

880



2515

June 6, 1969

I, Berniece H. Centanne, City Clerk of the City of Prichard, Alabama certify that the attached copy of Ordinance No. 880 is a true and correct copy of said Ordinance adopted by the City Council of the City of Prichard, Alabama on the 3rd day of October, 1960.

A handwritten signature in cursive script, reading "Berniece H. Centanne", written over a horizontal line.

Berniece H. Centanne, City Clerk

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h. The term "wholesale sale" or "sale at wholesale" means a sale of tangible personal property by wholesalers to licensed retail merchants, jobbers, dealers or other wholesalers for resale and does not include a sale by wholesalers to users or consumers, not for resale. The term "wholesale sale" shall include a sale of tangible personal property or products to a manufacturer or compounder which enters into and becomes an ingredient or component part of the tangible personal property or products which he manufactures or compounds for sale and not for the personal and private use or consumption of any person so withdrawing, using or consuming the same.

c. Upon every person, firm or corporation engaged or continuing within the City of Prichard in the business of selling any automotive vehicle or truck trailer and semi-trailer, an amount equal to one-fourth of one percent of the gross proceeds of the sale of said automotive vehicle or truck trailer and semi-trailer.

l. The term "sale at retail" or "retail sale" shall mean all sales of tangible personal property except those above defined as wholesale sales. The quantities of goods sold or prices at which sold, are immaterial in determining whether or not a sale is at retail. Sales of building materials to contractors,

SECTION ELEVEN
A discount equal to three percent of the total amount of any monthly installment of the tax provided for herein shall be allowed to each tax payer upon the filing of the monthly report with respect to such installment in the form and at the time here provided for and upon payment of the amount of such monthly installment (minus said three percent reduction) at the time when such installment is required hereunder to be paid. No such discount shall be allowed with respect to any monthly installments of the tax levied unless the same is paid and the report applicable thereto is filed in the form and at the time required hereunder.

SECTION TWELVE
Each and every provision of this ordinance, including any part of any definition contained herein, is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid 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 THIRTEEN
This ordinance shall be construed to repeal any of the provisions of the general license Code of the City of Prichard or of any other ordinance of the City imposing a license tax, and this ordinance shall be held to be cumulative to all other license tax ordinances.

SECTION FOURTEEN
This ordinance shall be in full force and effect on and after Sept. 26, 1960.
Adopted this 3rd day of Oct. 1960.
BERNICE H. CENTANNE,
City Clerk
The Citizen: Oct. 13, 1960.

SECTION FIVE
All persons subject to the provisions of this ordinance may add the tax herein levied to the sales price of the goods sold and collect the same from the purchasers but this section is not mandatory.

SECTION SIX
In instances where the City Council of the City of Prichard determines that it is practically impossible at the time of purchase of tangible personal property by manufacturers or shipbuilders for their vendors to determine with any degree of certainty the applicability of the license tax imposed by the provisions of this ordinance the City Council, upon application therefor, may issue a permit to such manufacturer or shipbuilder authorizing the purchase of tangible personal property without the payment to the vendor of the license tax herein imposed, and providing for such manufacturer or shipbuilder to report and pay such license measure directly to the City of Prichard. Said permit shall be issued subject to the following conditions:

(a) The holder of such permit shall report such license tax upon forms provided by the City, and shall pay said license tax directly to the City, reporting and paying monthly on or before the 20th day of the month following the month during which such tangible personal property was used for a purpose which would be subject to the license measure herein imposed.

(b) The holder of such permit shall be required to keep such books and records as may be necessary to determine such license tax liability which records shall be subject to examination by the City Clerk of the City of Prichard, or his duly authorized representative.

(c) Said permit shall not be transferable and may be cancelled upon notice by registered mail to the holder thereof.

SECTION SIX
Any person taxable under this ordinance, having cash and credit sales, may, if he desires, report such cash sales only, and he shall thereafter include in each monthly report all credit collections made during the month preceding, and shall pay the tax due thereon at the time of filing such report.

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