

PURSUANT TO THE PROVISIONS OF ACT NO. 917, REGULAR SESSION LEGISLATURE 1969, THE ORDINANCE LEVIES A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS STORING, USING, OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE CITY OF PRICHARD, ALABAMA, OR WITHIN ITS POLICE JURISDICTION; PROVIDES FOR THE COLLECTION OF THE SAID TAXES; PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE; AND REPEALS A PRIOR ORDINANCE LEVYING SIMILAR TAXES.

Pursuant to the provisions of Act No. 917, Regular Session Legislature 1969, be it ordained by the City Council of the City of Prichard, in the State of Alabama, as follows:

Section 1. There is hereby levied, for the privilege of engaging or continuing within the City of Prichard in the business activities hereinafter referred to, 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 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 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 evidences of debt 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 three percent (3%) 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 a retailer the tax measured by the gross sales of the business; and provided, further, that where all sales of a business are single sales of peanut products, milk products, coffee, and confections sold in dispensing machines located in industrial plants or on private property for employees where such machines dispense exclusively articles not to exceed ten cents (10¢) per sale and the person operating such machines shall be engaged in the business of selling exclusively articles not to exceed ten cents (10¢) per sale and shall have filed with the State Department of Revenue a sworn statement to that effect and shall keep and maintain records satisfactory to the State Department of Revenue, the tax herein provided for shall not be levied with respect to such business.

(b) Upon every person, firm or corporation engaged or continuing within the City in the business of conducting or operating places of amusement or entertainment, billiard and pool rooms, bowling alleys, amusement devices, musical devices, theatres, opera houses, moving picture shows, vaudeville, 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 this state, or any athletic association thereof, or other association whether such institution or association be a denominational, state, county, or municipal institution or association or school), skating rinks, race tracks, miniature golf courses, or any other 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 three percent (3%) 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 amount equal to 3/4 of one percent (.75%) 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 City in the business of selling at retail any machine, machinery, or equipment, either that which is self-propelled or otherwise propelled or drawn and which is used in planting, cultivating, and harvesting farm products, or that which is used in connection with the production 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 3/4 of one percent (.75%) of the gross proceeds of the sale thereof. The 3/4 of one percent (.75%) 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, either that which is self-propelled, or otherwise propelled or drawn and 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.

(e) Upon every person, firm or corporation engaged or continuing within the City in the business of selling at retail any automotive vehicle or truck trailer, semi-trailer or house trailer, an amount equal to 3/4 of one percent (.75%) of the gross proceeds of sale of said automotive vehicle or truck trailer, semi-trailer or house trailer, provided, however, where a person 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 him or by his employee or agent in the operation of such business, there shall be paid, in lieu of the tax levied herein, a fee of three dollars (\$3.00) per year or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the property of such person. Each such year or part thereof shall begin with the day or 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. Where 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.

Section 2. Levy of the Tax in Police Jurisdiction. For the privilege of engaging or continuing in the business activities hereinafter referred to within the police jurisdiction of the City outside of its corporate limits, there is hereby levied, in addition to all 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 engaged or continuing within the police jurisdiction of the City and beyond the corporate limits thereof, 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 debt or stocks, nor sale or sales of materials and supplies to any person for use in fulfilling a contract for the painting, repair,

(c) Upon every person, firm, or corporation engaged or continuing within the police jurisdiction of the City and beyond the corporate limits thereof, in the business of selling at retail any automotive vehicle, truck trailer, semi-trailer, or house trailer, an amount equal to 3/8 of one percent (.375%) of the gross proceeds of sale of said automotive vehicle or truck trailer, semi-trailer or house trailer, provided, however, where a person 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 him or by his employee or agent in the operation of such business, there shall be paid, in lieu of the tax levied herein, a fee of One and 50/100 dollars (\$1.50) per year or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the property of such person. Each such year or part thereof shall begin with the day or 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. Where 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.

Section 3. Provisions of State Sales Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. The taxes levied by Sections 1 and 2 of this ordinance shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, 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 4. (a) An excise tax is hereby imposed on the storage, use or other consumption in the City or police jurisdiction thereof, of tangible personal property (not including materials and supplies bought for use in fulfilling a contract for the building, repair or reconditioning of vessels, barges, ships and other watercraft of more than fifty tons burden) purchased at retail for storage, use or other consumption in the City or the police jurisdiction thereof, except as herein specifically otherwise provided, at the rate of three percent (3%) of the sales price of said property within the incorporated limits of said City, and at the rate of one and one-half percent (1.5%) of the sales price if without the incorporated limits of said City but within the police jurisdiction thereof.

(b) An excise tax is hereby imposed on the storage, use or other consumption in the City or police jurisdiction thereof, of any machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property purchased at retail for storage, use or other consumption in the City or the police jurisdiction thereof at the rate of 3/4 of one percent (.75%) of the sales price of said machine, within the incorporated limits of the City and at the rate of 3/8 of one percent (.375%) of the sales price of said machine if without the incorporated limits of said City but within the police jurisdiction thereof. And further providing that said term "machine" as herein used shall include not only the machinery but also the parts of such machines, attachments and replacements and for which are made or manufactured for the use on or in the operation of such machines, and which are necessary to the operation of such machines and are customarily so used.

(c) An excise tax is hereby imposed on the storage, use or other consumption in the City or police jurisdiction thereof of any automotive vehicle or truck trailer, semi-trailer or house trailer purchased at retail for storage, use or other consumption in the City or police jurisdiction thereof at the rate of 3/4 of one percent (.75%) of the sales price within the corporate limits of said City or at the rate of 3/8 of one percent (.375%) of the sales price if without the corporate limits of said City but within the police jurisdiction thereof. Should a used automotive vehicle, truck trailer, semi-trailer or house trailer be taken in trade as a credit or part payment on the sale of a new or used automotive vehicle, truck trailer, semi-trailer or house trailer, the tax levied hereby

should be paid on the net difference, that is, the price of the new or used vehicle, truck trailer, semi-trailer or house trailer sold, less the credit for the used vehicle, truck trailer, semi-trailer or house trailer taken in trade.

(d) An excise tax is hereby imposed on the storage, use or other consumption in the City or police jurisdiction thereof of any machine, machinery, or equipment, either that which is self-propelled or otherwise propelled or drawn and which is used in planting, cultivating, and harvesting farm products, or that which is used in connection with the production 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 $\frac{3}{4}$ of one percent (.75%) of the sales price within the corporate limits of said City or at the rate of $\frac{3}{8}$ of one percent (.375%) of the sales price if without the corporate limits of said City but within the police jurisdiction thereof. The rates 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, either that which is self-propelled, or otherwise propelled or drawn and 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 5. The taxes levied by Section 4 of this ordinance shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, penalties, fines, punishments and deductions that are applicable to the taxes levied by the State use tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State use tax statutes for enforcement and collection of taxes.

Section 6. Discounts are allowed for prompt payment of sales tax only. Discounts in the amount of five percent (5%) on the first one hundred dollars (\$100.00) or less in taxes or in the amount of two percent (2%) of any tax over one hundred dollars (\$100.00), if any, are allowed when taxes are paid before becoming delinquent, but no discount shall be allowed if not paid when due. A penalty of ten percent (10%) and interest of one-half of one percent ($\frac{1}{2}$ of 1%) per month or fraction thereof shall be added to taxes not paid when due.

Section 7. This Ordinance Cumulative to General License Code or Ordinance. This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the City, 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 City by its general license code or ordinance.

Section 8. Severability. 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 9. Ordinance No. 1245 -- levying a privilege or license tax against persons, firms, or corporations engaged in the business of selling tangible personal property at retail or conducting places of amusement in the City of Prichard, Alabama, and its police jurisdiction, which was adopted and ordained by the City Council on June 1, 19 70, is hereby rescinded and repealed, together with all amendatory ordinances thereto including Ordinances Nos. 1247 and 1269.

Section 10. Effective Date. This ordinance shall become effective on the first day of October, 19 71, and the first payment of taxes hereunder shall be due and payable on the twentieth day of November, 19 71. This ordinance shall remain in full force and effect and shall apply to each month of the year, 1971, beginning with the month of October and to each month of each calendar year thereafter from year to year.

Adopted this 3rd day of August, 1971.

APPROVED: _____

Mayor

~~AUTHENTICATED~~

ATTEST:

City Clerk

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