



# CITY OF CLAY, ALABAMA ORDINANCE 2013-20

## AN ORDINANCE AMENDING ORDINANCE 2003-100

WHEREAS, the City Council of the City of Clay, Alabama, adopted Ordinance 2003-100, on the 1<sup>st</sup> day of December, 2003; and

WHEREAS, Ordinance 2003-100 levies a city sales and excise tax; and

WHEREAS, the City Council desires to amend Section 1 of Ordinance 2003-100.

NOW THEREFORE BE IT ORDAINED by the City Council of the City of Clay, Alabama, that Section 1 of Ordinance 2003-100 is hereby amended as follows:

Section 1. There is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege, license or excise tax against persons, firms, or corporations storing, using, otherwise consuming or engaging in the business of selling at retail tangible personal property or conducting places of amusement within the City of Clay and in the amount to be determined by the application of rates against gross sales, or gross receipts, as the case may be, as follows:

(a) Upon every person, firm, or corporation, (including the State of Alabama, the University of Alabama, Auburn University and all other institutions of higher learning in the state, whether such institutions be denominational, state, county or municipal institutions, and any association or other agency or instrumentality of such institutions) 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 debts 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 and commercial fishing vessels of over five (5) tons load displacement as registered with the U. S. Coast Guard and licensed by the State of Alabama Department of Conservation and Natural Resources), an amount equal to **four percent (4%)** of the gross proceeds of sales of the business except where a different amount is expressly provided herein. Provided, however, that any person engaging or continuing in business as a retailer and wholesaler or jobber shall pay the tax required on 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 the tax as retailer on the gross sales of the 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, theaters, opera houses, moving picture shows, vaudevilles, 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 the city, or any athletic association thereof, or other association whether such institution or association be a denominational, a state, or county, or a municipal institution or association or a state, county, or city school, or other institution, association or school), skating rinks, race tracks, golf courses, or any other

place at which any 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 **four percent (4%)** of the gross receipts of any such business. Provided, however, not withstanding any language to the contrary in the prior portion of this subsection, the tax provisions so specified shall not apply to any athletic event conducted by a public primary or secondary school. The tax amount which would have been collected pursuant to this subsection shall continue to be collected by said public primary or secondary school but shall be retained by the school which collected it and shall be used by said school for school purposes.

(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  $\frac{1}{2}$  of 1 percent (0.50%) effective January 1, 2004, with an additional  $\frac{1}{2}$  of 1 percent (0.50%) effective October 1, 2005, of the gross proceeds of the sale of such machines; provided, that the term "machines," 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 therefore 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 automotive vehicle or truck trailer, semi-trailer, house trailer or mobile home set-up materials and supplies including but not limited to steps, blocks, anchoring, cable pipes and any other materials pertaining thereto an amount equal to  $\frac{2}{5}$  of 1 percent (0.40%) effective January 1, 2004, with an additional  $\frac{7}{20}$  of 1 percent (0.35%) effective October 1, 2005, of the gross proceeds of sale of said automotive vehicle, truck trailer, semi-trailer, house trailer or mobile home set-up materials and supplies 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 \$7.50 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, 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.

(e) Upon every person, firm or corporation engaged or continuing within the city in the business of selling at retail any machine, machinery or equipment which is used in planting, cultivating and harvesting farm products, or 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 therefore 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  $\frac{1}{2}$  of one percent (0.50%) effective January 1, 2004, with an additional  $\frac{1}{2}$  of one percent (0.50%) effective October 1, 2005, of the gross proceeds of the sale thereof. Provided, however, the 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 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.

(f) Upon every person, firm or corporation engaged or continuing within city in the business of selling through coin-operated dispensing machines, food and food products for human consumption, not including beverages other than coffee, milk, milk products and substitutes therefore, there is hereby levied a tax equal to **four percent (4%)** of the retail selling price of such food, food products and beverages sold through such machines.

NOW THEREFORE BE IT FURTHER ORDAINED by the City Council of the City of Clay, Alabama that the collections of additional taxes imposed by this ordinance shall be earmarked as follows: (1) 35% of a 2% increase shall be earmarked for Public Safety. (2) 10% of a 2% increase shall be earmarked for School Programs to be implemented by the City of Clay.

NOW THEREFORE BE IT FURTHER ORDAINED by the City Council of the City of Clay, Alabama, that the rates of taxation set forth hereinabove shall become effective on October 1, 2013.

ADOPTED THIS THE 19<sup>th</sup> Day of August 2013.

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Charles K. Webster  
Mayor

ATTEST:

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Ronnie Dixon  
City Manager



## CITY OF CLAY, ALABAMA ORDINANCE 2013-20

### CERTIFICATION:

I, the undersigned City Manager of the City of Clay, Alabama, hereby Certify that the above and foregoing copy of (1) **Ordinance** is a true and correct copy of such Ordinance that was duly adopted by the City Council of the City of Clay, Alabama, on the 19<sup>th</sup> Day of August, 2013, as same appears in the official records of said City.

Posted at City Hall, Chalkville Regions Bank, Seniors Centers, and the United States Post Office all being in the City of Clay this the 20<sup>th</sup> Day of August, 2013.

Ronnie Dixon  
City Manager