

ORDINANCE NUMBER 1019

AN ORDINANCE AUTHORIZING THE ENACTMENT AND IMPLEMENTATION OF AN "OCCUPATIONAL LICENSE FEE" APPLICABLE TO PERSONS ENGAGED IN TRADES, OCCUPATIONS AND PROFESSIONS PERMITTED TO BE UNDERTAKEN IN THE CITY OF FAIRFIELD, ALABAMA AND PROVIDING FOR THE METHOD OF REPORTING AND COLLECTING THE OCCUPATIONAL LICENSE FEE HEREBY AUTHORIZED

WHEREAS, the Fairfield City Council has found and determined that the City of Fairfield has experienced substantial financial setbacks and losses, which have negatively impacted its Revenue stream and ability to meet its operational needs; and

WHEREAS, the Fairfield City Council has further found and determined that City of Fairfield would benefit from the imposition of an Occupational Tax or License Fee for the purpose of supplementing the City's Operational Revenue; and

WHEREAS, the Fairfield City Council has further found and determined that a Fee in the amount of One Percent (1%) of the Gross Receipts and Compensation reported by those Persons and Businesses who have undertaken various for-profit "Trades", "Occupations" and "Professions" is a fair and reasonable assessment, which is in line with similar Fees that have been assessed by surrounding Cities.

BE IT THEREFORE ORDAINED AS FOLLOWS:

Section 1. DEFINITIONS. The following words, when used in this Ordinance, shall have the meaning ascribed to them, except where the context clearly indicates or requires a different specified meaning:

- a. "Person". (1). Generally, the word "person" shall mean any natural person. (2). **Exception:** (i). When used in any clause, herein, which shall prescribe and impose a penalty in the nature of a fine or imprisonment, the word "person", applied to a Partnership or other form of Unincorporated Business Entity, shall refer to the individual Partners or Members thereof. (i) When used in any clause, herein, which shall prescribe and impose a penalty in the nature of a fine or imprisonment, the word "person" shall refer to the individual Officers or Directors thereof.
- b. "Trade", "Occupation", "Profession". Generally, the foregoing terms shall refer to and shall include, "The doing and undertaking of any type of work, the rendering of any type of personal services, or the holding of any type of position or job, within the City of Fairfield".
 - (1) Officers, Agents, Employees Covered: Any Clerk, Laborer, Tradesman, Manager, Official or other Employee—including any non-residents of the City of Fairfield who are employed any Employer, as defined in this Section—such that the relationship between the individual performing any services and the recipient of services rendered is an Agency relationship representative of "Employer"—"Employee".
 - (2) Such Officials, Managers, Laborers, etc, shall include, but not be limited to, for example, "partners" or "officers" of a firm, entity, or corporation—if such persons shall receive a salary for the services rendered by him/her to any particular business entity, etc...
 - (3) Such Officials, Managers, Laborers, etc, shall not include, for example, "domestic servants", employed in private homes or businesses, professions or occupations for which License Fees are not required to be paid under any General License Code of the City of Fairfield or pursuant to Section 11-51-90, *inter alia*, Code of Alabama (1975), as amended.
- c. "Trade", "Occupation", "Profession". In addition to the meanings ascribed to these terms, at Section 1(b), above, these terms shall have the following meaning: "The holding of any type of Office or Position—whether gained by Appointment or Election—by any Federal, State, County or City Officer or Employee, when services rendered by such persons are rendered within the City of Fairfield.

d. "Trade", "Occupation", "Profession" Not Subject to License Fees Provided For Hereunder. The City of Fairfield shall be authorized to assess an Occupational License Fee on all Persons, as defined herein, who shall practice any Trade, Occupation, and Profession undertaken or done in the City of Fairfield.

(1). *Except that, however*, there shall be no Occupational License Fee assessed on any Trade, Occupation or Profession exempted from such assessment, pursuant to Section 11-51-90, *inter alia*, Code of Alabama (1975), as amended.

(2). The Office of the Fairfield City Clerk shall obtain from the Alabama Department of Revenue and/or the Revenue Office for Jefferson County, Alabama (*if determined by the Fairfield City Clerk to be applicable*) a Listing of "Trades", "Occupations", "Businesses", and "Professions" that are exempted from "work related" Licensing Taxation.

If an "Exemption List" is unavailable from either Jefferson County or the State of Alabama, but information concerning the same is available, such information shall be obtained and compiled into a "List" that provides the requisite details and information specified herein.

Such "Exemption List" shall be attached to this Ordinance and is hereby deemed incorporated, by reference, herein, as though fully set forth herein.

Further, said "Exemption List" shall be verified with the Jefferson County Revenue Department and/or with the Alabama Department of Revenue, at least, annually, and shall be updated in the City's Records, accordingly.

e. "City". The term "City" shall refer to the City of Fairfield, Alabama.

f. "Employee". The term "Employee" shall refer to and include any person who shall engage in or undertake any "Trade", "Occupation", or "Profession", as defined in Section 1(b), hereinabove.

g. "Employer". The term "Employer" shall refer to and include any Person, Business, Firm, Corporation, Partnership, Association, or any other type of Organization which—or who—employs any Person who is engaged in any "Trade", "Occupation", or "Profession" within the City of Fairfield, as defined in Section 1(b), hereinabove.

h. "Gross Receipts", "Compensation".

(1). The terms "Gross Receipts" and "Compensation" shall have the same meaning hereunder. Moreover, both terms shall refer to and include, "the total gross amount of all salaries, wages, commissions, bonuses or other money payment, of any type, or any other type of "consideration", which shall have a monetary value and which a Person shall receive—or be entitled to receive or be given credit for—concerning any work done for his Employer or in consideration of Personal Services rendered in connection with any Trade, Occupation or Profession undertaken or performed within the City of Fairfield.

(2). The terms "Gross Receipts" and "Compensation" shall refer to and include the amount of Gross Income calculated prior to the deduction of amounts permitted by any authorized Local, State or Federal Taxing Authority, as legitimate offsets to Income, including but not limited to: "any type of 'Take Home Pay'".

- (3). The terms "Gross Receipts" and "Compensation" shall not refer to or include: "amounts paid to Traveling Salesmen or other Workers, as an Allowance or Reimbursement for Business Expenses, *except to the extent that* such Amounts paid shall exceed the Amount of Business Expenses actually incurred and accounted for by the Employee to the Employer.
- i. "Licensee". The term refer to and include, "Any person required to file a Tax Return or required to pay a License Fee, pursuant to this Ordinance.
- j. "City Clerk and Treasurer". The term "City Clerk and Treasurer" shall refer to the "Fairfield City Clerk" or the "Office of the City Clerk and Treasurer of the City of Fairfield, Alabama" or to anyone assigned to serve in the capacity thereof, in the absence and stead of the City's "City Clerk and Treasurer". Alternatively, the term "City Clerk and Treasurer" shall also refer to the "Revenue Office" or "Revenue Department" of the City of Fairfield, Alabama.
- k. Plural versus Singular Forms of Words/Terms, Gender Forms of Words/Terms. When used herein, the singular form of a word/term shall include, by implication, the plural or singular form of a word or term and shall include, by implication, the feminine and masculine form of a word or term.

Section 2. LICENSE FEES REQUIRED.

- a. **Generally.** On or after the FIRST (1st) DAY of December 2008, it shall be unlawful for any Person to engage in or undertake any Trade, Occupation or Profession—as defined in Section 1(b), hereinabove, within the City—unless such Person shall have, first, obtained from the Revenue Department of the City of Fairfield an appropriate Occupational License Fee.
- b. **Amount of Fee.** In exchange for being granted the privilege of engaging in or undertaking a permitted Trade, Occupation or Profession, within the City of Fairfield, "non-exempt" Persons shall pay an Occupational License Fee, CALCULATED IN THE AMOUNT OF ONE PERCENT (01%) PER ANNUM, based on the AMOUNT OF GROSS RECEIPTS or COMPENSATION earned by each such Person concerning services rendered within the City of Fairfield.

Section 3. DETERMINATION OF SERVICES RENDERED AND WORK PERFORMED OR UNDERTAKEN WITHIN THE CITY OF FAIRFIELD. In cases where Compensation or Gross Receipts are earned as a result of Work performed or Services undertaken, both within outside of the Corporate limits of the City of Fairfield, any applicable amount of Occupational License Fees shall be computed, on the *pro rata* basis of work undertaken or performed within the City of Fairfield.

The basis of such computation shall be the verified Declaration given by any applicable Employer—or if required by the City Clerk and Treasurer, the verified Declaration of any applicable Employee—as to the percentage of the Compensation or Gross Receipts which was earned concerning Services rendered or Work performed within the City of Fairfield.

Section 4. DUTY OF EMPLOYERS TO WITHHOLD APPROPRIATE OCCUPATIONAL LICENSE FEES AND TO FILE APPROPRIATE ASSESSMENT RETURNS.

- a. **Initial Application Process.** Employers are initially required to file an Application for an Occupational License Tax Number. The number assigned by the City Clerk's Office shall be the Licensee's Taxpayer Identification Number, assigned by the City, the State of Alabama or the Internal Revenue Service—at the election of

the City Clerk's Office. *Provided that, however, whichever Occupational License Tax Number that is selected by the City Clerk's Office shall be consistently applied to all Licensees.*

b. ***Amount and Measure of Time for Making Assessment.*** Each Employer shall deduct from each Payment of Compensation of Gross Receipts due each Employee the amount of the Occupational License Fees, which shall be measured by One Per Centum (01%) of the Compensation due each Employee, commencing on the Effective Date of this Ordinance, stated in Section 18 hereunder.

c. ***Quarterly Reporting Periods.***

(i). ***Generally.*** Payment of Occupational License Fees authorized to be assessed and collected hereunder shall be submitted to the City Clerk's Office, on the following quarterly bases: 31 March, 30 June, 30 September, and 31 December of each applicable Calendar Year.

(ii). ***Reporting Due Date.*** Payments shall be submitted on, or before, the 20th of each month NEXT FOLLOWING THE END OF EACH APPLICABLE QUARTERLY REPORTING PERIOD. For example, for a Quarterly Reporting Period ending 03/31, Payments for such Period would be due, on or before, 04/20 of the same Calendar Year.

Along with the requisite Payment, Licensees subject to Assessment of an Occupational License Fee shall submit a Quarterly Return for the Reporting Period related to the immediately preceding taxable Quarter.

The requisite Quarterly Returns shall be provided to Licensees subject to Assessment of Occupational License Fees by the Revenue Office of the City of Fairfield.

d. ***Failure of Employer to Deduct Requisite License Fees and Consequences Thereof.***

Notwithstanding the Deduction Requirement stated in Section (4)(b), above, the failure or omission by any Employer to deduct such License Fees shall not relieve an Employee from the payment of any such Fees that are owed to the City of Fairfield. Nor shall it relieve any Employee from the duty to comply with the Reporting Requirement or the Requirement of submitting an applicable Quarterly Return, as required by this Ordinance or with any Regulation promulgated hereunder.

e. ***Duty to Maintain Records of Compensation Earned and Reported. Initial Report Due, on or before, 31 January 2009.*** On, or before 01/31/2009, each Employer shall file, in the Revenue Department of the Fairfield City Clerk's Office, a Return (its initial Return), which shall be provided by the Fairfield Revenue Department. The Return, required under this Provision, shall show: (1) the Gross Amount of Compensation of each Employee; (2) the Amount of License Fees deducted and paid by each applicable Employer—concerning all, or any part of, the Reporting Period, dating from and including 12/01/2008; (3) and the last-known address of each such Employee and the Amount of the License Fees deducted and paid by a subject Employer during all, or part of, the immediately preceding Calendar Year.

Each Employer shall keep accurate Records of all such Compensation or Gross Receipts, Deductions, License Fees, Payments and Returns.

Such Records shall be kept and maintained by each Employer required to assess Occupational License Fees hereunder for a Period of not less than Five (05) years, immediately subsequent to the Date such Compensation or Gross Receipts were earned or accrued.

Section 5. RETURNS TO BE FILED BY EMPLOYEES. When a Quarterly Return, as required by Section 4, hereinabove, is not filed by an Employer and when License Fees are not paid to the City by a subject Employer, as provided herein, the Employee for whom no Return has been filed (and no Payment has been made) shall file a Return, as required, with the Revenue Department of the Office of the City Clerk and Treasurer.

Requisite Quarterly Returns shall be filed with the Revenue Department, on or before, the First (1st) day of the Second (2nd) month, next following the end of each such applicable Quarterly Report.

The information reported on the requisite Quarterly Returns shall include and show the Amount of Gross Compensation or Receipts, which are subject to License Fees for any applicable Quarter.

- a. **Generally.** *In addition to the Return referenced under Section "5", above—on or before 01/31st of any Calendar Year of the year immediately following the preceding year in which an Employer has failed to file a requisite Quarterly Return—an affected Licensee-Employee shall file a Return with the Fairfield Revenue Department that shall reflect on said Quarterly Return the Gross Receipts or Compensation earned and subject to assessment of Occupational License Fees, during the immediately preceding Calendar Year.*

If, for any reason, all License Fees earned or accrued by any Person subject to the Provisions of this Ordinance shall not be withheld by his Employer, such Person shall file each Return required by this Section, on a Form to be provided by the Revenue Department of the Fairfield City Clerk's Office.

In addition to the Gross Receipts or Compensation earned by an Employee, such requisite Returns shall show such other pertinent information as may be required by the Revenue Department or by the Office of the City Clerk.

- b. **Payment of Fees Owed.** At the time of filing any requisite Return, each Person making or submitting a Return, as provided, herein, shall pay to the Revenue Department or to the City Clerk's Office the Amount of the License Fees calculated as due, hereunder.
- c. **Exception.** Notwithstanding the requisites of Section (5)(b), hereinabove, any Portion of a License Fee that shall have been deducted at the source shall be deducted on the Return and only the balance owed—if any—shall be due and payable, at the time of filing any requisite Return.
- d. As provided in Section (4)(e), hereinabove, each Employer shall keep accurate Records of all such Compensation or Gross Receipts, Deductions, License Fees, Payments and Returns and such Records shall be kept and maintained by each Employer required to assess Occupational License Fees hereunder for a Period of not less than Five (05) years, immediately subsequent to the Date such Compensation or Gross Receipts were earned or accrued.

Section 6. DUTIES HEREUNDER OF THE OFFICE OF THE CITY CLERK.

- a. **Generally.** It shall be the duty of the Fairfield Revenue Department to collect and

receive all License Fees imposed by this Ordinance. It shall be the further duty of the Revenue Department to keep Records reflecting the Amounts received by him from each Employer subject to the Assessment requisites of this Ordinance.

- b. ***Form of Returns and Accounting Requirements.*** All monies received by the Fairfield Revenue Department shall be deposited in a duly approved Depository Bank and shall be credited to the "General Fund" Account of the City of Fairfield.

Further, the Office of the Fairfield City Clerk shall prescribe the type of printed Forms that shall be used by Persons subject to the Provisions of this Ordinance and shall make such Forms available to the Public, in the Revenue Department or in the Office of the City Clerk.

Section 7. INVESTIGATIVE POWERS HEREUNDER OF THE OFFICE OF CITY CLERK.

- a. ***Power to Examine Records.*** The Office of the Fairfield City Clerk—or any duly authorized Designee of the City Clerk—shall be authorized to examine the Books, Papers and Records of any Employer or "Supposed Employer" or of any Licensee or "Supposed Licensee", for the purpose of determining the accuracy of any Return submitted.

Alternatively, if no Return was submitted, as required hereunder, the Fairfield City Clerk, or his duly authorized Designee, shall be authorized to examine any available Business Records, generated in the "ordinary course" of an Entity's business operations, for the purpose of ascertaining the proper Amount of Occupational License Fees subject to Assessment under this Ordinance.

- b. ***Power to Examine Persons.*** The Office of the Fairfield City Clerk—or his duly authorized Designee—shall be authorized to examine, under Oath, any Person, concerning matters related to the determination of "Gross Receipts" or Compensation payable to the City of Fairfield pursuant to this Ordinance.

Further, the Fairfield City Clerk—or his duly authorized Designee—shall be authorized to take sworn testimony from any Person, made in connection with any Return required to be submitted hereunder.

- c. ***Subpoena Power.*** For the purpose of accomplishing the Examination permitted under this Section, the Office of the Fairfield City Clerk may issue a Directive compelling the production to the City of Fairfield of pertinent Books, Papers, Records and the Attendance of all Persons, who may be either Witnesses or Parties to an Adversarial or Investigative Proceedings initiated concerning Gross Receipts or Compensation payable—or that the City Clerk reasonably believes might be payable—to the Revenue Department of the City of Fairfield.

Section 8. REGULATIONS THAT MAY BE PROMULGATED BY THE CITY.

- a. ***Generally.*** In fulfilling the mandates and intentions of this Ordinance, the City of Fairfield and/or the Office of the Fairfield City Clerk may prescribe, adopt, promulgate and enforce reasonable Rules and Regulations, which do not conflict with this Ordinance and which shall relate to any matter or thing that pertains to the administration and enforcement of the Provisions of this Ordinance—including, but not limited to Provisions hereunder that authorize the Reexamination and correction of Returns, concerning which Claims of "overpayment" or "underpayment" have been made or which "overpayments" or "underpayments" have been determined to have been made.

- c. ***Binding Effect.*** Regulations promulgated, prescribed, or adopted—as permitted generally hereunder and specifically, pursuant to Section 8(a), hereinabove—shall be binding upon all Licensees and Employers subject to Assessment, Payment and Reporting Requirements, as prescribed hereunder.

Section 9. INFORMATION TO BE DEEMED “CONFIDENTIAL”.

- a. ***Generally.*** Notwithstanding any Ordinances to the contrary, any information gained by the Office of the Fairfield City Clerk—or by any other duly authorized Agent, Official, Employee, or Representative of the City of Fairfield—as a result of any Returns, Investigations, Hearings or Verifications required or authorized by this Ordinance shall hereby declared to be “confidential” and subject to disclosure or use only under the following conditions:
- (1). Confidential Information is required for Use for “official” purposes of the City of Fairfield;
 - (2). Confidential Information is required to be disclosed, by properly issued Order of a Court of Competent Jurisdiction;
 - (3). Confidential Information is required for use by the City of Fairfield for the purpose of enforcing the Provisions of these Ordinances;
 - (4). Portions of the information hereby declared “confidential”, are determined by the City to be subject to disclosure under the Alabama Open Records Act or by similar such laws promulgated by the United States Government or the State of Alabama.
- b. ***Exception. Information Exempt from Disclosure.*** In the event that Disclosure is required, as to any Portion of a Record declared to be “confidential”, pursuant to this Ordinance, confidential Portions of Records to be disclosed shall be “redacted” so as to make any “confidential” information unreadable and illegible, while permitting any remaining Portion of such Records to be legible, so as to comply with any Disclosure Requirements.
- c. ***Penalty For Improper Disclosure, Trial Before the Fairfield Municipal Court and the Possibility of Fines and Imprisonment Term Imposed by the Fairfield Municipal Court.***
- (1). ***Generally.*** In the event that any information pertaining to Records, Books, Papers, and Returns of Employers and Employees subject hereunder to Reporting and/or Assessment Requirements shall be disclosed, in a manner other than as permitted herein, such Person(s) shall, upon Trial and Conviction—pursuant to Section 11-45-9, Code of Alabama (1975), *inter alia*, as amended— be subject to a Fine, of not more than Five Hundred Dollars (\$ 500.00); a Term of Imprisonment, for a Period not exceeding Thirty (30) Days; and/or a combined Fine and Term of Imprisonment.
 - (2). ***Discretion of the Fairfield Municipal Court Judge.*** The imposition of either a Fine or Term of Imprisonment or a Combination of Fine and Imprisonment Term shall be determined by the City’s Municipal Court Judge, pursuant to an Adversarial Hearing before the Court on the matter.

Section 10. ASSESSMENT OF INTEREST AND PENALTIES, PURSUANT TO ADMINISTRATIVE PROCEEDING.

- a. **Delinquency Assessment.** All Occupational License Fees which shall be imposed under the authority of this Ordinance, which shall be declared "delinquent", shall be subject to imposition of an Interest Assessment, accrued at the Rate of Twelve Percent (12%) Per Annum, on the outstanding Balance of Occupational Fees, due and payable, as of the Date of Due Date for the unpaid Assessment.
- b. **Penalty.** Any Person who has failed, or contumaciously refused, to pay License Fees assessed, when due, shall be subject—in addition to a possible Interest Assessment—a monetary Penalty in the amount of Ten Percent (10%) of the Amount of any applicable unpaid Occupational License Fees assessed hereunder.
- c. **Who Shall Be Assessed.** Any Person or Employer who shall fail or refuse to withhold any Occupational License Fee, provided hereunder, when the same shall be due and payable, shall become liable to the City for such License Fees owed.

Further, said Person or Employer shall become liable to the City for an Amount of Interest to be calculated at the Rate of 12%, as noted above at Section 10(a).

- d. **Minimum Penalty Assessment.** Notwithstanding any Provision set forth herein, The Minimum Penalty to be assessed shall be Ten Dollars (\$ 10.00).
- e. **Exemption From Penalty and Interest.** Upon payment of any Occupational License Fee determined by the Fairfield Revenue Department to be due and payable, any Administrative Assessment of Interest and/or Penalty, or any Portion of either, may be waived by the Office of the Fairfield City Clerk—upon a showing by any Person subject to the Reporting or Assessment Requirements of this Ordinance—of "good and sufficient cause", justifying waiver/remittance of same.

Section 11. IMPOSITION OF A "MISDEMEANOR" PENALTY.

- a. **Generally.** Upon the occurrence of any of the following, any Person or Employer or Employee, upon Trial and Conviction, shall be found guilty of a "Misdemeanor" Offense and shall be punishable by a Fine, not to exceed the sum of Five Hundred Dollars (\$ 500.00), per Offense:
 - (1). Any Person or Employee who shall fail, neglect or refuse to pay any Occupational License Fee, as required by this Ordinance;
 - (2). Any Employer who shall fail, refuse or neglect to withhold any Occupational License Fee, required to be paid under this Ordinance;
 - (3). Any Employer who shall fail, neglect or refuse to pay over to the Revenue Department of the City of Fairfield any Occupational License Fees, Penalties, or Interest imposed under this Ordinance;
 - (4). Any Person required to file—but has failed to do so, as required hereunder—an Occupational License Fee Return;
 - (5). Any Person or Employer who shall refuse to permit the City Clerk, or his duly authorized Designee, to examine his Books, Records, and Papers for any purpose authorized by this Ordinance;
 - (6). Any Person who shall knowingly submit any incomplete, false or fraudulent Occupational Return; or

- (7). Any Person who shall attempt to do any thing, whatsoever, to avoid the full disclosure of the Amount of Gross Receipts or Compensation for the purpose of avoiding the payment of the entire amount—or a portion thereof—of an Occupational License Fee.

Moreover, any such Person or Employee or Employer, who upon Trial and Conviction, shall be found guilty of having committed a Misdemeanor Offense, shall be *subject* to a Term of Imprisonment, not to exceed Thirty (30) Days, per Offense.

- b. *Continuing Offense.* Each Day of being in violation of this Ordinance shall constitute a Separate Offense.
- c. *Discretion of the Fairfield Municipal Court.* At the sound discretion of the Municipal Court Judge, hearing the Claim of Violation before him, the Court may impose either a Fine or a Fee or a Combination of either, as prescribed hereinabove, in Section 11(a).
- d. *Supplemental Penal Assessment.* The Fines and Penalties prescribed in this Section are supplemental to and in addition to those Fines and Penalties prescribed hereinabove, in Section 11(a).

Section 12. EXTENSION OF TIME FOR SUBMITTING RETURN.

- a. *Generally,* the Office of the Fairfield City Clerk and Treasurer, for “good and sufficient cause shown” may extend the time for submitting any Occupational License Fee Return required hereunder.
- b. *Limitation on Extensions.* Notwithstanding any Extension that may be granted, the Time for submitting any required Return shall not be extended more than Ninety (90) days.
- d. *Continuation of Accrual of Penalties During Periods of Extensions.* Notwithstanding any Extension that may be granted, such Extension shall not toll the accrual of any Assessment of Penalty and Interest—though any such Assessment shall remain subject to the discretion and sound judgment of the City Clerk and Treasurer
- e. *Parameters of Extension.* The duration of any Extension granted under this Provision shall be measured from the Date on which any Payment of Assessment or Return shall have been due, forward.
- f. *Means of Requesting or Receiving an Extension.* Any Person who desires an Extension of time for submitting either a Return or Payment of Assessed Occupational License Fee shall submit a written request to the Attention of the “Fairfield City Clerk and Treasurer”.
- g. *Obtaining a Ruling or Response to an Inquiry Concerning Any Matter Related to an Occupational License Fee Assessment, authorized hereunder.*
- (1). It shall be the responsibility of any Person making a Request for an Extension to assure that he or she has obtained a satisfactory Record of delivery to/receipt by the Office of the City Clerk of any particular Extension Request.

- (2). It shall be the responsibility of any Person making a Request for a Response to any Inquiry regarding a matter related to an Occupational License Fee Assessment to assure that he or she has obtained a satisfactory Record of delivery to/receipt by the Office of the City Clerk of any particular Request.
- (3). It shall be the responsibility of any Person making a Request for an Extension or a Response to any Inquiry regarding a matter related to an Occupational License Fee Assessment to submit to the Office of the City Clerk sufficiently detailed information, such as will permit the City Clerk to make an adequate Response to any particular Request.
- (4). The City Clerk shall submit, his/her written Response to any Inquiry requested within thirty (30) days of the date of the Clerk receiving same, as determined by the Post Mark Date, if there is no date marked by the Office of the City Clerk on the Request, or by the Date, if available, marked on the Request by the City Agent who shall have first received such Request.

Section 13. USE AND DEPOSIT OF OCCUPATIONAL LICENSE FEES RECEIVED. All Fees generated and collected pursuant to this Ordinance shall be deposited into the General Fund of the City of Fairfield and shall be used and expended in any manner in which General Funds may, by law, be used and expended.

Section 14. PROVISIONS OF STATE ASSESSMENT STATUTES APPLICABLE TO THIS ORDINANCE AND OCCUPATIONAL LICENSE FEES LEVIED HEREUNDER. This Ordinance and the Occupational License Fees levied hereunder shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, penalties, fines, punishments, and deductions that are applicable to the Taxes and Fees authorized pursuant to Section 11-51-90, *inter alia*, Code of Alabama (1975), as amended, except where inapplicable as herein otherwise provided—including all provisions of applicable State Licensing Statutes pertaining to Class 6 Municipalities and to enforcement and collection of Municipal Occupational Licensing Fees.

Section 15. THIS ORDINANCE CUMULATIVE TO GENERAL LICENSE CODE OR ORDINANCE. This Ordinance shall not be construed to repeal any provisions of the General License Code or Ordinance of the City of Fairfield. Moreover, this Ordinance shall be held to be cumulative, and the amounts of the Licensing Fees levied hereby shall be in addition to the amounts of all other License Fees or Taxes imposed by the City of Fairfield, under the Authority of the City's General License Code or Ordinance.

Section 16. REPEALER. All Ordinances—or Parts thereof—that are in conflict with this Ordinance shall be, and are, to the extent of any such Conflict, hereby repealed.

Section 17. SEVERABILITY, LEGISLATIVE INTENT REGARDING INDEPENDENCE OF ORDINANCE PROVISIONS. Each and every Provision of this Ordinance is hereby declared to be an "Independent Provision", which is severable from the whole Ordinance. If any Provision, Section, Paragraph, Sentence, or Part of said Ordinance or the application thereof to any Employer or Licensee or Class or Person, shall be held "unconstitutional", "void" or "invalid", such Adjudication of Decision shall not affect or impair the any other Provision hereof. It is the Legislative Intent of the Fairfield City Council to ordain and enact each Provision, Section, Paragraph, Sentence and Part of this Ordinance, separately and independently of each other/the other.

Section 18. EFFECTIVE DATE. This Ordinance shall become effective FIVE (05) DAY(S) AFTER ITS ADOPTION AND AFTER BEING POSTED, as required by law. The First Payment of License Fees assessed hereunder shall be due and payable on the 31ST Day of January 2009.

Section 19. PUBLICATION AND POSTING. This Ordinance shall be published by Posting at Five (05) Locations in the City of Fairfield, namely: (1). Fairfield Library, (2). Fairfield City Hall, (3). Fairfield Community Center, (4). Fairfield Post Office, and (5). Fairfield Municipal Complex.

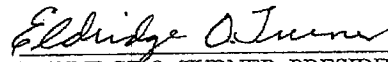
Further, this Ordinance shall be published by giving Summary Notice of the Same in an approved Newspaper having "general circulation", within Jefferson County, at Large.

Notice, given by Newspaper Summary, shall be given once during each of the Two (2) Successive Weeks, immediately following the adoption of this Ordinance.

However, Publication shall be made in accordance with the publishing policies, practices and schedule of the publication medium, *The Birmingham News*, and the Specific Dates of Publication shall be determined by the same.

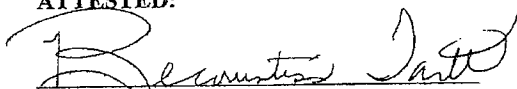
Section 20. CORRECTION OF TYPOGRAPHICAL AND MINOR "FORM" ERRORS. The Office of the Fairfield City Attorney and/or the Office of the Fairfield City Clerk shall be, and is, hereby authorized to correct any "minor" errors—including "typographical errors"—affecting the form of this Ordinance, without further consideration and/or approval by the Fairfield City Council of this Ordinance.

APPROVED and ADOPTED on this 1st Day of DECEMBER 2008.



ELDRIDGE O. TURNER, PRESIDENT
FAIRFIELD CITY COUNCIL

ATTESTED:


ACTING CITY CLERK

TRANSMITTED AND APPROVED:


KENNETH COACHMAN, MAYOR

CERTIFICATE OF THE CITY CLERK

I hereby certify that the above and foregoing Ordinance Number 1019 is a true and correct representation of the action undertaken by the Fairfield City Council, at its Regular Meeting, held on the 1ST Day of DECEMBER 2008.

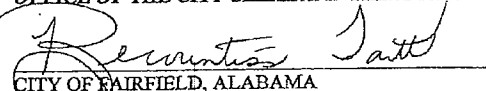
Moreover, I hereby further certify that on the Days of 12/02/2008, 12/03/2008, 12/04/2008, 12/05/2008, and 12/06/2008, *inter alia* Days, of DECEMBER 2008, Ordinance Number 1019 was posted at the Fairfield Library, the Fairfield City Hall, the Fairfield Community Center, the Fairfield Municipal Complex, and the Fairfield Post Office.

I further hereby certify that a Summary of Ordinance Number 1019 was published, once a week, for Two (2) Consecutive Weeks, in the *Birmingham News*, a Newspaper of General Circulation, published in Jefferson County, Alabama.

Done and Certified on this 7TH Day of DECEMBER 2008.

OFFICE OF THE CITY CLERK AND TREASURER:

BY:


CITY OF FAIRFIELD, ALABAMA