ORDINANCE NO. 619

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

SECTION 1. In addition to all licenses and taxes of any kind or nature now or hereafter imposed, levied or assessed by the City of Prichard, there is hereby levied, imposed and assessed upon every person, firm, association or corporation within the City of Prichard engaged in the business of wholesaler, jobber, broker, distributor, or processor (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,	$ 37.50;
over $ 200,000	and not over $ 300,000,	$ 87.50;
over $ 300,000	and not over $ 500,000,	$ 175.00;
over $ 500,000	and not over $ 750,000,	$ 300.00;
over $ 750,000	and not over $ 1,000,000,	$ 450.00;
over $ 1,000,000	and not over $ 2,000,000,	$ 800.00;
over $ 2,000,000	and not over $ 3,000,000,	$ 1400.00;
over $ 3,000,000	and not over $ 4,000,000,	$ 2000.00;
over $ 4,000,000	and not over $ 5,000,000,	$ 3200.00;
over $ 5,000,000		$ 3800.00

provided that for the purposes of this Ordinance no person, firm, association or corporation engaged primarily in processing or manufacturing goods, wares or merchandise within the City of Prichard or within the Police Jurisdiction thereof shallbe determined to be engaged in the business of wholesaler, jobber, broker, distributor or processor and shall not be liable for the tax levied hereby.

SECTION II. The license tax levied, imposed and assessed under this Ordinance shall be based on the gross annual business done by each such taxpayer during the calendar year immediately next preceding; provided, that in the event any such taxpayer subject to the license tax hereby levied, imposed, and assessed shall not have been actively engaged in such business during the entire calendar year immediately next preceding shall pay such license tax on the basis of an estimate of the actual sum due or to become due and 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 for the first full calendar year during which such taxpayer does such business in the City of Prichard, Alabama, and at the same time pay any additional tax due hereunder.

SECTION 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 February 28th of each year, file with the City Clerk of the City of Prichard a statement under oath, signed by one of the principal officers of the organization, setting forth the amount of total gross annual business done by such taxpayer during the preceding calendar year if engaged in such business during the entire preceding calendar year, and shall, on or before the said 28th day of February pay to the City of Prichard all sums due by reason of the tax levied, imposed and assessed under this Ordinance, Should such taxpayer fail or refuse to pay the license tax due hereunder or to file a statement or report under oath as hereunder required on or before the said 28th day of February, then such payment shall be deemed delinquent and such taxpayer shall be subject to and shall pay a penalty in the amount of 25% of the license tax actually due and payable hereunder. Failure of any taxpayer to pay such delinquent license on or before the tenth day of March of such year shall subject such taxpayer to the penalties provided in Section V hereof.

SECTION IV. There is hereby also imposed, levied and assessed upon each taxpayer, as hereinbefore defined, located without the corporate limits of the City of Prichard but within the Police Jurisdiction thereof, one-half of the license tax levied, imposed and assessed for taxpayers as hereinbefore defined, located within the corporate limits of the City of Prichard. Nothing in this Section shall be construed as permitting any taxpayer, as defined herein, within the corporate limits of the City of Prichard to pay only one-half of the license hereinbefore provided for, the foregoing provision for one-half license being intended to apply only when the taxpayer is not located within the corporate limits of the City of Prichard.

SECTION V. The failure of refusal of any taxpayer subject to the license tax levied hereunder to pay such license tax when due, or to fail or refuse to file the report or statement under oath required hereunder or to knowingly file a false or fraudulent report or statement shall be guilty of an offense against the City of Prichard and shall, upon conviction, be fined not more than $100.00 and may, in addition, in the discretion of the Judge or Recorder trying the cause, be sentenced to Jail or hard labor for the City of Prichard for a term not to exdeed six months. Each day that a taxpayer, as defined hereunder, shall continue in business after the license tax hereunder levied, imposed and assessed, shall be due and unpaid, or a correct statement under oath shall not be filed, shall constitute a separate offense.

SECTION VI. No provision contained in this Ordinance shalibe construed as taxing or attempting to tax Interstate Commerce or to otherwise conflict with the Constitution of the United States or with the Constitution of the State of Alabama.

SECTION VII. Should any Section, sentence, phrase, or other portion hereof be declared unconstitutional by any Court of competent jurisdictio it shall not affect the remainder hereof, it being the expressed intentio of the City Council of the City of Prichard to adopt such portions hereof as shall not be declared unconstitutional.

Adopted this 20th day of December, 1954.

G. V. DISMUKES, MAYOR

ATTEST:

BERNIECE H. CENTANNE
CITY CLERK