



VERNON BARNETT
Commissioner

State of Alabama Department of Revenue

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

JOE W. GARRETT, JR.
Deputy Commissioner
CURTIS E. STEWART
Deputy Commissioner
BRENDA R. COONE
Deputy Commissioner
MICHAEL D. GAMBLE
Deputy Commissioner

January 22, 2018

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail in the Town of Natural Bridge, Alabama (located in Winston 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 December 19, 2017, the governing body of the Town of Natural Bridge adopted Ordinance No. 2017-B levying a sales tax **effective February 1, 2018**. They also adopted Resolution No. 2017-01 requesting the Alabama Department of Revenue to begin collecting the Town's sales tax **effective February 1, 2018**, with a due date of March 20, 2018.

Sales Tax Rates:

General Rate.....	3.00%
Admissions to places of amusement and entertainment.....	3.00%
Retail selling price of food for human consumption sold through vending machines.....	3.00%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products.....	1.00%
Machines, parts, and attachments for machines used in manufacturing tangible personal property.....	1.00%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers.....	1.00%
Withdrawal fee for automotive vehicle dealers only.....	\$25.00

The Law requires that the Town of Natural Bridge sales tax be collected, reported and remitted in the same manner as the State sales tax. When you file and pay electronically, the Town of Natural Bridge sales tax is to be included on the local tax return assigned to you. 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 Natural Bridge sales tax 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

ORDINANCE # 2017-B

BE IT ORDAINED BY THE TOWN COUNCIL OF NATURAL BRIDGE, ALABAMA, AS FOLLOWS

Section 1.

There is hereby levied, in addition to all other taxes of every kind, and shall be collected as herein provided, a sales tax against the person as defined in § 5-1-4(a) 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) General Rate. 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 Town of Natural Bridge in the business of selling at retail any tangible personal property whatsoever, including merchandise and commodities of every kind and character, an amount equal to three percent (3%) of the gross proceeds of sales of the business except where a different amount is expressly provided herein. Provided, however, that any person engaging or continuing in business as a retailer and wholesaler or jobber shall pay the tax required on the gross proceeds of retail sales of such business at the rates specified when his books are kept so as to show separately the gross proceeds of sales of each business, and when his books are not so kept he shall pay the tax as retailer on the gross sales of the business.

(b) Amusement/Entertainment Rate. 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, 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 whether such institution or association be a denominational, a state, or county, or a 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 any admission fee is charged, including public bathing places, public dance halls of every kind and description within this town, an amount equal to three percent (3%) of the gross receipts of any such business.

(c) Automotive Rate. 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, semi-trailer or house trailer, an amount equal to one percent (1%) of the gross proceeds of sale of said automotive vehicle or truck trailer, semi-trailer or house trailer, provided, however, where a person subject to the tax provided for in this subsection withdraws from his stock in trade any automotive vehicle or truck trailer, semi-trailer or house trailer for use by him or his employee or agent in the operation of such business, there shall be paid in lieu of the tax levied herein, a fee of Twenty-five (\$25.00) and no/100 dollars 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 (12) succeeding months or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the property of such person.

(d) Agricultural Machine Rate. Upon every person, firm or corporation engaged or continuing within this town 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 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, an amount equal to one percent (1%) of the gross proceeds of the sale thereof. Provided, however, the 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. Where any used machine, machinery or equipment

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AS FOLLOWS

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(a) General Rate. 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 Town of Natural Bridge in the business of selling at retail any tangible personal property whatsoever, including merchandise and commodities of every kind and character, an amount equal to three percent (3%) of the gross proceeds of sales of the business except where a different amount is expressly provided herein. Provided, however, that any person engaging or continuing in business as a retailer and wholesaler or jobber shall pay the tax required on the gross proceeds of retail sales of such business at the rates specified when his books are kept so as to show separately the gross proceeds of sales of each business, and when his books are not so kept he shall pay the tax as retailer on the gross sales of the business.

(b) Amusement/Entertainment Rate. 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, 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 whether such institution or association be a denominational, a state, or county, or a 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 any admission fee is charged, including public bathing places, public dance halls of every kind and description within this town, an amount equal to three percent (3%) of the gross receipts of any such business.

(c) Automotive Rate. 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, semi-trailer or house trailer, an amount equal to one percent (1%) of the gross proceeds of sale of said automotive vehicle or truck trailer, semi-trailer or house trailer, provided, however, where a person subject to the tax provided for in this subsection withdraws from his stock in trade any automotive vehicle or truck trailer, semi-trailer or house trailer for use by him or his employee or agent in the operation of such business, there shall be paid in lieu of the tax levied herein, a fee of Twenty-five (\$25.00) and no/100 dollars 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 (12) succeeding months or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the property of such person.

(d) Agricultural Machine Rate. Upon every person, firm or corporation engaged or continuing within this town 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 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, an amount equal to one percent (1%) of the gross proceeds of the sale thereof. Provided, however, the 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. 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 party payment on 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.

(e) Vending Machine Rate. Upon every person, firm or corporation engaged or continuing within this town 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 three percent (3%) of the cost of such food, food products and beverages sold through such machines, which cost for the purpose of this subsection shall be the gross proceeds of sales of such business.

(f) Machine Rate. Upon every person, firm or corporation engaged or continuing within this Town of Natural Bridge 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 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 are customarily so used.

Section 2. Collection and Payment of Taxes Herein Levied.

The taxes levied under the provisions of this ordinance shall be due and payable in monthly installments on or before the twentieth (20th) day of the month next succeeding the month in which the tax accrues. On or before the twentieth (20th) day of each month beginning with the month following the month during which this ordinance becomes effective, every person on whom the taxes levied by this ordinance are imposed shall render a true and correct statement showing the gross sales, the gross proceeds or gross receipts which are not subject to the said taxes, 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 may be required, as herein, provided, and at the time of making said monthly report such person shall compute the amount of the taxes due and shall pay the amount of taxes due and shall pay the amount of taxes shown to be due. The said taxes shall be paid to the Town Clerk and the monthly statements or reports herein provided for shall be filed with the Town Clerk and shall be in such form as the Town 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 accordingly.

Section 3. Adding Amount of Tax to Price.

Any person on whom the taxes levied by this ordinance are imposed may add the tax herein levied to the sale price of the goods sold or to the admission price to a place of amusement and may collect the amount so added from the purchaser, or person paying the admission price; but this section is not mandatory.

Section 4. 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 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, 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 for examination at any time by the Town or 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 Clerk, and by any other person designated by the Town Council.

Section 5. Use of Proceeds from Taxes Herein Levied.

The proceeds from the tax herein levied, (100%) shall be paid into the Town general fund to be expended as provided by law and shall be used for such purpose or purposes as the council may from time to time direct and provide for including the requirements for the expenditure of funds collected within the town.

Section 6. Subject to State Sales Tax Regulation.

To the extent required by Act 98-192, "Local Tax Simplification Act of 1998", and unless otherwise provided for within this article, the town hereby adopts and includes as a part hereof by reference 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 limitation, penalties, fines, punishments, and deductions for the corresponding state tax as are provided by Sections 40-2A-7, 40-23-1, 40-23-2, 40-23-2.1, 40-23-4 to 40-23-31, inclusive, 40-23-36, 40-23-37, except for those provisions relating to the tax rate."

Section 7. Effective date.

This ordinance shall become effective February 1, 2018.

Section 8. Severability.

The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs and sections, since the same would have been enacted by the municipality council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

Section 9. Repealer.

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Adopted and approved this 19th day of December, 2017

ATTEST:

Cindy M Reed
Town Clerk

A. G. Parrish
A. G. Parrish
Mayor

I, Cindy M Reed, the undersigned Town Clerk of the Town of Natural Bridge, Alabama, hereby certify that the foregoing constitutes a true, correct, and complete ordinance duly adopted by the Town Council of the Town of Natural Bridge, Alabama, at a meeting thereof held on this 19th day of December, 2017, at which meeting a quorum was present and acting throughout.

Witness my signature as Town Clerk, under the Seal of said Town, this 19th day of December, 2017.

Cindy M Reed
Town Clerk

I HEREBY CERTIFY THAT THIS A TRUE AND CORRECT
COPY OF THE ORIGINAL DOCUMENT ON FILE IN THE
MUNICIPAL CLERK OFFICE
Cindy M Reed
CLERK OF
TOWN OF NATURAL BRIDGE, ALABAMA

Resolution 2017-01

**A RESOLUTION AUTHORIZING THE ALABAMA
DEPARTMENT OF REVENUE TO ADMINISTER AND
COLLECT SALES TAXES
LEVIED BY THE TOWN OF NATURAL BRIDGE.**

STATE OF ALABAMA

**BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN NATURAL BRIDGE,
AS FOLLOWS:**

SECTION 1. Administration and Collection by Alabama Department of Revenue. Pursuant to the provisions of the Code of Alabama 1975, Section 11-51-207, the Town of Natural Bridge hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all *sales* taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law.

SECTION 2. Certified Copy. The Town of Natural Bridge shall provide a certified copy of this Resolution to the Alabama Department of Revenue and shall also provide such other information and take such other steps as may be required by said Department of Revenue to enable it to administer and collect taxes levied and assessed under the provisions of this Resolution.

The Town of Natural Bridge adopted this Resolution at the regular meeting on 12/19/2017.
This Resolution is effective as of Feb 1, 2018.

A. H. Parush

C. G. M. Reed
ATTEST:

I HEREBY CERTIFY THAT THIS A TRUE AND CORRECT
COPY OF THE ORIGINAL DOCUMENT ON FILE IN THE
MUNICIPAL CLERK OFFICE.

C. G. M. Reed
CLERK OF
TOWN OF NATURAL BRIDGE, ALABAMA