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68. PULMBING CONTRACTOR OR INSTALLATION OR GAS FITTING CONTRACTOR OR INSTALLATION
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85. ELECRTICAL SUPPLIES
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87. ELECTROLYSIS SALON
88. ENGINEERING
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90. EXPRESS COMPANIES
91. EXTERMINATOR OR PEST CONTROL
92. FIRE, WRECK, OR BANKRUPT SALE
93. FARM EQUIPMENT DEALER
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98. FROZEN CUSTARD
99. FROZEN FOOD DISTRIBUTOR
100. FRUIT STAND
101. FRUIT AND VEGETABLE TRUCK
102. FLORIST
103. GAS APPLIANCE DEALER
104. GASOLINE AND FILLING STATIONS

105. GASOLINE AND/OR OIL DEALERS-WHOLESALE
106. GOLF-MINATURE ON CARPET
107. GREENHOUSE
108. GRAIN OR FLOUR BROKERS
109. GRIST MILLS
110. GROCERY WHOLESALE RATES
111. GUNSMITH OR WATCH REPAIR
112. HEALTH AND PHYSICAL CULTURE CLUB
113. HEATING
114. HOSPITAL
115. HOSPITAL- VETERINARY
116. HOTEL- MOTELS
117. INCOME CONSULTANT
118. ICE CREAM DISTRIBUTOR
119. ICE MANUFACTURE
120. ICE DELIVERY
121. INSULATION
- 121.5 WRECKER SERVICE
122. INSURANCE ADJUSTERS
- 123A. FIRE AND MARINE INSURANCE COMPANIES
- 123B. COMPANIES OTHER THAN FIRE AND MARINE
124. JUNK DEALERS, AUTOMOBILE JUNK DEALERS. INCLUDING THOSE HANDLING SCRAP METAL, PAPER, OR RAGS
125. KINDERGARDENS AND SCHOOLS
126. LAUNDRIES
127. LAUNDRIES: SELF SERVICE
128. LINEN AND/OR WASHABLE CLOTHING
129. LIVESTOCK DEALER OR BROKER
130. LOAN COMPANIES
131. LOCKSMITH
132. LUMBER AND BUILDING MATERIALS
133. LUNCH STAND
134. MACHINE SHOP
135. MAIL ORDER STORE
136. MANUFACTURERS
137. MARBLE, MONUMENT OR STONE YARD
138. MEATS
139. MERCHANTS GENERAL (RETAIL OR WHOLESALE )
140. MERCHANT TAILOR
141. TRANSIENT MERCHANTS
142. METAL DEALER OR METAL PROCESSORS
143. MILL-FEE PLANING, SAWMILLS
144. MILK DISTRIBUTOR
145. MILK PROCESSING PLANT
146. DELETE/RESERVED
147. MONUMENTS
148. MOTELS
149. MOTOR BOATS AND SAIL BOATS
150. MOTOR CARRIERS
151. MOTORCYCLES
152. MOTION PICTURE SHOW
153. DELETE/ RESERVED
154. MUSIC SERVICE
155. NEWSPAPER
156. NEWS DEALER
157. NURSERY

158. NURSING HOME
159. OLD RAGS OR GREASE RAGS
160. OIL-LUBRICATING
161. OPTICIANS-OPTOMETRISTS
162. OFFICE MACHINES
163. OFFICE SUPPLIES
164. OSTEOPATH
165. PAINT SHOP
166. PAINTERS
167. PARKING LOTS
168. PAWN BROKERS
169. PEDDLERS
- 169A. PEDDLERS- PRODUCE (SEASONAL)
170. PHOTOGRAPHER
171. PIANOS OR ORGANS
172. PHYSICAN
173. PISTOLS AND OTHER WEAPONS
174. PLASTIC MOULDERS
175. PLUMBERS, GAS FITTERS AND STEAMFITTERS
176. PLUMBING SUPPLIES
178. PUBLIC ACCOUNTING AND AUDITOR
179. PUBLIC UTILITY
180. PRODUCE
181. PULPWOOD
182. QUICK FREEZE
183. PROFESSIONS AND OCCUPATIONS
184. RADIO AND/OR TELEVISION BROADCASTING STATIONS
185. RADIO AND/OR TELEVISION SALES AND REPAIR
186. RADIO AND/OR TELEVISION REPAIR
187. RAILROADS
188. REAL ESTATE AGENTS AND BROKERS
189. REAL ESTATE APPRASORS
190. RECORDING STUDIOS AND/OR MUSIC PUBLISHING COMPANY
191. RENTAL SERVICE
192. REPAIR AND SERVICE
193. RESTURANT, CAFE, LUNCH STAND OR FAST FOOD OUTLET
194. ROLLING STORES OR SELLING FROM TRUCKS
195. RUMMAGE AND LIKE SALES
196. SAFETY DEPOSIT VAULTS
197. SAVINGS AND LOAN ASSOCIATION
198. SAND AND GRAVEL PRODUCER
199. SAWMILL OR WOOD PROCESSING PLANT
200. SCALES-PUBLIC
- 200.5 SECURITY GUARDS
201. SEPTIC TANK CLEANERS
202. SECONG-HAND DEALER
203. SERVICE STATION
204. SHOE SHOP
205. SKATING RINKS
206. SIGNS
207. SIGN PAINTERS
208. SLEEPING CAR COMPANIES
209. SOCIALS
210. SEWING MACHINE COMPANY OR DEALER
211. SLAUGHTERHOUSE
212. STAMPS, TRADING

- 213. STORAGE BATTERIES-DEALER
- 214. STORM WINDOWS AND DOORS
- 215. TAILORS
- 215.5 TANNING BEDS
- 216. TAX CONSULTANT
- 217. TAXICABS
- 218. TAXICAB DRIVERS
- 219. TELEGRAPH COMPANIES
- 220. TELEPHONE COMPANIES
- 221. TELEPHONE ANSWERING SERVICE AND/OR PAGING SERVICE
- 222. TELEVISION CABLE COMPANY
- 223. TIN SHOP AND/OR SHEET METAL SHOP
- 224. TERMINALS
- 225. TIRE RECAPPING OR VULCANIZING
- 226. TOURIST COURT OR CABINS
- 227. TRAILER COURTS, PARKS OR CAMPS
- 228. TRAILER HOME OR HOMES
- 229. TRUCKING COMPANY
- 230. TYPEWRITERS
- 231. UNDERTAKING AND EMBALMERS
- 232. UNLOADING PRIVILEGES
- 233. UPHOLSTRY SHOP
- 234. VENDING MACHINES
- 235. VETERINARIAN
- 236. WAREHOUSES
- 237. WATCH AND CLOCK REPAIR
- 238. WELDING SHOP
- 239. WELDING PRODUCTS
- 240. SHOPS
- 241. WINDOW WASHERS OR CLEANERS
- 242. ANY

1. EACH PERSON OPERATING AN ABBATOIR OR SLAUGHTERHOUSE. 100.00
2. EACH PERSON MAKING ABSTRACTS OF TITLE. 50.00
- 3A. EACH PERSON USING OR LEASING SPACE AND SUPPLYING BILLBOARDS FOR ADVERTISING PURPOSES IN THE COUNTY. 150.00
- 3B. EACH PERSON SOLICITING ADVERTISING IN THE COUNTY FOR PUBLICATIONS IN MAGAZINES OR TRADE JOURNALS. 60.00
- 4A. EACH PERSON TAKING ORDERS FOR ANY ARTICLE OR MERCHANDISE AND/OR DELIVERING SAME IN PERSON OR BY AGENT SHALL PAY THE SAME LICENSE AS REGULAR MERCHANT IN SUCH BUSINESS OCCUPATION OR PROFESSION.
- 4B. BOOK AGENT PER ANNUM. 35.00
- 4C. BOOK AGENT PER DAY 10.00
- 5A. SALES OF WINDOW UNITS-MERCHANTS GENERAL RATES APPLY.
- 5B. AIR CONDITIONING CONTRACTOR-CONTRACTORS LICENSE RATES APPLY.
6. EACH PERSON OPERATING AN AMBULANCE SERVICE WHEN NOT IN CONNECTION WITH A FUNERAL HOME, SHALL PAY AN ANNUAL LICENSE OF: 50.00  
NO LICENSE SHALL BE ISSUED FOR THE OPERATION OF AN AMBULANCE SERVICE WITHIN THE COUNTY UNTIL PERMISSION HAS BEEN GRANTED BY THE GOVERNING BODY OF THE COUNTY. THE COUNTY CLERK SHALL NOT ISSUE ANY AMBULANCE SERVICE LICENSE UNLESS THE APPLICANT EXHIBITS AN INSURANCE POLICY AS HERE SPECIFIED: 20,000.00 FOR ALL DAMAGES ARISING OUT OF A BODILY INJURY TO ONE PERSON; 40,000.00 TOTAL LIABILITY LIMITS ON ACCOUNT OF ONE ACCIDENT.
7. MERCHANTS GENERAL RATES APPLY.
8. RATE FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
9. RATE FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
- 10A. EACH RESIDENT AUCTIONEER 150.00
- 10B. EACH ITINERANT AUCTIONEER OF LIVESTOCK, MERCHANDISE OR REAL ESTATE. PER WEEK 50.00 . PER DAY 30.00 .
11. RATE FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
12. WASHING AND GREASING STATION WHERE BUSINESS LIMITED TO THESE SERVICES. MERCHANTS GENERAL RATES SHALL APPLY.
13. MERCHANTS GENERAL RATES SHALL APPLY.
14. THE RIGHT TO DEAL IN NEW AND USED AUTOMOBILES, TRUCKS, TRACTORS, TRAILERS, GASOLINE AND ELECTRIC MOTORS: ALSO ANY ATTACHMENTS, REPLACEMENT PARTS, ACCESSORIES AND SUPPLIES, ADAPTED TO AND NECESSARY IN THE CARRYING ON OF SUCH BUSINESS; ALSO TO PROVIDE VEHICLE STORAGE AND DO A GENERAL REPAIR BUSINESS ON THE ABOVE MENTIONED LINE IN THE SAME LOCATION 250.00 PLUS 1/40 OF 1 PERCENT OF GROSS RECIPTS OVER 400,000.00.

15. THE RIGHT TO DEAL IN USED AUTOMOBILES, TRUCKS, TRACTORS, TRAILERS, GASOLINE AND ELECTRIC MOTORS; ALSO SUPPLIES ADAPTED TO AND NECESSARY IN THE CARRYING ON OF SUCH BUSINESS, ALSO TO PROVIDE VEHICLE STORAGE AND DO A GENERAL REPAIR BUSINESS ON THE ABOVE MENTIONED LINE IN THE SAME LOCATION 150.00 .PLUS 1/40 OF 1 PERCENT OF GROSS RECEIPTS OVER 50,000.00.
16. SERVICE AND REPAIR RATES APPLY.
17. MERCHANTS GENERAL RATES APPLY.
18. USED FOR CARRYING GOODS FOR HIRE. MERCHANTS GENERAL RATES APPLY.
19. MERCHANTS GENERAL RATES APPLY.
20. MANUFACTURING OR ERECTING WHETHER IN CONNECTION WITH OTHER BUSINESS OR NOT, PER YEAR 50.00
21. EACH PERSON BAKING OR SELLING BAKERY PRODUCTS IN THE COUNTY WHETHER THESE PRODUCTS WERE BAKED IN THE COUNTY OR OUTSIDE THE COUNTY AND TRANSPORTED INTO THE COUNTY- MERCHANTS GENERAL RATES APPLY.
22. EACH PERSON SELLING BANKRUPT, FIRE OR WATER DAMAGED STOCK OF MERCHANDISE WHERE SUCH STOCK OR ANY PART THEREOF HAS BEEN SHIPPED INTO THE COUNTY AFTER SUCH DAMAGE OR BANKRUPTCY, IN ADDITION TO OTHER LICENSE REQUIRED, PER DAY 200.00 . WHEN THE BANKRUPTCY OR DAMAGED STOCK WAS LOCATED IN THE COUNTY AT THE TIME OF SUCH BANKRUPTCY OR DAMAGE IN ADDITION TO OTHER LICENSE REQUIRED BY THE COUNTY, PER WEEK 50.00 .
23. MERCHANTS GENERAL RATES APPLY.
24. MERCHANTS GENERAL RATES APPLY.
25. MERCHANTS GENERAL RATES APPLY.
26. SERVICE AND REPAIR RATES APPLY.
27. EACH BILLIARD, POOL OR GAME ROOM SHALL PAY AN ANNUAL LICENSE. PER TABLE OR GAME DEVICE 50.00 .
- 27B. EACH ELECTRONIC BINGO ESTABLISHMENT SHALL PAY AN ANNUAL LICENSE. PER DEVICE 500.00. NO LICENSE SHALL BE ISSUED WITHOUT REQUIRED CHARITIES PERMITS ISSUED BY THE SHERIFF'S OFFICE AND INSPECTION LETTER.
28. SERVICE AND REPAIR RATES APPLY.
29. EACH PERSON, FIRM OR CORPORATION MAKING BAIL, APPEAL AND/OR APPEARANCE BONDS IN ANY COURT FOR A CONSIDERATION 125.00 . ANY PERSON MAKING MORE THAN FIVE BAIL, APPEAL AND/OR APPEARANCE BONDS DURING THE TAX YEAR SHALL BE DEEMED A BOND MAKER WITHIN THE MEANING OF THIS SECTION.
30. MERCHANTS GENERAL RATES APPLY.
31. DELETE/ RESERVED

32. EACH PER YEAR ON PRIVATE PROPERTY 100.00 . PER WEEK ON PRIVATE PROPERTY 20.00. PER MONTH ON PRIVATE PROPERTY 50.00.
33. EACH PERSON OPERATING A BOTTLING WORKS WITH MANUFACTURING FACILITIES LOCATED WITHIN THE COUNTY SHALL PAY A LICENSE BASED ON GROSS ANNUAL RECEIPTS OF SUCH BUSINESS-MERCANT GENERAL RATES APPLY. EACH PERSON WITHOUT MANUFACTURING FACILITIES LOCATED WITHIN THE COUNTY-MERCHANTS GENERAL RATES APPLY.
34. BROKERS OR THEIR REPRESENTIVES, DEALERS IN STOCKS, BONDS OR FURNISHING MARKET QUOTATIONS-RATE FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY. GROSS RECIPTS SHALL INCLUDE ONLY COMMISSIONS, SALARIES OR OTHER PAYMENT FOR SERVICES RENDERED OR PROPERTY SOLD OR BOUGHT.
35. WHERE CAPITAL, SURPLUS, RESERVES, AND UNDIVIDED PROFITS ARE LESS THAN
- |                                   |        |
|-----------------------------------|--------|
| \$50,000                          | 10.00  |
| \$50,000 AND LESS THAN \$100,000  | 20.00  |
| \$100,000 AND LESS THAN \$150,000 | 30.00  |
| \$150,000 AND LESS THAN \$200,000 | 40.00  |
| \$200,000 AND LESS THAN \$250,000 | 50.00  |
| \$250,000 AND LESS THAN \$300,000 | 60.00  |
| \$300,000 AND LESS THAN \$350,000 | 70.00  |
| \$350,000 AND LESS THAN \$400,000 | 80.00  |
| \$400,000 AND LESS THAN \$450,000 | 90.00  |
| \$450,000 AND LESS THAN \$500,000 | 100.00 |
| \$500,000 AND LESS THAN \$550,000 | 110.00 |
| \$550,000 AND LESS THAN \$600,000 | 125.00 |
| \$600,000 AND OVER                | 150.00 |
| EACH BRANCH BANK                  | 10.00  |
36. SEE KINDERGARDENS AND SCHOOLS
37. MERCHANTS GENERAL RATES APPLY.
38. EACH PERSON DEALING IN, SELLING OR DELIVERING BUTANE PROPANE OR SIMILAR TYPE GAS COMMONLY KNOWN AS BOTTELED GAS-MERCHANTS GENERAL RATES APPLY.
39. MERCHANTS GENERAL RATES APPLY.
40. MERCHANTS GENERAL RATES APPLY.
41. CONTRACTORS LICENSE RATES APPLY.
42. SERVICE AND REPAIR RATES APPLY.
43. EACH FIRM SELLING, INSTALLING OR MAINTAINING ALARMS 100.00  
EACH ADDITONAL SALESMAN OVER ONE 50.00
44. MERCHANTS GENERAL RATES APPLY.
45. EACH STREET FAIR OR CARNIVAL WHERE THE OBJECT IS TO PROMOTE AGRICULTURE-  
PER WEEK 100.00 . ALL OTHERS PER DAY 200.00

46. EACH PERSON ENGAGED IN BUSINESS AS A CARPENTER, A ROOFER, OR A TINNER- CONTRACTORS RATES SHALL APPLY
47. MERCHANTS GENERAL RATES APPLY.
48. MERCHANTS GENERAL RATES APPLY.
49. MERCHANTS GENERAL RATES APPLY.
50. EACH MANUFACTURER OF CEMENT BLOCKS, PIPE, BRICK DRAINAGE TILE OR OTHER LIKE COMMODITY- MANUFACTURE RATES APPLY
51. CONTRACTORS LICENSE RATES APPLY
52. EACH PERSON SELLING READY-MIX CONCRETE, EITHER WHOLESALE OR RETAIL, AND DOES NOT HAVE A MANUFACTURING FACILITY LOCATED IN THE COUNTY- MERCHANTS GENERAL RATES APPLY.
53. MERCHANTS GENERAL RATES APPLY.
54. RATE FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
55. RATE FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
56. MERCHANTS GENERAL RATES APPLY.
57. CIRCUSES, MENAGARIES, OR DOG AND PONY SHOWS, EACH DAY 300.00 . EACH ADDITIONAL TRUCK OR VEHICLE 25.00
58. EACH CONCESSION OR SIDE SHOW OPERATING ALONE OR IN CONNECTION WITH A CIRCUS. EACH PER DAY 50.00
59. HOSPITAL RATES APPLY
60. EACH COAL YARD OR DEALER IN COAL OR COKE, EITHER WHOLESALE OR RETAIL- MERCHANT GENERAL RATES APPLY.
61. EACH ITINERANT DEALER, TRADER OR SELLER OF COAL 250.00
62. 100.00 PLUS 1/20 OF 1 PERCENT ABOVE 25,000.00 OF GROSS RECEIPTS
63. MERCHANT GENERAL RATES APPLY.
64. RATE FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
- 65A. ANY PERSON ACCEPTING ORDERS OR CONTRACTS, WHETHER AT A FIXED PRICE OR ON A COST PLUS BASIS, FOR DOING ANY WORK ON OR IN ANY BUILDING OR STRUCTURE REQUIRING THE USE OF PAINT, STONE, BRICK, MORTER, WOOD, CEMENT, STRUCTURAL IRON OR STEEL, OR ANY OTHER BUILDING MATERIAL, OR SHALL ACCEPT CONTRACTS TO DO ANY PAVING OR CURBING OR SIDEWALKS OR STREETS ON PUBLIC OR PRIVATE PROPERTY. USING ASPHALT, BRICK, STONE, CEMENT, WOOD OR OTHER COMPOSITION OR WHO SHALL ACCEPT AND ORDER FOR OR CONTRACT TO EXCAVATE EARTH, ROCK OR OTHER MATERIALS FOR FOUNDATIONS OR ANY OTHER PURPOSE OR WHO SHALL ACCEPT AN ORDER OR CONTRACT TO CONSTRUCT ANY SEWER OF STONE, BRICK, TERRA COTTA, OR OTHER MATERIALS OR SHALL ACCEPT A CONTRACT TO CONSTRUCT HIGHWAYS, BRIDGES, DAMS OR RAILROADS, THE AMOUNT OF WHICH CONTRACT EXCEEDS \$100 SHALL PAY AN ANNUAL LICENSE OF 125.00

- 65B. AND IN ADDITION THEREON, ON EACH CONTRACT OF \$500 OR MORE SHALL PAY AN ADDITIONAL LICENSE IN SUCH AMOUNT AS WILL EQUAL 1/30 OF 1 PERCENT OF THE AMOUNT OF EACH CONTRACT, SAID ADDITIONAL LICENSE TO BE PAID BEFORE WORK IS BEGUN ON ANY CONTRACT- WHERE THE CONTRACT IS TO BE PERFORMED ON A COST PLUS BASIS THE LICENSE TAX SHALL BE PAID IN ADVANCE ON THE ESTIMATED COST OF THE BUILDING OR STRUCTURE AS ESTIMATED BY THE CONTRACTOR IN A SWORN AFFIDAVIT.
- 65C. ALL PERSONS APPLYING FOR A LICENSE UNDER THIS SECTION MUST HAVE A SIGN SHOWING THE NAME OF THE COMPANY PAINTED OR OTHERWISE PLACED ON THE COMPANY TRUCKS. IF THIS REQUIREMENT IS NOT MET WITHIN FIVE DAYS AFTER NOTIFICATION BY THE COUNTY, THE CONTRACTOR SHALL BE IN VIOLATION OF THIS ORDINANCE AND SHALL, ON CONVICTION, BE FINED NOT MORE THAN \$100 FOR EACH OFFENSE. IT IS FURTHER ORDAINED THAT EACH SEPARATE DAY FOR WHICH SAID CONTRACTOR OPERATES WITHOUT A SIGN SHOWING ON HIS COMPANY VEHICLE SHALL CONSTITUTE A SEPARATE OFFENSE UNTIL SAID SIGN REQUIREMENT IS MET.
1. ANY SUBCONTRACTOR WHO HAS NOT PAID COUNTY LICENSE WHO UNDERTAKES TO DO ANY PART OF THE WORK CONTRACTED FOR/BY A GENERAL CONTRACTOR SHALL BE DEEMED TO BE A CONTRACTOR AND SHALL PAY A LICENSE PRESCRIBED BY THIS LICENSE CODE FOR THE CLASSIFICATION TO WHICH HE IS SUBJECT.
  2. ALL GENERAL CONTRACTORS SHALL FURNISH THE COUNTY LICENSE INSPECTOR WITH A FULL AND COMPLETE LIST SHOWING WHOM ANY WORK HAS BEEN LET OR SUBLET TO BE DONE AND WILL NOT ALLOW ANY WORK TO BE DONE BY SUCH SUBCONTRACTOR UNTIL THE REQUIRED LICENSE TAX DUE BY SAID SUBCONTRACTOR HAS BEEN PAID.
  3. IF ALL SUBCONTRACTORS HAVE NOT BEEN CLOSED OR AWARDED AT THE TIME APPLICATION IS MADE FOR A LICENSE PURSUANT TO 65B BY THE GENERAL CONTRACTOR OR BY THE OWNER, THE GENERAL CONTRACTOR OR THE OWNER SHALL NOT ALLOW ANY WORK TO PROCEED BY ANY SUBCONTRACTOR UNTIL SUCH SUBCONTRACTOR HAS EXHIBITED TO HIM HIS COUNTY LICENSE FOR THE WORK TO BE DONE ON SAID JOB, UNLESS HE IS CERTIFIED BY THE COUNTY CLERK AS HAVING PAID COUNTY LICENSE DUE BY HIM. IN THE EVENT THAT NO GENERAL CONTRACT HAS BEEN LET BY THE OWNER, THEN THE OWNER SHALL BE SUBJECT TO ALL OF THE PROVISIONS OF THIS ORDINANCE WHICH ARE REQUIRED OF GENERAL CONTRACTORS.
  4. ANY CONTRACTOR ENGAGED FOR THE PURPOSE TO CONSTRUCT A STRUCTURE, THE TOTAL COST OF WHICH IS EXPECTED TO EXCEED \$10,000 SHALL PRESENT TO THE COUNTY CLERK A COPY OF HIS STATE GENERAL CONTRACTORS LICENSE OR HOME BUILDERS LICENSE, OR PROOF THAT THE APPLICANT IS EXEMPTED FROM THE SAME BY VIRTUE OF ANY "GRANDFATHER CLAUSE" PERMITTED BY THE STATE OF ALABAMA.
66. EACH PERSON WHO ENGAGES IN THE BUSINESS OF CONSTRUCTING HOUSES OR OTHER STRUCTURES ON LOTS OWNED BY HIMSELF FOR THE PURPOSE OF SELLING OR RENTING THE SAME SHALL PAY AN ANNUAL LICENSE TAX OF 125.00 IN ADDITION THERETO SUCH PERSON SHALL PAY AN ADDITIONAL LICENSE TAX IN SUCH AMOUNT AS WILL EQUAL 1/30 OF 1 PERCENT OF THE COST OF EACH SUCH HOUSE OR STRUCTURE WHEN COMPLETED. THE CONSTRUCTION OF ONE HOUSE OR OTHER STRUCTURE IN THE MANNER COVERED BY THIS SECTION SHALL CONSTITUTE AN ENGAGEMENT IN BUSINESS UNDER THE TERMS HEREOF AND SHALL SUBJECT THE PERSON ENGAGING IN SUCH CONSTRUCTION TO THE LICENSE SPECIFIED IN THIS SECTION. ANY PERSON WHO BUILDS A DWELLING OR OTHER STRUCTURE WITH HIS OWN SUPERVISION AND DOES NOT PLAN TO SELL OR RENT SAID DWELLING WITHIN A PERIOD OF 12 MONTHS AFTER COMPLETION WILL NOT BE CONSIDERED A BUILDER. IF ANY PERSON HAS IN THE LAST PAST 12 MONTHS BUILT OR ERECTED A DWELLING OR

OTHER STRUCTURE ACTING AS A NON-BUILDER AND HAS SOLD THE SAME, AND IF HE MAKES APPLICATION TO THE COUNTY CLERK FOR A PERMIT FOR A SECOND STRUCTURE WITHIN 12 MONTHS FROM THE COMPLETION OF THE FIRST DWELLING OR STRUCTURE, HE WILL BE CONSIDERED A BUILDER. NO HALF YEAR LICENSE WILL BE ISSUED.

ANY CONTRACTOR ENGAGED FOR THE PURPOSE TO CONSTRUCT A STRUCTURE, THE TOTAL COST OF WHICH IS EXPECTED TO EXCEED \$10,000.00 SHALL PRESENT TO THE COUNTY CLERK A COPY OF HIS STATE GENERAL CONTRACTORS LICENSE OR HOME BUILDERS LICENSE, OR PROOF THAT THE APPLICANT IS EXEMPTED FROM THE SAME BY VIRTUE OF ANY "GRANDFATHER CLAUSE" PERMITTED BY THE STATE OF ALABAMA.

67. CONTRACTOR AND SUBCONTRACTORS RATES SHALL APPLY.
68. CONTRACTOR AND SUBCONTRACTORS RATES SHALL APPLY. EACH APPLICANT MUST MEET THE REQUIREMENTS OF THE STATE OF ALABAMA AND BE LICENSED BY THE STATE OF ALABAMA AS A PLUMBER OR GAS FITTER AS THE CASE MAY BE.
69. EACH CORPORATION DOING BUSINESS OR HAVING ITS SALES OR PLACE OF BUSINESS IN THE COUNTY NOT HEREIN OTHERWISE SPECIFICALLY LICENSED 100.00.
70. MERCHANTS GENERAL RATES APPLY.
71. MILK OR CREAM DISTRIBUTORS-MERCHANTS GENERAL RATES SHALL APPLY.
72. OR AGENTS FOR- MERCHANTS GENERAL RATES APPLY.
73. SEE UNLOADING PRIVILEGES
74. EACH PERSON CONDUCTING OR PROMOTING A PUBLIC DANCE, OR WHO OPERATES A PUBLIC DANCE HALL, WHETHER OR NOT A CHARGE IS MADE FOR DANCING OR WHETHER OPERATED IN CONNECTION WITH ANY OTHER BUSINESS OR NOT -PER MONTH 25.00
75. ANY PERSON WHOSE PLACE OF BUSINESS IS MAINTAINED OUTSIDE OF THE COUNTY WHO, IN PERSON OR BY AGENT OR OTHER REPRESENTATIVE, TAKES ORDERS OR RECEIVES ORDERS FOR THE SALE OF ANY MERCHANDISE, COMMODITY OR PRODUCT OF ANY KIND TO BE DELIVERED WITHIN THE COUNTY AND WHO FILLS SUCH ORDERS BY DELIVERING SUCH MERCHANDISE OR COMMODITY SHALL BE DEEMED TO BE DOING BUSINESS IN THE COUNTY IN THE PARTICULAR BUSINESS COVERED BY SUCH MERCHANDISE, COMMODITY OR PRODUCT FOR WHICH SALE IS TO BE MADE AND SHALL PAY A LICENSE ACCORDING TO THE FOLLOWING RATES AND REQUIREMENTS, EXCEPT WHERE OTHERWISE LICENSED OR SPECIFIED IN THIS SECTION.
  1. BEFORE ENGAGING IN SUCH BUSINESS THE LICENSEE SHALL FILE WITH THE COUNTY CLERK AN ESTIMATE OF THE GROSS RECEIPTS FROM THE BUSINESS TO BE DONE BY THE LICENSEE IN THE COUNTY DURING THE LICENSE YEAR AND SHALL PAY THEREFOR AN ESTIMATED LICENSE REQUIRED OF A SIMILAR RESIDENT BUSINESS AS PROVIDED IN THIS ORDINANCE TOGETHER WITH 1/40 OF 1 PERCENT OF THE ESTIMATED GROSS RECEIPTS IN THE COUNTY.
  2. WHERE THE LICENSEE HAS ENGAGED IN BUSINESS IN THE COUNTY DURING THE PREVIOUS YEAR, THE ESTIMATED GROSS RECEIPTS SHALL BE AT LEAST THE AMOUNT OF HIS GROSS RECEIPTS FROM BUSINESS DONE IN THE COUNTY DURING THE PREVIOUS YEAR.

3. ON OR BEFORE THE 15TH DAY AFTER THE END OF THE LICENSE YEAR THE LICENSEE SHALL FILE A FINAL STATEMENT WITH THE COUNTY CLERK SETTING FORTH A TRUE AND ACCURATE ACCOUNT OF THE GROSS RECEIPTS FROM THE BUSINESS DONE IN THE COUNTY DURING SAID YEAR, COMPUTING THE EXACT AMOUNT OF LICENSE OWED, USING THE RATES SET FORTH IN PARAGRAPH (1) ABOVE, AND SHALL PAY THEREWITH SUCH TAX DUE IN EXCESS OF THE ESTIMATED TAX THERETOFOR PAID. IN THE EVENT SAID FINAL LICENSE TAX COMPUTATION IS LESS THAN THE ESTIMATED TAX PAID, THE COUNTY SHALL REFUND THE LICENSEE SUCH OVERPAYMENT.
76. MERCHANTS GENERAL WHOLESALE RATES APPLY.
77. RATE FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
78. RATE FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
79. EACH PERSON COMPILING SELLING OR OFFERING FOR SALE ANY DIRECTORY- MERCHANTS GENERAL RATES APPLY WITH A MINIMUM RATE OF 100.00
80. RATE FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
81. MERCHANTS GENERAL RATES APPLY.
82. DELETED/ RESERVED
83. MERCHANTS GENERAL RATES APPLY.
84. MERCHANTS GENERAL RATES APPLY.
85. MERCHANTS GENERAL RATES APPLY.
86. MERCHANTS GENERAL RATES APPLY.
87. MERCHANT GENERAL RATES APPLY.
88. EACH PERSON ENGAGED IN GENERAL DRAFTING, MECHANICAL DRAWING, MACHINE DESIGNING, LAND SURVEYING, RESIDENTIAL HOME PLANS, PATENT DRAWING OR OTHER ENGINEERING WORK. RATE FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
89. ANY TYPE OF ENTERTAINMENT NOT OTHERWISE PROVIDED FOR WHERE CHARGES ARE MADE FOR ADMISSION WHEN NOT CONNECTED WITH RELIGIOUS, CHARITABLE OR SCHOOL PURPOSE- PER DAY 100.00.
90. EACH EXPRESS COMPANY DOING BUSINESS WITHIN THE COUNTY LIMITS IS REQUIRED TO PAY A LICENSE OF \$175.00 EACH YEAR FOR THE PRIVILEGE OF DOING INTRASTATE BUSINESS IN THE COUNTY.  
**\*\* THIS SECTION SHALL NOT APPLY TO BUS LINES WHICH PAY A LICENSE AND MILEAGE TAX UNDER ANY LAW OF THIS STATE AND WHICH CARRY EXPRESS AS A PART OF THEIR BUSINESS OF HAULING PASSENGERS\*\***
91. EACH PERSON SELLING DISINFECTANT, INSECTICIDE, AND EXTERMINATORS ENGAGED IN THE BUSINESS OF PEST EXTERMINATION IN ANY MANNER- MERCHANT GENERAL RATES APPLY.

92. ANY PERSON ENGAGED IN THE BUSINESS IN THE COUNTY OR CONDUCTING OR CARRYING ON ANY FIRE SALE, WRECK SALE, BANKRUPT SALE OR ANY SALE OF LIKE NATURE SHALL PAY A DAILY LICENSE OF 75.00
93. AUTO DEALER RATES APPLY
94. EACH PERSON, FIRM OR CORPORATION, CO-PARTNERSHIP, ASSOCIATION OR LICENSE OF 300.00
95. BURGLARY ALARM RATES APPLY
96. MERCHANTS GENERAL RATES APPLY.
97. MERCHANTS GENERAL RATES APPLY.
98. MERCHANTS GENERAL RATES APPLY.
99. MERCHANTS GENERAL RATES APPLY.
100. MERCHANTS GENERAL RATES APPLY.
101. WHOLESALE GROCERY RATES APPLY.
102. MERCHANTS GENERAL RATES APPLY.
103. EACH PERSON, FIRM OR CORPORATION SELLING AT RETAIL OR WHOLESALE- MERCHANTS GENERAL RATES APPLY.
104. EACH STATION SERVED BY LICENSED WHOLESALE DEALER FIRST PUMP 50.00 EACH ADDITIONAL PUMP 25.00 IN ADDITION TO ABOVE MERCHANT GENERAL RATES APPLY TO THE TOTAL GROSS RECEIPTS FROM THE SAID BUSINESS EXCEPT GROSS RECEIPTS FROM PETROLEUM PRODUCTS SHALL BE EXCLUDED ANY GASOLINE OR FILLING STATION DEALER SHALL HAVE THE RIGHT IN LEIU OF THE ABOVE LICENSE TO BE LICENSED UNDER THE MERCHANTS GENERAL RATES AND INCLUDE IN HIS GROSS RECEIPTS ALL SALES, INCLUDING SALES OF PETROLEUM PRODUCTS.
105. 120.00 PLUS 1/50 OF 1 PERCENT OF GROSS ANNUAL RECEIPTS OVER \$100,000.
106. MINIATURE GOLF, BAT-BAT BASEBALL, TRAMPOLINE, DRIVING RANGE OR SIMILAR ACTIVITY 50.00
107. MERCHANT GENERAL RATES APPLY.
108. EACH DEALER IN GRAIN, HAY OR FLOUR HAVING NO ESTABLISHED PLACE OF BUSINESS IN THE COUNTY. 50.00
109. MERCHANTS GENERAL RATES APPLY.
110. MERCHANTS GENERAL RATES APPLY.
111. REPAIR AND SERVICE RATES APPLY.
112. MERCHANTS GENERAL RATES APPLY.

113. SEE ELECTRICAL CONTRACTORS.
114. EACH PERSON OPERATING A HOSPITAL, CLINIC, REST HOME OR NURSING HOME FOR PROFIT SHALL PAY A LICENSE TAX AS FOLLOWS; 1/20 OF 1 PERCENT OF TOTAL GROSS RECEIPTS.
115. RATE FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
116. 10 ROOMS OR LESS 100.00 . EACH ADDITIONAL ROOM 3.00 . THIS LICENSE APPLIES ONLY TO HOTEL AND MOTEL OPERATIONS. RESTAURANT AND OTHER BUSINESS REQUIRES OTHER LICENSE.
117. RATE FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
118. MERCHANT GENERAL RATES APPLY.
119. MANUFACTURERS RATES APPLY.
120. EACH PERSON DELIVERING ICE OR SERVICING STORAGE BINS WHERE SALES ARE MADE EITHER WHOLESALE OR RETAIL (WHEN NOT COVERED BY MANUFACTURER LICENSE) MERCHANT GENERAL RATES APPLY.
121. CONTRACTORS RATES APPLY.
- 121.5 100.00
122. RATE FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
- 123A. EACH FIRE AND MARINE INSURANCE COMPANY- \$4.00 ON EACH \$100.00 OR MAJOR FRACTION THEREOF OF GROSS PREMIUMS LESS RETURN PREMIUMS RECEIVED ON POLICIES ISSUED DURING THE PRECEEDING YEAR ON PROPERTY LOCATED IN THE COUNTY PROVIDED THAT NEW COMPANIES SHALL PAY A FLAT MINIMUM LICENSE OF 25.00 ON WHICH THERE SHALL BE AN ADJUSTMENT ON THE ABOVE BASIS AT THE EXPIRATION OF THE YEAR.
- 123B. EACH INSURANCE COMPANY DOING BUSINESS IN THE COUNTY EXCEPT FIRE AND MARINE INSURANCE COMPANIES SHALL PAY A LICENSE \$20.00 PLUS \$1.00 ON EACH \$100.00 AND MAJOR FRACTION THEREOF OF GROSS PREMIUMS LESS RETURN PREMIUMS RECEIVED DURING THE PRECEEDING YEAR ON POLICIES ISSUED DURING SAID YEAR TO CITIZENS OF WALKER COUNTY ALABAMA.
124. FOR EACH PLACE OF BUSINESS-MERCHANT GENERAL RATES SHALL APPLY.
125. EACH PERSON CONDUCTING A SCHOOL, KINDERGARTEN, NURSERY SCHOOL OR COLLEGE FOR PROFIT SHALL PAY A LICENSE TAX FOR THE PRIVILEGE OF ENGAGING IN SUCH BUSINESS- MERCHANT GENERAL RATES APPLY.
- 125.5 CONTRACTORS RATES SHALL APPLY.
126. EACH LAUNDRY ENGAGED IN BUSINESS IN THIS COUNTY WHETHER OR NOT MAINTAINING A REGULAR PLACE OF BUSINESS IN THIS COUNTY SHALL PAY A LICENSE TAX OF 150.00

127. ANY PERSON OPERATING ANY SELF-SERVICE LAUNDRY FOR THE FIRST FIVE MACHINES OR LESS 50.00 .  
EACH ADDITIONAL MACHINE OVER FIVE 5.00
128. SUPPLY OR RENTAL SERVICE- LAUNDRY RATES APPLY
129. MERCHANT GENERAL RATES APPLY.
130. FINANCE AND LOAN COMPANIES RATES APPLY
131. SERVICE AND REPAIR RATES APPLY.
132. MERCHANTS GENERAL RATES APPLY.
133. MERCHANTS GENERAL RATES APPLY.
134. MANUFACTURERS RATES APPLY.
135. MERCHANTS GENERAL RATES APPLY.
136. EACH PERSON ENGAGED IN MANUFACTURING BUSINESS SHALL PAY THE FOLLOWING LICENSE BASED ON HIS GROSS RECEIPTS AS FOLLOWS:  
ON OR LESS THAN
- |                              |                 |          |
|------------------------------|-----------------|----------|
| \$50,000.00                  |                 | 50.00    |
| \$50,000.00 AND LESS THAN    | \$75,000.00     | 100.00   |
| \$75,000.00 AND LESS THAN    | \$100,000.00    | 150.00   |
| \$100,000.00 AND LESS THAN   | \$150,000.00    | 200.00   |
| \$150,000.00 AND LESS THAN   | \$200,000.00    | 250.00   |
| \$200,000.00 AND LESS THAN   | \$300,000.00    | 300.00   |
| \$300,000.00 AND LESS THAN   | \$500,000.00    | 350.00   |
| \$500,000.00 AND LESS THAN   | \$1,000,000.00  | 500.00   |
| \$1,000,000.00 AND LESS THAN | \$2,000,000.00  | 750.00   |
| \$2,000,000.00 AND LESS THAN | \$5,000,000.00  | 1,000.00 |
| \$5,000,000.00 AND LESS THAN | \$10,000,000.00 | 1,200.00 |
| \$10,000,000.00 AND OVER     |                 | 1,500.00 |
137. MANUFACTURERS RATES SHALL APPLY.
138. MERCHANTS GENERAL RATES SHALL APPLY.
139. ANY PERSON OPERATING A BUSINESS, PERFORMING A SERVICE OR FURNISHING OR SELLING GOODS, WARES, MERCHANDISE OR OTHER PRODUCTS FOR WHICH NO CLASSIFICATION IS HEREIN OTHERWISE PROVIDED SHALL PAY A LICENSE BASED ON MERCHANTS GENERAL RATES WHICH ARE AS FOLLOWS:  
ON LESS THAN
- |                           |           |        |
|---------------------------|-----------|--------|
| \$4,000.00                |           | 25.00  |
| \$4,000.00 AND LESS THAN  | \$5,000   | 35.00  |
| \$5,000.00 AND LESS THAN  | \$20,000  | 50.00  |
| \$20,000.00 AND LESS THAN | \$30,000  | 75.00  |
| \$30,000.00 AND LESS THAN | \$40,000  | 100.00 |
| \$40,000.00 AND LESS THAN | \$50,000  | 125.00 |
| \$50,000.00 AND LESS THAN | \$60,000  | 150.00 |
| \$60,000.00 AND LESS THAN | \$70,000  | 175.00 |
| \$70,000.00 AND LESS THAN | \$80,000  | 200.00 |
| \$80,000.00 AND LESS THAN | \$90,000  | 225.00 |
| \$90,000.00 AND LESS THAN | \$100,000 | 250.00 |
- AND 1/40 OF 1 PERCENT OF ALL GROSS RECEIPTS ABOVE \$100,000.00

140. MERCHANTS GENERAL RATES SHALL APPLY.
141. LICENSE FOR ONE YEAR 150.00  
 LICENSE FOR ONE MONTH 25.00  
 FOR THE PURPOSE OF THIS ORDINANCE A TRANSIENT MERCHANT SHALL INCLUDE ITINERANT MERCHANTS OR ITINERANT VENDOR AND IS DEFINED AS ANY PERSON, FIRM, OR CORPORATION, WHETHER AS OWNER, AGENT, CONSIGNEE OR EMPLOYEE WHETHER A RESIDENT OF THE COUNTY OR NOT, WHO ENGAGES IN A TEMPORARY BUSINESS OF SELLING AND DELIVERING GOODS, WARES AND MERCHANDISE WITHIN THE COUNTY, AND WHO IN FURTHERANCE OF SUCH PURPOSES HIRES, LEASES, USES OR OCCUPIES ANY BUILDING, STRUCTURE, MOTOR VEHICLE, TENT, RAILROAD BOX CAR, PUBLIC ROOM IN HOTELS, LODGING HOUSES, APARTMENTS, SHOPS, OR ANY STREET, ALLEY, OR OTHER PLACE WITHIN THE COUNTY, FOR THE EXHIBITION AND SALE OF SUCH GOODS, WARES AND MERCHANDISE EITHER PRIVATELY OR AT PUBLIC AUCTION, PROVIDED THAT SUCH DEFINITION SHALL NOT BE CONSTRUED TO INCLUDE ANY PERSON, FIRM, OR CORPORATION WHO WHILE OCCUPYING SUCH TEMPORARY LOCATION, DOES NOT SELL FROM STOCK, BUT EXHIBITS SAMPLES ONLY FOR THE PURPOSE OF SECURING ORDERS FOR FUTURE DELIVERY ONLY. THE PERSON, FIRM, OR CORPORATION ENGAGED SHALL NOT BE RELIEVED FROM COMPLYING WITH THE PROVISIONS OF THIS ORDINANCE MERELY BY REASON OF ASSOCIATING TEMPORARILY WITH ANY LOCAL DEALER, TRADER, MERCHANT OR AUCTIONEER, OR BY CONDUCTING SUCH TRANSIENT BUSINESS IN CONNECTION WITH, AS PART OF, OR IN THE NAME OF ANY LOCAL DEALER, TRADER, MERCHANT OR AUCTIONEER.
142. EACH PERSON, FIRM OR CORPORATION ENGAGED PRIMARILY IN THE PURCHASE AND COLLECTION OF SCRAP METALS FOR THE PURPOSE OF PROCESSING THE SAME INTO SCRAP MATERIAL FOR THE METAL RECOVERY INDUSTRY- JUNK DEALER RATES SHALL APPLY.
143. MERCHANTS GENERAL RATES SHALL APPLY.
144. MERCHANTS GENERAL RATES SHALL APPLY.
145. MANUFACTURER RATES SHALL APPLY.
146. DELETED/ RESERVED
147. SELLING OR ERECTING SAME- MERCHANTS GENERAL RATES SHALL APPLY.
148. HOTEL RATES SHALL APPLY.
149. SELLING SAME- MERCHANTS GENERAL RATES SHALL APPLY.
150. EACH PERSON, AS DEFINED BY SECTION 37-3-2(8) OF THE CODE ALABAMA (1975) DOING BUSINESS IN THE COUNTY BY RECEIVING PASSENGERS OR FREIGHT FOR TRANSPORT OR HIRE FROM THIS COUNTY TO ANOTHER POINT IN ALABAMA OR FROM ANOTHER POINT IN ALABAMA TO THIS COUNTY 100.00
151. SELLING SAME- MERCHANTS GENERAL RATES SHALL APPLY.
152. MERCHANTS GENERAL RATES SHALL APPLY.
153. DELETED/ RESERVED

154. EACH PERSON FURNISHING MUSIC OR OTHER TYPE OF ENTERTAINMENT TO PLACES FOR A SERVICE FEE WHERE SUCH SERVICES ARE FURNISHED BY WIRE CONNECTIONS OR REMOTE CONTROL-RATE FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
155. PUBLISHING OR HAVING OFFICE IN THE COUNTY-MANUFACTURERS RATES APPLY.
156. MERCHANTS GENERAL RATES APPLY.
157. ANY PERSON OR AGENT SELLING OR DELIVERING SHRUBBERY OR OTHER NURSERY STOCK IN THE COUNTY-MERCHANTS GENERAL RATES APPLY
158. HOSPITAL RATES APPLY.
159. EACH PERSON SELLING OR RENTING RAGS OR GREASE RAGS OR DELIVERING SAME TO BE USED IN GARAGES ELSEWHERE-MERCHANTS GENERAL RATES APPLY
160. DEALERS IN LUBRICATING OIL WHEN THE OIL IS SOLD IN CONNECTION WITH OTHER BUSINESS, EXCEPT REGULAR LICENSED FILLING STATIONS-MERCHANTS GENERAL RATES APPLY.
161. AND OTHERS EXAMINING EYES OR PRESCRIBING OR FITTING EYEGASSES-RATES FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
162. SELLING SAME-MERCHANTS GENERAL RATES APPLY.
163. EACH DEALER IN-MERCHANTS GENERAL RATES APPLY.
164. RATES FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
165. MERCHANTS GENERAL RATES APPLY.
166. EACH PERSON ENGAGED IN THE BUSINESS OF PAINTING HOUSES OR OTHER BUILDINGS-RATES FOR CONTRACTORS SHALL APPLY.
167. EACH PERSON OPERATING A PARKING LOT 50.00
168. IN ADDITION TO ANY AND ALL OTHER LICENSES-MERCHANTS GENERAL RATES APPLY. THESE LICENSES SHALL NOT INCLUDE THE SALE OF GOODS OTHER THAN THOSE RECEIVED AS PLEDGES.
169. WHETHER ON FOOT OR WITH VEHICLES, WHO CANVAS OR TAKE ORDERS FOR THE SALE OF RUGS, CARPETS, MATTING, FURNITURE, STOVES, BLANKETS, LACE CURTAINS, MATTRESSES, CLOCKS, JEWELRY, BEDSPREADS, DRESS CODES, COMFORTS, WINDOW SHADES, PICTURE OR PICTURE FRAMES OR OTHER GOODS WARES, OR MERCHANDISE OTHER THAN PRODUCE 250.00
- 169A. SELLERS OF WATERMELONS, PEACHES, APPLES, TOMATOES, ETC, SEASONAL 75.00
170. RATES FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
171. EACH WHOLESALE OR RETAIL DEALER AND/OR AGENT FOR PIANO OR ORGAN-MERCHANTS GENERAL RATES APPLY.
172. RATES FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.

173. MERCHANTS GENERAL RATES APPLY.
174. MANUFACTURERS RATES APPLY.
175. CONTRACTORS RATES APPLY.
176. MERCHANTS GENERAL RATES APPLY.
177. MANUFACTURERS RATES APPLY.
178. RATES FOR PROFESSIONS AND OCCUPATIONS
179. EACH PERSON ENGAGED IN THE OPERATION OF A PUBLIC UTILITIES (EXCEPT TELEPHONE AND TELEGRAPH COMPANIES, RAILROAD COMPANIES AND EXPRESS COMPANIES) FURNISHING, SUPPLYING OR SELLING PUBLIC UTILITIES, SHALL PAY AN AMOUNT EQUAL TO 3 PERCENT OF GROSS INCOME OF SUCH PUBLIC UTILITY ON SALES OF SUCH UTILITY SERVICES WITHIN THE COUNTY DURING THE NEXT PRECEDING CALENDAR YEAR AND AN AMOUNT EQUAL TO 1-1/2 PERCENT OF THE GROSS INCOME OF SUCH PUBLIC UTILITY SERVICES WITHIN THE POLICE JURISDICTION.
180. SALE OF VEGETABLES OR OTHER FARM PRODUCTS-MERCHANTS GENERAL RATES APPLY.
181. EACH PERSON, FIRM, OR CORPORATION ENGAGED IN THE SALE AT RETAIL OR WHOLESALE OF PULPWOOD IN THE COUNTY OF WALKER 100.00
182. EACH PERSON OPERATING A QUICK FREEZE PLANT OR BUSINESS OF LIKE NATURE 100.00
183. EACH PERSON AND EACH MEMBER OF A FIRM OR PARTNERSHIP ENGAGED IN ANY PRACTICE, OCCUPATION OR PROFESSION SHALL PAY A LICENSE TAX ON HIS GROSS RECIPITS AS FOLLOWS:
- |                                      |        |
|--------------------------------------|--------|
| ON LESS THAN \$10,000                | 50.00  |
| \$10,000.00 AND LESS THAN \$25,000   | 100.00 |
| \$25,000.00 AND LESS THAN \$50,000   | 200.00 |
| \$50,000.00 AND LESS THAN \$75,000   | 300.00 |
| \$75,000.00 AND LESS THAN \$100,000  | 350.00 |
| \$100,000.00 AND LESS THAN \$150,000 | 400.00 |
| \$150,000.00 AND LESS THAN \$200,000 | 450.00 |
| \$200,000.00 AND LESS THAN \$300,000 | 500.00 |
| \$300,000.00 AND LESS THAN \$400,000 | 550.00 |
| \$400,000.00 AND LESS THAN \$500,000 | 600.00 |
| \$500,000.00 AND LESS THAN \$600,000 | 650.00 |
| \$600,000.00 AND LESS THAN \$700,000 | 700.00 |
| OVER \$700,000.00                    | 700.00 |
- PLUS 1/40 OF 1 PERCENT OF GROSS RECIPITS OVER \$700,000.00
184. 250.00
185. MERCHANTS GENERAL RATES APPLY.
186. WHEN NOT IN CONNECTION WITH THE SALE OF NEW RADIO AND TELEVISION SETS-REPAIR AND SERVICE RATES APPLY.

187. EACH PERSON, FIRM, OR CORPORATION ENGAGED IN THE BUSINESS OF OPERATING A RAILROAD OR RAILROAD TRAINS IN THE COUNTY FOR THE TRANSPORTATION OF BOTH FREIGHT AND PASSENGERS IN INTRASTATE BUSINESS 375.00
188. EACH PERSON ENGAGED IN THE BUSINESS OF BUYING AND/OR SELLING OR RENTING REAL ESTATE-RATE FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
189. RATE FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
190. RATES FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
191. EACH PERSON ENGAGED IN THE BUSINESS OF RENTING OR LEASING PERSONAL PROPERTY SUCH AS TOOLS, TELEVISIONS, PARTY SUPPLIES, OFFICE MACHINES, ETC. 50.00 AND 1/40 OF 1 PERCENT OF GROSS RECEIPTS IN EXCESS OF \$10,000.
192. EACH PERSON ENGAGED IN THE BUSINESS OF REPAIRING, INSTALLING, IMPROVING OR SERVICING PROPERTY WHICH BELONGS TO OTHERS OR PERFORMING ANY OTHER SERVICE NOT REGARDED AS A PROFESSION OR OCCUPATION SHALL PAY A LICENSE TAX BASED ON GROSS RECEIPTS AS FOLLOWS:  
 ZERO TO \$25,000 75.00  
 AND 1/20 OF 1% ON ALL GROSS RECEIPTS IN EXCESS OF \$25,000. IN ADDITION TO THE FEE STATED ABOVE, ALL PERSONS APPLYING FOR A LICENSE UNDER THIS SECTION MUST HAVE A SIGN SHOWING THE NAME OF THE COMPANY PAINTED OR OTHERWISE PLACED ON THE COMPANY TRUCK. IF THIS REQUIREMENT IS NOT MET WITHIN FIVE DAYS AFTER NOTIFICATION BY THE COUNTY, THE OWNER SHALL BE IN VIOLATION OF THIS ORDINANCE AND SHALL ON CONVICTION, BE FINED NOT MORE THAN \$100.00 FOR EACH OFFENSE. IT IS FURTHER ORDAINED THAT EACH SEPERATE DAY FOR WHICH SAID OWNER OPERATES WITHOUT A SIGN SHOWING ON HIS COMPANY VEHICLE SHALL CONSTITUTE A SEPERATE OFFENSE UNTIL SAID SIGN REQUIREMENT IS MET.
193. MERCHANTS GENERAL RATES APPLY. NO LICENSE SHALL BE ISSUED UNDER THIS SECTION EXCEPT UPON PRESENTATION TO THE COUNTY CLERK OF A HEALTH PERMIT FROM THE COUNTY HEALTH OFFICER AS REQUIRED BY STATE LAW.
194. MERCHANTS GENERAL RATES APPLY.
195. LICENSE NOT TO BE PRORATED 10.00  
 THE COUNTY COMMISSION SHALL BE AUTHORIZED TO PERMIT CHURCHES AND OTHER CHARITABLE ORGANIZATIONS TO HOLD RUMMAGE SALES ON SPECIFIC OCCASSIONS WITHOUT PAYING A LICENSE. IF MORE THAN TWO RUMMAGE SALES, GARAGE SALES, OR YARD SALES ARE HELD AT SAME LOCATION IN ONE YEAR OR BY THE SAME PERSON - MERCHANT GENERAL RATES APPLY.
196. EACH PERSON LETTING FOR HIRE BOXES, STALLS OR COMPARTMENTS IN WHAT IS KNOWN AS SAFETY DEPOSITS, VAULTS, OR SAFES, WHETHER OTHER LICENSE IS PAID OR NOT 40.00

197. EACH SAVINGS AND LOAN ASSOCIATION AND EACH MUTUAL OR CO-OPERATIVE THRIFT AND HOME FINANCING INSTITUTION DOING BUSINESS IN THE COUNTY, A LICENSE FOR EACH CALENDAR YEAR AS FOLLOWS:  
WHERE THE AMOUNT PAID IN ON NON-WITHDRAWABLE SHARES, RESERVES AND UNDIVIDED PROFITS IS
- |                                    |        |
|------------------------------------|--------|
| \$50,000.00 OR LESS                | 10.00  |
| BETWEEN \$50,000.00 AND \$100,000  | 30.00  |
| BETWEEN \$100,000.00 AND \$150,000 | 40.00  |
| BETWEEN \$150,000.00 AND \$200,000 | 50.00  |
| BETWEEN \$200,000.00 AND \$250,000 | 60.00  |
| BETWEEN \$250,000.00 AND \$300,000 | 70.00  |
| BETWEEN \$300,000.00 AND \$350,000 | 80.00  |
| BETWEEN \$350,000 AND \$400,000    | 90.00  |
| BETWEEN \$400,000 AND \$450,000    | 100.00 |
| BETWEEN \$450,000 AND \$500,000    | 110.00 |
| BETWEEN \$500,000 AND \$600,000    | 125.00 |
| IN EXCESS OF \$600,000.00          | 150.00 |
198. MANUFACTURERS RATES APPLY.
199. MANUFACTURERS RATES APPLY.
200. EACH PUBLIC CHARGING FOR WEIGHING 10.00
- 200.5 REPAIR AND SERVICE RATES APPLY.
201. SEE PLUMBERS.
202. SELLING FURNITURE OR OTHER GOODS-MERCHANTS GENERAL RATES APPLY.
203. SEE GASOLINE AND FILLING STATIONS.
204. MERCHANTS GENERAL RULES APPLY.
205. 100.00
206. SALE OF NEON, ELECTRIC, PLASTIC OR OTHER SIGNS-MERCHANTS GENERAL RATES APPLY.
207. SEE CONTRACTORS
208. MERCHANTS GENERAL RATES APPLY.
209. SOCIAL CLUBS WHERE POOL TABLES ARE OPERATED AND A MEMBERSHIP FEE CHARGED OR ASSESSED FOR THE USE THEREOF-MERCHANTS GENERAL RATES APPLY.
210. MERCHANTS GENERAL RATES APPLY.
211. MERCHANTS GENERAL RATES APPLY.
212. EACH PERSON ENGAGING IN THE BUSINESS OF ISSUING, SELLING, OR LEASING TO MERCHANTS OR OTHERS, TRADING STAMPS, REGISTRATION CARDS, COUPONS, CERTIFICATES OR ANYTHING OF LIKE CHARACTER WHICH ARE REDEEMABLE OR WHICH WILL BE ACCEPTED IN FULL OR PARTIAL PAYMENT OR IN EXCHANGE FOR ANYTHING OF VALUE, SHALL PAY AN ANNUAL LICENSE OF \$200.00

213. MERCHANTS GENERAL RATES APPLY.
214. SELLING OR ERECTING SAME-MERCHANTS GENERAL RATES APPLY.
215. RATE FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
- 215.5 MERCHANTS GENERAL RATES SHALL APPLY.
216. PERSONS PREPARING INCOME TAX AND/OR OTHER TAX PAPERS-RATES FOR PROFESSIONS AND OCCUPATIONS SHALL APPLY.
217. EACH PERSON ENGAGED IN THE BUSINESS OF CARRYING PASSENGERS FOR HIRE BY AUTOMOBILES OR LIKE VEHICLES, WHETHER DRIVER IS FURNISHED OR NOT, IN APPLYING FOR A LICENSE SHALL FILE WITH THE COUNTY CLERK A PUBLIC LIABILITY INSURANCE POLICY PROVIDING FOR PERSONAL LIABILITY AND PROPERTY DAMAGES INSURANCE IN THE SUM OF \$20,000 OR SHALL POST BOND IN SOME SOLVENT BONDING COMPANY APPROVED BY THE COUNTY CLERK CONDITIONED TO PAY ALL DAMAGES TO ANY PERSON FOR INJURY TO PERSON OR PROPERTY FOR WHICH THE OWNER OF SUCH VEHICLE MAY BE LEGALLY LIABLE, AND THE COUNTY CLERK SHALL NOT ISSUE A LICENSE UNLESS THESE PROVISIONS HAVE BEEN COMPLIED WITH.
- |                                  |         |
|----------------------------------|---------|
| FOR THE FIRST CAB OPERATED       | \$50.00 |
| FOR EACH ADDITIONAL CAB OPERATED | \$25.00 |
218. EACH \$4.00
219. EACH TELEGRAPH COMPANY FOR THE PRIVILEGE OF DOING INTRASTATE BUSINESS WITHIN WALKER COUNTY, ALABAMA, SHALL PAY EACH YEAR THE SUM OF 50.00 THIS LICENSE SHALL NOT BE CONSTRUED AS REQUIRING ANY TELEGRAPH COMPANY TO PAY ANY LICENSES FOR TRANSMISSION OF ANY MESSAGES OR DOING OTHER BUSINESS FOR THE FEDERAL GOVERNMENT OR ANY OF ITS AGENCIES.
220. EACH TELEPHONE COMPANY OPERATING TELEPHONE EXCHANGES AND LONG DISTANCE LINES IN THE COUNTY SHALL PAY TO THE COUNTY EACH YEAR FOR THE PRIVILEGE OF DOING INTRASTATE BUSINESS WITHIN THE LIMITS WALKER COUNTY, ALABAMA, AS FOLLOWS:
- |                       |          |
|-----------------------|----------|
| EXCHANGE LICENSE      | \$570.00 |
| LONG DISTANCE LICENSE | \$143.00 |
221. OPERATION OF SAME-MERCHANTS GENERAL RATES APPLY.
222. THE GREATER OF:
- (A) THREE (3) PERCENT OF THE COMPANY'S GROSS BASIC SERVICE REVENUES RECEIVED FROM SUBSCRIBERS (ANY PERSON RECEIVING THE COMPANY'S BASIC SERVICE OR OTHER NONCABLE SERVICES) IN WALKER COUNTY, ALABAMA OR
  - (B) THREE (3) PERCENT OF THE GROSS BASIC SERVICE REVENUES THAT WOULD HAVE BEEN RECEIVED FROM SUBSCRIBERS IN WALKER COUNTY, ALABAMA IF THE CHARGE FOR SUCH BASIC SERVICE HAD BEEN TEN DOLLARS (\$10.00) PER MONTH.
223. OPERATION OF SAME-MERCHANTS GENERAL RATES APPLY.

224. EACH PERSON OPERATING A TRUCK TERMINAL OR PLACE WHERE TRUCKS OR GOODS OR MATERIALS HAULED BY TRUCKS ARE STORED OR TRANSFERRED OR WHERE SUCH GOODS OR WARES ARE LOADED FROM OR ON TRUCKS. FOR EACH TRUCK LINE OR TRUCK COMPANY SERVED 100.00
225. WHEN PRINCIPAL BUSINESS IS RETREADING OR REPAIRING TIRES-MANUFACTURERS RATES APPLY. WHEN PRINCIPAL BUSINESS IS SALES OF RETREAD TIRES-MERCHANTS GENERAL RATES APPLY.
226. HOTEL AND MOTEL RATES APPLY.
227. EACH PERSON ENGAGED IN OPERATING OR MAINTAINING A LOT OR PLACE OTHER THAN A STORAGE GARAGE, WHERE A CHARGE IS MADE FOR STORAGE OR PARKING OF VEHICLES COMMONLY KNOWN AS HOUSE TRAILERS FOR LONG OR SHORT PERIODS OF TIME SHALL PAY A LICENSE FOR THE FIRST TEN SPACES \$50.00  
EACH ADDITIONAL SPACE \$ 2.00
228. SELLING OR DEALING IN HOUSE TRAILERS OR MOBILE HOMES-AUTOMOBILE DEALERS RATES APPLY.
229. WHERE NOT CLASSED AS A COMMON CARRIER, EACH PERSON ENGAGED IN THE BUSINESS OF FURNISHING TRANSPORTATION OF PERSONS OR PROPERTY FOR HIRE UNDER SPECIAL CONTRACT SHALL PAY THE FOLLOWING PRIVILEGE LICENSE TAX:  
PER TRUCK \$75.00
230. SALE OF SAME-MERCHANTS GENERAL RATES APPLY.
231. MERCHANTS GENERAL RATES APPLY.
232. ANY PERSON WHO UNLOADS, DELIVERS, DISTRIBUTES, OR DISPOSES OF ANY GOODS, WARES, MERCHANDISE, OR PRODUCE IN THE COUNTY, WHICH GOODS, WARES, MERCHANDISE, OR PRODUCE WERE TRANSPORTED FROM A POINT WITHOUT THE COUNTY AND ARE NOT COVERED BY ANY OTHER LICENSE HEREIN \$200.00
233. OPERATION OF SAME-MERCHANTS GENERAL RATES APPLY.
234. EVERY PERSON, FIRM, CORPORATION, ASSOCIATION, OR COPARTNERSHIP ENGAGED IN THE BUSINESS OF OPERATING A SOFT DRINK VENDING MACHINE IN THE COUNTY, SHALL OBTAIN AND PAY TO THE COUNTY AN ANNUAL PRIVILEGE LICENSE TAX OF \$15.00 PER MACHINE. THE PRIVILEGE LICENSE HEREIN PROVIDED FOR IS LEVIED UPON THE OPERATOR OF SUCH VENDING MACHINES AND NOT ON THE OWNER THEREOF:
- EACH MACHINE VENDING MUSIC 15.00
- EACH WEIGHING MACHINE REQUIRING A ONE CENT COIN TO OPERATE 1.00
- EACH MACHINE DISPENSING MERCHANDISE OF ANY TYPE OTHER THAN PEANUTS OR PEANUT PRODUCTS AND REQUIRING A ONE-CENT COIN TO OPERATE 1.00
- EACH MACHINE DISPENSING CIGARETTES, CIGARS, OR BOTH 20.00

EACH MACHINE VENDING SOFT DRINKS IN BOTTLES OR CANS

15.00

EACH MACHINE VENDING COFFEE, HOT CHOCOLATE, OR CANDY

10.00

EACH MACHINE VENDING SOUP OR SANDWICHES

15.00

ANY OTHER MACHINE DISPENSING ANY ARTICLE OF ANY KIND AND REQUIRING  
A COIN LARGER THAN ONE CENT DENOMINATION TO OPERATE ,EACH

10.00

235. RATES FOR PROFESSIONS AND OCCUPATIONS APPLY.
236. BUILDINGS OR WAREHOUSE WHERE MERCHANDISE IS STORED FOR CONSIDERATION,  
EACH BUILDING 100.00
237. MERCHANTS GENERAL RATES SHALL APPLY.
238. REPAIR AND SERVICE RATES APPLY-WHEN PRINCIPAL BUSINESS IS FABRICATION-  
MANUFACTURERS RATES SHALL APPLY.
239. EACH PERSON SELLING WELDING PRODUCTS SUCH AS OXYGEN AND OR ACETYLENE-  
MERCHANTS GENERAL RATES SHALL APPLY.
240. MERCHANTS GENERAL RATES SHALL APPLY.
241. REPAIR AND SERVICE RATES SHALL APPLY.
242. PROFESSION OR BUSINESS NOT LISTED HEREIN SHALL PAY A MINIMUM LICENSE OF  
\$100.00 PER YEAR.