

ORDINANCE NO. 2026-24

An ordinance of the City of Irondale to amend The Code of Ordinances, City of Irondale, Alabama with respect to the City's Business License Regulations

NOW, THEREFORE BE IT ORDAINED by the City Council of the City of Irondale, Alabama, in regular meeting duly assembled, a quorum being present as follows:

Section 1. Modification of Appendix B - License and License Taxes, Article III - Ordinance No. 2007-47, Section 23 – License Fee Schedule of the Municipal Code of the City of Irondale, Alabama. Appendix B - License and License Taxes, Article III - Ordinance No. 2007-47, Section 23 - License Fee Schedule, of the *Municipal Code of the City of Irondale, Alabama* is hereby amended to delete Section 23 in its entirety and to replace it with the following:

APPENDIX B – LICENSE AND LICENSE TAXES

Article III. Ordinance 2007-47.

Sec. 23. License Fee Schedule.

Schedule "A" — Annual Sign: For annual sign fees, etc.

On-premises Sign: 70—672 sq. ft. of sign face	- \$10.00
On-premises Sign: 0—69 sq. ft. of sign face	- \$00.00
Temporary Sign	- \$30.00
Portable Sign	- \$30.00
Off-Premises Sign	- \$50.00 per structure

Schedule "AB" — Service Related Business:

Minimum license fee: \$125.00 plus an amount equal to .001 of the gross receipts from the previous year.

Schedule "B" — If gross receipts are:

For farming, animals, agricultural support, wood manufacture, retail, restaurants, etc.

NOTE: A business license shall not be issued to any establishment where meals and/or snacks are prepared and/or served without presentation of a valid health permit from all required agencies.

Minimum license fee: \$125.00 plus an amount equal to .001 of the gross receipts from the previous year.

Schedule "BC" — Garage Sales:

Each person, firm or corporation conducting a garage sale, rummage sale, etc., within the City of Irondale shall purchase a license for each occasion. A sale may be conducted for a period of no more than three (3) consecutive days. No garage sale shall be conducted by the same persons or at the same location more than two (2) times per year. Items offered for sale must be the legal property of the persons conducting the sale, but may not include items purchased by or consigned for resale. Any sign or notice erected must be in compliance with the most recent City Ordinance governing erection of such signs.

Each day - \$15.00

Maximum 3 days - \$30.00

Schedule "C" — If gross receipts are:

No Contractors License will be issued until applicant has obtained a State of Alabama Certification as outlined in the Code of Alabama, 1975. Proof of such certification shall be shown before the applicable license is issued. It shall be unlawful for any contractor to engage in and/or perform any plumbing work, steamfitting and/or gasfitting and/or electrical work within the corporate limits of the city without first having obtained a permit in writing from the city to perform such plumbing, steamfitting, gasfitting and/or electrical work or any other work requiring permits.

Contractors (excluding general contractors of the job)

If business is located in the City of Irondale: Minimum license fee: \$125.00 plus an amount equal to .001 of the gross receipts from the previous year.

If business is located outside the City of Irondale: Minimum license fee: \$125.00 plus an amount equal to .001 of the gross receipts during the current year. License fee will be adjusted for each job permitted in the City during the course of the year.

Schedule "CD" — Going Out of Business:

Each person, firm or corporation, holding a current business license with the City of Irondale, making an announcement or advertisement by means of billboards, posters, circulars, newspapers, books, notices, pamphlets, placards, handbills, or radio, or advertising in any other way a sale of goods or merchandise as a closing out sale, going out of business sale, final wind-up sale or any sale tending to disclose to the public that the goods or merchandise are offered for sale at lower prices due to the fact that such person is terminating his business in its present location, by complying with the Alabama Code §§8-13-1 through Section 8-13-23, may obtain a license for a period of not more than 30 days, shall pay a license as follows:

- a. If the value of the inventory at the commencement of the effective date of the license is \$10,000 or less: \$50.00
- b. If the value of such inventory is more than \$10,000 but not more than \$25,000: \$100.00
- c. If the value of such inventory is more than \$25,000 but not more than \$50,000: \$200.00
- d. If the value of such inventory is more than \$50,000 but not more than \$100,000: \$300.00
- e. If the value of such inventory is more than \$100,000 but not more than \$200,000: \$400.00
- f. If the value of such inventory is more than \$200,000: \$500.00

Schedule "CG" — General Contractors "Job Site" If gross receipts are:

No Contractors License will be issued until applicant has obtained a State of Alabama

Certification as outlined in the Code of Alabama, 1975. Proof of such certification shall be shown before the applicable license is issued. It shall be unlawful for any contractor to engage in and/or perform any plumbing work, steamfitting and/or gasfitting and/or electrical work within the corporate limits of the city without first having obtained a permit in writing from the city to perform such plumbing, steamfitting, gasfitting and/or electrical work or any other work requiring permits.

"General Contractor of the Job site"

If business is located in the City of Irondale: Minimum license fee: \$125.00 plus an amount equal to .001 of the gross receipts from the previous year.

If business is located outside the City of Irondale: Minimum license fee: \$125.00 plus an amount equal to .001 of the gross receipts during the current year. License fee will be adjusted for each job permitted in the City during the course of the year.

Each person, firm or corporation, engaged in the business of constructing buildings, other improvements or structures, on contract, or who, for a fixed price, commission, fee or wage undertakes to construct or superintend the construction of any buildings, improvements or structures in the City:

When any person, firm or corporation is engaged in work covered by this subsection of this Schedule and is not licensed hereunder, but causes, or permits, said work to be done for, or on behalf of said person, firm or corporation, whether or not any charge is made to said person, firm or corporation for whom said work is done, [nonprofit groups - see Appendix B, Article III, Section 2(3) of the *Municipal Code of the City of Irondale* for applicable exemptions] said person, firm or corporation shall pay the license provided for in this subsection of this Schedule. Where any person, firm or corporation shall use, engage or employ any person to superintend said work or to purchase materials thereof, either or both, whether or not any charge is made to the purchase materials thereof, either or both, shall pay the license provided by this subsection of the Schedule. Payment of said license by the person, firm or corporation permitting, or causing, said work to be done by the person superintending said work or purchasing said materials, either or both, shall exempt such person thus superintending said work, or purchasing said materials, either or both, from the payment of said license.

Schedule "D" — Pool and Billiard Tables:

Each public pool or billiard table, either wholly or partially set up, whether operated or not.

First Table - \$500.00

Each additional table - \$250.00

Schedule "DD" — Insurance Companies:

Insurance Companies: Each insurance company, other than fire, marine, and fraternal, shall pay a license of \$20.00 plus \$1.00 on each \$100.00 and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during such year to citizens and residents of the City.

Insurance Companies, Fire and Marine: Each fire and marine insurance company shall

pay a license of \$4.00 on each \$100.00, or major fraction thereof, of gross premiums, less return premiums, received during the preceding year, on property located in the City, provided that new companies shall pay a flat minimum license of \$50.00 on which there shall be an adjustment on the above basis at the expiration of the year.

All licenses due under this and the preceding shall become delinquent if not paid on or before thirty (30) days after same shall become due. On all such delinquent licenses, there shall be collected an additional sum equal to 15% of the original amount of the license, provided same shall, in no case, be less than \$5.00. Failure of any such insurance company to furnish the statement required by Alabama Code §11-51-122 and to pay to the amount shown thereby to be due to the City for the license for the current year on or before thirty (30) days after the same shall have become due, shall cause a forfeiture of the right of the company so filing, or its agents to continue to do business in the City, until such statement shall have been filed and said sum, with penalty thereon, as herein provided, shall have been paid and shall subject the company and its agents to the penalties prescribed for doing business without a license.

Upon demand from the City Clerk each principal agent representing an insurance company, which company has an established office in the City of Irondale, shall furnish the City Clerk from time to time with a complete schedule of all subagents together with their address, soliciting or selling insurance for said company within the City of Irondale.

Schedule "E" — Electric Light and Power Company:

Each person, firm or corporation engaged in the business of selling electrical current shall pay to the City of Irondale an amount equal to three percent (3%) of the gross receipts derived during the preceding calendar year from the sale of electrical current to consumers, users and/or distributors thereof residing or having a place or places of business in the City of Irondale, when such current, after sale thereof at any place, is consumed or used in the City of Irondale by such consumers or users, or is distributed from any point or points in the City of Irondale by such distributors.

Schedule "EE" — Wholesale License Fee:

Each person, firm, company or corporation engaged in the business of wholesale sales: \$125.00 plus an amount equal to .001 of the gross receipts from the previous year. In no instance shall the business license exceed \$40,000.00 per business.

Schedule "F" — Railroads:

Each railroad company or each person operating railroads, whether such companies are incorporated under the laws of Alabama or any other state or whether incorporated at all or not, shall pay a business license fee as provided in Alabama Code §11-51-125.

Schedule "FF" — Slot or Vending "Inside City":

Slot or vending machine companies located in the City of Irondale whose primary business is operating or maintaining slot or vending machines which do not give to or enable the operator or player thereof to win or receive any "Jackpot", prize or premium.

Minimum license fee: \$125.00 plus an amount equal to .001 of the gross receipts from the previous year.

Schedule "G" — Gas Companies:

Each person, firm or corporation engaged in the business of a gas works or plant, for supplying or distributing gas within the City shall pay to the City of Irondale, three percent (3%) of the gross receipts of such business transacted within the City of Irondale for the preceding year.

Schedule "H" - Beer, Wine & Liquor

State of Alabama Code	Amount
040 (Beer On/Off Premises)	\$ 75.00
050 (Beer Off Premises Only)	75.00
060 (Retail Table Wine On/Off Premises)	75.00
070 (Retail Table Wine Off Premises Only)	75.00
010 (Lounge Retail Liquor Class I)	300.00
011 (Package Store Liquor Class II)	150.00
020 (Restaurant Retail Liquor)	300.00
Plus an amount equal to 3% of gross sale of all liquors. The tax shall be payable monthly, and the payments for each month shall be due and payable on the twentieth day of the month following each such month.	
031 (Club Liquor Class I)	300.00
Plus an amount equal to 10% of gross purchases of liquor (excluding Beer & Wine), due and payable to the City of Irondale, not later than the 20 th day of the month following each such month.	
032 (Club Liquor Class II)	750.00
Plus an amount equal to 10% of gross purchases of liquor (excluding Beer & Wine), due and payable to the City of Irondale, not later than the 20 th day of the month following each such month.	
080 (Liquor Wholesale)	500.00
090 (Wholesale Beer Only)	275.00
100 (Wholesale Wine Only)	275.00
110 (Wholesale Table Wine & Beer)	375.00
Importer - If such importer can only import table wine the license fee shall be	250.00
Manufacturer	250.00
Special Retail:	
Valid for 1 day	75.00
Valid for 2 to 30 days	175.00
If such special retail license is valid for more than 30 days, such person shall pay a license fee of	250.00
Special Events Retail License — Each person license by the Board to sell alcoholic beverage, shall pay to the City a license fee of	75.00

Schedule "I" — Peddlers:

Transient merchants will acquire license according to applicable schedule for their business category.

Schedule "J" - Taxi Cabs & Limousines:

Each person, firm or corporation engaged in the business of operating taxicabs, rental cars, etc., upon any plan by which persons pay for their services.

Minimum license fee: \$125.00 plus an amount equal to .001 of the gross receipts from the previous year.

Such operators must furnish the City evidence of full insurance protection. This protection shall include a minimum of \$500,000.00 property damage and \$1,000,000.00 public liability. Evidence of such insurance protection in full force and effect must be furnished at the time of making application for license.

Schedule "K" — Telephones & Telecommunications:

1. Cable businesses and telecommunications services: all such businesses providing services within the City shall pay a license of five percent (5%) of gross receipts in addition to any franchise fee, except as herein provided.

2. Telegraph companies: all such companies conducting business in the City shall pay an annual business license fee as provided in Alabama Code §11-51-127.

3. Telephone companies with exchange license: all such companies operating in the city shall pay an annual business license fee as provided in Alabama Code §11-51-128.

4. Telephone companies with long distance service: all such companies providing such service and conducting business in the City shall pay an annual business license fee as provided in Alabama Code §11-51-128.

Schedule "L" — Lumber Wholesale and/or Broker with no Lumber Yard or Manufactory inside the City:

Each person, firm or corporation engaged in the business of selling and/or soliciting wholesale orders for lumber, and/or building materials, whose sole business is selling to and/or soliciting wholesale orders from duly licensed retail lumber and/or retail building material dealers, and/or industrial and manufacturing consumers use said purchases only in the process of their business or for manufacturing the same into finished products.

No person, firm or corporation shall be deemed to be an industrial and manufacturing consumer, as defined herein, who purchases and uses such lumber or building material for the purpose of fulfilling contracts made by such person, firm or corporation to build and/or repair houses, buildings or structures of any kind or character for the improvement of real property.

Minimum license fee: \$125.00 plus an amount equal to .0005 of the gross receipts from the previous year.

Schedule "M" — Fortune Teller or Palmist:

Annual license rate is \$500.00.

Schedule "N" — Vending Machines/Amusements Devices:

Each person, firm or corporation operating or maintaining service or merchandise vending machines or providing space for same, which is being operated through the use

of a coin or coins inserted in a slot device, shall pay a license on each machine so operated as follows:

Vending chewing gum, cigarettes or other merchandise, where more than one (1)	\$12.50
Cent is required to operate, but \$.25 or less, each machine	\$25.00
Where operated by one cent (1), each machine	\$ 2.00
Playing music or jukebox, each machine	\$25.00
Miniature Pool tables, for one table	\$50.00
Each additional Pool Table	\$25.00

Schedule "O" — Special Events Licenses:

All persons conducting a Special Event, as defined in Chapter 11 of the *Municipal Code of the City of Irondale* shall pay for such license pursuant to the terms and requirements of Chapter 5, Article X of the *Municipal Code of the City of Irondale*.

Schedule "P" — Professional License:

Each person and each member of a firm or partnership engaged in any practice, profession or vocation, including architects, attorneys, accountants, auditors, dentists, chiropractors, physicians, pharmacist, surgeons, chiropodists, osteopaths, optometrists, ophthalmologists, psychiatrists, psychologist, veterinary surgeons, engineers, real estate appraisers, etc., shall pay a license fee based upon annual gross receipts from such business during the preceding year as follows:

\$125.00 plus an amount equal to .001 of the gross receipts from the previous year.

Schedule "Q" — Itinerant Vendor:

Each person, firm, company or corporation, who has no regular place in the City of Irondale, engaged in the business of offering for sale, taking or soliciting orders for sale, or selling merchandise of any description, going door to door or store to store, or to one point, for not more than thirty (30) consecutive calendar days and not more than twice per calendar year. Provided that peddlers shall not be considered itinerant vendors. Every application shall set forth the commodities to be sold, and the place intended to be occupied or used for the business. \$100.00

- (a) A deposit of \$200.00 will be required prior to issuing a license to sell such items as firewood or Christmas trees, and returned only when the sales area has been cleared to the satisfaction of the public works department for the City of Irondale.
- (b) Applicants for a license under this section must file with the City Clerk a sworn application in writing on a form furnished by the City Clerk which is subject to the restrictions of the police department. No license shall be issued on a date less than twenty (20) days from the date of the application.
- (c) Itinerant vendors must have written permission by the owner or operator of businesses to sell from their private parking lots or from any portion

of public right-of-way in front of said businesses and shall provide written proof of such to the city prior to the issuance of any license as requested herein.

- (d) A \$1,500.00 cash bond or other form of bond, acceptable by the City Clerk, payable to the city will be required for all itinerant vendors prior to issuing a license.

Schedule "R" — Number of Employees:

The City of Irondale does not issue any licenses based upon the number of employees of the business.

Schedule "S" — Square Feet:

The City of Irondale does not issue any licenses based upon the square footage of a business.

Schedule "T" — Real Estate Firms/Agents/Brokers, Developers, Corporations, Associations and/or Partnerships.

Each person, firm or corporation engaged in the business of real estate or rental agent(s) located in the City of Irondale.

For two (2) persons or less	\$100.00
For each additional person in excess of two	\$ 25.00

Schedule "U" — 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

Schedule "V" — Delivery License:

The rate for the delivery license is established in Appendix B, Article III, Section 21 of the Municipal Code of the City of Irondale and is: \$125.00.

Schedule "W" — Water Works:

Each person, firm or corporation engaged in the business of supplying water for public domestic purposes within the City shall pay to the City of Irondale, three percent (3%) of the gross receipts of such business transacted within the City of Irondale, for the preceding year.

Schedule "X" — Real Estate Rental — Real Property, Commercial Business Offices, Stores or any other Facility:

Each person, firm or corporation engaged in the business of renting or leasing real property to others within the City:

Minimum license fee: \$125.00 plus an amount equal to .001 of gross receipts from the previous year.

In addition, said person, firm or corporation shall pay an amount equal to .003 of the gross receipts from such business, paid monthly, quarterly or semi-annually not later than the last day of the month following the period covered.

Schedule "Y" — Express Companies:

Express companies conducting business within the City shall pay a business license fee as provided in Alabama Code §11-51-126.

Schedule "Z" — Motels, Motor Hotels and Hotels:

Minimum license fee of \$125.00 plus an amount equal to .001 of gross receipts from the previous year.

Section 2. REPEALER. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 3. SEVERABILITY. That if any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance. The City of Irondale hereby declares that it would have passed this ordinance, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

Section 4. LEGAL RIGHTS NOT IMPAIRED. That nothing in this ordinance or in the Code hereby adopted shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this ordinance.

Section 5. PUBLICATION OF ORDINANCE. That the City Clerk of the City of Irondale is hereby ordered and directed to cause this ordinance to be published as provided by law and that a copy of this Ordinance be entered upon the minutes of the meeting of the City Council.

Section 6. EFFECTIVE DATE OF ORDINANCE. That this ordinance and the rules, regulations, provisions, requirements, orders and matters established and adopted hereby shall be in full force and effect upon adoption and publication as required by law and shall continue in full force and effect from month to month and year to year from its effective date until repealed.

ADOPTED & APPROVED: This the 18th day of August, 2026.

David Spivey, City Council President

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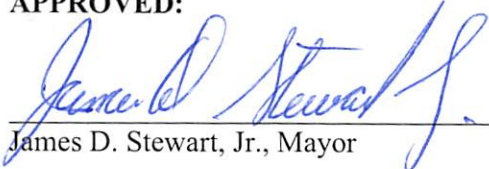
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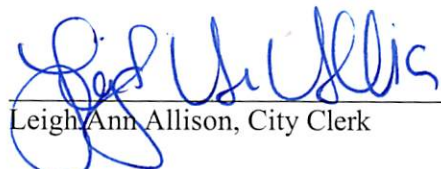
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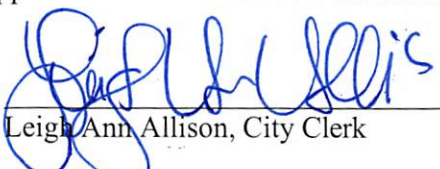

James D. Stewart, Jr., Mayor

ATTESTED:


Leigh Ann Allison, City Clerk

CERTIFICATION

I, Leigh Ann Allison, City Clerk of the City of Irondale, Alabama, hereby certify that the above to be a true and correct copy of an ordinance adopted by the City Council of the City of Irondale at its regular meeting held on August 18, 2026, as same appears in the minutes of record of said meeting.


Leigh Ann Allison, City Clerk