

ORDINANCE NO. 11-23-92

AN ORDINANCE AMENDING ORDINANCE NO. 7-1975

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RAINSVILLE,  
ALABAMA, AS FOLLOWS:

SECTION A. Ordinance No. 10-19-92 adopted October 19, 1992, and amended by Ordinance No. 10-30-92 adopted October 30, 1992, are hereby revoked and replaced in their entirety with this ordinance.

SECTION B. Ordinance No. 7-1975, adopted June 23, 1975, is hereby amended by deleting Section 1 thereof and substituting in the place thereof the following amended Section 1:

SECTION 1. For the privilege of engaging or continuing within the city in the business activities hereinafter referred to, there is hereby levied in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the person or entity on account of the business activities and in the amounts to be determined by the application of rates against proceeds of sales, or gross receipts, as the case may be, as follows:

(a) Upon every person, firm or corporation engaged or continuing within the city in the business of selling at retail any tangible personal property whatsoever, including merchandise and commodities of every kind and character (not including, however, bonds or other evidence of debt or stock) an amount equal to four percent (4%) of the gross proceeds of sales of the business except where a different amount is expressly stated herein; provided, however, that any person engaging or continuing in business as a retailer and wholesaler or jobber shall pay the tax measured by the gross proceeds of retail sales of such business at the rates specified, when his books are kept so as to show separately the gross proceeds of sales of each business, and when his books are not so kept he shall pay as a retailer the tax measured by the gross sales of the business.

(b) Upon every person, firm or corporation engaged or continuing within the city in the business of conducting or operating places of amusement, entertainment, billiard and pool rooms, bowling alleys, amusement devices, musical devices, theatres, moving picture shows, amusement parks, athletic contests, including wrestling matches, prize fights, boxing and wrestling exhibitions, football and baseball games (including athletic contests conducted by or under the auspices of any educational institution within the city or any athletic association thereof, or other association whether such institution or association be a state, county or municipal institution or association of a state, county or city school, or other institution, association or school), skating rinks, race tracks, golf courses, or any place at which an exhibition display amusement or entertainment is offered to the public, or place or places where an admission fee is charged, including public bathing places, public dance halls of every kind and description within the city, an amount equal to four percent (4%) of the gross receipts of any such business.

(c) Upon every person, firm or corporation engaged or continuing within the city in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, an equal amount of two percent (2%) of the gross proceeds of the sales of such machines; provided that the term "machine" as herein used shall include machinery which is used for mining, quarrying and the parts of such machines, attachments and replacements therefore which are made or manufactured for use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.

(d) Upon every person, firm or corporation engaged or continuing within the city in the business of selling at retail any machine, machinery, or equipment which is used in connection with the production or harvesting of agricultural produce or products, livestock, or poultry on farms, any automotive vehicle, truck, truck trailer, house trailer, boat, or camper and parts of said items attachments and replacements therefore which are made or

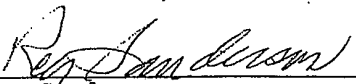
manufactured for use on or in the operation of said items and which are necessary to and customarily used in the operation of such said items, an amount equal to one percent (1%) of the gross proceeds of the sale thereof. Where any used machine, machinery, or equipment which is used in connection with the products or harvesting or agricultural produce or products, livestock, or poultry on farms or any used automotive vehicle, truck, truck trailer, house trailer, boat or camper is taken in trade or in a series of trades as a credit or part payment on a sale of a new or used machine, machinery, or equipment, the tax levied herein shall be paid on the net difference, that is, the price of the new or used machine, machinery, equipment, automotive vehicle, truck, truck trailer, house trailer, boat or camper sold, less the credit for the used machine, machinery, equipment, automotive vehicle, truck, truck trailer, house trailer, boat or camper taken in trade.

(e) Upon every person, firm or corporation engaged or continuing within the city in the business of selling through coin-operated dispensing machines, food and milk products for human consumption, not including beverages other than coffee, milk, milk products and substitutes therefore, there is hereby levied a tax equal to four percent (4%) of the cost of such food, food products, and beverages sold through such machines, which cost for the purpose of this section shall be the gross proceeds of sales of such machines.


(f) Upon every person, firm or corporation who delivers, distributes or unloads any tangible personal property, including merchandise of every kind and character, within the corporate limits of the City of Rainsville, which was purchased for shipment from outside the corporate limits or police jurisdiction of the City of Rainsville and for which no sales tax was collected or paid at the point of purchase, an amount as follows: four percent (4%) of the gross sales price of such personal property or merchandise as is described in (a) above; two percent (2%) of the gross sales price of such personal property or merchandise as is described in (c) above; and one percent (1%) of the gross sales price of such personal property or merchandise as is described in (d) above.

SECTION C. This Ordinance shall become effective the 1st day of December, 1992.

ADOPTED AND APPROVED THIS 23RD DAY OF NOVEMBER, 1992.

  
\_\_\_\_\_  
Roy Sanderson

Attest:

  
\_\_\_\_\_  
City Clerk

#### CERTIFICATE OF SERVICE

The undersigned, Clerk of the City of Rainsville, Alabama, hereby certifies that the foregoing Ordinance was adopted at a regular meeting of the City Council of the City of Rainsville, Alabama, held on the 23rd day of November, 1992, at which a quorum was present and that the same was published by one insertion in the Sand Mountain News, a newspaper of general circulation published in the City of Rainsville, Alabama, on the 27th day of November, 1992.

  
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City Clerk