Perdido Beach
ORDINANCE 2018-07

ORDINANCE 2018-07 AMENDING ORDINANCE 2009-09 AND 2013-02 AN ORDINANCE TO ADOPT A
NEW BUSINESS LICENSE CODE FOR THE TOWN OF PERDIDO BEACH, ALABAMA, AND FROM
YEAR TO YEAR THEREAFTER UNTIL REPEALED OR REVISED

WHEREAS the governing body of the Town of Perdido Beach, Alabama, desires to amend the Business License Code for the Town of Perdido Beach, Alabama, which was adopted for the calendar year 2010 and from year to year thereafter until repealed or revised, pursuant to applicable Alabama State Laws, amended as follows:

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 one-half (1/2) the annual license for such business for that calendar year.
- (c) *Issue Fee.* For each license issued, there shall be an issue fee collected of twelve (\$12.00) dollars 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 agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.
 - (iii) On or before December 31st of each year, a renewal reminder shall be mailed-delivered 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 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 the municipal code.

Amends Ordinance 2009-09 Adopted November 11, 2009
Amends Ordinance 2013-02 Adopted January 15, 2013

State Law Reference-Code of Alabama 1975 Section 11-51-194

Section 24. Delivery License

Delivery license.

(a)(1) Each municipality shall allow the purchase of a delivery license by any business that has no other physical presence within the municipality or its police jurisdiction for the privilege of delivering its merchandise therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing herein shall prohibit a municipality from requiring by ordinance the purchase of a decal by the taxpayer for each delivery vehicle making deliveries within the municipality or its police jurisdiction. The charge for such decal shall not exceed the municipality's actual cost of the decal.

(2) Notwithstanding any other provision of law, a municipality may charge a taxpayer an issuance fee not to exceed ten dollars (\$10) for a business delivery license.

(b) As used in this section, a delivery license shall mean a fixed rate business license issued by a municipality for the limited privilege of delivering and requisite set-up and installation, by the taxpayer's employees or agents, of the taxpayer's own merchandise in that municipality, by means of delivery vehicles owned, leased, or contracted by the taxpayer; provided that the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered into the municipality shall not exceed seventy-five thousand dollars (\$75,000) during the license year, and any set-up or installation shall relate only to (1) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (2) the merchandise so delivered. Mere delivery of the taxpayer's merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax or a delivery 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 dollar (\$75,000) limitation described in the preceding sentence 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. Provided that the dollar limitation prescribed above shall be increased, but not decreased, every five years under the standards prescribed by Section 11-51-90 with respect to the uniform license issuance fee and may be increased by a municipality at any time, up to one hundred fifty thousand dollars (\$150,000), by adoption of an ordinance. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license hereunder.

(c) A taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to subsections (a) and (b) is not required to purchase a delivery license or a regular business license if the following criteria apply: (1) The taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars (\$10,000) during the year; and (2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year. Any other taxpayer that meets the criteria for the purchase of a delivery license, as provided in subsections (a) and (b), and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.

(d) Notwithstanding Section 11-51-90.2, the delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

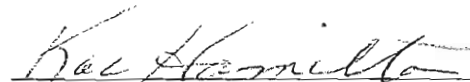
(e) The purchase of a delivery license or the exemption from the purchase of a delivery license pursuant to subsection (c) shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 or other provisions of this title, nor does the purchase of a delivery license, in and of itself, establish that nexus does not exist between the taxpayer and the municipality.

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).

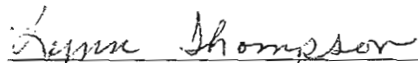
(Act 2006-586, p. 1548, §3; Act 2017-415, §1.)

THEREFORE, BE IT ORDAINED, that the Town Council does hereby approve amendment to ORDINANCE 2009-09 AN ORDINANCE TO ADOPT A NEW BUSINESS CODE FOR THE TOWN OF PERDIDO BEACH, ALABAMA, AND FROM YEAR TO YEAR THEREAFTER UNTIL REPEALED OR REVISED.

ADOPTED this **13th day of December, 2018** in regular session assembled and under the Seal of the Town of Perdido Beach, Alabama.

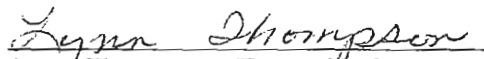

Kae Hamilton, Mayor

ATTEST:


Lynn Thompson, Town Clerk

TOWN OF PERDIDO BEACH, Certificate of Publication. This is to certify that Ordinance Number 2018-07 of the Town of Perdido Beach, Alabama, was published by posting on at least 3 three (3) Bulletin Boards in the Town from December 14, 2018 until January 14, 2019.

- 1.) Perdido Beach Town Hall
- 2.) Perdido Beach Volunteer Fire Dept.
- 3.) Perdido Beach Baptist Church
- 4.) St. Andrews by the Sea Church


Lynn Thompson, Town Clerk