**MINUTES OF CITY COUNCIL MEETING**

**VALLEY GRANDE, ALABAMA**

***Regular Meeting October 3, 2022***

Call to order by Wayne Labbe, Mayor at 6:00 PM

Meeting held at Valley Grande City Hall

Minutes submitted by Kim Harris, City Clerk

Presiding: Mayor Wayne Labbe

Invocation: Jane Harris

In Attendance:

Wayne Labbe, Mayor Present

Kay Davidson Present

Sara Day Present

Jane Harris Present

Bruce Hughes Present

Robbie Rose Present

Quorum was made with all council members present.

The minutes from the September 19, 2022 regular meeting were presented by Kim Harris. Motion was made by Robbie Rose to accept the minutes as written. Jane Harris made the second. Motion carried by unanimous consent of the council members present by a show of hands vote.

SHOW OF HANDS VOTE YEA NAY

Wayne Labbe X

Kay Davidson X

Sara Day X

Jane Harris X

Bruce Hughes X

Robbie Rose X

**Reports of Standing Committees:**

**Kay Davidson / Business and Community Development:** No report.

**Sara Day / Walking Trail and Community Events:** Sara Day reported that Saturday was a perfect day for the fall festival. Sara Day stated that the chips, crossties, and the park looked great, and Jane Harris complimented the city properties as well.

**Jane Harris / Zoning, Annexation, Beautification and Education:** Jane Harris reported that Craig Pardue is painting the signs and should have them completed soon. Jane Harris also stated that she has not spoken to Jimmy Morrow about the gate at this time, and suggested the council decide about the sensors. Bruce Hughes suggested the pressure sensor over the photo eye sensor and the council suggested he contact Morrow Ornamental to discuss the sensors with them. Jane Harris stated that she spoke to Joyce with the DOT after some discussion and concerns from the citizens of Valley Grande regarding the actual speed limit monitoring signs that were recently installed. Joyce stated that the DOT cannot change the speed limit to 40 mph when the speed limit is 55 mph. Bruce Hughes stated that the speed limit is 40 only through the two intersections where the signs were placed. After further discussion, the council suggested having the DOT move the signs to another place on Hwy. 22.

**Bruce Hughes / Sewer System and Public Safety:** No report.

**Robbie Rose / Parks and Recreation, Sports Complex:** No report.

**Reports of Officers:**

Boyd Pugh / Public Safety Director: Boyd Pugh reported 1 fire call so far this month.

Sam Smitherman / Building Inspector: Sam Smitherman reported that Dave’s Market will make the first pour on the slab on Thursday morning of this week. Sam Smitherman also stated that he has had several service inspections recently.

Bubba Holley / Parks & Recreation: Absent.

Kim Harris / City Clerk-Treasurer: No report.

**Old Business:** None

**New Business:** Mayor Labbe presented the council with Ordinance 2022-148 to include a reduction on the business license fee of 40% on gross receipts over $100,000.00 if paid by Jan. 31, 2023. Ordinance 2022-148 will resend Ordinance 2021-127.

Jane Harris made a motion to suspend the rules. Bruce Hughes made the second. Motion carried by unanimous consent of the council members present by a show of hands vote.

SHOW OF HANDS VOTE YEA NAY

Wayne Labbe X

Kay Davidson X

Sara Day X

Jane Harris X

Bruce Hughes X

Robbie Rose X

Jane Harris made a motion to adopt Ordinance 2022-148 as presented. Bruce Hughes made the second. Motion carried by unanimous consent of the council members present by a roll call vote.

ROLL CALL VOTE YEA NAY

Wayne Labbe X

Kay Davidson X

Sara Day X

Jane Harris X

Bruce Hughes X

Robbie Rose X

Mayor Labbe declared Ordinance 2022-148 adopted as attached to these minutes.

**Ordinance Number #2022-148**

Amendment to Ordinance #2021-127 Section 3(a)

**BUSINESS LICENSE CODE OF THE**

**CITY OF VALLEY GRANDE, ALABAMA**

**FOR THE YEAR 2023 AND EACH SUBSEQUENT YEAR**

**SCHEDULE OF LICENSES AND FEES**

**BE IT ORDAINED BY THE CITY COUNCIL OF VALLEY GRANDE,**

**ALABAMA**, as follows:

**SECTION 1. Levy of tax. Page 02**

**SECTION 2. Definition of terms. Page 02**

**SECTION 3. License term; minimum license. Page 06**

**SECTION 4. License shall be location specific. Page 07**

**SECTION 5. License transfer restrictions. Page 08**

**SECTION 6. Unlawful to do business without a license. Page 09**

**SECTION 7. License must be posted. Page 09**

**SECTION 8. Duty to file report. Page 09**

**SECTION 9. Duty to permit records inspection. Page 12**

**SECTION 10. Unlawful to obstruct municipal designee. Page 12**

**SECTION 11. Privacy of information. Page 13**

**SECTION 12. Failure to file assessment. Page 13**

**SECTION 13. Lien for non-payment of license tax. Page 14**

**SECTION 14. Criminal penalties. Page 14**

**SECTION 15. Civil penalties. Page 14**

**SECTION 16. Penalties and interest. Page 15**

**SECTION 17. Prosecutions unaffected. Page 15**

**SECTION 18. Procedure for denial of new applications. Page 16**

**SECTION 19. Procedure for revocation/suspension of license. Page 17**

**SECTION 20. Refunds on overpayments. Page 17**

**SECTION 21. Delivery License. Page 19**

**SECTION 22. License classification codes. Page 20**

**SECTION 23. License Fee Schedules. Page 28**

**SECTION 24. Exchange of information. Page 38**

**SECTION 25. License fees in Police Jurisdiction. Page 39**

**SECTION 26. Effective date. Page 39**

**SECTION 27. Severability. Page 39**

**SECTION 28. Repealer. Page 40**

**SECTION 1.** **Levy of Tax.**

Pursuant to the *Code of Alabama,* the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the municipality for the year beginning January 1, 2021, and for each subsequent year thereafter. There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession or other activity in the municipality, or the police jurisdiction, by whatever name called.

**SECTION 2.** **Definitions**.

Unless the context clearly requires otherwise, the following terms shall have the following meaning as set forth below:

[1] BUSINESS. Any commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, including the lease or rental of residential or nonresidential real estate, whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within a municipality.

[2] BUSINESS LICENSE. An annual license issued by the municipality for the privilege of doing any kind of business, trade, profession, or any other activity in the municipality, by whatever name called, which document is required to be conspicuously posted or displayed except to the extent the taxpayer’s business license tax or other financial information is listed thereon.

[3] BUSINESS LICENSE REMITTANCE FORM. Any business license return, renewal reminder notice, or other writing on which the taxpayer calculates the business license tax liability for all or part of the license year and remits the amount so calculated with the form.

[4] DEPARTMENT or DEPARTMENT OF REVENUE. The Alabama Department of Revenue, as created under Section 40-2-1 et seq.

[5] DESIGNEE. An agent or employee of the municipality authorized to administer or collect, or both the municipality's business license taxes, which may include another taxing jurisdiction, the Department of Revenue, or a "private auditing or collecting firm" as defined in Section 40-2A-3 of the *Code of Alabama*.

[6] GROSS RECEIPTS. The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

1. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
2. A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
3. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
4. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

[7] LICENSE FORM. Any business license application form, renewal reminder notice, business license remittance form, or business license return by whatever name called.

[8] LICENSE OFFICER or MUNICIPAL LICENSE OFFICER. The municipal employee charged by the municipalitywith the primary responsibility of administering the municipality's business license tax ordinance and related matters thereto.

[9] LICENSE YEAR. The calendar year.

[10] MUNICIPALITY. Any town or city in this state that levies a business license tax from time to time. The term shall also include the town’s or city’s police jurisdiction, where the business license tax is levied in the police jurisdiction.

[11] PERSON. Any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation formed under the laws of Alabama which is operated to enable municipalities that become members of such nonprofit corporation to finance or refinance capital projects and related undertakings, on a cooperative basis, and whose board of directors or other governing body consists primarily of elected officials of the municipality.

[12] TAXING JURISDICTION. Any municipality that levies a business license tax, whether or not a business license tax is levied within its police jurisdiction, or the Department of Revenue acting as agent on behalf of a municipality pursuant to Section 11-51-180 et seq., as the context requires.

[13] TAXPAYER. Any person subject to or liable under this chapter for any business license tax; any person required to file a return with respect to, or pay or remit the business license tax levied under this chapter or to report any information or value to the taxing jurisdiction; or any person required to obtain, or who holds any interest in, any business license issued by the taxing jurisdiction; or any person that may be affected by any act or refusal to act by the taxing jurisdiction under this chapter, or to keep any required by this chapter

[14] U.S.C. The applicable title and section of the United States Code, as amended from time to time.

[15] OTHER TERMS. Other capitalized or specialized terms used in this ordinance, and not defined above, shall have the same meanings ascribed to them in Section 40-2A-3, of the *Code of Alabama*, unless the context therein otherwise specifies.

**SECTION 3.** **License term; minimums**.

The license term and the minimum amount for a business license are as follows:

1. *Full Year*. Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license fee shall be $85.00 plus a $12.00 issuance fee totaling $97.00 if gross receipts are $99,999.99 or below. A 40% discount will be deducted from the scheduled license fee if gross receipts are $100,000.00 or above, and if annual license fee is paid on or before the 31st day of January of each year.
2. *Half Year*. Every person who commences business on or after July 1st and whose annual license is based on a flat rate, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.
3. *Issue Fee*. For each license issued there shall be an issue fee collected of twelve dollars ($12.00) and said issue fee shall be collected in the same manner as the license tax.
4. *Annual Renewal*. Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 31st day of January each year.

(i) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.

(ii) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabam*a which states that each year, each insurance

The last 35 pages were left out intentionally.

Mayor Labbe presented the council with invoices and proof of payment from David Oliver requesting to be reimbursed the 3% sales tax that was approved by the council. After the mayor and council reviewed the invoices and proof of payment, Bruce Hughes made a motion to accept the invoices and proof of payment for reimbursement for $3011.30 as presented. Kay Davidson made the second. Motion carried by unanimous consent of the council members present by a show of hands vote.

SHOW OF HANDS VOTE YEA NAY

Wayne Labbe X

Kay Davidson X

Sara Day X

Jane Harris X

Bruce Hughes X

Robbie Rose X

Sara Day inquired about the sign at the walking trail that was taken down due to the need of repair. The Council discussed repairing it and reinstalling it as soon as possible.

**Public Comment:** None

**Mayor’s Report:** Mayor Labbe reported to the council that the annual audit will begin on Oct. 17, 2022. Mayor Labbe also reminded the council that Kim Harris will be graduating from clerk school that same week and will be there from Oct. 19 – 21, 2022.

There being no further business to come before the council, a motion to adjourn was made by Jane Harris, Sara Day made the second. The motion was carried by unanimous consent of the council members present.

The meeting was adjourned at 6:18 PM.

Approved: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Wayne Labbe, Mayor

Attested: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Kim Harris, City Clerk