

ORDINANCE NO. 10-1-77 B

AN ORDINANCE TO LEVY A PRIVILEGE OR LICENSE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE MUNICIPALITY, OR WITHIN ITS POLICE JURISDICTION

Be it ordained by the City Council of the City of Rainsville, Alabama (the "Municipality"), as follows:

Section 1. For the privilege of engaging or continuing within the Municipality 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 on account of the business activities and in the amounts to be determined by the application of rates against gross 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 Municipality 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 evidences of debts or stocks, nor sale or sales of material and supplies to any person for use in fulfilling a contract for the painting, repair, or reconditioning of vessels, barges, ships and other watercraft of over fifty tons burden), an amount equal to four percent (4%) of the gross proceeds of sales of the business except where a different amount is expressly provided herein; provided, 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 retailer the tax on the gross sales of the business.

(b) Upon every person, firm or corporation engaged, or continuing within the Municipality in the business of conducting or operating places of amusement or entertainment, billiard and pool rooms, bowling alleys, amusement devices, musical devices, theaters, opera houses, moving picture shows, vaudevilles, 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 Municipality or any athletic association thereof, or other association whether such institution or association be a denominational, state, county, or municipal institution or association or a state, county, or city school, or other institution, association or school), skating rinks, race tracks, golf courses, or any other place at which any 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, 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 Municipality in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, an amount equal to 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, compounding, processing or manufacturing tangible personal property, and the parts of such machines, attachments and replacements therefor 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 Municipality in the business of selling at retail any automotive vehicle, truck trailer, semi-trailer, or house trailer, an amount equal to one percent (1%) of the gross proceeds of sales of said automotive vehicle, truck trailer, semi-trailer or house trailer; provided, when any used automotive vehicle or truck trailer, semi-trailer or house trailer is taken in trade or in a series of trades, as a credit or part payment on the sale of a new or used vehicle, the tax levied herein shall be paid on the net difference, that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade; and provided further that when a taxpayer subject to the tax provided for in this subsection withdraws from his stock in trade any automotive vehicle or truck trailer, semi-trailer or house trailer for use by such taxpayer or by an employee or agent of such taxpayer in the operation of such business, the tax of such taxpayer hereunder shall be measured with respect to the items so withdrawn by him by the sum of eighty-three cents for each year or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer so withdrawn shall remain the property of such person. Each such year or part thereof shall begin with the day of anniversary date, as the case may be, of such withdrawal and shall run for the twelve succeeding months or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the property of such person.

(e) Upon every person, firm or corporation engaged or continuing within the Municipality in the business of selling through coin-operated dispensing machines, food and food products for human consumption, not including beverages other than coffee, milk, milk products and substitutes therefor, 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 subsection shall be the gross proceeds of sales of such business.

(f) Upon every person, firm or corporation engaged or continuing within the Municipality 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, and the parts of such machines, machinery or equipment, attachments and replacements therefor which are made or manufactured for use on or in the operation of such machine, machinery or equipment, and which are necessary to and customarily used in the operation of such machine, machinery or equipment, an amount equal to one percent (1%) of the gross proceeds of the sale thereof. The one percent (1%) rate herein prescribed with respect to parts, attachments, and

replacements shall not apply to any automotive vehicle or trailer designed primarily for public highway use, except farm trailers used primarily in the production and harvesting of agricultural commodities.

Where any used machine, machinery or equipment which is used in planting, cultivating, and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock, and poultry on farms 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 or equipment sold, less the credit for the used machine, machinery or equipment taken in trade.

Section 2. Upon every person, firm or corporation engaged in the doing of any act, or who shall do any act, or continuing in the doing of any act, or engage in the operation of any business, or who shall engage in the operation of any business, within the police jurisdiction of the Municipality but beyond the corporate limits of the Municipality for which or upon which a privilege or license tax is in this ordinance levied or required within the corporate limits of the Municipality, there is hereby levied, in addition to all other taxes of every kind now imposed by law or by municipal ordinance, to be collected as herein provided for the privilege or license taxes herein levied within the corporate limits of the Municipality, a privilege or license tax equal to one-half of that provided, levied or required in this ordinance for the doing of such act, or the engaging or continuing therein, or the engaging or continuing in the operation of such business within the corporate limits of the Municipality. Except for the amount of the privilege of license tax herein levied within the police jurisdiction of the Municipality but outside the corporate limits thereof, all the provisions of this ordinance extend and apply to all the area within the police jurisdiction of the Municipality.

Section 3. 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 Municipality, which was purchased for shipment from outside the corporate limits or police jurisdiction of the Municipality and for which no sales tax was collected or paid at the point of purchase, there is hereby levied a tax in an amount as follows: four percent (4%) of the gross sales price of such personal property or merchandise as is described in Section 1 (a) above; two percent (2%) of the gross sales price of such personal property or merchandise as is described in Section 1 (c) above; and one percent (1%) of the gross sales price of such personal property or merchandise as is described in Section 1 (f) above.

Section 4. The taxes levied by Sections 1, 2 and 3 of this ordinance shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State sales tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State sales tax statutes for enforcement and collection of taxes.

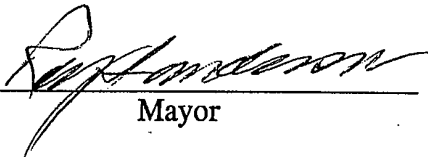
Section 5. This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the Municipality, but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the Municipality by its general license code or ordinance, but the taxes or licenses levied by this ordinance shall, from the effective date of this ordinance, be in substitution for, and replacement of, the taxes or licenses levied by Ordinance No. 7-1975 of the Municipality as amended by Ordinance No. 11-23-92 of the Municipality.

Section 6. Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid for any reason shall not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

Section 7. This ordinance shall become effective as provided by law and the first payment of taxes hereunder shall be due and payable on the twentieth day of December 1997. This ordinance shall remain in full force and effect and shall apply to each month of the year 1997 and to each month of each calendar year thereafter from year to year.

Section 8. This ordinance shall be published by publication one time in The Weekly Post, a newspaper published in the Municipality.

Adopted and approved this 1<sup>st</sup> day of DECEMBER, 1997.

  
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Mayor

Authenticated:

  
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City Clerk