

ORDINANCE NO. 2017-34

AN ORDINANCE TO AMEND SECTION 5 and SECTION 16 OF THE CODE OF ORDINANCES OF THE CITY OF PHENIX CITY, ALABAMA, CHAPTER 13, LICENSES AND PERMITS, ARTICLE 1.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PHENIX CITY, ALABAMA, that the Code of Ordinances of the City of Phenix City, Alabama, Chapter 13, Licenses and Permits, Article 1 is hereby amended as follows:

SECTION 5. Restriction on transfer of license.

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the Director of Finance or his or her designee. No license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during the license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company, or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter and require only a new business application and payment of the issuance fee, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2) in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

SECTION 16. Penalties and interest.

- (a) All licenses not paid within thirty (30) days from the date they fall due (January 1 each year) shall be subject to a fifteen (15) percent penalty for the first thirty (30) days, or fraction thereof, they shall be delinquent, and a thirty (30) percent penalty if over thirty (30) days delinquent. This provision shall not be deemed to authorize the delay of thirty (30) days in the payment of the license due, which may be enforced at once.
- (b) In the case of persons who began business on or after the first day of the calendar year, the license for such "new business" shall be increased by fifteen (15) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15) percent for a delinquency of forty-five (45) days or more.
- (c) All delinquent accounts more than sixty (60) days shall be charged simple interest per month on both license taxes and penalties at the rate determined pursuant to Section 40-1-44, which links interest to the underpayment rate established quarterly by the United States Secretary of the Treasury.

BE IT FURTHER ORDAINED BY THE CITY COUNCIL OF THE CITY OF PHENIX CITY, ALABAMA, that all laws or parts of laws in conflict herewith are hereby repealed. If any part of this Ordinance is declared invalid or unconstitutional, such declaration shall not affect the sections that remain.

PASSED, APPROVED AND ADOPTED this 18th day of December, 2017.


MAYOR

[Handwritten Signature]

ATTEST:

Melony Lee

ACTING CITY CLERK

Arthur Lee Day Jr.

MEMBERS OF THE CITY COUNCIL OF
THE CITY OF PHENIX CITY, ALABAMA