

CORDOVA BUSINESS LICENSE FEE SCHEDULE

*Police Jurisdiction: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

Section		License Description	Fee Class
111	00	Crop Production – agriculture, farming, nursery, fruit, growers	A
112	00	Animal Production – Animal, dairy, cattle, ranching, sheep, chicken	A
113	00	Forestry and Logging – Forestry, logging, timber	A
114	00	Fishing, Hunting and Trapping – fishing, hunting, supplies and equipment	A
115	00	Support for Agriculture and Forestry – cotton ginning, farm mgt, post-harvest activities	A
211	00	Oil and gas extraction – Oil, gas extraction, natural gas, crude (State Regulated) 40-20-2(c)	
212	00	Mining - (except oil and gas) mining activities (Where Not State Regulated)	A
213	00	Support for Mining Activities – Support activities for oil and gas wells (Where Not State Regulated)	A
221	00	Utilities – Utilities, gas, electric, water, sewage, steam (State Regulated) 11-51-129	
236	00	Building, Developing and General Contracting – Construction, building, general, residential, subdivisions - State Certification Required	F
237	00	Heavy Construction – Construction, heavy construction, highway, bridge, street- State Certification Required	F
238	00	Special Trade Contractors – Construction, all special trades	F
238	01	Special Trade Contractors – Fencing & Roofing	F
238	02	Special Trade Contractors – Plumbing - State Certification Required	F
238	03	Special Trade Contractors – HVAC & Refrigeration - State Certification Required	F
238	04	Special Trade Contractors – Electrical- State Certification Required	F
311	00	Food Manufacturing – Food Manufacturing, animal, grain, fruit, dairy, meat, seafood	A
312	00	Beverage and Tobacco Products Manufacturing – Beverage manufacturing, soft drink, bottled water, breweries, ice (Where Not State Regulated)	A
313	00	Textile Mills – Mills, textile, fabric, yarn, carpet, canvas, rope, twine	A
314	00	Textile Product Mills – Other mill operations not covered in 313	A
315	00	Apparel Manufacturing – Apparel manufacturing, hosiery, men, women, children, lingerie	A
316	00	Leather and Allied product Manufacturing – Leather manufacturing, shoes, luggage, handbag, related products	A
321	00	Wood Products Manufacturing – Wood products, sawmills, wood, preservation, veneer, trusses, millwork	A
322	00	Paper Manufacturing – Paper Manufacturing, pulp, paper, converted products	A
323	00	Printing and Related Support Activities – Printing, lithographic, screen, quick, digital, books, handbills	A

CORDOVA BUSINESS LICENSE FEE SCHEDULE

*Police Jurisdiction: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

324	00	Petroleum and Coal Products Manufacturing – Petroleum manufacturing,	A
325	00	Chemical Manufacturing – Chemical Manufacturing, wood, fertilizer, pesticide, paint, soap, other	A
326	00	Plastic & Rubber Product Manufacturing – Plastic and tire manufacture, pipe, hoses, belts, bottle, sheet, foam	A
327	00	Nonmetallic Mineral Product Manufacturing – Nonmetallic manufacturing, clay, glass, cement, lime, gypsum, other	A
331	00	Primary Metal Manufacturing – Metal manufacturing, iron, steel, aluminum, copper, other nonferrous	A
332	00	Fabricated Metal Product Manufacturing – Fabricated metal, cutlery, structural, ornamental, wire, machine shops	A
333	00	Machinery Manufacturing – Machinery manufacturing, farm, HVAC, office, industrial, engine, other	A
334	00	Computer and Electronic Product Manufacturing – Computers and electronics, peripherals, audio, video, circuit boards	A
335	00	Electrical Equipment Appliance Component Manufacturing – Electric equipment, lighting, small appliance, battery, other	A
336	00	Transportation Equipment Manufacturing – Transportation manufacturing, auto, truck, trailer, motor home, ship, boat, motorcycle	A
337	00	Furniture and Related Products Manufacturing – Furniture manufacturing,	A
339	00	Miscellaneous Manufacturing – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	A
421	00	Wholesale Trade, Durable Goods – Wholesale trade-durable, motor vehicle, home furniture, machinery, equipment	A
422	00	Wholesale Trade, Non-Durable Goods – Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverages	A
441	00	Motor Vehicle and Parts Dealer – Motor vehicles, automobiles, motorcycles, boats, parts, accessories	A
442	00	Furniture and Home Furnishing Stores – Furniture stores, home, floor, furnishings, window, special products	A
443	00	Electronics and Appliance Stores – Electronic and appliance store, household, radio, television, computers	A
444	00	Building Materials and Gardening Equipment Dealers – Building materials,	A
445	00	Food & Beverage Stores – Food and beverage stores, grocery, convenience, markets, liquor, beer (Where Not State Regulated)	D
446	00	Health and Personal Care Stores – Health and beverage stores, drug, cosmetic, optical, health food	A
447	00	Gasoline Stations – Gasoline stations, filling stations (with or without convenience stores)	A
448	00	Clothing and Accessories Stores – Clothing stores, men's, women's, children, infants, shoe, jewelry, luggage	A

CORDOVA BUSINESS LICENSE FEE SCHEDULE

*Police Jurisdiction: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

451	00	Sporting Goods, Hobby, Book, Music – Sporting goods stores, hobby, toy, fish, gun, music, books	A
452	00	General Merchandise – General Merchandise stores, department, warehouse clubs, superstores	A
453	00	Miscellaneous Store Retailers – Miscellaneous store retailers, florist, gift, novelty, used, pets, art, tobacco	A
454	00	Non-store Retailers – Non-store retailers, electronic shopping, mail order, vending, direct selling (includes itinerant merchants)	A or K
481	00	Air Transportation – Air Transportation, airline tickets, shipping, freight, charters (Where Not State Regulated)	A
482	00	Rail Transportation – Rail transportation, ticket offices, short line, freight (State Regulated) 11-51-124	
483	00	Water Transportation – Water Transportation, coastal, freight, inland, passenger, forwarders (Where Not State Regulated)	A
484	00	Truck Transportation – Truck transportation, terminal, local, long-distance, freight (Where Not State Regulated)	A
485	00	Transit and Ground Passenger Transportation – Ground Transportation, bus, taxi, limousine, charter, buggy (Where Not State Regulated)	A
487	00	Scenic and Sightseeing Transportation – Scenic and sightseeing, land, water, air, special	A
492	00	Couriers and Messengers – Couriers and messengers, services, delivery	A
493	00	Warehousing and Storage – Warehouse and Storage, household, refrigerated, distribution, special	A
511	00	Publishing Industries (except internet) – Publishing, newspapers, periodicals,	A
512	00	Motion Picture and Sound Recording Industry – Motion pictures and videos theatres, recording, studios, drive-in	A
515	00	Broadcasting (except internet) – Broadcasting and radio, television (Where Not State Regulated)	A
516	00	Internet Publishing and Broadcasting – Publications or broadcasting for Internet only (Where Not State Regulated)	A
517	00	Telecommunications – Providing, access to facilities for voice, data, text	I
519	00	Information Services and Data Processing – Providing, storing, processing, and providing access to information	A
522	01	Bank Branch or ATM	L
522	02	Bank Main Branch	L
522	03	Savings & Loan Branch or ATM	L
522	04	Savings & Loan Main Branch	L
522	00	Credit Intermediation and Related Activities – Credit companies and activities related to credit and mediation of credit (Where Not State Regulated)	A or L
523	00	Securities, Commodity Other Financial Vehicles-Insurance Companies, life, health, accident, and all other (Where Not State Regulated)	A

CORDOVA BUSINESS LICENSE FEE SCHEDULE

*Police Jurisdiction: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

524	00	Insurance—Fire and Marine	A
524	01	Insurance--Other	A
525	00	Funds, Trusts, Other Financial Vehicles – Funds, plans, and/or programs	A
531	00	Real Estate – Real estate, offices, agents, brokers, developers (Where Not State Regulated)	A
532	00	Rental and Leasing Services – Rental and leasing, auto, truck, equipment, tangible property	A
541	00	Professions, Scientific, Technical Services – Attorney, doctor, dentist,	A
551	00	Management of Companies and Enterprises – Management of Companies	A
561	00	Administrative and Support Services – Administrative and support	A
562	00	Waste Management and Remediation Services – Waste Management,	A
611	00	Educational Services – Educational Services, business, secretarial, computer, technical, sports, other (Where Not State Regulated)	A
621	00	Ambulatory Health Care Services – Health care services, mental, outpatient HMO, diagnostic, blood, dialysis, other	A
622	00	Hospitals – Hospitals, surgical, substance abuse, psychiatric, special care	A
623	00	Nursing and Residential Care Facilities – Nursing and residential care	A
624	00	Social Assistance – Social assistance, child, shelters, vocational, emergency (Where Not State Regulated)	A
711	00	Performing Arts and Spectator Sports – Arts and sports, dance, musical, spectator, teams, tracks, promoters, agents	A
712	00	Museums, Historical Sites and Similar – Museums, historical sites, zoos,	A
713	00	Amusement, Gambling and Related – Amusement and recreation, gambling. May also require Schedule 910	A & J
721	00	Accommodations – Accommodations, hotel, travel, bed-and-breakfast, rooming houses, motel	A
722	00	Food Services and Drinking Places – Food service and drinking places, restaurant, caterers, bar, lounge, club	A
811	00	Repair and Maintenance – Repair and maintenance, automotive, electronic	A
812	00	Personal and Laundry Services – Personal care services, nail, skin, diet, nail, tanning	A
812	01	Personal and Laundry Services –hair, barber, beauty—Board Certification Rqd	A
812	00	Personal and Laundry Services –funeral services —Board Certification Rqd	A
910	00	Category for: Vending machines, pool tables, amusement devices, etc.	J
923	00	Administration of human resource programs	A
924	00	Administration of Environmental Quality Programs	A
925	00	Administration of housing, urban, comm..	A
926	00	Administration of Economic programs	A
927	00	Space, research, and technology	A

CORDOVA BUSINESS LICENSE FEE SCHEDULE

*Police Jurisdiction: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

928	00	National Security and International Affairs	A
999	00	Unclassified General Category Establishments (Where Not State Regulated)	A
999999	00	Delivery	M
424820	00	Manufacturer License for Alcohol ----\$10,000 Tax Bond and ABC Permit Required	\$500.00
424821	00	Importer License----\$10,000 Tax Bond and ABC Permit Required	\$250.00
424822	00	Liquor Wholesale License----\$10,000 Tax Bond and ABC Permit Required	\$750.00
424823	00	Wholesaler License for Beer and Table Wine ----\$10,000 Tax Bond and ABC Permit Required	\$375.00
424824	00	Wholesaler License for Beer ----\$10,000 Tax Bond and ABC Permit Required	\$275.00
424825	00	Wholesaler License for Table Wine----\$10,000 Tax Bond and ABC Permit Required	\$275.00
424826	00	Warehouse License----\$10,000 Tax Bond and ABC Permit Required	\$500.00
424827	00	Club Retail Liquor License----\$10,000 Tax Bond and ABC Permit Required	\$2000.00
424828	00	Restaurant Retail Liquor License----\$10,000 Tax Bond and ABC Permit Required	\$1500.00
424829	00	Retail Table Wine License for On-premises and Off-premises----\$10,000 Tax Bond and ABC Permit Required	\$75.00
424830	00	Retail Table Wine License for Off-premises Consumption----\$10,000 Tax Bond and ABC Permit Required	\$75.00
424831	00	Retail Beer License for On-premises and Off-premises----\$10,000 Tax Bond and ABC Permit Required	\$75.00
424832	00	Retail Beer License for Off-premises Consumption----\$10,000 Tax Bond and ABC Permit Required	\$75.00
424833	00	Special Retail License under 30 days----\$10,000 Tax Bond and ABC Permit Required	\$250.00
424834	00	Special Retail License over 30 days----\$10,000 Tax Bond and ABC Permit Required	\$350.00
424835	00	Special Events Retail License under 7 days----\$10,000 Tax Bond and ABC Permit Required	\$200.00

CORDOVA BUSINESS LICENSE FEE SCHEDULE

*Police Jurisdiction: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

Schedule "A" – If gross receipts are:

Less than \$50,000 – License Fee is \$100.00

\$50,000 or more – License Fee is \$100.00 + 1/10 of 1% in excess of \$50,000

Schedule "B" – If gross receipts are:

Less than \$50,000 – License Fee is \$100.00

\$50,000 or more – License Fee is \$100.00 + 1/20 of 1% in excess of \$50,000

Schedule "C" – If gross receipts are:

Less than \$50,000 – License Fee is \$100.00

\$50,000 or more – License Fee is \$100.00 + 1/30 of 1% in excess of \$50,000

Schedule "D" – If gross receipts are:

Less than \$50,000 – License Fee is \$100.00

\$50,000 or more – License Fee is \$100.00 + 1/40 of 1% in excess of \$50,000

Schedule "E" – If gross receipts are:

Less than \$50,000 – License Fee is \$100.00

\$50,000 or more – License Fee is \$100.00 + 1/50 of 1% in excess of \$50,000

Schedule "F" - Contractors, Sub-Contractors, Builders, etc.

License Fee is a flat rate of \$150.00.

Any projects exceeding \$500.00 may also require Building Permits and Inspection Fees in accordance with The City of Cordova Zoning Ordinance.

Schedule "G" - Electric Company and Gas Company

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the

CORDOVA BUSINESS LICENSE FEE SCHEDULE

*Police Jurisdiction: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

Schedule "H" - Peddlers

For local peddlers, the license shall be a flat rate of \$100.00 per year.

Schedule "I" - Telephones & Telecommunications

For telephones, apply Code of Alabama 11-51-128. For various other telecommunications businesses, each shall pay a license tax as set forth in the individual agreements with the City and subsequent amendments thereto.

Schedule "J" - Vending Machines, Pool Tables, Video Games, Amusement Machines, Pinball Machines,

Juke Boxes, Karaoke Machines, etc.

In addition to the license thereto, there shall be a charge of \$50.00 for each and every coin operated machine located in or at the place of business.

Schedule "K" - Itinerants

Itinerant Merchant rates shall be \$100.00 for 1-90 days, and \$200.00 for 91-365 days. Half-year rates do not apply to Itinerant businesses. Local peddlers shall not be considered itinerant merchants.

Schedule "L" - Banks / Savings & Loans

Bank ATM Location	\$10.00
Bank Branch Location	\$10.00
Bank Main Office Facility	\$125.00
Savings & Loan ATM Location	\$10.00
Savings & Loan Branch Location	\$10.00
Savings & Loan Mail Office Facility	\$125.00

CORDOVA BUSINESS LICENSE FEE SCHEDULE

*Police Jurisdiction: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

Schedule "M" - Delivery License

The rate for the delivery license is established in Section 21 and is: \$100.00

See the following qualifications:

In lieu of any other type of license, a taxpayer may at its option purchase for \$100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:

Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;

The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;

Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;

The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;

Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;

If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business 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 (\$75,000) limitation described in the preceding section 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.

A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.

The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

The purchase of a delivery license 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 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

CORDOVA BUSINESS LICENSE FEE SCHEDULE

*Police Jurisdiction: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

Alcohol Licenses based on Ordinance 01-2013

ALCOHOL LICENSE TAX BOND--\$10,000.00 for each location required

Filing fee to cover the costs of processing and investigating each application filed with the city for a city license of any kind or class, the sum of \$500.00 along with the payment of the publication costs, as required in this article.

Filing fee for a special events license application shall be \$75.00.

(a) Manufacturer License. Each person who has obtained a manufacturer license from the Board pursuant to ALA. CODE § 28-3A-6 (1975) shall pay to the City an annual privilege license fee of \$500.00.

(b) Importer License. Each person who has obtained an importer license from the Board pursuant to ALA. CODE § 28-3A-7, et seq. (1975) shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state importer license by the State of Alabama. \$250.00

(c) Liquor Wholesale License. Each person who has obtained a liquor wholesale license from the Board pursuant to ALA. CODE § 28-3A-8 (1975) shall pay to the City an annual privilege license fee of \$750.00.

(d) Wholesaler License for Beer or Table Wine. Each person licensed as a beer wholesaler pursuant to ALA. CODE Section 28-3A-9 shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state beer and wine license by the State of Alabama. In addition, each licensee will remit to the City Clerk, on forms provided by such Clerk, each month, the privilege or excise tax levied on the sales of beer by the "Alabama Beer Tax Act", ALA. CODE §§28-3-190, et. seq. In addition, each licensee will remit to the city clerk, on forms provided by such clerk, each month, the privilege or excise tax levied on the sales of table wine by the "Alabama Table Wine Act." Wholesale beer and wine dealers and/or distributors will not sell to any retail outlet that does not have a current City license.

Wine Only	\$275.00
Beer Only	\$275.00
Wine and Beer	\$375.00

(e) Warehouse License. Each person licensed by the Board to receive, store or warehouse alcoholic beverages within the State of Alabama pursuant to ALA. CODE § 28-3A-10 (1975) for transshipment inside and outside the state shall pay to the City an annual privilege license fee of \$500.00.

Retail Liquor for Off-Premises Consumption. Each person licensed by the Board to operate a retail lounge also known as a class II lounge pursuant to ALA. CODE § 28-3A-11 (1975) shall pay to the city an annual license fee of \$2,000.00. In addition to said state license fee, each person shall pay to the city, on or before the 15th day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of 10 percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month.

Lounge Retail Liquor License. Class I Lounges shall be precluded in the City of Cordova.

CORDOVA BUSINESS LICENSE FEE SCHEDULE

*Police Jurisdiction: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

Club Retail Liquor License. Each person licensed by the Board to operate a Club, pursuant to ALA. CODE § 28-3A-12 (1975) shall pay to the City an annual license fee of \$2,000 for a club. In addition to such license fee, each such licensee shall pay to the City, on or before the fifteenth (15th) day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of 10 percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month.

Restaurant Retail Liquor License. Each person licensed by the Board to sell alcoholic beverages in connection with the operation of a restaurant pursuant to ALA. CODE § 28-3A-13 (1975) shall pay to the City an annual privilege license fee of \$1500.00. In addition to such license fee, each such licensee shall pay to the City, on or before the 15th day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of 10 percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month.

(j) Retail Table Wine License for On-premises and Off-premises Consumption. Each person licensed by the Board to sell table wine at retail for on-premises and off-premises consumption pursuant to ALA. CODE § 28-3A-14 (1975) shall pay to the City an annual license fee of fifty percent (50%) the amount charged for state wine license by the State of Alabama.. Unless such person shall have paid for an on-premises liquor license....\$75.00.

(k) Retail Table Wine License for Off-premises Consumption. Each person licensed by the Board to sell table wine for off-premises consumption pursuant to ALA. CODE § 28-3A-15 (1975) shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state wine license by the State of Alabama....\$75.00

(l) Retail Beer License for On-premises and Off-premises Consumption. Each person licensed by the Board to sell beer for on-premises and off-premises consumption pursuant to ALA. CODE § 28-3A-16 (1975) shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state beer license by the State of Alabama.. ..\$75.00

(m) Retail Beer License for Off-premises Consumption. Each person licensed by the Board to sell beer at retail for off-premises consumption pursuant to ALA. CODE § 28-3A-17 (1975) shall pay to the City an annual license fee of fifty percent (50%) the amount charged for state beer license by the State of Alabama.. ...\$75.00

(n) Special Retail License. Each person who has obtained a special retail license from the Board pursuant to ALA. CODE § 28-3A-19 (1975) shall pay to the City a privilege license fee of \$250.00 when the period of use is thirty (30) days or less. Such person shall pay to the City a privilege license fee of \$350.00 when the period of use is more than thirty (30) days, but in no event shall the duration of the license exceed one year. Further, the terms of such license shall not exceed or conflict with the license issued by the Board. These privilege license fees shall be due for every license issued under this subsection, not on an annual basis. In addition to the stated license fee, each such person shall pay to the City, on or before the 15th day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of 10 percent of the monthly gross receipts derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month.

CORDOVA BUSINESS LICENSE FEE SCHEDULE

*Police Jurisdiction: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

(o) Special Events Retail License. Each person who has been recommended by the city and obtained a special events retail license from the Board pursuant to ALA. CODE § 28-3A-20 (1975) shall pay to the City a license fee of \$200.00. No such license shall be issued for a period in excess of seven (7) days. Such alcoholic beverages as are authorized by the Board may be sold. All applications for special events retail licenses shall be filed with the City Clerk at least 25 days in advance of the event for which a license is sought. In addition to the stated license fee, each such person shall pay to the City, on or before the 15th day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of 10 percent of the monthly gross receipts derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month. Hereunto, shall apply to applicant for a special event retail liquor license.

1. Submit the required filing fee (\$75.00).
2. Receive approval from the city council.
3. Receive license from state alcoholic beverage control board.
4. Pay the required license fee (\$200.00).
5. Each applicant/organization shall not be allowed to apply for more than five special event licenses in any one calendar year.
6. No sale of alcohol is to be sold during a special event on any Sunday after 2:00 a.m.
7. Shall be required to purchase the alcoholic beverages from a wholesale licensee of the Board.

The stated annual license fee levied by the schedule under the foregoing provisions shall be due October 1 of each year and shall be delinquent after October 31 of the year for which such license is due, and a penalty of ten percent of the license amount shall be collected during November - December; 20 percent during January - March; 30 percent during April - June; and 40 percent during July - September. In addition, such person must pay a \$200.00 citation fee. There shall be no pro rata refund of any license fee because of having operated only a part of a calendar year, except as required under state law, nor shall any rebate be allowed upon revocation, suspension, abandonment or surrender of such license before the expiration thereof. All additional licenses taxes levied by said schedule shall be due the 15th day of the calendar month specified in each levy and shall be delinquent if not reported and paid by such date.

(4) If reports are not filed within the time herein provided and the taxes not paid on the dates herein provided for, such person shall pay to the city the full amount of tax together with interest at the rate of three percent per month, or fraction thereof, from the date the payment of such tax became delinquent; a penalty of 15 percent of the amount of the tax; and a citation fee of \$150.00; with interest, penalty, and citation fee must be paid by such person.