

SALES TAX ORDINANCE

Sec. 1 Definitions.

The following terms wherever used in this article shall have the respective meanings ascribed to them, except where the context clearly indicates a different meaning:

State sales tax statutes: Sections 40-23-1 through 40-23-38, both inclusive, of the Code of Alabama 1975, as amended.

State use tax statutes: Sections 40-23-60 through 40-23-88, both inclusive, of the Code of Alabama 1975, as amended.

All words, terms and phrases which have been defined or to which meanings have been given in the state sales tax statutes, when used in this article, shall have the same meanings as given them in said state sales tax statutes except where the context clearly indicates a different meaning.

Sec. 2. Levy of sales tax-In city.

Pursuant to the provisions of section 11-51-200, Code of Alabama 1975, 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 amount to be determined by the application of rates against gross sales, or gross receipts, as the case may be, as follows:

(1) Upon every person, including the state, engaged or continuing within this city in 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 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 (50) tons burden, an amount equal to one (1) per cent of the gross proceeds of sales of the business except where a different amount is expressly provided herein. Any person engaging or continuing in business as a retailer and wholesaler or

jobber shall pay the tax required on the gross proceeds of retail sales of such business at the rates specified, when such person's books are kept so as to show separately the gross proceeds of sales of each business, and when such person's books are not so kept, such person shall pay the tax as a retailer, on the gross sales of the business. Where any used part of an automotive vehicle or a truck trailer, semitrailer 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 rebuilt part, the tax levied herein shall be paid on the net difference, that is, the price of the new or used part sold less the credit for the used part taken in trade; provided, however, that this provision shall not be construed to include tires or batteries.

Sec.3. Same-In police jurisdiction.

Upon every person engaged in the doing of any act, or who shall do any act, or continuing in the doing of any act, or engaged in the operation of any business, or who shall engage in the operation of any business, within the police jurisdiction of the city, but beyond the corporate limits of the city, for which, or upon which, a privilege or license tax is in this article levied or required within the corporate limits of the city, 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 city, a privilege or license tax equal to one-half ($\frac{1}{2}$) of that provided, levied or required in this article 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 city. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of the city but without the corporate limits thereof, all the provisions of this article extend and apply to all the area within the police jurisdiction of the city.

Sec. 4. Same-State sales tax statutes applicable.

The taxes levied by sections 2 and 3 shall be subject to all 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.

Sec. 5. Collection by dealer.

Every person engaged in or continuing in this city in the business for which a license or privilege tax is required under section 2 and 3 shall add to the sales price and collect from the purchaser all taxes due thereunder and shall pay the same to the Alabama Department of Revenue at the same time that the state sales tax is due and payable.

Sec. 6. Punishment for violation.

Any person violating any of the provisions of this article shall, on conviction, be punished as provided by state law. Each day's violation shall constitute a separate offense.

Dated this 20th day of August, 1984.

ATTEST: Clara A. Pierce
Clerk

Alton C. Hyche
Mayor