

REPTON
Posted 3/16/2018

Effective April 1, 2018.

The Town of Repton 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	4.000
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	4.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	2.000	3.000
Machines and parts and attachments for machines used in manufacturing tangible personal property	2.000	3.000
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers750	1.500
Withdrawal fee for automotive vehicle dealers only	20.00	10.00

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 Repton sales and use taxes may be remitted online through the 'Local Tax' account in the Alabama Department of Revenue's online filing system, 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 Repton taxes, please contact:

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

Town of Repton, Alabama

Ordinance No. 2018-001

THIS IS AN ORDINANCE TO AMEND AND REPLACE ORDINANCE #30 DATED SEPTEMBER 4, 1990 IN ITS ENTIRITY

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975 SECTIONS 11-51-200 THROUGH 11-51-207 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 REPTON, ALABAMA, OR WITHIN ITS POLICE JURISDICTION; PROVIDES FOR THE COLLECTION OF THE SAID TAXES; PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

Pursuant to the provisions of Code of Alabama 1975 Sections 11-51-200 through 11-51-207, be it ordained by the Town Council of the Town of Repton, 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, 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 within Town of Repton 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, any association or other agency or instrumentality of such institutions) engaged or continuing within Town of Repton 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 sales of material and supplies to any person for use in fulfilling a contract for the painting, repair, or reconditioning of vessels, barges, ships, other watercraft and commercial fishing vessels of over five tons load displacement as register with the US 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 each business. 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 a retailer, on the gross sales of the business.

(b) Upon every person, firm, or corporation engaged or continuing within Town of Repton in the business of conducting or operating places of amusement or entertainment, billiard and pool rooms, bowling alleys, amusement devices, musical devices, theaters, opera house, 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 Town of Repton, or any athletic association thereof, or other association whether such institution or association be a denominational, a state, or county, or municipal 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 Town of Repton, an amount equal to three percent (3%) of the gross proceeds of sales of the business. Provided, however, notwithstanding any language to the contrary in the prior portion of this subdivision, 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 subdivision 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 Town of Repton in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property an amount equal to three percent (3%) of the sale of such machines; 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 therefor, 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 Town of Repton in the business of selling at retail any automotive vehicle or truck trailer, semi-trailer or 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 one and one half percent (1.5 %) of the gross proceeds of sales of said automotive vehicle or truck trailer, semi-trailer or house trailer, or mobile home set-up materials and supplies, provided, however where a person subject to the tax provided for in this subdivision 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 \$10.00 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 withdrawal and shall run for the 12 succeeding months or part thereof during which such automotive vehicle, truck trailer, semitrailer 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 partial 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 Town of Repton 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 replacement 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 three percent (3%) of the gross proceeds of sales thereof. Provided, however, the rates herein prescribed with respect to parts, attachments, and replacement 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 partial 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 Town of Repton 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 an amount equal to four percent (4%) on 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.

(a) An excise tax is hereby levied on the storage, use or other consumption within Town of Repton of tangible personal property (not including materials and supplies bought for use in fulfilling a contract for the painting, repair, or reconditioning of vessels, barges, ships, other watercraft and commercial fishing vessels of over five tons load displacement as register with the US Coast Guard and licensed by the state of Alabama Department of Conservation and Natural Resources) purchased at retail on or after the effective date of this resolution for storage, use or other consumption in Town of Repton, except as provided in subsections (b), (c), and (d) at the rate of four percent (4%) of the sales price of such property within Town of Repton.

(b) An excise tax is hereby levied on the storage, use or other consumption within Town of Repton of any machines used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property purchased at retail on or after the effective date of this resolution at the rate of three percent (3%) of the sales price of any such machine; 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 therefor, 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.

(c) An excise tax is hereby levied on the storage, use or other consumption within Town of Repton of 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 purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in Town of Repton at the rate of one and one half percent (1.5%) of the sales price of such automotive vehicle or truck trailer, semi-trailer, house trailer or mobile home set-up materials and supplies within Town of Repton.

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 partial 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 within Town of Repton of 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 replacement 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 on or after the effective date of this resolution, for the storage, use or other consumption in Town of Repton at the rate of three percent (3%) of the sales price of such property within Town of Repton; provided, however, that the rates herein prescribed with respect to parts, attachments, and replacement 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 partial 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.

Section 3. Levy of the Tax in the Police Jurisdiction. Upon every person, firm or corporation engaged in the doing of an act, or who shall do an act, or continuing in the 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 is in the 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 excise, privilege or license tax equal to one-half 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 without the corporate limits thereof, all the provisions of this ordinance extend and apply to all the area within the police jurisdiction of the Town.

Section 4.

The taxes levied by Section 1 and Section 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 sales and use taxes levied by the State sales and use tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State sales and use tax statutes for enforcement and collections of taxes.

Section 5.

This resolution shall not be construed to repeal or replace any of the provisions of other taxes of every kind, but shall be held to be cumulative, and the amounts of taxes herein levied shall be in addition to the amount of all other license, privilege or excise taxes imposed by Town of Repton.

Section 6.

Severability. Each and every provision of this resolution 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 affect any other provision hereof, and it is hereby declared that the other provisions of this resolution would have been enacted regardless of any provision which might have been held invalid.

Section 7.

Interest. Interest will be calculated for delinquent tax, overpayment of tax and refund of tax pursuant to 40-1-44.

Section 8.

The tax levied by Sections 1 and 2 hereof may be collected by the State Department of Revenue, or a private firm under contract with the Town of Repton. The private firm shall have and exercise the same powers, duties, and obligations with respect to the tax levied hereunder that are imposed on the commissioner and department by the state sales and use tax statutes.

Section 9

The net proceeds of the taxes levied herein shall be paid into the general fund of the Town of Repton

Section 10.

The taxes levied herein shall become effective on the first day of April 2018, and the first payment of taxes hereunder shall be due and payable on the twentieth day of May 2018.

ADOPTED this 22nd day of January, 2018.

Miss Carter
MAYOR

ATTEST:
Lisa Bartlett

Town of Repton raises sales taxes

BY LEE PEACOCK
MANAGING EDITOR

Sales taxes in the Town of Repton will increase on April 1, according to an amended tax ordinance approved by the Repton Town Council earlier this week.

During a council meeting Monday night at Repton Town Hall, council members voted unanimously to amend a 1990 ordinance that will raise sales taxes across the board in the town, effective April 1.

Town officials said they were reluctant to raise the town's sales tax rates, but

decided to do so in raise revenues in the face of increased expenses. In recent months, the town's health and liability insurance premiums have gone up, and the town has had to come up with a way to pay for expensive repairs to the town's water well.

"We can't survive at the rate we're going," town councilman James Bailey said.

Mayor Brett Carter advised Bailey's remarks, indicating that town officials decided to raise sales taxes rather than raise water rates in the town. She also noted that the town's sales taxes were currently

lower than most surrounding municipalities, and the increase will put them more in line with the sales taxes charged in those places.

"We think the best way to raise revenues is to raise sales taxes," she said.

Under the old tax rate, customers paid a two-percent sales tax on general merchandise, vending, farm and amusement purchases. A 3/4-cent sales tax was charged on all automobile purchases in the town.

Under the new rate, the general merchandise and vending sales tax will increase

from two percent on the dollar to four percent on the dollar. Farm and amusement sales taxes will increase from two percent on the dollar to three percent. The automobile sales tax will increase to 1-1/2 cents on the dollar.

Most people will be affected by the general merchandise sales tax increase, town officials said. All total, general merchandise customers in the town will pay 10 cents on the dollar in sales taxes with four cents going to the State of Alabama, two cents going to Conecuh County and four cents going to the Town of

Repton. Under the old rate, general merchandise customers paid eight cents on the dollar in sales tax, with just two cents going to the town.

In other business at the meeting:

The council discussed the town's upcoming Mardi Gras festivities, which will be held on Sat. Feb. 10, in downtown Repton. The event, which is sponsored by the Repton Recreation Society, will include a parade at 11 a.m. and a Mardi Gras ball at 7 p.m. Entertainment at this year's ball will include "Divis,"

the band "New Reflections" and a DJ, Carter said. Proceeds from the event will go to the society, which raised \$800 during the event last year, Carter said.

Town Clerk Lisa Dardick reported that Police Chief Daryl Knowles has a doctor's appointment on Feb. 8 and hopes to be released to go back to work by his doctor. Knowles has been unable to work for a couple of months due to a knee injury he suffered on the job. To make matters worse, Knowles also

SEE REPTON, PAGE 7A



Sales Ford recognized

Sales Ford at 1376 South Alabama Avenue in Monroeville has been selected as the Monroeville/Monroe County Chamber of Commerce's Small Business of the Month. Pictured, from left, are Emerson Nelson, employee; Emille O'Leary, chamber executive director; Paul Sheehan, employee; Vanessa Sales, employee; Jim Sales, employee; Wendy Sales, owner; Debbi Inright, chamber board member; Jeanne Smith, chamber treasurer; Shay Hill, employee; Rhonda Chandler, chamber past president; and Mike Bodford, employee. (Submitted photo)

House fire rekindles next day on W.T. Brown Street

BY SAVANAH WOOD
JOURNAL STAFF WRITER

Monroeville Fire and Rescue units responded to five calls, including one accident, a house fire and a rekindled house fire, officials said.

Last Tuesday at 10:14 p.m., 17 firefighters were called to a residence on W.T. Brown Street that was fully involved with flames. Chief Billy Black said. The house was unoccupied at the time of the fire, and bricks had to be knocked out to put the fire out that was under the house.

Just a few hours later at 2:09 a.m., the flames had

rekindled and firefighters were called back to the house. Two and a half hours were spent on each call.

At 8:16 a.m. last Wednesday, nine firefighters responded to an accident on South Alabama Avenue near Englewood Health Care Center. Units performed patient care until an ambulance arrived, and one hour was spent on the call.

On Friday at 12:29 p.m., 15 firefighters were called to Meadowbrook Road for a smoke investigation. Responders used a thermal imaging camera and did not detect any flames. Forty minutes were spent on the call. Later that night at 10:25, eight firefighters assisted in a life flight at Monroe County Hospital.

If Getting Married Is Your Intent...

Better Check The Journal's Classifieds For A Place To Rent!

Philip J. Sanchez, IV
Attorney at Law
25th year

Monroeville Municipal Judge
December 1998 - November 2016

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Associate degree and office/secretarial experience preferred. Searching for dependable individual with organizational, problem-solving, multitasking and computer skills. Must have effective written and oral communication skills.

Benefits include vacation and sick leave, BC/BS health insurance, Life and LTD Insurance and 401(k) for full time workers

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Please see website for job details
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County Commission tackles miscellaneous matters

BY MIKE QUALLS
MANAGING EDITOR

During Tuesday's meeting of the Monroe County Commission in Monroeville, the commissioners tackled several miscellaneous matters.

Among the matters addressed, the commissioners approved the employment of Kyle Derrick as a deputy sheriff with a monthly salary of \$2,428 to fill a vacancy. They also approved the promotion of David Jordan from dump truck driver to equipment operator with a monthly pay of \$2,253.

Commissioners also approved the following financial institutions as a list of depositories for the county: Trustmark Peoples Exchange Bank; Calsonic; United Bank; Regions; Trustmark Company Inc.; and First National Bank of Ga. Mary O. Smith, spokesperson for the Commission for

Tuesday's meeting was the first since Probate Judge and Commission President Greg Norris announced he would return at the end of this term, which ends in January 2019. "I'd like to say that I hope whoever follows the judge has the same work ethic," said Chico. "We haven't always agreed, but that's what makes good government. I've enjoyed working with the judge and I think the county will miss his great leadership, but we will prevail."

"If there's someone out there who can do a better job, I don't know them. But, there always seems to be someone out there willing to take the job on. I also hope the commission can remain intact."

In other business, the commissioners agreed to purchase a new John Deere motor grader for about \$250,000 and to sell one of the county's three

District 4 Commissioners Coby Morrow said he never received a copy of the Coallition's 2007 documents and asked Smith if she would provide him with a copy. She said she would do so following the meeting.

District 3 Commissioner Billy Chico noted that

SEE COUNTY, PAGE 4A

Volunteers Needed

Volunteers provide important services to hospice organizations and the people they serve. By being a hospice volunteer, you can gain great personal satisfaction from knowing that you have made an impact in another person's life. For more information on the Volunteer Program please call (251) 743-7385 or (251) 575-3111. Help make a difference in someone's life today!

Volunteering is a Work of Heart!

Hospice OF MONROE COUNTY

A Division of MCH

TAX RATE CONFIRMATION TABLE FOR TOWN OF REPTON

February 12, 2018

The tax rates in the table below are based on Ordinance 2018-001. Please review and make corrections as needed. Then sign in the space provided below and return to ADOR.

	Tax Rate Corporate Limits	Tax Rate Police Jurisdiction	Corrected Rate
Sales Tax (effective 02/01/2018)			
General	4.000%	2.000%	_____ (CL) (PJ)
Amusement	3.000%	1.500%	_____ (CL) (PJ)
Automotive	1.500%	0.750%	_____ (CL) (PJ)
Withdrawal Fee	\$10.00	\$10.00	_____ (CL) (PJ)
Farm	3.000%	1.500%	_____ (CL) (PJ)
Manufacturing	3.000%	1.500%	_____ (CL) (PJ)
Vending	4.000%	2.000%	_____ (CL) (PJ)
Use Tax (effective 02/01/2018)			
General	4.000%	2.000%	_____ (CL) (PJ)
Automotive	1.500%	0.750%	_____ (CL) (PJ)
Farm	3.000%	1.500%	_____ (CL) (PJ)
Manufacturing	3.000%	1.500%	_____ (CL) (PJ)

Are any of these taxes levied specifically for educational purposes? Yes No

All taxes above are administered by ~~ADOR~~ ADS Yes No

I have reviewed the above tax rate table and confirm that the information in the table is correct or have made corrections as needed.

Debi Carter
 (Signature of Authorizing Official)
Mayor 3/5/18
 (Title/Date)