



State of Alabama

Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

March 30, 2017

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in the Town of Brookside, Alabama, and its police jurisdiction (located in Jefferson 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 March 6, 2017, the governing body of the Town of Brookside adopted Ordinance No. 518 levying a sales and use tax **effective May 1, 2017**, with a due date of June 20, 2017.

Sales & Use Tax Rates:	<u>Old Rates</u>	<u>New Rates</u>
General Rate	2%	4%
Admissions to places of amusement and entertainment	2%	2%
Retail selling price of food for human consumption sold through vending machines	2%	2%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products	1%	1%
Machines, parts, and attachments for machines used in manufacturing tangible personal property	1%	1%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers	1%	1%
Withdrawal fee for automotive vehicle dealers only.....	\$3.00	\$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 Town of Brookside but within the police jurisdiction, the rates of sales and use tax are one-half the rates shown above.

The Law requires that the Town of Brookside 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 Town of Brookside 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 Town of Brookside sales and use taxes to this office:

Alabama Department of Revenue
Sales and Use Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710

ORDINANCE NO. 518**AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF SALES TAX**

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF BROOKSIDE, ALABAMA, as follows:

Section 1. The following words, terms and phrases, when used in the ordinance, shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

- (a) The term "person" or the term "company", herein used interchangeably includes any individual, firm, co-partnership, association, corporation, receiver, trustee or any other group or combination acting as a unit and the plural as well as the singular number, unless the intention to give a more limited meaning is disclosed by the context.
- (b) The term "Town Clerk" shall mean the Town Clerk of the Town of Brookside, Alabama.
- (c) The term "tax year" or "taxable year" means the calendar year.
- (d) The term "sale" or "sales" includes installment and credit sales and the exchanges of properties as well as the sale thereof for money, every closed transaction constituting a sale.
- (e) The term "gross proceeds of sales" means the value proceeding or accruing from the sale of tangible personal property (and including the proceeds from the sale of any property handled on consignment by the taxpayer), including merchandise of any kind and character without any deduction on account of the cost of the property sold, the cost of the materials used, labor or service cost, interest paid, or any other expenses whatsoever, and without any deductions on account of the accounts of losses; provided that cash discounts allowed and taken on sales shall not be included, and "gross proceeds of sales" shall not include the sale price of property returned by customers when the full sales price thereof is refunded either in cash or by credit. Said term "gross proceeds of sales" shall also mean and include the reasonable and fair market value of any tangible personal property previously purchased at wholesale which is withdrawn or used from the business or stock and used or consumed in connection with said business, and shall also mean and include the reasonable and fair market value of any tangible personal property previously purchased at wholesale which is withdrawn from the business or stock and used or consumed by any person so withdrawing the same, except property which has been previously withdrawn from such business or stock and so used and consumed with respect to which property the tax has been paid because of such previous withdrawal, use or consumption, and except property which enters into and becomes an ingredient or component part of tangible personal property or products manufactured or compounded for sale and not for the personal and private use of consumption of any person so withdrawing, using or consuming the same.
- (f) The word "taxpayer" means any person liable for taxes hereunder.
- (g) The term "gross receipts" means the value proceeding or accruing from the sale of tangible personal property, including merchandise and commodities of any kind and character, all receipts actual and accrued, by reason of any business engaged in (not including however, interest, discounts, rentals of real estate or royalties) and without any deduction on account of the cost of the property sold, the cost of the materials used, labor or service cost, interest paid, or any other expenses whatsoever and without any deductions on account of losses. Said term "gross receipts" shall also mean and include the reasonable and fair market value of any tangible personal property previously purchased at wholesale which is withdrawn or used from the business or stock and used or consumed in connection with said business, and shall also mean and include the reasonable and fair market value of any tangible personal property previously purchased at wholesale which is withdrawn from the business or stock and used or consumed by any person so withdrawing the same, except property which has been previously withdrawn from such business or stock and so used or consumed and with respect to which property the tax has been paid because of such previous withdrawal, use or consumption, and except property which enters into and becomes an ingredient or component part of tangible personal property or products manufactured or compounded for sale and not for the personal and private use or consumption of any person so withdrawing, using or consuming the same.

- (h) The term "wholesale sale" or "sale at wholesale" means any one of the following: a sale of tangible personal property by wholesalers to licensed retail merchants, jobbers, dealers or other wholesalers for resale and does not include a sale by wholesalers to users or consumers, not for resale; a sale of tangible personal property or products (including iron ore) to a manufacturer or compounder which enters into and becomes an ingredient or component part of the tangible personal property or products which such manufacturer or compounder manufactures or compounds for sale, and the furnished container and label thereof; a sale of containers intended for one-time use only, and the labels thereof, when such containers are sold without contents to persons who sell or furnish such containers along with the contents placed therein for sale by such persons; a sale of pallets intended for one-time use only when such pallets are sold without contents to persons who sell or furnish such pallets along with the contents placed thereon for sale by such persons. Said terms also shall include a sale to meat packers, manufacturers, compounders or processors of meat products of all casings used in molding or forming wieners and vienna sausages, even though such casings may be recovered for reuse. Said terms shall also include the sale of commercial fish feed, including concentrates, supplements and other feed ingredients when such substances are used as ingredients in mixing and preparing feed for fish raised to be sold on a commercial basis. Moreover, such terms include a sale to manufacturer or compounder of crowns, caps and tops intended for one-time use employed and used upon the containers in which such manufacturer or compounder markets his products. It is further provided that the terms "wholesale sale" or "sale at wholesale" shall include the sale of containers to persons engaged in selling or otherwise supplying or furnishing baby chicks to growers thereof where such containers are used for the delivery of such chicks, or a sale of containers for use in the delivery of eggs by the producer thereof to the distributor or packer of such eggs even though such containers used for delivery of baby chicks or eggs may be recovered for reuse; a sale of tangible personal property to any person engaging in the business of leasing or renting such tangible personal property to others, if such tangible personal property is purchased for the purpose of leasing or renting it to others under a transaction subject to the privilege or licensed tax levied in an act adopted at the extraordinary session of the legislature of Alabama which convened on March 31, 1971, against any person engaging in the business of leasing or renting tangible personal property to others. The term "wholesale" or "sale at wholesale" shall also be deemed to include a purchase or withdrawal of parts or materials from stock by any person licensed under this article where such parts or materials are used in repairing or reconditioning the tangible personal property of such licensed person, which tangible personal property is a part of the stock of goods of such licensed person, offered for sale by him and not for use or consumption of such licensed person.
- (i) The term "sale at retail" or "retail sale" shall mean all sales of tangible personal property, except those above defined as wholesale sales. The quantities of goods sold, or prices at which sold, are immaterial in determining whether or not a sale is at retail. Sales of building materials to contractors, builders, or landowners for resale or use in the form of real estate are retail sales in whatever quantity sold. Sales of building materials, fixtures, or other equipment to a manufacturer or builder of modular buildings for use in manufacturing, building or equipping a modular building ultimately becoming a part of real estate situated in the Town are retail sales, and the use, sale or resale of such building shall not be subject to the tax. Sales of tangible personal property to undertakers and morticians are retail sales and subject to the tax at the time of purchase, but are not subject to the tax on resale to the consumer. Sales of tangible personal property or products to manufacturers, quarry operators, mine operators or compounders, which are used or consumed by them in manufacturing, mining, quarrying or compounding and do not become an ingredient or component part of the tangible personal property manufactured or compounded, are retail sales. The term "sale at retail" or "retail sale" shall also mean and include the withdrawal, use or consumption of any tangible personal property by anyone who purchases same at wholesale, except property which has been previously withdrawn from the business or stock and so used or consumed with respect to which property the tax has been paid because of such previous withdrawal, use or consumption and except property which enters into and becomes an ingredient or component part of tangible personal property or products manufactured or compounded for sale and not for the personal and private use or consumption of any person so withdrawing, using or consuming the same; and such wholesale purchaser shall report and pay the taxes thereon.
- (j) The word "business", as used in this ordinance, shall include all activities engaged in, or caused to be engaged in, with the object of gain, profit, benefit or advantage, either direct or indirect, and not

excepting subactivities producing marketable commodities used or consumed in the main business activity, each of which subactivities shall be considered business engaged in, taxable in the class in which it falls.

- (k) The term "automotive vehicle" shall include a power shovel, dragline, crawler, crawler crane, ditcher, or any similar machine which is self-propelled, in addition to self-propelled machines which are used primarily as instruments of conveyance.
- (l) The use within this Town of tangible personal property by the manufacturer thereof, as building materials in the performance of a construction contract, shall for the purpose of this ordinance, be considered as a retail sale thereof by such manufacturer, who shall also be construed as the ultimate consumer of such materials or property, and who shall be required to report such transaction and pay the sales tax thereon, based upon the reasonable and fair market price thereof at the time and place where same are used or consumed by him or it. Where the contractor is the manufacturer or compounder of ready mixed concrete or asphalt plant mix used in the performance of a contract, whether the ready-mix concrete or asphalt plant mix is manufactured or compounded at the job site, or a fixed or permanent plant location, the tax applies only to the cost of the ingredients that become a component part of the ready mix concrete or the asphalt plant mix. The provisions of this subsection shall not apply to any tangible personal property which is specifically exempted from the tax levied in this ordinance.
- (m) The term "Town" shall mean Town of Brookside, Alabama.

Section 2. 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) 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 this 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 sales of materials 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 fifty tons burden) an amount equal to **four per cent (4%)** of the gross proceeds of sales of the business except where a different amount is expressly provided herein. Provided, however, that any person engaging or continuing in business as a retailer and wholesaler or jobber shall pay the tax required on the gross proceeds of retail sales of such business at the rates specified, when his books are kept so as to show separately the gross proceeds of sales of each business, and when his books are not so kept he shall pay the tax as a retailer, on the gross sales of the business.

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

- (b) Upon every person, firm or corporation engaged, or continuing within this Town 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, 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 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 Town 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 per cent (2%)** of the gross receipts of any such business.

- (c) Upon every person, firm or corporation engaged or continuing within this Town in the business of selling at retail any **automotive vehicle** or truck trailer, semitrailer or house trailer, an amount equal to **one percent (1%)** of the gross proceeds of the sale of said automotive vehicle or truck trailer, semitrailer 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, semitrailer 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 Ten Dollars (\$10) per year, or part thereof, during which such automotive vehicle, truck trailer, semitrailer 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 (12) succeeding months, or part thereof during which such automotive vehicle, truck trailer, semitrailer or house trailer shall remain the property of such person.
- Auto 190*
10.00 w/d

Where any used automotive vehicle or truck trailer or 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 used vehicle, the tax levied herein shall be paid on the net difference, that is, the price of a new or used vehicle sold less the credit for the used vehicle taken in trade.

- (d) Upon every person, firm or corporation engaged or continuing within this Town 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 percent (1%)** 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 therefor, which are made or manufactured for use on or in the operations of such machines and which are necessary to the operation of such machines and are customarily so used.
- (e) Upon every person, firm or corporation engaged or continuing within this 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, livestock, or poultry on farms, and the parts of such machines, machinery, or equipment, attachments and therefor 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 to **one percent (1%)** of the gross proceeds of the sale thereof. Provided, however, the one percent 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.
- Mfg Mach 190*
Farm 190

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 this 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 therefor, there is hereby levied a tax equal to **two per cent (2%)** 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.
- (g) 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 the 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
- Vandy 290*

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 one-half of that provided, levied or required in this Ordinance for the doing of such act, 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 the 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 3. There are exempted from the provisions of this ordinance and from the computation of the amount of the tax levied, assessed or payable under this ordinance the gross proceeds of sales of tangible personal property or the gross receipts of any business which the Town is prohibited from taxing under the constitution or laws of the United States or under the constitution or laws of the State of Alabama, as now or hereafter amended, with particular reference to Code of Ala. 1975, Title 40, Article 1, Chapter 23, entitled "Sales Tax," as the same is now or hereafter amended and all acts supplemental thereto except where inapplicable or where herein otherwise provided, all of which Article 1 above is adopted and made a part hereof by reference.

Section 4. If any person, on or after 7TH day of March, 2017, shall engage in or continue in any business for which a privilege tax is imposed by Section 2 of this ordinance, as a condition precedent to engaging or continuing in such business, he shall apply for and obtain from the Town a license to engage in and to conduct such business for the current tax year upon the condition that he shall pay the taxes accruing to the Town under the provisions of this ordinance, and no provisions of this ordinance shall be construed as relieving any person from the payment of any license or privilege tax now or hereafter imposed by law.

Section 5. The taxes levied under the provisions of this ordinance except as otherwise provided, shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding this month in which the tax accrues. On or before the twentieth day of each month after this ordinance shall have taken effect, any person on whom the taxes levied by this ordinance are imposed, shall render to the Town on a form prescribed by the Town, a true and correct statement showing the gross sales, the gross proceeds of sales, or gross receipts of his business, as the case may be, for the next preceding month, the amount of gross proceeds or gross receipts which are not subject to the tax, or are not to be used as a measurement of the taxes due by such person, and the nature thereof, together with such other information as the Town may demand and require, or at his election he may attach thereto an executed copy of his sales tax return used for reporting sales to the State of Alabama, provided the same shall reveal all information required on the form prescribed by the Town, and at the time of making such monthly report such persons shall compute the taxes due and shall pay to the Town Clerk the amount of taxes shown to be due thereon; provided, however, that when the total tax for which any person liable under this ordinance does not exceed one dollar, for any month, a quarterly return and remittance in lieu of the monthly returns may be made on or before the twentieth day or the month next succeeding the end of the quarter for which the tax is due, when specially authorized by the Town Clerk and under such rules and regulations as may be prescribed. The Town Clerk, for good cause, may extend the time for making any return required under the provisions of this ordinance, but the time for filing any such return shall not be extended for a period greater than thirty days from the date such return is due to be made.

Section 6. Any person taxable under this ordinance, having cash and credit sales may report such cash sales, and the taxpayer shall thereafter include in each monthly report all credit collections made during the month preceding and shall pay the taxes due thereon at the time of filing such report, but in no event shall the gross proceeds of credit sales be included in the measure of the tax to be paid until collections of such credit sales shall have been paid.

Section 7. It shall be the duty of every person engaging, or continuing in this Town in any business for which a privilege tax is imposed by this ordinance to keep and preserve suitable records of the gross sales, gross proceeds of sales and gross receipts or gross receipts of sales of such business, and such other books or accounts as may be necessary to determine the amount of tax for which he is liable, under the provisions of this ordinance. It shall also be the duty of every person to keep and preserve, for a period of three (3) years, all invoices of goods, wares and merchandise purchased, for resale or otherwise, and all such books, invoices and other records shall be open for examination, at any time by the Town or its duly

authorized agent. Any person selling both at wholesale and retail shall keep his books so as to show separately the gross proceeds of wholesale sales and the gross proceeds of retail sales.

Section 8. The monthly reports herein required to be made are not required to be made on oath but wherever in this ordinance any report is required to be sworn to by the taxpayer or his agent before some officer authorized to administer oaths, and any false statement to a material fact made with intent to defraud shall constitute perjury and upon conviction thereof the person so convicted shall be punished as provided in Section 9 of this ordinance as here or after set out.

Section 9. Any person subject to the provisions of this ordinance who shall fail to make the reports or any of them, as herein required, or who shall fail to keep the records as herein required, shall upon conviction be fined not less than \$25.00 nor more than \$500.00 for each offense. Each month of such failure shall constitute a separate offense.

Section 10. Any person subject to the provisions of this ordinance willfully refusing to make the reports herein required or who shall refuse to permit the examination of his records by the Town, or its duly authorized agents, shall upon conviction be fined not less than \$25.00 nor more than \$500.00 and in addition may be sentenced to a term of six months in jail. Each month of failure to make such reports shall constitute a separate offense, and each refusal of a written demand by the Town to examine, inspect or audit such records shall constitute a separate offense.

Section 11. As soon as practicable after the return is filed the Town shall examine it and ascertain the proper amount of the tax due as shown by the return. If the amount paid is greater than the amount due, as shown by the return, the excess shall be refunded to the taxpayer, or credited on any deficiency previously due by the taxpayer, in accordance with the law and under such rules and regulations as the may adopt and promulgate. If the amount paid is less than the amount due, as shown by the return, the Town shall immediately notify the taxpayer of such deficiency and shall add thereto a penalty of ten percent of the amount due, and if such deficiency be not paid within thirty days from the date of such notice, the same shall bear interest at the rate of one percent per month or fraction thereof, from the date of delinquency, that is, the date the same was due, which shall be collected as a part of the tax; provided the Town, if a good and sufficient reason is shown, may waive or remit the penalty of ten percent or a portion thereof.

Section 12. Any person who fails to pay the tax herein levied within the time required by this ordinance shall pay, in addition to the tax, a penalty of ten percent of the amount of tax due, together with interest thereon at the rate of one percent per month and fraction thereof, from the date at which the tax herein levied became due and payable, such penalty and interest to be assessed and collected as a part of the tax. Provided, the Town Clerk, if a good and sufficient reason is shown may waive or remit the penalty, or a portion of either.

Section 13. If any taxpayer fails to make the returns herein required, the Town shall issue written notice, by registered mail, or written notice delivered by its authorized agent, to such taxpayer to make returns forthwith and if such taxpayer fails or refuses to make such return, or returns, within thirty days from the date such notice, the Town shall make returns for such delinquent taxpayer upon such information as it may reasonably obtain, and shall assess the taxes due thereon, and shall add a penalty for failure to make such return and payment of twenty-five percent of the tax due, as assessed by the Town and interest at the rate of one percent per month, or fraction thereof, from the date such taxes were due. Provided the Town, if a good and sufficient reason is shown for such delinquency, may waive or remit the twenty-five percent penalty, or a portion thereof.

Section 14. Whenever the Town, in examining and auditing the records of any taxpayer, or from other information, shall ascertain that the amount or amounts, previously paid by any taxpayer for any period, or periods, is incorrect, the Town shall compute the correct amount of tax due, and if it appears that the amount paid by the taxpayer is in excess of the correct amount due such excess shall be refunded to the taxpayer in accordance with the law and under the rules and regulations of the Town. If it appears that the amount paid by such taxpayer is less than the amount due, the Town shall compute the amount of such deficiency and shall notify the taxpayer, and shall demand payment therefor. If the amount demanded is not paid within ten days from the date of such demand, or if the taxpayer does not request an extension of time

within ten days from the date of such demand, the Town Clerk shall make an assessment against the taxpayer of the amount due and shall add a penalty of one percent per month from the date such taxes or any part thereof become due. Provided that the Town Clerk may, if a good and sufficient reason is shown, waive or remit the penalty, or a portion thereof. If, within ten days from the date of notice of a deficiency, the taxpayer requests in writing an extension of time, the Town Clerk may grant an extension of not more than thirty days. If, at the end of such extended period, the deficiency has not been paid, the Town shall proceed with the assessment. Provided that if the Town Clerk be of the opinion that there was a willful and fraudulent intent by the taxpayer to evade the tax due, the Town may assess a penalty of twenty-five percent of the tax. Provided that upon appeal such action shall be reviewable.

Section 15. Whenever the Town shall make an assessment against a taxpayer as herein provided, the Town shall notify the taxpayer by registered or certified mail, or written notice delivered by its authorized agent, of the amount of such assessment, and shall notify the taxpayer to appear before the Town Council on a day named not less than twenty days from the date of such notice and show cause why such assessment should not be made final. Such appearance may be made by agent or attorney. If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgement of the Town Council, such assessment shall be made final in the amount originally fixed or in such other amount as is determined by the Town Council to be correct. If upon such hearing the Town Council finds the amount due to be different from that originally assessed, it shall make the assessment final in the correct amount and in all cases shall notify the taxpayer of the assessment as finally fixed, by the United States mail addressed to the taxpayer's last known place of business. Any assessment made by the Town shall be prima facie upon appeal.

Section 16. (a) Whenever any taxpayer, who has duly appeared and protested an assessment by the Town, is dissatisfied with the assessment as finally made, he may appeal to the Circuit Court of Jefferson County, Alabama. Provided, no appeal shall lie in any case where the taxpayer has failed to appear and protest said assessment before the Town Council. (Also see Code of Ala. 1975, section 40-2A-7).

(b) Any notice, provided for by this article, of an amount due under this ordinance shall be given or any action in court for the collection of such amount shall be begun within three years of the due date of such amount. Provided, however, in the case of a false or fraudulent return with intent to evade payment of taxes imposed by this ordinance or a failure to file a return, the tax may be assessed or a proceeding in court for the collection of such tax may be begun at any time.

The Town Clerk and the taxpayer, before the expiration of the time prescribed herein, may agree in writing to an extension of the time during which such proceedings may be begun. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon. The Town Clerk shall also be authorized in such agreement to extend the period within which the taxpayer may file a claim for refund of such taxes where such agreement is entered into before a claim for refund is barred because of the lapse of time. The Town Clerk shall adopt such rules and regulation as he or she deems necessary for the proper administration of this section.

Section 17. The tax together with interest and penalties imposed by this ordinance shall be a lien upon the property of any person subject to the provisions of this ordinance.

Section 18. The tax herein levied shall constitute a debt due the Town and may be collected by civil suit brought at any time within three years after the tax has become due and payable.

Section 19. If the Town finds a person liable for tax under any provisions of this ordinance undertakes quickly to depart from the Town or to remove his property therefrom, or to conceal himself or his property therein, or to do any other act tending to prejudice or to render wholly or partly ineffectual proceedings to collect such tax unless such proceedings be brought without delay, the Town shall cause notice of such finding to be given such person, together with a demand for an immediate return and immediate payment of such tax. Thereupon, such tax shall become immediately due and payable. If such persons is not in default in making such return or paying any tax prescribed by this ordinance, and furnishes evidence satisfactory to the Town that he will duly return and pay the tax to which the Town's findings relate then such tax shall not be payable prior to the time otherwise fixed for payment. If such person fails to appear and make such showing then the Town shall make such assessment final.

Section 20. For the purpose of securing the payment of any tax, penalties, or interest due or which may become due under the provisions of this ordinance, every itinerant vendor engaged in the business of selling tangible personal property at retail within the corporate limits of the Town shall be subject to the terms of this ordinance and before making any sales therein is required to give bond to the Town in the sum of One Hundred (\$100.00), to be approved by the Town Clerk, or deposit the sum of One Hundred (\$100.00) in cash with the Town Clerk before making any such sales, to secure the payment of any tax which may become due hereunder, and separate security shall be given for every five days in which such person may be so engaged. A failure to give such security shall be a misdemeanor and punished as such.

Section 21. Any person subject to the provisions hereof who shall sell out his business or stock of goods, or shall quit business, shall be required to file the monthly statement required herein within thirty days after the date he sold out his business or stock of goods, or quit business, and his successor in business shall be required to withhold an amount of the purchase money sufficient to cover the amount of said taxes due and unpaid until such time as the former owner shall produce a receipt from the department showing that the taxes have been paid, or a certificate that no taxes are due. If the purchaser of a business or stock of goods shall fail to withhold purchase money as above provided, and the taxes shall be due and unpaid after the thirty day period allowed, he shall be personally liable for the payment of the taxes accrued and unpaid on account of the operation of the business by the former owner.

Section 22. Every person, firm, corporation, association or copartnership engaged in or continuing within the Town in any business for which a license or privilege tax is required by this ordinance shall except as otherwise herein provided add to the sales price and collect from the purchaser on all sales upon the gross receipts or gross proceeds of which there is levied by this ordinance a sales tax at the rate of two percent of the sales price. Upon all sales the gross receipts or gross proceeds of which are taxed by this ordinance at a rate of less than two percent, there shall be added to the sales price and collected from the purchaser by such person, firm, corporation, association, or copartnership described in this Section an amount equal to the prescribed percentage of such sales price. It shall be unlawful for any person, firm, corporation, association, or co-partnership described in this Section to fail or refuse to add to the sales price and collect from the purchaser the amount required by this Section to be so added to the sales price and collected from the purchaser; and it shall likewise be unlawful to refund or offer to refund all or any part of the amount collected, or to absorb or advertise directly or indirectly the absorption or refund of the amount required to be added to the sales price and collected from the purchaser, or any portion of such amount. Any person, firm, corporation, association, or co-partnership violating any of the provisions of this Section shall upon conviction be fined in a sum of not less than \$25.00 or more than \$500.00, or may be imprisoned in the Town jail for not more than six months or both such fine and imprisonment, and each act in violation of the provisions of this ordinance shall constitute a separate offense. The requirement herein that there shall be added to the sales price and collected from the purchaser the amounts provided herein shall in no way relieve the person, firm, corporation, association, or co-partnership described in this Section of the tax levied by this ordinance, nor shall the inability, impracticability, refusal, or failure to add to the sales price and collect from the purchaser the amounts provided herein relieve such person, firm, corporation, association or co-partnership from the tax levied by this ordinance. All taxes paid in pursuance to this ordinance shall conclusively be presumed to be a direct tax on the retail consumer pre-collected for the purpose of convenience and facility only.

Section 23. The tax imposed by this ordinance shall be in addition to all other licenses and taxes levied by law as a condition precedent to engaging in any business taxable hereunder, except as in this ordinance otherwise specifically provided.

Section 24. It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the Mayor, members of the Council, Town Clerk, the Town Attorney and others connected with the administration of this ordinance, or as required by an order of a court of competent jurisdiction.

Section 25. Any taxpayer who shall violate any of the provisions of this ordinance may be restrained from continuing in business, and proper prosecution shall be instituted in the name of the Town until such person shall have complied with the provisions of this ordinance.

Section 26. The Town shall from time to time promulgate such rules and regulations for making returns and for ascertainment, assessment and collection of the tax imposed hereunder as it may deem necessary to enforce its provisions; and upon request shall furnish any taxpayer with a copy of such rules and regulations. The Town may adopt rules and regulations providing for the issuance of permits to manufacturers to purchase tangible personal property without the payment to the vendor of the sales tax, and providing for such manufacturer to report and pay such tax directly to the Town, in instances where the Town determines that it is practically impossible at the time of purchase for such manufacturer or his vendors to determine with any degree of certainty the applicability of such tax, and that such provisions will facilitate and expedite the collection of the tax which may be due from such consumer; and such provisions may also be made applicable to persons engaged in the business of mining, quarrying, compounding, or processing tangible personal property, railroads, transportation companies, and others.

Section 27. Every person subject to this ordinance shall be entitled to a discount in an amount equal to one and one-half of one percent of all taxes paid to the Town under the provisions of this ordinance, provided the returns are made and the taxes paid before the same become delinquent hereunder. If the returns are not filed within the time herein provided and the taxes not paid on the dates herein provided for, no such person shall be entitled to such a discount, but shall pay the Town a full amount of the tax together with interest at the rate of one percent per month from the date the payment of said tax became delinquent.

Section 28. The Taxes levied by this ordinance shall be subject to all exemptions as are provided in Act. No. 100, H. 94 of the 2nd Special Session of the Legislature of Alabama of 1959 (Code of Ala. 1975, § 40-23-4), as now or hereafter amended and all acts supplementary thereto except where inapplicable or where herein otherwise provided, all of which are adopted and made a part by reference.

Section 29. There is also exempted from the provisions of this ordinance and from the computation of the amount of the tax levied, assessed or payable hereunder, the gross proceeds of sales amounting to one thousand dollars a month or less from small stores or vending stands operated by blind persons, as defined by State Law, provided that such establishment shall be the property of the blind operator or of the business enterprise program for the blind, sponsored jointly by the State Department of Education and the Alabama Institute for the Deaf and Blind; that the operator shall have filed application for exemption as required in this section; and that the blind operator shall have been for a period of two years preceding the filing of his application for this exemption a bona fide resident of the Town.

Any persons claiming exemption hereunder shall file with the Town Clerk an application therefor, accompanied by a vision certificate from a regularly licensed physician or ophthalmologist.

Section 30. Nothing contained herein shall be construed to relieve any person from any tax liability, penalty or forfeiture incurred under any laws or ordinances of the Town prior to the effective date of this ordinance.

Section 31. The provisions of this ordinance are severable. If any part of the ordinance is declared invalid or unconstitutional by a court of competent jurisdiction, such declaration shall not affect the part which remains.

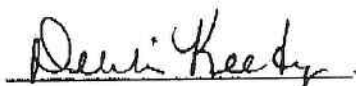
Section 32. This ordinance shall become effective on the 1st day of May, 2017, and the first payment of taxed hereunder shall be due and payable on the 20th day of June, 2017. This ordinance shall continue in full force and effect from month to month and year to year from its effective date until repealed or amended by the governing body of the Town.

APPROVED this the 6th day of March, 2017.



Roger McCondicchie, Mayor

Attest:



Debbie Keedy, Town Clerk

Notice for posting Ordinance No. 518

I, Debbie Keedy, Town Clerk, hereby certify that Ordinance No. 518 was published by me by posting copies in three public places within the Town Limits of the Town of Brookside, Alabama on March 7, 2017. Also, a copy of the 30 day notice was posted on April 24, 2017. They were posted at the Brookside Town Hall, Brookside Post Office, and Brookside Fire Department, and said copies remained so posted for a period of (5) five days.

This the 20th day of June, 2017

A handwritten signature in cursive script that reads "Debbie Keedy".

Debbie Keedy, Town Clerk

TOWN OF BROOKSIDE
Sales & Use Tax Rate Confirmation

By signing below, you are confirming the tax rate information, with corrections, is the new tax rate information for the Town of Brookside.

	Rate Type	Ordinance No. 518	Corrected Rate	Police Jurisdiction
Sales Tax	General	4.000%	_____	<u>2.00%</u>
	Amusement	2.000%	_____	<u>1.00%</u>
	Mfg. Machines	1.000%	_____	<u>0.50%</u>
	Automotive	1.000%	_____	<u>0.50%</u>
	Demo Fee	\$10.00	_____	<u>\$10.00</u>
	Farm	1.000%	_____	<u>0.50%</u>
	Vending	2.000%	_____	<u>1.00%</u>
Sellers Use	General	4.000%	_____	<u>2.00%</u>
	Mfg. Machines	1.000%	_____	<u>0.50%</u>
	Automotive	1.000%	_____	<u>0.50%</u>
	Farm	1.000%	_____	<u>0.50%</u>
Consumer Use	General	4.000%	_____	<u>2.00%</u>
	Mfg. Machines	1.000%	_____	<u>0.50%</u>
	Automotive	1.000%	_____	<u>0.50%</u>
	Farm	1.000%	_____	<u>0.50%</u>
	Tax Administrator – ADOR			

None of the taxes above or any portion thereof is dedicated or earmarked for education.

I, Debbie Keedy, 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".

Debbie Keedy
Signature of authorized County Official

Town Clerk
Title of signing official

2-27-17
Date