

Brookwood
Posted 1/24/2020

Statutory Effective Date: February 1, 2020
Received by the Department: October 16, 2019

The Town of Brookwood has increased their sales and use taxes as shown below:

Sales & Use Taxes:	<u>OLD</u> <u>RATES</u>	<u>NEW</u> <u>RATES</u>
General Rate	2.000	3.000
Admissions to places of amusement and entertainment	2.000	3.000
Retail Selling Price of food for human consumption sold through vending machines	2.000	3.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	1.000	1.500
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.000	1.500
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers	1.000	1.500
Withdrawal fee for automotive vehicle dealers only	4.00	6.00

If sales of tangible personal property are made or delivered, or if purchases of tangible personal property are stored, used or consumed, outside the corporate limits of the city but within the police jurisdiction of the city, the rates of tax are one-half of those stated above.

Your Town of Brookwood sales and use taxes may be remitted online through the 'Local Tax' account in the Alabama Department of Revenue's online filing system, My Alabama Taxes (MAT), the 'ONE SPOT' to file: <https://myalabamataxes.alabama.gov>. If you have any questions about your Brookwood taxes, please contact:

Avenu/RDS
P. O. Box 830725
Birmingham, AL 35283-0725
1-800-556-7274

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE
Sales & Use Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490

Received

OCT 16 REC'D

ADOR Sales Tax Office

ORDINANCE NO. 2019 - 16

AN ORDINANCE AMENDING ORDINANCE NUMBER 93-135 OF THE TOWN OF BROOKWOOD MUNICIPAL CODE RELATING TO THE LEVY OF SALES AND USE TAXES

WHEREAS, The Mayor and Town Council wish to address the changing needs of the Town of Brookwood in order to adapt to the changing economy and the needs of the Town; and

WHEREAS, in recognition of the above, the Mayor and Town Council desire to be able to reduce the Town's debt, invest in capital projects and programs, and take other steps they deem necessary to improve Town services and the quality of life of Town residents.

NOW, THEREFORE, BE IT ORDAINED by the Town Council of the Town of Brookwood, Alabama:

1. That Town of Brookwood Ordinance 93-135 of the Town of Brookwood Municipal Code are hereby amended as set forth in "Exhibit A" which is attached hereto and incorporated herein by reference as if fully set out verbatim.

2. That this Ordinance shall become effective on December 1, 2019.

Such acceptance shall be effective upon the date of posting of this Ordinance.

ADOPTED AND APPROVED this the 1st day of October, 2019.

BROOKWOOD TOWN COUNCIL

By: Alton C. Hycho
Mayor



Jinda Barger
Town Clerk

I hereby certify that the above and foregoing Ordinance was posted on the 24 day of

Sept, 2019 at the following locations:

- 1) Mary's
- 2) Travel Center
- 3) Police Station, Fire Station
- 4) Henry's

Linda Barber
Town Clerk



1st Reading: September 17, 2019

Motion by: Joe Barber

2nd Reading: Kenny Henry

Motion by: Kenny Henry

Second by: Joe Barber

Exhibit “A”

(Additions to the Ordinance are shown in bold and underlined. All other revisions are as shown.)

ORDINANCE NO. 93-135

PURSUANT TO THE PROVISIONS OF SECTION 11-51-200, CODE OF ALABAMA (1975), THIS ORDINANCE LEVIES A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS STORING, USING, OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE TOWN OF BROOKWOOD, ALABAMA, OR WITHIN ITS POLICE JURISDICTION; PROVIDES FOR THE COLLECTION OF SAID TAXES; PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

THIS DOES NOT REPEAL THE ORDINANCE OF 1984.

Pursuant to the provisions of §11-51-200, Code of Alabama (1975), be it ordained by the Town Council of the **Town of Brookwood**, in the State of Alabama, 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 or license tax against the person on account of the business activities and in the amount to be determined by 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 with in the Town in 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 of over 50 tons burden), an amount equal to ~~two-three percent~~ **(23%)** 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.

Gen
3%

(b) Upon every person, firm or corporation engaged, or continuing within the Town, in the business of conducting, or operating, places of amusement or entertainment, billiard and pool rooms, bowling ~~allies~~ alleys, amusement devices, musical devices, theaters, opera houses, moving picture shows, vaudevilles, amusement parks, athletic contests, including wrestling matches, prize fights, boxing and wrestling expeditions, football and baseball games, (including athletic contests, conducted by or under the auspices of any educational institution within the Town, 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 Town, an amount equal to ~~two~~ three percent (3%) of the gross receipts of any such business.

Amuse
3%

(c) Upon every person, firm or corporation engaged or continuing within the Town in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property in an amount equal to ~~one one and one half~~ one and one half percent (+1.5%) 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.

Mfg
Mach
1 1/2%

(d) Upon every person, firm or corporation engaged or continuing within the Town in the business of selling at retail any automotive vehicle or truck trailer, semi-trailer or house trailer, an amount equal to ~~one one and one half~~ one and one half percent (+1.5%) of the gross proceeds of sale of said automotive vehicle or truck trailer, semi-trailer or house trailer, 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 ~~\$6.00~~ \$4.00 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 withdraw and shall run for the 12 succeeding months or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the property of such person.

Auto
1 1/2%

w/d
\$6

Where any used automotive vehicle or truck trailer, semi-trailer or house trailer is taken in trade or in ~~an~~ 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 Town 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, ~~live stock~~ 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 ~~one one and one half percent (1.51%)~~ of the gross proceeds of the sale thereof. Provided, however, the ~~one one and one half percent (+1.5%)~~ rate herein prescribed with respect to parts, attachments, and replacements shall not apply to any automotive vehicle or trailer design primarily for public highway use, except farm trailers used primarily in the production and harvesting of agricultural commodities

farm
1/2%

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 the Town 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 ~~two three percent (2.3%)~~ of the cost of such food, food products and beverages sold through such machines which cost for the purpose of this subsection shall be the gross proceeds of sales of such business.

Vending
3%

Section 2. Levy of the Tax in Police Jurisdiction. Upon every person, firm or corporation engaged in the doing of any act, or who shall do any act, or continuing in the doing of any act, or engaged in the operation of any business, or who shall engage in the operation of any business, within the police jurisdiction of the Town but beyond the corporate limits of said Town, for which or upon which a privilege or license tax in this ordinance levied or required within the corporate limits of the Town, there is hereby levied, in addition to all other taxes of every kind now imposed by law or by municipal ordinance, to be collected as herein provided for the privilege or license taxes herein levied within the corporate limits of the Town, a privilege or license tax equal to 1/2 of that provided, levied or required in this ordinance for the doing of such act, or the engaging or continuing therein, or the engaging or continuing in the operation of such business within the corporate limits of the Town. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of said Town but within the corporate limits thereof, all of the provisions of this ordinance extend and apply to all the area within the public jurisdiction of the Town.

1/2

Section 3. Provisions of State Sales Tax Statutes Applicable to this Ordinance and Taxes herein Levied. The taxes levied by Sections 1&2 of this ordinance shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State sales tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State sales tax statutes for enforcement and collections of taxes.

Section 4. (a) An excise tax is hereby imposed on the storage, use or other consumption in the Town of tangible personal property (not including material and supplies bought for use in fulfilling a contract for the painting, repairing, or reconditioning of vessels, barges, ships and other watercraft of more than 50 tons burden) purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the Town except as provided in subsections (b), (c), and (d), at the rate of ~~two~~ three percent (2.3%) of the sales prices of such property within the corporate limits of said Town.

(b) An excise tax is hereby imposed on the storage, use or other consumption in the Town of any machines used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property purchased at resale on or after the effective date of this ordinance at the rate of one-one and one half percent (+1.5%) of the sales price of any such machine, within the corporate limits of the Town; provided, that the term "machine" 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 in which are necessary to the operation of such machines and are customarily so used.

Gen
1 1/2%

(c) An excise tax is hereby imposed on the storage, use or other consumption in the Town of any automotive vehicle or truck trailer, semi-trailer or house trailer purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the Town at the rate of one-one and one half percent (+1.5%) of the sales price of such automotive vehicle, truck trailer, semi-trailer or house trailer within the corporate limits of said Town. Where any used automotive vehicle, 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.

Auto
1 1/2%

(d) An excise tax is hereby levied and imposed on the storage, use or other consumption in the Town of any machine, machinery, or equipment which is used in planting, cultivating, and harvesting of farm products, or used in connection with the production with agricultural produce or products, livestock, or poultry on farms, and the parts 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, which is purchased at retail after the effective date of this ordinance, for the storage, use or other consumption in the Town at the rate of one-one and one half percent (+1.5%) of the sales price of such property within the corporate limits of said Town, regardless of whether the retailer is or is not engaged in the business in this Town. Provided, however, the one-one and one half percent (+1.5%) rate herein prescribed with respect to parts, attachments, and replacement shall not apply to any automotive vehicle or trailer ~~design~~ 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~~ 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

farm
1 1/2%

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.

An excise tax is hereby imposed on tangible personal property at one half the rates specified in subsections (a), (b), (c), and (d) of this section on the storage, use or other consumption of such tangible personal property outside the corporate limits of the Town, but within the police jurisdiction.

Section 5. The taxes levied by Section 4 of this ordinance shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments and deductions that are applicable to the taxes levied by the state use tax statutes, except where implacable or where herein otherwise provided, including all provisions of the state use tax statutes for enforcement and collection of taxes.

Section 6. This Ordinance Cumulative to General License or Ordinance. This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the Town, but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the Town by its general license code or ordinance.

Section 7. Severability. 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 for any reason 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.

Section 8. Effective Date. This ordinance shall become effective on the 1st day of December, ~~1993-2019~~ and the first payment of taxes hereunder shall be due and payable on the 20th day of January, ~~1994-2019~~. ²⁰¹⁹⁻²⁰²⁰ This ordinance shall remain in full force and effect and shall apply to each month of the year of ~~1993-2019~~, beginning with the month of December and to each month of each calendar year thereafter from year to year.

Section 9. Adopted and approved this 1st day of Oct 2019.

Alton C. Hyche
Mayor

AUTHENTICATED:

Linda Berger



Statutory
Eff Date
1/1/20

Passed

RECEIVED

DEC 12 2019

ORDINANCE NO. 2019 - 16

Local Tax Section
AN ORDINANCE AMENDING ORDINANCE NUMBER 93-135 OF THE TOWN OF BROOKWOOD MUNICIPAL CODE RELATING TO THE LEVY OF SALES AND USE TAXES

WHEREAS, The Mayor and Town Council wish to address the changing needs of the Town of Brookwood in order to adapt to the changing economy and the needs of the Town; and

WHEREAS, in recognition of the above, the Mayor and Town Council desire to be able to reduce the Town's debt, invest in capital projects and programs, and take other steps they deem necessary to improve Town services and the quality of life of Town residents.

NOW, THEREFORE, BE IT ORDAINED by the Town Council of the Town of Brookwood, Alabama:

1. That Town of Brookwood Ordinance 93-135 of the Town of Brookwood Municipal Code are hereby amended as set forth in "Exhibit A" which is attached hereto and incorporated herein by reference as if fully set out verbatim.

2. That this Ordinance shall become effective on February 1, 2020.

Such acceptance shall be effective upon the date of posting of this Ordinance.

ADOPTED AND APPROVED this the 5th, day of November, 2019.



BROOKWOOD TOWN COUNCIL

By: Atlanta C. Hughes
Mayor

ATTEST:

Linda Barger
Town Clerk

I hereby certify that the above and foregoing Ordinance was posted on the 30th, day of

October, 2019 at the following locations:

- 1) Brookwood Police & Fire
- 2) Henry's
- 3) Mary's Travel Center
- 4) Mary's Fuel


Town Clerk

1st Reading: September 17, 2019
Motion by: Joe Barger
2nd Reading: October 1st, 2019
Motion by: Kenny Herring
Second by: Joe Barger

Exhibit “A”

(Additions to the Ordinance are shown in bold and underlined. All other revisions are as shown.)

ORDINANCE NO. 93-135

PURSUANT TO THE PROVISIONS OF SECTION 11-51-200, CODE OF ALABAMA (1975), THIS ORDINANCE LEVIES A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS STORING, USING, OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE TOWN OF BROOKWOOD, ALABAMA, OR WITHIN ITS POLICE JURISDICTION; PROVIDES FOR THE COLLECTION OF SAID TAXES; PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

THIS DOES NOT REPEAL THE ORDINANCE OF 1984.

Pursuant to the provisions of §11-51-200, Code of Alabama (1975), be it ordained by the Town Council of the Town of Brookwood, in the State of Alabama, 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 or license tax against the person on account of the business activities and in the amount to be determined by 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 with in the Town in 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 of over 50 tons burden), an amount equal to ~~two-three~~ percent (2.3%) 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 Town, in the business of conducting, or operating, places of amusement or entertainment, billiard and pool rooms, bowling ~~allies~~ alleys, amusement devices, musical devices, theaters, opera houses, moving picture shows, vaudevilles, amusement parks, athletic contests, including wrestling matches, prize fights, boxing and wrestling expeditions, football and baseball games, (including athletic contests, conducted by or under the auspices of any educational institution within the Town, 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 Town, an amount equal to ~~two-three~~ percent (23%) of the gross receipts of any such business.

(c) Upon every person, firm or corporation engaged or continuing within the Town in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property in an amount equal to ~~one-one and one half~~ percent (+1.5%) 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 Town in the business of selling at retail any automotive vehicle or truck trailer, semi-trailer or house trailer, an amount equal to ~~one-one and one half~~ percent (+1.5%) of the gross proceeds of sale of said automotive vehicle or truck trailer, semi-trailer or house trailer, 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 ~~\$6.00~~ 4.00 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 withdraw and shall run for the 12 succeeding months or part thereof during which such automotive vehicle, truck trailer, semi-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 ~~an~~ 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 Town 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, ~~live stock~~ 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 ~~one and one half percent~~ one and one half percent (1.5%) of the gross proceeds of the sale thereof. Provided, however, the ~~one and one half percent~~ one and one half percent (1.5%) rate herein prescribed with respect to parts, attachments, and replacements shall not apply to any automotive vehicle or trailer design 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 the Town 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 ~~two-three percent~~ two-three percent (2.3%) of the cost of such food, food products and beverages sold through such machines which cost for the purpose of this subsection shall be the gross proceeds of sales of such business.

Section 2. Levy of the Tax in Police Jurisdiction. Upon every person, firm or corporation engaged in the doing of any act, or who shall do any act, or continuing in the doing of any act, or engaged in the operation of any business, or who shall engage in the operation of any business, within the police jurisdiction of the Town but beyond the corporate limits of said Town, for which or upon which a privilege or license tax in this ordinance levied or required within the corporate limits of the Town, there is hereby levied, in addition to all other taxes of every kind now imposed by law or by municipal ordinance, to be collected as herein provided for the privilege or license taxes herein levied within the corporate limits of the Town, a privilege or license tax equal to 1/2 of that provided, levied or required in this ordinance for the doing of such act, or the engaging or continuing therein, or the engaging or continuing in the operation of such business within the corporate limits of the Town. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of said Town but within the corporate limits thereof, all of the provisions of this ordinance extend and apply to all the area within the public jurisdiction of the Town.

Section 3. Provisions of State Sales Tax Statutes Applicable to this Ordinance and Taxes herein Levied. The taxes levied the taxes levied by Sections 1&2 of this ordinance shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State sales tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State sales tax statutes for enforcement and collections of taxes.

Section 4. (a) An excise tax is hereby imposed on the storage, use or other consumption in the Town of tangible personal property (not including material and supplies bought for use in fulfilling a contract for the painting, repairing, or reconditioning of vessels, barges, ships and other watercraft of more than 50 tons burden) purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the Town except as provided in subsections (b), (c), and (d), at the rate of ~~two~~ three percent (23%) of the sales prices of such property within the corporate limits of said Town.

(b) An excise tax is hereby imposed on the storage, use or other consumption in the Town of any machines used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property purchased at resale on or after the effective date of this ordinance at the rate of ~~one-one and one half~~ one and one half percent (+1.5%) of the sales price of any such machine, within the corporate limits of the Town; provided, that the term "machine" 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 in which are necessary to the operation of such machines and are customarily so used.

(c) An excise tax is hereby imposed on the storage, use or other consumption in the Town of any automotive vehicle or truck trailer, semi-trailer or house trailer purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the Town at the rate of ~~one-one and one half~~ one and one half percent (+1.5%) of the sales price of such automotive vehicle, truck trailer, semi-trailer or house trailer within the corporate limits of said Town. Where any used automotive vehicle, 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.

(d) An excise tax is hereby levied and imposed on the storage, use or other consumption in the Town of any machine, machinery, or equipment which is used in planting, cultivating, and harvesting of farm products, or used in connection with the production with agricultural produce or products, livestock, or poultry on farms, and the parts 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, which is purchased at retail after the effective date of this ordinance, for the storage, use or other consumption in the Town at the rate of ~~one-one and one half~~ one and one half percent (+1.5%) of the sales price of such property within the corporate limits of said Town, regardless of whether the retailer is or is not engaged in the business in this Town. Provided, however, the ~~one-one and one half~~ one and one half percent (+1.5%) rate herein prescribed with respect to parts, attachments, and replacement shall not apply to any automotive vehicle or trailer ~~design~~ 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~~ 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.

An excise tax is hereby imposed on tangible personal property at one half the rates specified in subsections (a), (b), (c), and (d) of this section on the storage, use or other consumption of such tangible personal property outside the corporate limits of the Town, but within the police jurisdiction.

Section 5. The taxes levied by Section 4 of this ordinance shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments and deductions that are applicable to the taxes levied by the state use tax statutes, except where implacable or where herein otherwise provided, including all provisions of the state use tax statutes for enforcement and collection of taxes.

Section 6. This Ordinance Cumulative to General License or Ordinance. This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the Town, but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the Town by its general license code or ordinance.

Section 7. Severability. 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 for any reason 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.

Section 8. Effective Date. This ordinance shall become effective on the 1st day of December, ~~1993~~ 2019 and the first payment of taxes hereunder shall be due and payable on the 20th day of ~~January~~, ~~1994~~ 2019. This ordinance shall remain in full force and effect and shall apply to each month of the year of ~~1993~~ 2019, beginning with the month of December and to each month of each calendar year thereafter from year to year.

Section 9. Adopted and approved this 1st day of Oct 2019.

Alton C. Hych
Mayor

AUTHENTICATED:

Linda Barger

