

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YEAR TO YEAR THEREAFTER UNTIL REPEALED OR REVISED**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the Town of Perdido Beach, Alabama, which was adopted for the calendar year 2010 and from year to year thereafter until repealed or revised, pursuant to applicable Alabama State Laws, amended as follows: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).

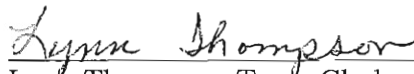
(Act 2006-586, p. 1548, §3; Act 2017-415, §1.)

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