



State of Alabama Department of Revenue

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

December 17, 2015

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 Geraldine**, Alabama, and its police jurisdiction (located in DeKalb County).

Sections 11-51-200, 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 December 7, 2015, the governing body of the Town of Geraldine adopted Ordinance No. 15-12-07 levying a sales and use tax **effective January 1, 2016**. The tax levied by this ordinance is an amendment to the sales and use tax levied by Ordinance No. 12-4-00 and 15-11-02. The use tax rates are the same as the sales tax rates shown

| Sales & Use Tax Rates: | <u>Old Rates</u> | <u>New Rates</u> |
|---|-------------------------|-------------------------|
| General Rate | 3% / 3% | 3% |
| Admissions to places of amusement and entertainment | 3% / 0% | 3% |
| Retail selling price of food for human consumption sold through vending machines | 3% / 0% | 3% |
| Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products | 1% / 3% | 1% |
| Machines, parts, and attachments for machines used in manufacturing tangible personal property | 1% / 3% | 1% |
| Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers | 1% / 3% | 1% |
| Withdrawal fee for automotive vehicle dealers only..... | \$5.00 | \$5.00 |

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 Geraldine 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 Geraldine 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 Geraldine 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 http://myalabamataxes.alabama.gov/_/#1.

Please direct all questions regarding the Town of Geraldine 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 1-866-576-6531)

Ordinance No. 15-12-07

AN ORDINANCE REPEALING ORDINANCES NUMBERED 15-11-02 AND 12-4-00 OF THE TOWN OF GERALDINE, ALABAMA; LEVYING A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS STORING, USING, OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING TANGIBLE PERSONAL PROPERTY AT RETAIL OR CONDUCTING PLACES OF AMUSEMENT IN THE TOWN OF GERALDINE, ALABAMA; AND ITS POLICE JURISDICTION; PROVIDING FOR THE COLLECTION OF THE SAID TAX; AND PROVIDING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

Section 1. *Definitions and Use of Phrases.*

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

"Town" means the municipal corporation of Geraldine in the State of Alabama.

"Town Treasurer" means the Town Treasurer of the Town, or if there is no specifically designated treasurer, the Town Clerk.

"Council" means the governing body of the Town as from time to time constituted.

"State Department of Revenue" means the Department of Revenue of the State of Alabama.

"State Sales and Use Tax Statutes" means Chapter 23 of Title 40 of the Code of Alabama, 1975, as amended and supplemented from time to time.

The definitions set forth in the State Sales and Use Tax Statutes shall be effective as definitions of the words, terms and phrases used in this Ordinance. All words, terms and phrases used herein, other than those hereinabove specifically defined, shall have the respective meanings ascribed to them in the State Sales and Use Tax Statutes, and shall have the same scope and effect that the same words, terms and phrases have where used in the State Sales and Use Tax Statutes.

Section 2: *Levy of Sales Tax.*

For the privilege of engaging or continuing within the Town in the business activities hereinafter referred to, 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 amounts to be determined by the application of rates against gross proceeds of 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 the institutions be denominational, state, county, or municipal institutions, any association or other agency or instrumentality of the institutions) engaged or continuing within the Town, in the business of selling at retail any tangible personal property whatsoever, including merchandise and commodities of every kind and character, (not including, however, bonds or other evidences of debts or stocks, nor sale or sales of material and supplies to any person for use in fulfilling a contract for the painting, repair, or reconditioning of vessels, barges, ships, 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 three percent (3.0%) 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/she shall pay the tax as retailer on the gross sales of the business.

*Gen
3%*

b) Upon every person, firm, or corporation engaged or continuing within the Town in the business of conducting or operating places of amusement or entertainment, billiard and pool rooms, bowling alleys, amusement devices, musical devises, 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 this town, or any athletic association thereof, or other association whether the 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 three percent(3.0%) of the gross receipts of any such business. Provided, however, notwithstanding any language to the contrary in the prior portion of this subsection, the tax provisions so specified shall not apply to any athletic event conducted by a public or private primary or secondary school or any football playoff conducted by or under the auspices of the Alabama High School Athletic Association. The tax amount which would have been collected pursuant to this subsection shall continue to be collected by said public or

*Amuse
3.0%*

private primary or secondary school but shall be retained by the school which collected it and shall be used by said school for school purposes.

- c) Upon every person, firm, or corporation engaged or continuing within the 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 (1.0%) of the gross proceeds of the sale of the machines, provided that the term "machines", as herein used, shall include machinery which is used for mining, quarrying, compounding, processing, or manufacturing tangible personal property, and the parts of such machines, attachments, and replacements therefore, which are made or manufactured for use on or in the operation of the machines and are customarily so used.

*Mach
1%*

- d) Upon every person, firm, or corporation engaged or continuing within the Town in the business of selling at retail any automotive vehicle or truck trailer, semitrailer, or house trailer, or mobile home set-up materials and supplies including but not limited to steps, blocks, anchoring, cable pipes, and any other materials pertaining thereto an amount equal to one percent (1.0%) of the gross proceeds of sale of said automotive vehicle or truck trailer, semitrailer, or house trailer, or mobile home set-up materials and supplies provided, however, where a person subject to the tax provided for in this subsection withdraws from his or her stock in trade any automotive vehicle or truck trailer, semitrailer, or house trailer for use by him or her or by his or her employee or agent in the operation of the business, there shall be paid, in lieu of the tax levied herein, a fee of five & 00/100 dollars (\$5.00) per year or part thereof during which said automotive vehicle, truck trailer, semitrailer, or house trailer shall remain the property of the person. Each 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 the person.

*Auto
1%*

*w/d
\$5.00*

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

- e) Upon every person, firm, or corporation engaged or continuing within the Town in the business of selling 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 levied a tax equal to three percent (3.0%) of the cost of the food, food products, and beverages sold through the machines, which cost for the purpose of this subdivision shall be the gross proceeds of sales of the business.

*Vending
3%*

- f) Upon every person, firm or corporation engaged or continuing within the Town in the business of selling at retail any machine, machinery or equipment

which is used in planting, cultivating and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock or poultry on farms, and the parts of such machines, machinery or equipment, attachments and replacements 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 equal to one percent (1.0%) of the gross proceeds of the sale thereof; provided, that the one percent (1.0%) 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
1.0%*

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.

Section 3. *Levy of the Tax in Police Jurisdiction*

- a) 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 town but beyond the corporate limits of said Town for which or upon which a privilege or license tax in in this ordinance levied or required within the corporate limits of the Town, there is hereby levied, in addition to all other taxes of every kind now imposed by law or by municipal ordinance, to be collected as herein provided for the privilege or license taxes herein levied within the corporate limits of the Town a privilege or license tax equal to one-half of the provided, levied or required in this ordinance for the doing of such act, or the engaging or continuing therein, or the engaging or continuing in the operation of such business within the corporate limits of the Town. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of said Town but without the corporate limits thereof, all the provisions of this ordinance extend and apply to all the area within the police jurisdiction of the Town.

*PJ
1/2*

Section 4. *Levy of Excise Tax.*

- a) An excise tax is hereby imposed on the storage, use or other consumption in the Town of tangible personal property, not including, however, 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, for storage, use or other consumption in the Town on or after the effective date of this Ordinance at the rate of three percent (3.0%) of the sales price of such property or the amount of tax collected by the seller, whichever is greater.

*Gov
3%*

b) An excise tax is hereby imposed on the storage, use or other consumption in the Town of any machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, purchased at retail on or after the effective date of this Ordinance, at the rate of one percent (1.0%) 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 and manufacturing of tangible personal property, and the parts of such machines, attachments and replacements therefor, which are made or manufactured for use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.

*Mach
1%*

c) An excise tax is hereby imposed on the storage, use or other consumption in the Town of any automotive vehicle or truck trailer, semitrailer or house trailer, and 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 this Town at the rate of one percent (1.0%) of the sales price of such automotive vehicle, truck trailer, semitrailer or house trailer, and mobile home set-up materials and supplies as specified above. Where any used 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 used vehicle, the tax levied herein shall be paid on the net difference, that is the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.

*Auto
1%*

d) There is hereby levied and imposed an excise tax on the storage, use or other consumption in the Town 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, or farmers and the parts of such machines, machinery or equipment, attachments and replacements 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, which is purchased at retail after the effective date of this Ordinance, for storage, use or other consumption in the state, at the rate of one percent (1.0%) of the sales price of such property. The tax herein levied and imposed shall be in lieu of the excise tax levied and imposed by Subsections (a), (b), and (c) of this section; provided, that the one

*Farm
1%*

percent (1.0%) 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.

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

Section 5. *Ordinance Subject To and Construed in Accordance with Certain State Statutes.*

- a) This Ordinance and the taxes herein levied shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, provisions, rules and regulations promulgated under the Alabama Administrative Procedures Act, direct pay permit and drive-out certificate procedures, statutes of limitations, penalties, fines, punishments, and deductions for the corresponding State tax as are provided by § 40-2A-7, Code of Alabama (1975) and the State Sales and Use Tax Statutes.
- b) This Ordinance and the taxes herein levied shall be construed so as to parallel the State Sales and Use Tax Statutes in all respects except rates of taxation.

Section 6. *Provision of Sections 40-23-104 and 40-23-107, Code of Alabama (1975) Applicable to this Ordinance and the Taxes Herein Levied.*

The taxes provided herein for any automotive vehicle, truck trailer, trailer, semi-trailer or travel trailer required to be licensed with the probate judge, which is not sold through a licensed Alabama dealer, or sold by a dealer that is not licensed in Alabama or sold by a licensed dealer who fails to collect municipal 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, Code of Alabama (1975) respectively, as amended and supplemented.

Section 7. *Payment of Tax Herein Levied.*

The tax levied under the provisions of this Ordinance shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrued. On or before the twentieth day of each month beginning with the month following the month during which this Ordinance becomes effective, every person on whom the tax levied by this Ordinance is imposed shall render 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 then next preceding month, the amount of gross proceeds of sales or gross receipts which are not subject to the said tax or are not to be used as a measurement of the tax due by such person, and the nature thereof, together with such other information as may be required, as herein provided, and at the time of making said monthly report such person shall compute the amount of the tax due and shall pay the amount of tax shown to be due. The tax herein levied shall be collected by

the Town Treasurer and the monthly statements or reports herein provided for shall be filed with the Town Treasurer or as otherwise directed and shall be in such form as the Council may prescribe. If any person subject to this Ordinance should willfully make a false return or false statement of facts in any statement or report required hereunder, he shall be guilty of a misdemeanor and upon conviction shall be punished as provided in Section 10 of this Ordinance. The Council may, in its discretion, contract with the State Department of Revenue or other agency for the collection of the taxes herein levied, or for enforcement of this Ordinance, or for both purposes, and, in such case, in lieu of payment to the Town Treasurer payments shall instead be made as directed by the State Department of Revenue or other agency or its designated agent, agency, department or other subdivision.

Section 8. *Seller to Collect Tax and Related Provisions.*

- a) Every person, firm, corporation, association or copartnership engaged in or continuing within the Town in the business for which a license or privilege tax is required by this Ordinance shall 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 rates herein provided.
- b) It shall be unlawful for any person, firm, corporation, association or copartnership 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 be guilty of a misdemeanor, and upon conviction shall be fined in a sum of not less than \$50 nor more than \$100, or may be imprisoned in the county jail for not more than six months, or may be punished by both such fine and imprisonment, and each act in violation of the provisions of this division shall constitute a separate offense. The provisions of this section that there shall be added to the sale 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.
- c) All taxes paid in pursuance to Section 2 of 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.
- d) Every such seller making sales of tangible personal property for storage, use or other consumption in the Town, not exempted under the provisions of Section 40-23-62 Code of Alabama (1975) shall at the time of making such sales or, if the storage, use or other consumption of the tangible

personal property is not then taxable hereunder, at the time such storage, use or other consumption becomes taxable hereunder, collect the tax imposed by this Ordinance from the purchaser, and give to the purchaser a receipt therefor in the manner and form prescribed by the State Department of Revenue. The tax required to be collected by the seller from the purchaser shall be displayed separately from the list, advertised in the premises, marked or other price on the sales check or other proof of sales. It shall be unlawful for any such seller to advertise or hold out or state to the public or to any customer, directly or indirectly, that the tax or any part thereof imposed by this article will be assumed or absorbed by the seller or that it will not be added to the selling price of the property sold, or if added that it or any part thereof will be refunded. Any person violating any of the provisions of this section shall be guilty of a misdemeanor. The tax herein required to be collected by the seller shall constitute a debt owed by the seller to the Town.

Section 9. Levy of the Tax in Police Jurisdiction

Upon every person, firm or corporation engaged in the doing of any act, or who shall do any act, or continuing in the doing of any act, or engaged in the operation of any business, or who shall engage in the operation of any business, within the police jurisdiction of the Town but beyond the corporate limits of said Town for which or upon which a privilege or license tax is in this ordinance levied or required within the corporate limits of the Town, there is hereby levied, in addition to all other taxes of every kind now imposed by law or by municipal ordinance, to be collected as herein provided for the privilege or license taxes herein levied with the corporate limits of the Town a privilege or license tax equal to one-half (1/2) of that provided, levied or required in this ordinance for the doing of such act, or the engaging or continuing therein, or the engaging or continuing in the operation of such business within the corporate limits of the Town. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of said Town but 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 10. Reporting of Credit Sales.

Any person taxable under this Ordinance having cash and credit sales may, if he desires, report such cash sales only and he 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.

Section 11. Records.

It shall be the duty of every person engaging or continuing 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 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, and it shall 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, accounts, and other records shall be open for examination at any time by the Town and its 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. The books, records and accounts provided for in this section shall at all times be open to examination by the Town Treasurer and by any other person designated by the Council.

Section 12. *Penalties for Violation Hereof*

- a) *Failure to Keep Records, Permit Examinations Thereof or Make Reports.* Any person who shall fail to keep any records required by this Ordinance or who shall refuse to permit the examination thereof provided for herein, shall be guilty of a misdemeanor and upon conviction shall be fined not less than twenty-five dollars (\$25.00) nor more than one hundred dollars (\$100.00) for each offense. Each month in which such failure, refusal or violation shall occur shall constitute a separate offense. Any person failing to render any report required by this Ordinance shall be guilty of a misdemeanor and upon conviction shall be fined not less than twenty-five dollars (\$25.00) nor more than one hundred dollars (\$100.00) and each failure shall constitute a separate offense.
- b) *Failure to Pay Taxes Herein Levied.* Any person who fails to pay, within the time provided in Section 6 hereof, any tax levied in this Ordinance for which he is liable shall be deemed to be doing business without a license and shall pay, in addition to the tax, a penalty of ten per cent (10%) of the amount of the tax due, together with interest thereon at the rate of twelve per cent (12%) per annum from the date on which the tax became due until it is paid, the penalty and interest to be assessed and collected as a part of the tax, provided, that the Council may for good and sufficient reason shown to it waive or remit the said ten per cent (10%) penalty or any portion thereof.

Section 13. *Discount for Prompt Payment.*

A discount equal to five percent (5%) of the first one hundred dollars (\$100.00) or each monthly installment of the tax herein levied and two percent (2%) of that portion of each monthly installment of the said tax in excess of one hundred dollars (\$100.00) shall be allowed to each taxpayer on the filing of the monthly report with respect to such installment in the form and at the time herein provided, upon payment of the amount of such monthly installment (minus said discount) at the time when such installment is required herein to be paid. If the report is not filed and payment is not made within the time herein provided with respect to any monthly installment of the tax herein levied, the taxpayer shall not be entitled to the said discount with respect to that monthly installment

but shall pay the full amount of the tax then due together with the penalty and interest provided for in Section 10 hereof.

Section 14. *Use of Proceeds from Tax Herein Levied.*

The proceeds from the tax herein levied shall be paid into the general fund of the Town and may be used for any lawful purpose.

Section 15. *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 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 16. *Repeal of Ordinances Numbered 15-11-02 and 12-4-00*

This Ordinance is intended to and shall repeal and supersede, but not limited to ordinances numbered 15-11-02 and 12-4-00 of the Town of Geraldine, Alabama adopted on or about November 2, 2015 and December 4, 2000 respectively, which said ordinances are hereby repealed as of the effective date of this ordinance.

Section 17. *Effective Date.*

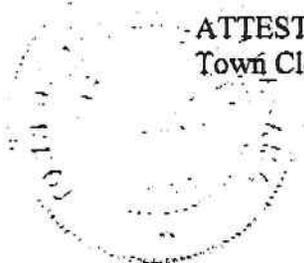
This Ordinance shall become effective on the 1st of January, 2016, and the first payment of taxes hereunder shall be due and payable on the 20th day of February, 2016. This Ordinance shall remain in full force and effect and shall apply to each month of each calendar year thereafter from year to year.

This ordinance shall become effective upon its adoption and publication as required by law.

ADOPTED AND APPROVED THIS THE 7th DAY OF DECEMBER, 2015.

Chuck Akles
Mayor

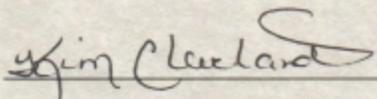
ATTEST: Kim Cleveland
Town Clerk



CLERK'S CERTIFICATE OF PUBLICATION
Ordinance 15-12-07

AN ORDINANCE REPEALING ORDINANCES NUMBERED 15-11-02 AND 12-4-00 OF THE TOWN OF GERALDINE, ALABAMA; LEVYING A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS STORING, USING, OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING TANGIBLE PERSONAL PROPERTY AT RETAIL OR CONDUCTING PLACES OF AMUSEMENT IN THE TOWN OF GERALDINE, ALABAMA; AND ITS POLICE JURISDICTION; PROVIDING FOR THE COLLECTION OF THE SAID TAX; AND PROVIDING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

I, Kimberly Cleveland, the Town Clerk for the Town of Geraldine, do hereby certify that the foregoing ordinance was duly adopted by the Town Council of the Town of Geraldine, Alabama, at its regularly scheduled meeting held on the 7th day of December, 2016 and that the same has been duly published by posting in four places for a period no less than thirty days from the date of adoption to wit: Geraldine Post Office, Liberty Bank, Geraldine Town Hall lobby and Geraldine Library.



Town Clerk

12-8-15

Date