

ORDINANCE NO. # 601

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

SECTION I. In addition to all licenses and taxes of any kind or nature now or hereafter imposed or levied or assessed by the City of Prichard, Alabama, there is hereby levied, imposed and assessed upon each and every person, firm, association or corporation within the City of Prichard, Alabama engaged in the business of selling at retail any tangible personal property of any kind or nature (hereinafter referred to as "Taxpayer") an annual license tax based upon the gross annual business of such Taxpayer, which such license tax shall be as follows: On gross annual business of over \$100,000 and not over \$200,000, \$75.00; Over \$200,000 and not over \$300,000, \$175.00; Over \$300,000 and not over \$500,000, \$350.00; Over \$500,000 and not over \$750,000, \$600.00; Over \$750,000 and not over \$1,000,000, \$900.00; Over \$1,000,000 and not over \$2,000,000, \$1600.00; Over \$2,000,000 and not over \$3,000,000, \$2800.00; Over \$3,000,000 and not over \$4,000,000, \$4,000.00; Over \$4,000,000, \$5,200.00.

SECTION II. The license tax levied, imposed and assessed under this Ordinance shall be based upon the gross annual business done by each such Taxpayer during the calendar year immediately next preceding; provided, that any Taxpayer who shall not have been engaged actively in such business during the entire calendar year immediately next preceding shall pay such license tax upon the basis of an estimate of the sum actually due or to become due; provided that in no event shall such estimate be less than the amount of the actual gross business done during that portion of the calendar year immediately next preceding when such Taxpayer was so engaged in business, and provided further that such Taxpayer shall, on or before the day when such license tax shall become due for the next succeeding year, correct such estimate to conform with the gross annual business done by such Taxpayer during the first full calendar year during which such Taxpayer does such business in the City of Prichard, Alabama, and shall at the same time pay any additional tax due hereunder.

III. Each such Taxpayer in the City of Prichard subject to the license tax levied, imposed and assessed by this Ordinance shall, on or before the 28th day of February of each year, pay to the City Clerk of the City of Prichard such sum or sums due by reason of the license tax levied, imposed and assessed under this Ordinance, and shall make affidavit in the form and manner required by the City Council as to the correctness of the license tax paid with relation to such Taxpayer's business. Failure of any such Taxpayer to pay such sum or sums due or to make such affidavit on or before the 28th day of February of each year shall subject such Taxpayer to a penalty in the amount of twentyfive (25%) of the license tax due and payable hereunder. Failure of any such Taxpayer to pay such delinquent tax or make such affidavit on or before the 10th day of March of such year shall subject such Taxpayer to the penalties provided in Section VI hereof.

IV. Any person, firm, association or corporation in the City of Prichard whose gross annual business shall consist of ten (10%) percent or more retail sales of tangible personal property shall be conclusively presumed to be in the business of selling at retail tangible personal property and shall be liable for the license tax levied, imposed and assessed by this Ordinance

V. There is also hereby levied, imposed and assessed upon each Taxpayer, as herein defined, except that he, she or it or they be engaged in the business of selling tangible personal property at retail without the city limits of the City of Prichard, but within the Police Jurisdiction thereof, one-half of the license tax levied, imposed and assessed upon Taxpayers as hereinbefore defined. Nothing in this Section shall be construed as permitting any Taxpayer, as defined herein, within the City limits of the City of Prichard to pay only one-half of the license tax hereinbefore provided for; the foregoing provision for one-half tax being intended to apply only when the Taxpayer is not located within the City limits of the City of Prichard, Alabama.

VI. The failure or refusal of any Taxpayer subject to the license Tax levied, imposed or assessed hereunder to pay such tax or make such affidavit when due shall constitute an offence against the City of Prichard and such person, firm or corporation shall, upon conviction, be fined not more than One Hundred (\$100.00) Dollars and may, in

addition, be sentenced to hard labor or jail for the City of Prichard for a term of not to exceed six (6) months. Each day that a Taxpayer, as defined herein, shall continue in business after the license tax hereunder levied, imposed and assessed, shall be due and unpaid, or said affidavit shall not be made shall constitute a separate offence.

VII. No provision contained in this Ordinance shall be construed as taxing or attempting to tax interstate commerce or to otherwise conflict with the Constitution of the United States or the State of Alabama.

VIII. Should any section, sentence, phrase or other portion hereof be declared unconstitutional by any court of competent jurisdiction it shall not affect the remainder hereof, it being the expressed intention of the City Council of the City of Prichard to adopt such portion or portions hereof as shall not be declared unconstitutional.

Adopted this the 15th day of February, 1954.

Attest:

Hernando H. Centurion,
City Clerk