



Huntsville, Alabama

305 Fountain Circle
Huntsville, AL 35801

Cover Memo

Meeting Type: City Council Regular Meeting **Meeting Date:** 11/6/2025

File ID: TMP-6220

Department: Finance

Subject:

Type of Action: Approval/Action

Public hearing for suspension of licensure for confidential tax related case number 411; and consideration of a Resolution pertaining to the same (Set on October 23, 2025, Regular Council Meeting)

Resolution No. 25-830

Finance Information:

Account Number: See comments below.

City Cost Amount: \$ N/A

Total Cost: \$ N/A

Special Circumstances:

Grant Funded: \$ N/A

Grant Title - CFDA or granting Agency: N/A

Resolution #: N/A

Location: (list below)

Address: N/A

District: District 1 ☐ District 2 ☐ District 3 ☐ District 4 ☐ District 5 ☐

Additional Comments:

Whereas, the Finance Director of the City of Huntsville, Alabama has petitioned to set a hearing for suspension of licensure for certain taxpayer (case number 411) in accordance with Chapter 15, Article II, Section 15-56 of the Code of Ordinances of the City of Huntsville, as amended.

RESOLUTION NO. 25-

BE IT RESOLVED by the City Council of the City of Huntsville, Alabama, as follows:

(a) Subject to paragraphs (b) and (c), that because of failure to remit taxes due and owing to the City the business licensure for certain taxpayer(s) [Case: 411] be and the same is hereby suspended for a period of 12 months from the date hereof.

(b) That, in the event a taxpayer/licensee whose license has been hereby suspended enters into an installment agreement with the City for the payment of the delinquent taxes and remains current under said agreement, during the suspension period, then this suspension shall be held in abeyance and said taxpayer/licensee; will be allowed to operate; provided, however, if, at any point during the suspension period the taxpayer/licensee fails to timely make an installment payment, then this suspension shall no longer be held in abeyance and shall automatically be in full force and effect for said non-compliant taxpayer/licensee without further action required by the City. In such an event, the non-compliant taxpayer/licensee shall be subject to citation for operating without a business license should it continue operating during its suspension period.

(c) That, in the event a final assessment is issued, and is not timely appealed, for non-payment of tax due for periods that are not covered under an installment agreement referenced in paragraph (c), then this suspension shall no longer be held in abeyance and shall automatically be in full force and effect for said non-compliant taxpayer/licensee without further action required by the City. In such an event, the non-compliant taxpayer/licensee shall be subject to citation for operating without a business license should it continue operating during its suspension period.

ADOPTED this the 6th day of November, 2025.

President of the City Council of
the City of Huntsville, Alabama

APPROVED this the 6th day of November, 2025.

Mayor of the City of Huntsville,
Alabama