

Section 11-51-92**Licenses based on a flat rate, taken out after July 1; transfer of licenses.**

(a) In case the license of any business, trade, occupation, or profession is based on a flat rate and is taken out after July 1, only one half of the license shall be charged and collected, except for those subjects for which daily, weekly, monthly, quarterly, or semiannual licenses are provided by law.

(b) No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company, or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approvals for an alcoholic beverage license.

(Code 1907, §1343; Code 1923, §2166; Code 1940, T. 37, §753; Act 2006-586, p. 1548, §2.)