

Having previously been introduced at the **February 12, 2024**, council meeting, Council Member _____ moved the adoption of the following Ordinance, which was seconded by Council Member _____:



ORDINANCE 24-196

AN ORDINANCE AMENDING SECTION 8-34 OF THE ALABASTER CODE OF ORDINANCES (2015) RELATING TO PENALTIES, INTEREST AND DELINQUENT LICENSES

THE PUBLIC GOOD REQUIRING IT, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ALABASTER, ALABAMA AS FOLLOWS:

Section 1. Amending Section 8-34 of the Alabaster Code of Ordinances

Section 8-34 of the Alabaster Code of Ordinances (2015) is hereby amended to read as follows:

Sec. 8-34. Penalties and interest and cancellation.

- (a) All licenses not paid within 30 days from the date they fall due shall be increased by 15 percent for the first 30 days they shall be delinquent, or fraction thereof, and shall be measured by an additional 15 percent for a delinquency of 60 or more days, but this provision shall not be deemed to authorize the delay of 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 15 percent for the first 15 days they shall be delinquent, and shall be measured by an additional 15 percent for a delinquency of 45 days or more.
- (c) All delinquent accounts (both license taxes and penalties) shall also be charged at the interest rate specified by the Code of Alabama.
- (d) To the extent a licensee underreports gross receipts, the licensee shall be subject to penalties and interest on the underreported amount.
- (e) All licenses not renewed by March 1 of the calendar year are deemed canceled. Any persons seeking to reinstate a cancelled license must apply for the for a new license that shall be subject to all inspections and zoning reviews prior to its issuance. If a new license is granted the licensee was doing business shall also pay any penalties and interest that have accrued from January 1 to the date of the issuance of the new license.

All other items and provisions of this Ordinance of the City of Alabaster not herein specifically amended shall remain in full force and effect.

This Ordinance shall become effective upon its passage and execution as provided by law.

ADOPTED AND APPROVED THIS 26 DAY OF FEBRUARY 2024.

ATTEST:

CITY OF ALABASTER

J. Mark Frey, City Clerk

Sophie Martin, Council President

APPROVED:

Scott Brakefield, Mayor