

ORDINANCE NO. 2025-52

**AN ORDINANCE AMENDING SECTION 3 OF THE BUSINESS LICENSE CODE
(ORDINANCE NO. 2007-32) OF THE CITY OF OXFORD, ALABAMA, FOR THE
YEAR 2026 AND EACH SUBSEQUENT YEAR**

BE IT ORDAINED by the City Council of the City of Oxford, Alabama as follows:

SECTION ONE: That the Business License Code, Section 3, of the City of Oxford, Alabama, shall read as follows:

Section 3. License term; minimums.

The license term and the minimum amount for a business license are as follows:

(a) *Full Year.* Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$100.00.

(b) *Half Year.* Every person who commences business on or after July 1st, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.

(c) *Issue Fee.* For each license issued there shall be an issue fee collected of ten dollars (\$10.00) and said issue fee shall be collected in the same manner as the license tax.

(d) *Annual Renewal.* Except as provided in subsections (i) and (ii), the business license shall be renewed annually on or before the 31st day of January each year.

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

(ii) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122 of the *Code of Alabama* which states that each year, each insurance company shall furnish the municipality a statement in writing

duly certified showing the full and true amount of gross premiums received during the preceding year 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 as provided for in the municipal code.

(iii) On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1st in order for them to receive their notice.

(iv) Business license renewal payments received by the municipality shall be applied to the current renewal only when any and other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the municipal code.

SECTION TWO: This Ordinance shall become effective on and after January 1, 2026 and publication as required by law.

APPROVED and ADOPTED this 25th day of November, 2025.

CITY COUNCIL OF THE CITY OF
OXFORD, ALABAMA

absent

Chris Spurlin, Council Member



Charlotte Hubbard, Council Member



Phil Gardner, Council Member


Steven Waits, Council Member


Mike Henderson, Council Member

APPROVED:


Alton Craft, Mayor

ATTEST:


Alan B. Atkinson, City Clerk

CERTIFICATION OF ADOPTION

I hereby certify that the attached ordinance was duly adopted by the Oxford City Council in regular session assembled on the 25th day of November, 2025, and is recorded in the official minutes of the Oxford City Council.


Alan B. Atkinson, City Clerk

CERTIFICATION OF PUBLICATION

I, Alan B. Atkinson, City Clerk for the City of Oxford, Alabama, do hereby certify this Ordinance was posted in three public places within the City and at Oxford City Hall beginning on the 26th day of November, 2025, as in accordance with the provisions of Code of Alabama, 1975, Section 11-45-8.


Alan B. Atkinson, City Clerk