

## **Section 5. FILING OF LICENSE RETURNS; PENALTIES.**

### **5.1 BUSINESS LICENSE DUE DATE, IN GENERAL.**

(a) Except as otherwise provided herein, all licenses under this Code shall be due and payable on January 1<sup>st</sup> of each year or from the day on which business is commenced for the remainder of the calendar year and shall be renewed annually on or before the February 15<sup>th</sup>. The payment for the calendar year license renewal shall be delinquent on February 16 of that year.

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

(c) Notwithstanding sub-section (a), insurance company licenses shall be renewed annually on or before March 1 in accordance with Section 11-51-122 of the Code of Alabama. Each insurance company which did any business in the City during any part of the preceding year, if a license or privilege tax is imposed by City on such insurance company, shall furnish the department a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year as provided under this ordinance and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license.

### **5.2 BUSINESS LICENSE DUE DATES--SPECIFIC.**

(a) **Annual Alcoholic Beverage Licenses.** All alcoholic beverage licenses shall be due and payable on the first day of each calendar year, or from the day on which business is commenced for the remainder of the calendar year. The payment for the calendar year alcoholic beverage license renewal shall be delinquent on January 16 of each year.

(b) **Monthly Liquor Tax.** All monthly liquor taxes imposed by this ordinance shall be due and payable on the fifteenth (15th) day of the month next succeeding the month in which the license tax accrues.

(c) **Insurance.** All business licenses issued pursuant to Schedules 136 and 137 of this license Code shall be due and payable on the first day of each calendar year, or from the day on which business is commenced for the remainder of the calendar year. The payment for the license renewal shall be due January 1 and delinquent on March 1<sup>st</sup> of each year.

(d) **598-F and 599-F.** All monthly taxes levied pursuant to Schedules 598-F and 599-F shall be due and payable on the twenty-fifth (25th) day of each month following the monthly period for which the tax is due.

(e) **Vehicle Immobilization Services.** All licenses issued pursuant to Schedule 247 of this Business License Code shall be due and payable on the first day of each calendar year, or

from the day on which business is commenced for the remainder of the calendar year.

**5.3 PENALTIES FOR LATE PAYMENT, IN GENERAL.** If said licenses are not paid before becoming delinquent, a penalty shall be assessed and collected in addition to the license tax due. Said penalty shall be an amount equal to fifteen percent (15%) of the business license tax required to be paid with the license form. There shall be assessed a penalty of thirty percent (30%) of any business license tax required to be paid with the license form if the business license tax and any assessed penalties are not paid within 30 days of the due date prescribed in the preceding sentence. Such penalties shall not be cumulative. The Director of Finance, if reasonable cause is shown for failure to pay the license within the prescribed time, may waive or remit the penalty in whole or part.

**5.4 PENALTIES FOR LATE PAYMENT--SPECIFIC.**

- (a) **Liquor Licenses.** Any annual liquor license return/notice and payment not received by the due date thereof shall be deemed untimely filed and shall be assessed a penalty for late payment in the amount of *fifteen percent (15%)* of the amount due, such penalty to be assessed and collected as part of the license tax.
- (b) **Monthly Liquor Tax.** Any monthly liquor tax return/notice and payment not received by the due date thereof shall be deemed untimely filed and shall be assessed a penalty for late payment in the amount of *fifteen percent (15%)* of the amount due, such penalty to be assessed and collected as part of the license tax.
- (c) **Insurance.** Any insurance license return/notice and payment not received by the due date thereof shall be deemed untimely filed and shall be assessed a penalty and interest for late payment as follows: fifteen percent (15%) of the amount of the license tax which is delinquent during the period beginning March 2 and ending April 1 , a penalty of thirty percent (30%) thereafter. If the business license tax and any assessed penalties and interest are not paid within 30 days of the due date prescribed in this ordinance. Such penalties shall not be cumulative.
- (d) **598-F and 599-F.** Any tax return and payment to be filed and remitted, pursuant to Ordinances 598-F or 599-F, and which is not received by the due date thereof shall be deemed untimely filed and shall be assessed a penalty for late payment in the amount of *twenty percent (20%)* of the amount due, such penalty to be assessed and collected as part of the license tax.
- (e) **Vehicle Immobilization Services Licenses.** Any annual vehicle immobilization services or operator's license return/notice and payment not received by the due date thereof shall be deemed untimely filed and shall be assessed a penalty for late payment in the amount of *twenty-five percent (25%)* of the amount due, such penalty to be assessed and collected as part of the license tax.

**5.5 PENALTIES--OTHER.** The foregoing part of Section 5 is to apply as to penalties except where in the judgment of the Director of Finance, it is necessary to check the accounts of the licensee in order to properly determine the amount of license tax due, and after having done so, it

is found that the licensee has not paid the full amount due, a penalty not exceeding thirty percent (30%) of the amount originally due shall, in the judgment of the Director of Finance, be assessed as penalty.

**5.6 DURATION OF LICENSE.** Except as otherwise provided herein, any business license referred to in this Code shall automatically expire on December 31st of the year of its issuance.

**5.7 TIMELY MAILING TREATED AS TIMELY FILING AND PAYING.** The provisions outlined in this section for timely filing of any returns, payments, claims, statements, or other documents shall be administered as provided herein.

- (a) **Date of Delivery.** If any return, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under the authority of any provision of this Business License Code is, after such period or such date, delivered by United States mail to the Finance Department or to the department's designated depository where such return, claim, statement, or other document is required to be filed, or to which such payment is required to be made, the date of the United States postmark stamped on the cover in which such return, claim, statement, or other document, or payment is mailed shall be deemed to be the date of delivery, or the date of payment, as the case may be; provided, however:

- (1) **Weekends and Holidays.** When the due date falls on a Saturday, Sunday, or City of Birmingham holiday, payment of the tax may be made without penalty on the first working day following the due date.
  - (2) **Mailing Requirements.** The return, claim, statement, or other document, or payment was, within the time prescribed in sub-section (a) above, deposited in the mail in the United States in an envelope or other appropriate wrapper, postage prepaid, properly addressed to the Finance Department or the department's designated depository where such return, claim, statement, or other document is required to be filed, or to which the payment is required to be made.
- (b) **Taxpayer's Responsibility When No Form Received.** The department is authorized, but not required, to mail license application forms, business license renewal notices, monthly liquor tax notices, and any other applicable forms to taxpayers; but, failure of the taxpayer to receive such notices or forms does not relieve the taxpayer of the responsibility of properly making application for any license, the timely renewal of licenses, the timely reporting of the information required on any return required to be filed, and/or the timely payment of any applicable license taxes or fees required under any provision of this ordinance.
  - (c) **Delivery By Method Other Than United States Mail.** Returns, claims, statements, or other documents, or payments which are required under any provision of this Code which are delivered by any method other than by mailing shall be considered timely filed when such items are received in the Finance Department or the department's designated depository on the due date prescribed.
  - (d) **Untimely Filing.** Any return, payment, claim, statement, or other document not received in accordance with the provisions of this section shall be deemed untimely filed and shall be assessed applicable penalties as prescribed by the relevant sections of this Code.
  - (e) **Returns To Be Filed Even Though No Tax May Be Due.** Where a return is required to be filed pursuant to a provision of this ordinance, such returns shall be filed in accordance with the provisions outlined herein, provided that, a return should be filed for each monthly period, by the due date required, even when no tax is due.

### **13.10 INTEREST.**

- i. Interest shall be computed at a rate of one percent (1%) per month or fraction thereof, and shall be added as provided herein to any tax or other amount due the department which is not paid by the due date. Interest on any delinquency or underpayment shall be charged from the due date of the tax.
  
- ii. Except as provided in this sub-section, interest at the same rate shall be paid by the department on any refund of business license tax erroneously paid to the department. Interest shall be computed on any overpayment from the date of the overpayment to the department, provided that interest on any refund of business license taxes of the department shall be limited to pay interest on any refund of tax erroneously paid. References in the sub-section to "erroneously paid" taxes on which interest shall be due to the taxpayer shall only mean and refer to taxes erroneously paid to the department or its agent as a result of any error, omission, or inaccurate advice by or on behalf of the self-administered municipality, including in connection with a prior examination of its books and records by the self-administered municipality or its agent.