TRANSIENT DEALERS

Dear Event Sponsor or Vendor:

Thank you for your interest in conducting a special sale or show in the City of Birmingham.

Enclosed is information that will explain what is needed to comply with the City of Birmingham's Transient Dealers Ordinance. If your event includes the sale of alcoholic beverages please see the pre-requisites included in this packet.

If, after you have reviewed this material, you find that you have questions or need assistance in some way, please do not hesitate to contact us at (205) 254-2940

We are delighted your company has decided to host your special event in the City of Birmingham and we look forward to working with you.

Joan Moffett
Revenue Examiner
(205) 254-2940

TRANSIENT DEALERS / TEMPORARY VENDORS

Contact the *CITY OF BIRMINGHAM, REVENUE DIVISION* regarding Business License requirements:

City of Birmingham
Revenue Division
Room TL-100, City Hall
710 North 20th ST
Birmingham, AL 35203

Phone: (205) 254-2940
Fax: (205) 254-2963

EMAIL APPOINTMENT REQUESTS TO JOAN.MOFFETT@ BIRMINGHAMAL.GOV

TRANSIENT DEALERS – SPECIAL EVENTS

TRANSIENT DEALERS – SPECIAL EVENTS LICENSES:

The following information applies to licensing all Transient Dealers and Special Events. Please note that the application ***must*** be filed with the Tax and License Administration (Revenue) Division at least ***seven (7) days prior to an event***. If you event includes **alcohol the application needs to be filed 6 weeks prior to the event.** To make application for an event, please call (205) 254-2198 or you may download an **Application for Tax Certificate (ATC) Form** and fax the form to our office at (205) 254-2963. Other requirements that must be met are outlined below.

DEFINITIONS:

Transient Dealer- All persons, partnerships, associations, corporations, or any other type of business, both principals and agents, whether a resident of the City of Birmingham or not, who engage or conduct in this City either in one locality or in traveling from place to place, temporary shows (including but not limited to, trade shows, festivals, fairs, arts and crafts shows, home shows, boat shows), temporary/seasonal business (a temporary business that does not intend to establish a permanent location such as temporary kiosks in malls, Christmas, summertime vendors, etc.), temporary or transient business of selling, or soliciting orders for the sale of, goods, wares, or merchandise with the intention of continuing in said business in said City for a period of not more than 180 days, and who rent, lease, use, occupy, either in whole or in part, for the purpose of carrying on such business use, any room (including public rooms or space in hotels or motels), building, area within the Birmingham-Jefferson Civic Center or other public or privately-owned building, any lot or parcel of land, any motor vehicle including trucks and semi-trailers, tent, booth, stand or other approved structures within the City, for the exhibition and sale of such goods, wares and merchandise.

Promoter or Sponsor –Any person, firm, or corporation or association, partnership, firm or organizing a convention, show, or sale which convention, show or sale includes ten (10) or more transient and local vendors or exhibitors, who offers to any vendor, directly or indirectly, sales areas within a multiple-vendor area location for the purpose of using such area during the term of the multiple-vendors license for the purpose of selling, bartering, exchanging, trading, or displaying goods or services, shall pay a license based on the above schedule. At the time of applying for a license pursuant to this ordinance, the promoter shall submit a list of vendors participating at the event for which the license is sought; such list shall include the vendor's name, address, and business phone number, together with a general description of the goods and/or services offered by each vendor.

Location – Any room (including public rooms or space in hotels or motels), building area within the Birmingham-Jefferson Civic Center, or other public or privately owned building, any lot or parcel of land, any motor vehicle, including trucks and semi-trailers, tent, booth, stand or other approved structures with the City, for the exhibition and sale of goods, wares, and/or merchandise.

REQUIREMENTS:

1. Application
2. Bond
3. Business License
4. Sales Tax Deposit and Report of Sales
5. Occupational Tax Deposit
6. Permanent Business Location or Certificate of Existence
7. General description of the type of goods, wares, or merchandise on hand and on order, which are intended to be offered for sale.
8. List of participating vendors must be provided at the time of application.
9. Promoter/Sponsor responsible for Tax Collection and Reporting.

APPLICATION:

1. **The "Application for Tax Certificate" (ATC) form must be filed in the Tax and License Administration (Revenue) Division's Office at least seven (7) days prior to the date of the sale.** A license **cannot** be issued in this requirement has not been met.
2. In order to process the application, the following information is needed
   a) Name and address of the applicant and also the name of the true owner if the applicant is not such true owner of the goods, wares or merchandise to be sold;
   b) Name, location and time of the proposed sale or solicitation;
   c) General description of the type of goods, wares or merchandise, on hand and on order, which the applicant intends to offer for sale.
   d) A statement of the amount of **gross receipts** realized from each sale conducted in the City of Birmingham by applicant, and the date(s) thereof, if such sale was within the preceding five years.
   e) A valid driver's license or other photo identification, issued by a state, from the owner, major sponsor or promoter of the sales event.
   f) Social Security numbers of sole proprietors, partners, or all corporate members .
   g) Corporations must provide the address of any permanent place of business in the State of Alabama, or, if there is no permanent place of business in the State of Alabama, a copy of a ***Certificate of Existence*** issued by the Secretary of the State of Alabama evidencing the fact that the dealer has qualified to do business in Alabama and the name and address of its agent for the service of process in the state.
   h) Such other information as the Director of Finance may prescribe.

DEPOSITS AND BOND:

Bond: Every applicant for a transient dealer's license shall execute and file with the Director of Finance a good and sufficient bond in the sum of $5,000.00 or a deposit of 10% of anticipated sales, whichever is greater, with the surety thereon a surety company authorized to do business in the State of Alabama, and shall be payable to the City of Birmingham to the extent that any taxes or fines as determined by the Director of Finance of the City to be due are not paid, and upon judicial determination, to those authorized to file suit there under, and shall be conditioned upon faithful observance of all the conditions of this section, and the payment of city license, sales, use, income or occupational license taxes due or to be withheld and paid by the licensee hereunder, and shall also indemnify any purchaser at such sale who suffers any loss by reason of defective merchandise or any misrepresentation in said sale. Said bond shall also provide that the City of Birmingham may file suit in their own name against the licensee and/or the surety on said bond for any taxes, fees or fines due from the licensee which are not paid within 30 days of the termination of the sale and that any purchaser at such sale may maintain an action against the licensee and/or said surety for claims arising from such sale. This bond shall also provide that it shall continue in effect for one year after the termination of the sale for which it is made and until all actions are concluded and the judgment or judgments, if any, have been paid and fully satisfied, or the amount of bond exhausted by such payments. This bond shall be in addition to all deposits required under other ordinances of the City, including but not limited to the sales and use tax ordinances.

Sales Tax Deposit. A Sales tax deposit is required in the amount of $300.00 or 3% of anticipated sales, whichever is greater. After the first event, the sales tax deposit will be based on previous event's actual sales. The deposit will be held until a verified sales tax deposit is filed within seven (7) days after the close of business. The deposit will be returned to the taxpayer upon receipt of the verified sales tax returns.

Occupational Tax Deposit: An occupational tax deposit of $50.00 or 1% of anticipated wages, salaries, or compensation paid to employees, temporary workers, etc. is required.

LICENSE:

The Business License will be based on anticipated sales using the following schedule:

IF ANTICIPATED SALES ARE:

$10,000 or less	$200.00
More Than $10,000 but less than $ 25,000	400.00
More Than $25,000 but less than $ 50,000	600.00
More Than $50,000 but less than $100,000	800.00
Over $100,000	1,000.00

Plus 2/10 of 1% of gross receipts, less returns, over $100,000.

NOTE: No proration of the license amount is permitted. After the first show, the Business License will be based on historical sales data.

- **Application for Tax Certificate**
- **Alcoholic Beverages Prerequisites**

TAXPAYER IDENTIFICATION NUMBER (City Office Use Only)

CITY OF BIRMINGHAM
APPLICATION FOR TAX CERTIFICATE

The information that you provide in this application is protected by the confidentiality provisions outlined in Ordinance No. 97-183, "The Business License Code of the City of Birmingham", Article II, Section 14. Please type or print. This application should be completed fully to avoid delays in processing.

Section 1 – WHAT WOULD YOU LIKE TO DO?

☐ Register a new business (Please complete all sections)

☐ Add a New Location or Tax Type to your current registration (Please complete Sections 2 ,3, 5-10,12,13, and 14)

☐ Change Business Ownership of your current registration (Please complete all sections)

☐ Change the Mailing Address only for your current registration (Please complete Sections 2, 8-10, 12, 13 and 14)

☐ Change the Location Address of your current registration (Please complete Sections 2, 3, 5-13, and 14)

☐ Change in Corporate Officers, Members, or Partners (Please complete Sections 2, 5, 7-9,, 11-13, and 14)

☐ Provide a general "update" of your current registration information (Please complete all sections)

Section 2 – LEGAL NAME AND MAILING ADDRESS to which tax forms are to be sent:
(Note: If mailing address is a post office box, the street address of the business must also be indicated.)

Full Legal Name: _____
Attention: _____
Address: _____
City: _____ State: _____ Zip Code: _____
Area Code and Phone Number: _____
Area Code and Fax Number: _____
Name of Contact Person: _____
E-Mail: _____ Website Address: _____

Section 3 – TRADE NAME AND LOCATION ADDRESS of office in Birmingham. If you are registering more than one location, please see reverse side of this form. (**Important Note: All business locations are subject to zoning approval.)**

Please select: ☐ Commercial Establishment ☐ Private Residence ☐ No Physical Birmingham Location

Trade Name (d/b/a): _____
Attention: _____
Address: _____
City: _____ State: _____ Zip: _____
Area Code and Phone Number of Business Location: _____
Area Code and Fax Number of Business Location: _____
Name of Contact Person at Business Location: _____
E-Mail: _____ Website Address: _____

Section 4 – CHANGE OF OWNERSHIP resulting from merger, purchase or acquisition of an existing business.
If applicable, this section MUST be completed.

Former Owner: _____ Birmingham Taxpayer ID Number: _____

Trade Name (d/b/a) _____

Mailing Address of Former Owner _____

Address (es) of Former Location(s) _____

Area Code and Phone Number of Former Owner: _____

Section 5 – TYPE OF OWNERSHIP

Please indicate the form of organization. NOTE: Please refer to the accompanying **"General Information for Preparing an Application for Tax Certificate Form"** instruction sheet for a listing of supplemental documentation to be included with this application.

- ☐ 1. Alabama Corporation (Incorporated in Alabama)
- ☐ 2. Partnership (two or more owners)
- ☐ 3. Sole Proprietor (one owner)
- ☐ 4. Unincorporated Association (i.e., PA)
- ☐ 5. Other _____
- ☐ 6. Limited Liability Partnership (LLP)
- ☐ 7. Limited Liability Company (LLC)
- ☐ 1. Foreign Corporation (Incorporated in another state)

Section 6 – TYPE OF BUSINESS

Please indicate the principal business activity category.

- ☐ 1. Manufacturer
- ☐ 2. Contractor (Please Specify)
- ☐ 3. Wholesaler
- ☐ 4. Retailer
- ☐ 5. Other (Please Specify)
- ☐ 6. Food/Eating Establishment
- ☐ 7. Day Care Center
- ☐ 8. Home Occupation/Home Office (Please Specify the type of occupation or office) _____
- ☐ 9. State Certified, State Regulated, or State Licensed Occupations, (Please Specify)
- ☐ 10. Transient Vendors/Special Events: Date(s) of the Event Event Location

Section 7 – PRINCIPAL BUSINESS ACTIVITY AND PRODUCT

You should indicate the one business activity that accounts for the largest percentage of gross income. State the broad field of business activity as well as the product or service. For example-Activity: Wholesale Sales / Product: Pharmaceuticals OR Activity: Manufacturing / Product: Automobiles. Note: This information should be the same information as required by the Internal Revenue Service on Schedule c of Form 1040 for Sole Proprietorships.

Activity: _____ Product: _____

Section 8 – FEDERAL TAX ID NUMBER / NUMBER OF EMPLOYEES

Enter Federal Identification Number (REQUIRED) **and** the number of employees that will be working in Birmingham.

Federal ID Tax Number _____ Number of Employees in Birmingham (Required) _____

Section 9 – COMMENCEMENT OF BUSINESS ACTIVITY

Enter Date Business Activity Will Begin in Birmingham: Month _____ Day _____ Year _____

Enter Date City of Birmingham Taxpayer ID Applied For: Month _____ Day _____ Year _____

Section 10 – Tax Liabilities Check the taxes for which you are liable.

- ☐ Sales Tax
- ☐ Sellers Use Tax
- ☐ Consumers Use Tax
- ☐ Lease Tax
- ☐ Occupational Tax- Employers
- ☐ Lodgings Tax
- ☐ Business License Tax

TAX IDENTIFICATION NUMBERS NOW ASSIGNED TO YOU: (Write "None" if no number assigned)

State of Alabama Sales Tax Number_____

State of Alabama Sellers Use Tax Number_____

State of Alabama Consumers Use Tax Number_____

State of Alabama Lease Tax Number_____

State of Alabama Lodgings Tax Number_____

State of Alabama Unemployment Tax Number_____

If you have more than one business location, it is assumed that you will file consolidated returns for each of the taxes for which you may be liable, including sales, use, lease, occupational, and lodgings taxes. Each separate business location requires a separate business license.

Section 11 – OWNER, PARTNERS, MEMBERS, OR CORPORATE OFFICERS
This information REQUIRED. (Attach additional sheets if necessary.)

NAME	TITLE	SOCIAL SECURITY NUMBER

Section 12 – CORPORATE RESIDENT AGENT OR LOCAL MANAGER
Name: _____
Address of Residence: _____
City: _____ State _____ Zip Code _____
Area Code and Phone Number of Residence: _____

Section 13– STATEMENT OF ACKNOWLEDGEMENT AND ACCEPTANCE OF CONDITIONS –Please read carefully, then sign.

I declare, under the penalty of making a false declaration, that I am authorized to complete this form and to the best of my knowledge and belief all questions answered are true, correct, and complete statements, made in good faith. I understand and agree that the granting of this license requires my compliance with all applicable City of Birmingham Tax Code provisions, and state laws, as well as with all conditions set forth in any and all applicable City of Birmingham Laws, Ordinances, Rules and Regulations, and that any failure or refusal to comply with said laws, ordinances, rules and regulations may result in the revocation of any license issued pursuant to this application. I also understand that disclosure of any false or misleading information will result in automatic denial of any license issued pursuant to this application, or in the revocation of the license if such has already been issued. I understand that it is unlawful for any person to commence or engage in any business, vocation, occupation or profession, who is not otherwise exempt therefrom under the provisions of the City of Birmingham Business License Tax Code (Ordinance No. 97-183), without first having procured a license therefore, and that it is unlawful for any person to continue in any business, vocation, occupation, or profession after the expiration of a license previously issued without obtaining a new license. I further understand that it is unlawful for any person to engage in or continue in any business, vocation, occupation, or profession at any location within the corporate limits of the City of Birmingham without approval from the City of Birmingham Department of Planning, Engineering, and Permits (Zoning Division).

Signed:

_____ Signature of Person Completing This Application

_____ Date

_____ Print the Name of the Person Completing This Application

_____ Phone Number of Person Completing Application

CITY OFFICE USE ONLY – Location _____

ZONING APPROVAL AND COMMENTS:
HOME OCCUPATION CERTIFICATE EXECUTED ☐ YES ☐ NO ☐ NOT APPLICABLE

SIC OR NAICS	
BLIC	
TERRITORY	
ANNEX	
HEALTH DEPT PERMIT	
OTHER REQUIRED PERMIT	
ARTICLES OF INCORPORATION	
CERTIFICATE OF AUTHORITY	
TAX FORMS ORDERED ☐	NBL ORDERED ☐

SECTION 14 – ADDITIONAL TAXABLE LOCATIONS

Trade Name and Location Address of office in Birmingham. If you are registering more than one location, please use this section. Attach additional sheets if necessary. **(Important Note: All business locations are subject to zoning approval.)**
Location

Please select: ☐ Commercial Establishment ☐ Private Residence ☐ No Physical Birmingham Location

Trade Name (d/b/a): _____
Attention: _____
Address: _____
City: _____ State: _____ Zip: _____
Area Code and Phone Number of Business Location: _____
Area Code and Fax Number of Business Location: _____
Name of Contact Person at Business Location: _____
E-Mail: _____ Website Address: _____

CITY OFFICE USE ONLY – Location _____

ZONING APPROVAL AND COMMENTS:
HOME OCCUPATION CERTIFICATE EXECUTED ☐ YES ☐ NO ☐ NOT APPLICABLE

SIC OR NAICS	
BLIC	
TERRITORY	
ANNEX	
HEALTH DEPT PERMIT	
OTHER REQUIRED PERMIT	
ARTICLES OF INCORPORATION	
CERTIFICATE OF AUTHORITY	
TAX FORMS ORDERED ☐	NBL ORDERED ☐

Trade Name and Location Address of office in Birmingham. If you are registering more than one location, please use this section. Attach additional sheets if necessary. **(Important Note: All business locations are subject to zoning approval.)**
Location

Please select: ☐ Commercial Establishment ☐ Private Residence ☐ No Physical Birmingham Location

Trade Name (d/b/a): _____
Attention: _____
Address: _____
City: _____ State: _____ Zip: _____
Area Code and Phone Number of Business Location: _____
Area Code and Fax Number of Business Location: _____
Name of Contact Person at Business Location: _____
E-Mail: _____ Website Address: _____

CITY OFFICE USE ONLY – Location _____

ZONING APPROVAL AND COMMENTS:
HOME OCCUPATION CERTIFICATE EXECUTED ☐ YES ☐ NO ☐ NOT APPLICABLE

SIC OR NAICS	
BLIC	
TERRITORY	
ANNEX	
HEALTH DEPT PERMIT	
OTHER REQUIRED PERMIT	
ARTICLES OF INCORPORATION	
CERTIFICATE OF AUTHORITY	
TAX FORMS ORDERED ☐	NBL ORDERED ☐

SURETY BONDS

AAA Alabama Surety Brokers, Inc.
2 Office Park Circle, Suite 107
Birmingham, AL 35209
Phone: (205) 871-9399
Contact: Wendy Watson

Anchor Insurance Company
414 Lorna Square
Hoover, AL 35216
Phone: (205) 823-7707
FAX: (205) 823-7981
Contact: Lisa Worley

BBVA Compass Insurance
P O Box 530350
Suite 200 Parkway Place
728 Shades Creek Parkway
Birmingham, Al 35253
Phone: (205) 868-1524
Contact: Patsy Parrish

Nesbitt & Associates
1008 Montgomery Hwy
Vestavia Hills, AL 35216
PO Box 661255
Birmingham, AL 35266
Phone: (205) 822-2063 ext 100
FAX: (205) 822-2087
Contact: Teresa Blackerby

ALCOHOLIC BEVERAGE APPLICATION PRE-REQUISITES

Applications taken by appointment only - Call 205-254-2198

- An application for an alcoholic beverage license can only be made by the owner, partner, or an officer of the applying corporation or the corporation may designate an agent by legal Power of Attorney.

- A legal domestic corporation must provide the following:
  1. Articles of Incorporation(recorded by Probate Court)
  2. Copy of valid driver's license on all officers
  3. Social Security Number on all officers
  4. Current residence address for all officers
  5. Length of time at current residence for all officers
  6. Date and place of birth for all officers

- An out-of-state corporation must also provide a copy of the Certificate of Authority from the Secretary of State, (**State of Alabama**).

- A sole proprietorship or partnership must provide:
  1. Valid driver's license on owner or all partners
  2. Social Security Number on owner or all partners
  3. Current residence address on owner or all partners
  4. Length of time at current residence for owner or all partners
  5. Date and place of birth for owner or all partners

- **A copy of the signed lease agreement, in the name of all applicant(s), on the premises for which the application is being made. If a corporation, lease must be in corporate name only.**
- **The signed lease should be for at least eighteen months**.
- For property owned or being purchased by the applicant, a copy of the bill of sale, property tax records, or other proof of ownership by the applicant must be provided
- Detail drawing or sketch of premises, inside and out, showing entrances, exits, location of kitchen area, bar area, cash register(s), distance to streets and parking area.
- To transfer an existing alcoholic beverage license, both the owner and applicant **must** sign a "***transfer agreement***" with the City of Birmingham and State of Alabama ABC Board and provide copies of the current City and State licenses
- **If you were not born in the United States you must provide one of the following items**:
- A current valid Permanent Resident Card that allows you to own and operate a business
- A Naturalized Citizen(must present original certificate of naturalization).

FOR SPECIAL EVENT LIQUOR APPLICATION ONLY:

- Event Sponsor _____ Phone Number_____

(1) Sponsor Letter of Designation? Yes ☐ No ☐
(2) Multi-Vendor Sponsorship? Yes ☐ No ☐
(3) Street Closing Required Yes ☐ No ☐
(4) Park Board Permission Yes ☐ No ☐
(5) Noise Permit Yes ☐ No ☐ Phone Number (205)254-2453