

AN ORDINANCE LEVYING AN ADDITIONAL PRIVILEGE OR LICENSE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS WHO OR WHICH USE THE PUBLIC STREETS OF THE CITY OF PRICHARD, OR WITHIN THE POLICE JURISDICTION THEREOF, FOR THE PURPOSE OF DELIVERING BUILDING SUPPLIES OR MATERIALS OR ANY OTHER GOODS, WARES OR MERCHANDISE WITHIN THE CITY OF PRICHARD OR WITHIN THE POLICE JURISDICTION THEREOF; AND PROVIDING THAT THE MONEY DERIVED AS A RESULT OF THIS ORDINANCE FROM WITHIN THE CORPORATE LIMITS OF THE CITY BE DEPOSITED TO THE GENERAL FUND.

BE IT ORDAINED BY THE CITY OF PRICHARD MEMBERS OF THE CITY COUNCIL, AS FOLLOWS:

SECTION ONE: There is hereby levied, in addition to all other licenses and taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against all persons, firms or corporations, on account of the business activities and in the amounts to be determined by the application of rates against gross sales or gross receipts, as the case may be, who or which use the public streets of the City of Prichard or those within the Police Jurisdiction thereof, for the purpose of delivering building materials or supplies or any other goods, wares or merchandise within the City of Prichard or within the Police Jurisdiction thereof, to be measured as hereinafter set out.

SECTION TWO: The license tax hereby levied shall be measured by and be based upon the reasonable and fair market price of the building supplies or **Materials** or other goods, wares or merchandise delivered, two (2%) per cent of the reasonable and fair market price thereof delivered within the corporate limits of the City of Prichard, and one (1%) per cent of the reasonable and fair market price thereof delivered outside the corporate limits of the City of Prichard but within Police Jurisdiction.

SECTION THREE: The use of the public streets within the corporate limits of the City of Prichard or the Police Jurisdiction thereof and the delivery of building supplies or materials or other goods, wares or merchandise within the corporate limits of the City of Prichard or within the Police Jurisdiction thereof by the manufacturer, distributor, contractor, sub-contractor or builder to the recipient of same, shall, for the purpose of this ordinance, be considered as a retail sale.

SECTION FOUR: The provisions of this ordinance shall not apply to any personal property which is specifically exempted from the provisions of the ordinance of the City of Prichard adopted on October 3, 1930, and entitled "AN ORDINANCE LEVYING A PRIVILEGE OR LICENSE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF SELLING TANGIBLE PERSONAL PROPERTY AT RETAIL IN THE CITY OF PRICHARD ALABAMA, OR WITHIN THE POLICE JURISDICTION THEREOF; PROVIDING FOR THE COLLECTION THEREOF; PROVIDING PENALTIES FOR VIOLATION OF THE ORDINANCE;" as set out in Section Four thereof.

SECTION FIVE: The tax levied under the provisions of this ordinance, except as otherwise provided, shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. On or before the twentieth day of each month after the ordinance shall have taken effect, every person on whom the taxes levied by this ordinance are imposed, shall render to the City of Prichard, on a form prescribed by the City, a true and correct statement showing the gross sale, the gross proceeds of sales, or gross receipts of his business, as the case may be, for the next preceding month, the amount of gross proceeds or gross receipts which are not subject

15389

to the tax, or are not to be used as a measurement of the taxes due by such person and the nature thereof, together with such other information as the City may require, and at the time of making such monthly report such person shall compute the taxes due and shall pay to the City the amount of taxes shown to be due on forms to be prescribed by the City of Prichard. In making the statements and reports herein provided the same information shall be given to the City as is furnished to the State under the State Sales Tax Law. If any person subject to this ordinance should wilfully make a false return or false statement of facts in the statements or returns required hereunder he shall be guilty of a misdemeanor and upon conviction shall be punished as provided in Section Eight of this ordinance.

SECTION SIX: 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 SEVEN: Any person taxable under this ordinance, having cash and credit sales, may, if he desires, report such cash sales only, and he shall hereafter 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.

SECTION EIGHT: It shall be the duty of every person engaging, or continuing in this City in any business for which a privilege tax is imposed by this ordinance to keep and preserve suitable records of the gross sales, gross proceeds of sales and gross receipts or gross receipts of sales of such business and such other books or accounts as may be necessary to determine the amount of tax for which he is liable, under the provisions of this ordinance.

SECTION NINE: The books, records and accounts mentioned in the next preceding section shall at all times be open to examination by the City Clerk or any person designated by same; any person who shall fail to keep such records or who shall refuse to permit such examination thereof or who violates any other provision hereof shall be guilty of a misdemeanor and upon conviction shall be fined not less than \$25.00 nor more than \$100.00, for each offense. Each month of such failure shall constitute a separate offense. Any person failing to render any report required by Section Four of this ordinance shall be guilty of a misdemeanor and upon conviction shall be fined not less than \$25.00 nor more than \$100.00 and each failure shall constitute a separate offense.

SECTION TEN: All of the provisions of this ordinance, other than the rate of taxation, which apply to persons engaging in business within the corporate limits of the City of Prichard shall apply to and govern and be binding upon all persons engaging in such business within the Police Jurisdiction of the City and beyond its corporate limits.

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 herein provided for and upon payment of the amount of such monthly installment (minus said three per cent reduction) at the time when such installment is required hereunder to be paid. No such discount shall be allowed with respect to any monthly installment of the tax levied unless the same is paid and the report applicable hereto is filed in the form and at the time required hereunder.

15389

SECTION TWELVE: The license tax hereby imposed may be paid by the person, firm or corporation delivering such building supplies or materials or other goods, wares or merchandise within the corporate limits of the City of Prichard or within its Police Jurisdiction at the time of such delivery or prior thereto, but if not paid by such person, firm or corporation at the time delivery is made, or prior thereto, the use within the corporate limits of the City of Prichard or materials or other goods, wares or merchandise shall, for the purpose of this ordinance, be considered as a retail sale thereof by the manufacturer, distributor, contractor, sub-contractor, building, business or recipient of same, who shall be required to report such delivery or retail sale and pay the tax thereon, measured in the manner herein set out.

SECTION THIRTEEN: Exempted from the license tax imposed hereby are all persons, firms or corporations, who shall deliver or receive or use such building supplies or materials or other goods, wares or merchandise within the corporate limits of the City of Prichard or within the Police Jurisdiction thereof who shall have paid to the City of Prichard the license tax imposed under the provisions of the ordinance adopted on the third day of October, 1960, which is entitled as hereinabove set forth.

SECTION FOURTEEN: This ordinance shall not be construed to repeal any of the provisions of the General License Code of the City of Prichard or any other ordinance of the City of imposing a license tax.

SECTION FIFTEEN: This ordinance shall become effective on the 1st day of January, 1968, and the first payment of taxes hereunder shall be due and payable on the 20th day of February, 1968. This ordinance shall remain in full force and effect, and apply to each month of each calendar year thereafter from year to year.

SECTION SIXTEEN: 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 shall not effect 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.

ADOPTED: Oct. 16, 1967.

(Signed) _____

Approved:

Mayor

ATTEST:

15389
Bernice H. Cartwright
CITY CLERK

→ ORDINANCE NO. 1102

AN ORDINANCE AMENDING THE ZONING ORDINANCE OF THE CITY OF PRICHARD, BEING ORDINANCE NO. 981.

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

SECTION 1. That the Zoning Ordinance of the City of Prichard, being Ordinance No. 981 together with the Zoning Map of the City of Prichard, be, and the same are hereby changed and altered in respect to that certain property in the City of Prichard, State of Alabama, described as follows, to-wit:

Lot 3, Square 24, of U. E. Carvers Land, Whistler Tract as per D.B.K. 60, P. 347, Also known as Lot 3, Block 24, Whistler.

The classification of said property is hereby changed from Residential (R-3) District to Commercial (B-1) District and it shall hereafter be lawful to construct on such property any structures permitted by Ordinance No. 981, the Zoning Ordinance of the City of Prichard, and to use said premises for any use permitted by the terms of said Ordinance in a commercial (B-1) District; provided, however that the plans for any structure or building sought to be erected on said property shall be in compliance with the building laws of the City of Prichard, and that any structure shall be approved by the Building Inspector of the City of Prichard, and that any such structure be erected only in compliance with such laws, including the requirements of said Ordinance No. 981.

X SECTION 2. This Ordinance shall have full force and effect upon its approval as required by law.

Adopted this 16th day of October, 1967.

APPROVED: _____

W. C. Lepp
Mayor

ATTEST:

CITY CLERK

Please publish as follows: Register October 30, 1967