



# State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
Montgomery, Alabama 36132

May 2, 2018

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in the City of Winfield, Alabama, and its police jurisdiction (located in Fayette & Marion County).

Sections 11-51-200, 11-51-202, & 11-51-208, et seq., **Code of Alabama 1975**, authorize and empower municipalities to levy a true sales and use tax identical to the State Sales and Use Tax Laws except for the rates of tax and require the Alabama Department of Revenue upon request of the municipality to collect the tax.

On April 17, 2018, the governing body of the City of Winfield adopted Ordinance No. 963 levying a sales and use tax **effective June 1, 2018**, with a due date of July 20, 2018.

<b>Sales &amp; Use Tax Rates:</b>	<b><u>Old Rates</u></b>	<b><u>New Rates</u></b>
General Rate .....	4%	5%
Admissions to places of amusement and entertainment .....	4%	5%
Retail selling price of food for human consumption sold through vending machines .....	4%	5%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products .....	1%	1.25%
Machines, parts, and attachments for machines used in manufacturing tangible personal property .....	1%	1.25%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers .....	1%	1.25%
Withdrawal fee for automotive vehicle dealers only.....	\$5.00	\$10.00

If sales are made and delivered to consumers, or purchases made for use, storage, or other consumption, outside the corporate limits of the City of Winfield but within the police jurisdiction, the rates of sales and use tax are one-half the rates shown above.

The Law requires that the City of Winfield sales and use taxes be collected, reported and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, the City of Winfield sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>.

Please direct all questions regarding the City of Winfield sales and use taxes to this office:

Alabama Department of Revenue  
Sales and Use Tax Division  
Post Office Box 327710  
Montgomery, Alabama 36132-7710  
334-242-1490 or 866-576-6531

STATE OF ALABAMA )  
CITY OF WINFIELD )

Page 1 of 7  
InstrumentID: 143640  
Vol: OFFR  
Book: 2018 Page: 1463  
4/20/2018 3:28:52 PM  
Marion County, AL  
Rocky E Ridings  
Judge of Probate  
Recording Fee: \$21.00  
Taxes: \$.00  
Total: \$21.00

**ORDINANCE NO. 963**

**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, OR OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE CITY OF WINFIELD, ALABAMA, AND ITS POLICE JURISDICTION; AND PROVIDES FOR 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 City Council of the City of Winfield, in the State of Alabama, as follows:

**Section 1. Levy of Privilege or License Tax.** 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 the application of rates against gross sales, or gross receipts, as the case may be, as follows:

- (a) (1) 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 of Winfield (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 debt or stocks, nor sales of materials 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 (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 one percent (1.0%)** 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 or her books are kept so as to show separately the gross proceeds of sales of each business, and when his or her books are not so kept he or she shall pay the tax as retailer on the gross sales of the business.

Grew  
1970

(2) Where any used part including tires of an automotive vehicle or a truck trailer, semitrailer, 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 rebuilt part or tire, the tax levied herein shall be paid on the net difference, that is, the price of the new or used part or tire sold less the credit for the used part or tire taken in trade, provided, however, this provision shall not be construed to include batteries.

(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 this State, or any athletic association thereof, or any other association whether such institution or association be a denominational, a state, or county or municipal institution or association of 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 **one percent (1.0%)** of the gross receipts of any such business. Provided, however, notwithstanding any language to the contrary in the prior portion of this paragraph, the tax provisions so specified shall not apply to any athletic event conducted by a public or nonpublic primary or secondary school or any athletic event conducted by or under the auspices of the Alabama High School Athletic Association. The tax amount which would have been collected pursuant to this paragraph shall continue to be collected by said public or nonpublic primary or secondary school, but shall be retained by the school which collected it and shall be used by said school for school purposes.

1070  
Amuse

(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 **one-fourth of one percent (0.25%)** of the gross proceeds of the sale of such machines. 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 and which are necessary to the operation of such machines and are customarily so used.

Mfg  
Mach  
0.25%

(d) (1) Upon every person, firm or corporation engaged or continuing within the City in the business of selling at retail any automotive vehicle, 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 **one-fourth of one percent (0.25%)** of the gross proceeds of the 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 paragraph withdraws from his or her stock in trade any automotive vehicle or truck trailer, semi-trailer or house trailer for use by him or her or by his or her employee or agent in the operation of such business, there shall be paid, in lieu of the tax levied herein, a fee of **five dollars (\$5.00)** 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 twelve succeeding months or part

Auto  
0.25%

\$5.00

thereof during which such automotive vehicle, truck trailer, or house trailer shall remain the property of such person.

(2) 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.

(3) Sales of automobiles, motorcycles, trucks, truck trailers, or semitrailers, excluding travel trailers or housecars as defined in Section 40-12-240, that will be registered or titled outside Alabama, that are exported or removed from Alabama within 72 hours by the purchaser or his or her agent for first use outside of the State of Alabama are subject to City sales tax in an amount equal to only the City automotive sales tax rate, unless the sales tax laws of the state in which the purchaser will title or register the vehicle allows an Alabama resident to purchase a motor vehicle for first titling and registering in Alabama without the payment of tax to that state. However, in no case shall the amount of Alabama state sales tax due on a motor vehicle that will be registered or titled for use in another state exceed the amount of sales tax that would otherwise have been due in the state where the vehicle will be registered or titled for first use. The tax collected under this export provision shall be City sales tax. Sales of all other vehicles such as mobile homes, motor bikes, all-terrain vehicles, and boats do not qualify for the export exemption provision and are taxable unless the dealer can provide factual evidence that the vehicle was delivered outside of Alabama or to a common carrier for transportation outside of Alabama. In order for the sale to be exempt from City tax, the information relative to the exempt sale shall be documented on forms approved by the Revenue Department of the State of Alabama.

(4) Anything in this Section to the contrary notwithstanding, the tax provided in Section 1(d)(1) on any automotive vehicle, truck trailer, trailer, semi-trailer or house trailer required to be registered or licensed with the Judge of Probate of Marion County, Alabama, which is not sold through a licensed Alabama dealer, shall be collected and fees paid in accordance with the provisions of Sections 40-23-104 and 40-23-107, respectively (or any successor provisions of law).

(e) (1) 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 one-fourth of one percent (0.25%) of the gross proceeds of the sale thereof. Provided, however, the one-fourth of one percent (0.25%) 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.

*farm  
25%*

(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 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 **one percent (1.0%)** of the retail selling price of such food, food products and beverages sold through such machines.

Vending  
1.0%

**Section 2. Levy of the Tax in 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 doing of an 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 city but beyond the corporate limits of said city for which or upon which a privilege or license tax is in this ordinance levied or required within the corporate limits of the city, 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 city a 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 city. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of said city 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 city.

yes  
1/2

**Section 3. Provisions of State Sales Tax Statutes Applicable to this Ordinance and Taxes herein levied.** This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, provisions, rules and regulations promulgated under the Alabama Administrative Procedure Act, direct pay permit and drive-out certificate procedures, statute of limitation, 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 collection of taxes.

**Section 4. Levy of Excise Tax.** (a) An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property (not including materials and supplies bought for use in fulfilling a contract for the painting, repairing, or reconditioning of vessels, barges, ships, 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) purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the City, at the rate of **one percent (1.0%)** of the sales price of such property within the corporate limits of said city, except as provided in subsections (b), (c), and (d) below.

Green  
1.0%

(b) An excise tax is hereby imposed on the storage, use or other consumption in the City 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 ordinance at the rate of one-fourth of **one percent (0.25%)** 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

Mach  
Mfg  
.25%

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.

(c) (1) An excise tax is hereby imposed on the storage, use or other consumption in the city on 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 the city at the rate of **one-fourth of one percent (0.25%)** of the sales price of such automotive vehicle, truck trailer, semi-trailer, house trailer or mobile home set-up materials and supplies within the corporate limits of the City. 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.

*Auto  
0.25%*

(2) Anything in this Section to the contrary notwithstanding, the tax provided in Section 4(c)(1) on any automotive vehicle, truck trailer, semi-trailer or house trailer required to be registered or licensed with the Judge of Probate of Marion County, Alabama, which were sold by dealers that are not licensed in Alabama, or were sold by licensed Alabama dealers who failed to collect Sales Taxes at the point of sale, shall be collected and fees paid in accordance with the provisions of Sections 40-23-104 and 40-23-107, respectively (or any successor provisions of law).

(d) An excise tax is hereby levied and imposed on the storage, use or other consumption in the City 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 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 City at the rate of **one-fourth of one percent (0.25%)** of the sales price of such property within the corporate limits of the City, regardless of whether the retailer is or is not engaged in the business in the City. Provided, however, the one-fourth of one percent (0.25%) 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.

*Farm  
0.25*

(e) 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 city, but within the police jurisdiction.

(f) Every person storing, using or otherwise consuming in the City tangible personal property purchased at retail shall be liable for the tax imposed by this Section, and the liability shall not be extinguished until the tax shall have been paid to the City; provided, that receipt from a retailer maintaining a place of business in the City or a retailer authorized by the Alabama Department of Revenue, under such rules and regulations as it may prescribe, to collect the tax imposed hereby and who shall for the purpose of this Section be regarded as a retailer

maintaining a place of business in the City, given to the purchaser in accordance with the provisions of the State Use Tax Statutes, shall be sufficient to relieve the purchaser from further liability for the tax to which such receipt may refer.

**Section 5. Provisions of State Use Tax Statutes Applicable to this Ordinance and Taxes Herein Levied.** This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, provisions, rules and regulations promulgated under the Alabama Administrative Procedure Act, direct pay permit and drive-out certificate procedures, statute of limitation, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State Use Tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State Use Tax statutes for enforcement and collection of taxes.

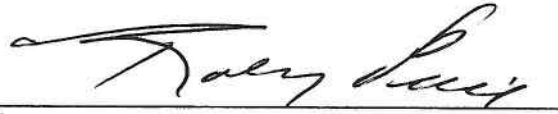
**Section 6. Use of Proceeds.** The City has heretofore formed **The Healthcare Authority of Winfield, Alabama (the "Authority")** for the purpose of acquiring the sole membership interest in Northwest Medical Center, Inc., which owns the acute care hospital facilities and related assets located in the City known as **Northwest Medical Center (the "Hospital")**. The City believes the acquisition of such membership interest and the continued operation of the Hospital will promote the public health, safety and general welfare of the citizens of the City by providing quality health care in the City, and the City wishes to provide financial support to the Authority. In connection with the acquisition of the membership interest by the Authority, the City and the Authority will enter into a contribution agreement pursuant to which the City will agree to provide financial support to the Authority for the acquisition and operation of the Hospital. The proceeds from the tax herein levied remaining after payment of the costs of collecting said tax, including all charges of the administration for such collection paid over to and received by the City, shall be distributed to the City's General Fund for use by the City for any lawful purpose, including, without limitation, the contribution of such funds to the Authority for the financial support of the Hospital.

**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 affect 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. Privilege, License and Excise Taxes Cumulative.** The privilege, license and excise taxes levied pursuant to this ordinance are cumulative with, and in addition to, any and all licenses and taxes now or hereafter authorized to be levied and collected, or levied and collected, by the City.

**Section 9. Effective Date.** This Ordinance shall take effect upon adoption hereof and publication as required by law. The levy and collection of the privilege, license and excise taxes authorized herein shall become effective and **commence on June 1, 2018.** This ordinance shall remain in full force and effect until amended by formal act of the City Council of the City of Winfield.

ADOPTED AND APPROVED this 17th day of April, 2018.



Mayor

ATTEST:

  
City Clerk



# City of Winfield (9458)

## Sales & Use Tax Rate Confirmation

May 3, 2018

The tax rates in the table below are based on Sales Tax Ordinance No. 910 effective May 1, 2011 and Ordinance 963 effective June 1, 2018. Please review and make any necessary corrections. By signing below, you are confirming the tax rate information, with corrections, is the current tax rate information for the City of Winfield.

	Rate Type	Ordinance No. 910	Ordinance No. 963	Summation of Taxes	Corrected Rate
Sales Tax	General	4.000%	1.000%	5.000%	_____
	Amusement	4.000%	1.000%	5.000%	_____
	Mfg. Machines	1.000%	0.250%	1.250%	_____
	Automotive	1.000%	0.250%	1.250%	_____
	Demo Fee	\$5.00	\$5.00	\$10.00	_____
Farm Vending		1.000%	0.250%	1.250%	_____
		4.000%	1.000%	5.000%	_____
Sellers Use	General	4.000%	1.000%	5.000%	_____
	Mfg. Machines	1.000%	0.250%	1.250%	_____
	Automotive	1.000%	0.250%	1.250%	_____
	Farm	1.000%	0.250%	1.250%	_____
Consumer Use	General	4.000%	1.000%	5.000%	_____
	Mfg. Machines	1.000%	0.250%	1.250%	_____
	Automotive	1.000%	0.250%	1.250%	_____
	Farm	1.000%	0.250%	1.250%	_____

Tax Administrator – Alabama Dept. of Revenue (ADOR)

Levy of the tax in the Police Jurisdiction is equal to one-half of the rates listed above.

I do confirm that the tax rates shown above are correct. If rate is incorrect, the incorrect tax rate has been lined out and the correct tax rate has been indicated in the column titled "Corrected Rate".

Angie Olivera  
Signature of authorized Town Official

City Clerk  
Title of signing official

05-03-18  
Date

See page 2 for first column

J. Tony Glenn  
 Attorney for Executor  
 (MAY 16, 23, 30)

STATE OF ALABAMA CITY OF WINFIELD ORDINANCE NO. 963 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, OR OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES

City of Winfield  
 P.O. Box 1438  
 Winfield, AL 35594

**ANGIE OLIVER**  
 CITY CLERK

205.487.4337  
 cityclerk@winfieldcity.org  
 www.winfieldcity.org



ABAMA, AND ITS POLICE JURISDICTION; AND PROVIDES FOR 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 City Council of the City of Winfield, in the State of Alabama, as follows:

Section 1. Levy of Privilege or License Tax. 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 the application of rates against gross sales, or gross receipts, as the case may be, as follows:

(1) 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 of Winfield (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 debt or stocks, nor sales of materials 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 (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 one percent (1.0%) 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 or her books are kept so as to show separately the gross proceeds of sales of each business, and when his or her books are not so kept he or she shall pay the tax as retailer on the gross sales of the business.

Where any used part including tires of an automotive vehicle or a truck trailer, semitrailer, 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 rebuilt part or tire, the tax levied herein shall be paid on the net difference, that is, the price of the new or used part or tire sold less the credit for the used part or tire taken in trade, provided, however, this provision shall not be construed to include batteries.

Upon every person, firm or corporation engaged or continuing within the City in the business of conducting or operating places of amusement 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 one percent (1.0%) of the gross receipts of any such business. Provided, however, not withstanding any language to the contrary in the prior portion of this paragraph, the tax provisions so specified shall not apply to any athletic event conducted by a public or nonpublic primary or secondary school or any athletic event conducted by or under the auspices of the Alabama High School Athletic Association. The tax amount which would have been collected pursuant to this paragraph shall continue to be collected by said public or nonpublic primary or secondary school, but shall be retained by the school which collected it and shall be used by said school for school purposes.

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 one-fourth of one percent (0.25%) of the gross proceeds of the sale of such machines. 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 and are customarily so used.

(1) Upon every person, firm or corporation engaged or continuing within the City in the business of selling at retail any automotive vehicle, 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 one-fourth of one percent (0.25%) of the gross proceeds of the 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 paragraph withdraws from his or her stock in trade any automotive vehicle or truck trailer, semi-trailer or house trailer for use by him or her or by his or her employee or agent in the operation of such business, there shall be paid, in lieu of the tax levied herein, a fee of five dollars (\$5.00) 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

semitrailers, excluding travel trailers or house-cars as defined in Section 40-12-240, that will be registered or titled outside Alabama, that are exported or removed from Alabama within 72 hours by the purchaser or his or her agent for first use outside of the State of Alabama are subject to City sales tax in an amount equal to only the City automotive sales tax rate, unless the sales tax laws of the state in which the purchaser will title or register the vehicle allows an Alabama resident to purchase a motor vehicle for first titling and registering in Alabama without the payment of tax to that state. However, in no case shall the amount of Alabama state sales tax due on a motor vehicle that will be registered or titled for use in another state exceed the amount of sales tax that would otherwise have been due in the state where the vehicle will be registered or titled for first use. The tax collected under this export provision shall be City sales tax. Sales of all other vehicles such as mobile homes, motor bikes, all-terrain vehicles, and boats do not qualify for the export exemption provision and are taxable unless the dealer can provide factual evidence that the vehicle was delivered outside of Alabama or to a common carrier for transportation outside of Alabama. In order for the sale to be exempt from City tax, the information relative to the exempt sale shall be documented on forms approved by the Revenue Department of the State of Alabama.

Anything in this Section to the contrary notwithstanding, the tax provided in Section 1(d)(1) on any automotive vehicle, truck trailer, trailer, semi-trailer or house trailer required to be registered or licensed with the Judge of Probate of Marion County, Alabama, which is not sold through a licensed Alabama dealer, shall be collected and fees paid in accordance with the provisions of Sections 40-23-104 and 40-23-107, respectively (or any successor provisions of law).

(1) 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 one-fourth of one percent (0.25%) of the gross proceeds of the sale thereof. Provided, however, the one-fourth of one percent (0.25%) 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

interest in property right to redeem the property under certain circumstances. Promissors may also exist to help persons avoid delay the foreclosure process. An attorney should be consulted to help you understand these rights and promissors as a part of the foreclosure process.

Wells Fargo Bank, and its successors assignees Mortgage or Transferee

SHAPIRO AND INGLE, LLP  
10130 PERIMETER PARKWAY, SUITE 400  
CHARLOTTE, NC 28216  
704-333-8107/18-015539  
ATTORNEYS FOR

**PUBLISHED BY EXECUTOR**  
Letters Testamentary of said deceased having been granted to Stan Huguley, Administrator of the Estate of David Huguley, Deceased, on the 26th day of March, 2018, by the Honorable Rocky Ridings, Judge of Probate of Marion County, Alabama, notice is hereby given that all persons having claims against said estate are hereby required to present the same within time allowed by law or the same will be barred.

Hunter Fikes  
Attorney for Administrator  
(May 16, 23, 30)

IN THE PROBATE COURT OF MARION COUNTY, ALABAMA STATE OF ALABAMA

erected or installed thereon, to-wit:

A TRACT OF LAND LYING IN THE NW ¼ - NE ¼ OF SECTION 5, TOWNSHIP 10 SOUTH, RANGE 11 WEST, MARION COUNTY, ALABAMA. A BEING MORE PARTICULARLY DESCRIBED AS F O L L O W S : COMMENCE AT THE NW CORNER OF SAID NW ¼ - NE ¼ AND RUN THENCE N 89 DEGREES 22 MINUTES E 760.00 FEET TO THE POINT OF BEGINNING OF THE TRACT TO BE DESCRIBED HEREIN; RUN

the same will be barred. J. Tony Glenn  
Attorney for Executor  
(MAY 16, 23, 30)

**STATE OF ALABAMA CITY OF WINFIELD ORDINANCE NO. 963**  
PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975, SECTIONS 11-51- 200 THROUGH 11-51-207, THIS ORDINANCE LEVIES A PRIVILEGE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS STORING, USING, OR OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE CITY OF WINFIELD, AL-

entertainment, billiard and pool rooms, bowling alleys, amusement devices, musical devices, theaters, opera houses, moving picture shows, vaudeville, 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 this State, or any athletic association thereof, or any other association whether such institution or association be a denominational a state, or county or municipal institution or association of a state, county or city school, or other institution, associ-

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.

Sales of automobiles, motorcycles, trucks, truck trailers, or

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 ma-

See CLASSIFIEDS on page 7B.

**Perdue**

continued from front page.

According to the American Soybean Association, China buys about \$14 billion in soybeans annually, and roughly one in three rows of soybeans grown on the nation's farms goes to the world's second-largest economy.

"China has just not played fair and you all know that," Perdue told the farmers at the round-table in Guin.

"Some of you cotton folks know, in world trade, a lot of things aren't fair. But China has flaunted the rules, certainly on intellectual property theft and force transfer," Perdue said, referring to

China's practice of forcing foreign companies to transfer their technology to Chinese companies in order to enter the Chinese market. Perdue said the underhanded Chinese strategy has even affected the farm industry.

Perdue reminded the farmers of Mo Hailong and six other Chinese nationals who were accused by U.S. authorities in 2013 of digging up genetically-modified corn seeds from Iowa farms and planning to send them back to China.

"It's a serious issue. We hope to get a handle on it," Perdue said.

Chinese officials are in Washington this week to continue trade talks.



United States Secretary of Agriculture Tom Vilsack met with the farmers before traveling to Tombigbee electric to expand current trade war with China. Agriculture and industries jobs. Alabama's 4th congressional district.

**CLASSIFIEDS**

(Continued from page 6B)

chine, machinery or equipment sold, less the credit for the used machine, machinery or equipment taken in trade.

Upon every person, firm or corporation engaged or continuing within the city in the business of selling through coin-operate

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 one percent (1.0%) of the retail selling price of such food, food products and beverages sold through such machines.

Section 2. Levy of the Tax in 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 doing of an act, or engaged in

cluding materials and supplies bought for use in fulfilling a contract for the painting, repairing, or reconditioning of vessels, barges, ships, 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) purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the City, at the rate of one percent (1.0%) of the sales price of such property within the corporate limits of said city, except as provided in subsections (b), (c), and (d) below.

An excise tax is hereby imposed on the storage, use or other consumption in the City 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 ordinance at the rate of one-fourth

and fees paid in accordance with the provisions of Sections 40-23-104 and 40-23-107, respectively (or any successor provisions of law).

An excise tax is hereby levied and imposed on the storage, use or other consumption in the City 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 replacements thereof 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 City at

tions promulgated under the Alabama Administrative Procedure Act, direct pay permit and drive-out certificate procedures, statute of limitation, discounts, penalties, fines, provisions, and deductions that are applicable to the taxes levied by the State Use Tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State Use Tax statutes for enforcement and collection of taxes.

Section 6. Use of Proceeds. The City has heretofore formed The Healthcare Authority of Winfield, Alabama (the "Authority") for the purpose of acquiring the sole membership interest in Northwest Medical Center Inc., which owns the acute care hospital facilities and related assets located in the City known as Northwest Medical Center (the "Hospital"). The City believes the acquisition of such membership interest and the continued operation of the Hospital will promote the public

Section 9. Effective Date. This Ordinance shall take effect upon adoption hereof and publication as required by law. The levy and collection of the privilege, license and excise taxes authorized herein shall become effective and commence on June 1, 2018. This ordinance shall remain in full force and effect until amended by formal act of the City Council of the City of Winfield.

ADOPTED AND APPROVED this 17th day of April, 2018.

Randy Price  
Mayor  
ATTEST:  
Angie Oliver  
City Clerk  
(May 16)

IN THE JUVENILE COURT OF LAMAR COUNTY, ALABAMA IN THE MATTER OF SUMMER LEGGITT, a child  
Case Number JU 2017-045.02  
**NOTICE OF PERMANENT CUSTODY PETITION**  
REBECCA HALLMAN, whose whereabouts is unknown,

MOT  
GC  
4-V

FOR  
Yamaha  
miles,  
Michelin  
Yamaha  
client cc  
kept. 20

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SER  
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6 week old  
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Calico whit  
kittens, 93  
Male Red  
Mt. Swill do  
8 week old  
ten 572-22

the operation of any business, or who shall engage in the operation of any business, within the police jurisdiction of the city but beyond the corporate limits of said city for which or upon which a privilege or license tax is in this ordinance levied or required within the corporate limits of the city, 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 city a 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 city. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of said city 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 city.

Section 3. Provisions of State Sales Tax Statutes Applicable to this Ordinance and Taxes herein levied. This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, provisions, rules and regulations promulgated under the Alabama Administrative Procedure Act, direct pay permit and drive-out certificate procedures, statute of limitation, 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 collection of taxes.

one percent (0.25%) 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 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.

(1) An excise tax is hereby imposed on the storage, use or other consumption in the city on 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 the city at the rate of one-fourth of one percent (0.25%) of the sales price of such automotive vehicle, truck trailer, semi-trailer, house trailer or mobile home set-up materials and supplies within the corporate limits of the City. 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.

(2) Anything in this Section to the contrary notwithstanding, the tax provided in Section 4(c)(1) on any automotive vehicle, truck trailer, semi-trailer or house trailer required to be registered or licensed with the Judge of Probate of Marion County, Alabama, which were

the rate of one-fourth of one percent (0.25%) of the sales price of such property within the corporate limits of the City, regardless of whether the retailer is or is not engaged in the business in the City. Provided, however, the one-fourth of one percent (0.25%) 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.

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 city, but within the police jurisdiction.

Every person storing, using or otherwise consuming in the City tangible personal property purchased at retail shall be liable for the tax imposed by this Section, and the liability shall not be extinguished until the tax shall have been paid to the City; provided, that receipt from a retailer maintaining a place of business in the City or a retailer authorized by the Alabama Department of Revenue, under such rules and regulations as it may prescribe, to collect the tax imposed hereby and who shall for the purpose of this Section be regarded as a retailer

maintaining a place of business in the City, given to the purchaser in accordance with the provisions of the State Use Tax Statutes, shall be sufficient to relieve the purchaser from further liability for the tax to which such receipt may refer.

Section 5. Provisions of State Use Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. This ordinance and the

health, safety and general welfare of the citizens of the City by providing quality health care in the City, and the City wishes to provide financial support to the Authority. In connection with the acquisition of the membership interest by the Authority, the City and the Authority will enter into a contribution agreement pursuant to which the City will agree to provide financial support to the Authority for the acquisition and operation of the Hospital. The proceeds from the tax herein levied remaining after payment of the costs of collecting said tax, including all charges of the administration for such collection paid over to and received by the City, shall be distributed to the City's General Fund for use by the City for any lawful purpose, including, without limitation, the contribution of such funds to the Authority for the financial support of the Hospital.

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 affect 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. Privilege, License and Excise Taxes Cumulative. The privilege, license and excise taxes levied pursuant to this ordinance are cumulative with, and in addition to, any and all licenses and taxes now or hereafter authorized to be levied and collected, or levied and collected, by the City.

ten, 522-2257  
6 week old fuzzy yellow lab mix pups, 495-8582  
Male tuxedo kittens, 256-595-1996  
Sponsored by: NORTHWEST ALABAMIAN & WIN-MAR HUMANE SOCIETY 486-9126

**REAL ESTATE FOR SALE**  
LAND FOR SALE - Highway 43 in Hamilton city limits 27 plus acres on Evergreen Road and 2 one acre lots sodded, gas and water. Call (205) 412-2876 (tfn)

**HOUSE FOR SALE** - in Hackleburg, 3 bedrooms, 1 bath. Contact James Gober 495-0177. (5-2,9,16,23,30)

**HOUSE FOR SALE** - Eugene Miller 2.20 acres, 2 bedroom, 1 bath fixer upper call Paula Hill at 205-486-6609 speak to Paula Hill; 37 Almond Lane, Double Springs, AL 35553 (2-28 thru 5-16)

Your Ad Here!  
921-3104/487-3278

**IN THE PROBATE COURT OF MARION COUNTY, ALABAMA IN THE MATTER OF THE ESTATE OF D.L. HOWELL**  
**NOTICE TO FILE CLAIMS**  
Letters Testamentary on the Estate of D.L. Howell, Deceased, having been granted to the undersigned on the 24th day of April, 2018, by the Honorable Rocky Ridings, Judge of Probate of said County, notice is hereby given that all persons having claims against said estate, are hereby required to present the same within the time allowed by law, or the same will be barred.

The Peoples Bank and Trust of Tupelo, Mississippi (now know as Renasant Bank of Tupelo, Mississippi)  
By: Marshall Briscoe, Trust Officer, SVP  
(May 16, 23, 30)

**MOBILE HOMES FOR RENT**

**FOR RENT** - 3 bedroom, 2 bath furnished mobile home on Bear Creek Lake. Also 2 bedroom, RV & RV spaces for rent. Deposit and references required. Call 205-486-4510. (4-11/tfn)

Johnny Spann, Broker 205-485-5666  
Ron Norris 205-485-8764  
LaDawn Webb 205-412-4211

**HUGE 2-DAY PUBLIC AUCTION**  
Huge Contractors Equipment & Truck Auction  
**Wednesday, May 23rd & Thursday, May 24th, 2018 • 9am**  
1042 Holland Ave • Phenix City, Mississippi 38860  
Buy It: Rolling Dump Trucks, Truck Tractors, Specialty Trucks, Trailers, Farm Tractors, 1-ton Trucks, Pickups, Vehicles, Attachments, Misc.  
Buy It: Ballin (Covers), Excavators, Motor Graders, P/U Road Trucks

**CAGLE LAWN CARE AND LANDSCAPING** - For all your lawn maintenance needs Commercial or residential no job too small or large. If you need lawn mowing, edging, mulching, flower beds, weed eating or anything give me a call or text. 205-269-2795. (2-21/tfn)

**H&S TREE SERVICE** - Alex Hulsey, Tree Topping and Removal, Debris Removal and all types of tree work, call 205-269-2681, 24 Hour Service. (12-9/tfn)

**HARRISON'S 4-SEASON OUTDOOR SERVICES** - Tony Harrison 205-269-4201 or 205-269-9672 - Lawn Care, Edging, Hedge Trimming, Weed Eating, Bush Hogging, Leaf Removal, Pressure Washing House, Concrete Drives, Walkways, Small Dump Truck, Steam Clean Equipment, Ditch Witching. Licensed & Insured. (10-24/tfn)

**Journal Record**  
921-3104  
487-3278

**Journal Record**  
921-3104  
487-3278

Your Ad Here!  
921-3104/487-3278

**OPEN**  
Sunday, May 20  
210 15th Av.  
**Spann Re**  
P.O. Box 308 Sun  
Office: 205  
website: www.spa  
e-mail: spannreales



Section 4. Levy of Excise Tax. (a) An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property (not in-

sold by dealers that are not licensed in Alabama, or were sold by licensed Alabama dealers who failed to collect Sales Taxes at the point of sale, shall be collected

This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, provisions, rules and regula-

Day 2: Selling Dozers, Excavators, Motor Graders, Off Road Tractors, Rubber-tired Loaders, Loader Backhoes, Skid Steers, Compaction Eq., Forklifts, Logging Eq., Fuel/Lube Trucks, Water Trucks & More  
Deanco Auction 601-656-9768 www.deancoauction.com  
1700 Highway 66, PO Box 1240 • Prichard, Mississippi 39370 Auctioneers: Dennis N. Doss, #722, 861.4433  
1% Buyers Premium fee has \$4500.00 at each lot and there is a 1% buyers premium and the remaining balance of each lot.

MLS #18-96 #2969 Brick, 3 BR, 2.5 Ba, Approx 3016 sq ft Hi New Appl, Breakfast Area, Bar, Ceramic Flrs, Lg DR, Lg Der & Sep Shower, New Ba Fixtures w/Quartz Vanity Tops, New Ctr Gas Heat Warranty, Gas WH, Lg Corner Lot, 27x44 Metal