

SOUTH VINEMONT

Posted 2/25/2022

Statutory Effective Date: March 1, 2022

Received by the Department: December 20, 2021

The Town of South Vinemont has levied sales and use taxes as shown below:

Sales & Use Taxes:	<u>NEW RATES</u>
General Rate500
Admissions to places of amusement and entertainment500
Retail Selling Price of food for human consumption sold through vending machines500
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products000
Machines and parts and attachments for machines used in manufacturing tangible personal property500
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers000

Your South Vinemont sales and use taxes may be remitted online through the 'Local Tax' account in the Alabama Department of Revenue's online filing system, My Alabama Taxes (MAT), the 'ONE SPOT' to file: <https://myalabamataxes.alabama.gov>. If you have any questions about your South Vinemont taxes, please contact:

Town of South Vinemont
P O Box 1206
Cullman, AL 35055
(256) 775-1398

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE
Sales & Use Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490



ORDNANCE NO. 2021-11-01

ONE-HALF OF ONE PERCENT (1/2%) SALES TAX

AN ORDINANCE TO LEVY A PRIVILEGE LICENSE OR EXCISE TAX AGAINST PERSON, FIRMS OR CORPORATIONS STORING, USING OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING RETAIL TANGIBLE PERSONAL PROPERTY OR ENGAGED IN CONDUCTING PLACE OF AMUSEMENT IN THE TOWN OF SOUTH VINEMONT, ALABAMA, AND PROVIDING FOR COLLECTION OF THE SAID TAXES AND PENALTIES FOR VIOLATION OF THIS ORDINANCE

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SOUTH VINEMONT, ALABAMA AS FOLLOWS:

SECTION 1. Levy of Privilege or License Tax. There is hereby levied, in addition to all other taxes of every kind now imposed by law and shall be collected as herein provided, a privilege or license tax against the person on account of the business activities and in the 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, the University of Alabama, Auburn University, and all other institutions of higher learning in the state, whether the institutions are denominational, state, county or municipal institutions, any association or other agency or instrumentality of the institutions) engaged or continuing within the Town of South Vinemont, Alabama in the business of selling at retail any tangible personal property whatsoever, including merchandise and commodities of every kind and character, (not including, however, bonds or other evidences of debts or stocks, nor sales of material and supplies to any person for use in fulfilling a contract for the painting, repair, or reconditioning of vessels, barges, ships, other watercraft, and commercial fishing vessels of over five tons load displacement as registered with the U.S. Coast Guard and licensed by the state department of conservation and natural resources), an amount equal to **one-half of one percent (1/2%)** 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 the 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 kept he shall pay the tax as a retailer, on the gross sales of the business.
- (b) Upon every person, firm or corporation engaged or continuing within the Town of South Vinemont, Alabama in the business of conducting or operating places of amusement or entertainment, billiard and pool rooms, bowling alleys, amusement devices, musical devices, theaters, opera houses, moving picture shows, vaudevilles, amusement parks, athletic contests, including wrestling matches, prize fights, boxing and wrestling exhibitions,

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football and baseball games, (including athletic contests, conducted by or under the auspices of any educational institution within the Town of South Vinemont or any athletic association thereof or other association whether the institution or association is a denominational, a state or county or a municipal institution or association or 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 where an admission fee is charged, including public dance halls of every kind and description within the Town of South Vinemont, Alabama an amount equal to **one-half of one percent** (1/2 %) 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 primary or secondary school. The tax amount which would have been collected pursuant to this subsection shall continue to be collected by said public, primary or secondary school but shall be retained by the school which collected it and shall be used by said school for school purposes.

- (c) Upon every person, firm or corporation engaged or continuing within the Town of South Vinemont, Alabama 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-half of one percent** (1/2 %) of the gross proceeds of the sale of the machines. The term "machine," as herein used, shall include machinery, which is used for mining, quarrying, compounding, processing, or manufacturing tangible personal property and the parts of the machines, attachments and replacements therefor, which are made or manufactured for use on or in the operation of the machines and which are necessary to the operation of the machines and are customarily so used.

- (d) Upon every person, firm or corporation engaged or continuing within the Town of South Vinemont, Alabama 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 **one-half of one percent** (1/2%) of the cost of the food, food products and beverages sold through the machines, which cost for the purpose of this subsection shall be the gross proceeds of sales of the business.

- (e) Upon every person, firm, or corporation engaged or continuing within the Town of South Vinemont, Alabama in the business of selling any automotive vehicle, truck, trailer-trailer, semi-trailer, house trailer or mobile home, boats, motors for boats and machines, 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 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, which are necessary to and customarily used in the operation of such machine, machinery or equipment, there is hereby levied a tax equal to zero percent (0%) of the proceeds of sales of such items.

SECTION 2. Provision of State Sales Tax Statutes Applicable to the Ordinance and Taxes herein levied. This ordinance and the taxes levied by Section 1 herein shall be subject to all definitions, exceptions, proceeding, requirements, provisions, rules, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State Sales Tax Statues, except where inapplicable or where herein otherwise provided, including all provisions of the state sales tax statues for enforcement and collection of taxes.

Section 3. Levy of Excise Tax

- (a) An excise tax is hereby imposed on the storage, use or other consumption in the Town of South Vinemont, Alabama 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 tons load displacement as registered in the U.S. Coast Guard and licensed by the state department conservation and natural resources, purchased at retail on or after effective date of the ordinance for storage, use or other consumption in the Town of South Vinemont, Alabama except as provided in subsections (b) at the rate of **one-half of one percent (1/2%)** of the sales price of such property within the corporate limits of the said Town of South Vinemont, Alabama.
- (b) An excise tax is hereby imposed on the storage, use or other consumption in the Town of South Vinemont, Alabama of any machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, purchased at retail on or after effective date of this ordinance, at the rate of **one-half of one percent (1/2%)** of the sales price of any such machine provided that the term "machine," as herein used, shall include machinery which is used for mining, quarrying, compounding, processing or manufacturing tangible personal property and the parts of such machines, attachments and replacements therefor, which are made or manufactured for use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.

Section 4. Definitions. The taxes levied by Section 3 of this ordinance shall be subject to all definitions, exceptions, proceeding, requirements, provisions, rules, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State Sales Tax Statues, except where inapplicable or where herein otherwise provided, including all provisions of the state sales tax statues for enforcement and collection of taxes as provided in Title 40, Section 23, Code of Alabama, 1975, as amended.

Section 5. This Ordinance Cumulative to General license Code or Ordinance. This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the Town of South Vinemont, Alabama, but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other taxes imposed by the Town of South Vinemont by general license code of ordinance.

Section 6. Payment Due Dates. The tax levied under the provisions of this ordinance, except as otherwise provided, shall be due and payable in monthly installments on or before the 20th day of the month next succeeding the month in which the tax accrued. On or before the 20th day of each month after this ordinance is derived becomes effective, every person on whom the tax levied by this ordinance is imposed shall render to the Town of South Vinemont, Alabama, 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 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 the town may be require, as herein provided, and at the time of making said monthly report such person may use the forms prescribed and used by the State of Alabama under the State Sales Tax Law of Alabama. In making the statements and reports herein provided, the same information shall be given to the Town of South Vinemont, Alabama as is furnished to the State under the State Sales Tax Law. If any person subject to this ordinance should willfully make a false return or false statement of facts in the statements or returns required hereunder, that person shall be guilty of a misdemeanor and upon conviction shall be punished as provided in Section 8 of this Ordinance.

Section 7. It shall be the duty of every person engaging or continuing in the Town of South Vinemont, Alabama in any business for which a privilege tax is imposed by this ordinance to keep and preserve suitable record 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 provision of this Ordinance. It shall be the duty of every person to keep and preserve for a period of two (2) years, all invoices of goods, ware 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 of South Vinemont, Alabama, or its agents. Any person selling both at wholesale and retail shall keep his books so as to show separately the gross proceeds of wholesale sales and gross proceeds of retail sales.

Section 8. The books, records and accounts mentioned in the next preceding Section shall at all reasonable times be open to examination by the Town Clerk or any person designated by the Town Clerk. Any person who shall fail to keep such records or refuse to permit such examination thereof or shall fail to render any report required by this ordinance or who shall fail to pay the privilege or license tax levied under the provisions of this Ordinance before the same shall become delinquent or shall violate any other term or provision of the Ordinance shall be guilty of a misdemeanor and upon conviction shall be fined not less than Twenty-five Dollars (\$25.00) nor more than Five Hundred Dollars (\$500.00) for each such offense. Each failure shall constitute a separate offense and each day in which business is done without paying any delinquent license or privilege tax levied hereunder shall constitute a separate offense.

Section 9. Every itinerant vender engaged in the business of selling tangible personal property at retail within the Town of South Vinemont, Alabama shall be subject to the terms of this Ordinance.

Section 10. Every person subject to this Ordinance may take a discount in an amount equal to five percent (5%) off the first \$100.00 or each monthly installment of the *tax* herein levied and two percent of that portion of each monthly installment of the said *tax* in excess of \$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 , which links interest to the underpayment rate established by 26 USCA 6321, shall be determined pursuant to Section 40-1-44 of Code of Alabama 1975, the Alabama Department of Revenue will calculate interest on underpayments and overpayments (where applicable) at the same annual rate.

Section 11. This tax shall be levied for the purpose of funding of general fund of which council approves budget annually.

Section 12. The Town of South Vinemont council and mayor authorize the Cullman County Commission Sales Tax/Revenue Office to be the collection agency for this said tax levy and to withhold thereafter the cost of collection as currently charged other like communities for sales tax collection and remit the balance each month to the Town of South Vinemont.

Section 13. Effective Date. This Ordinance shall become effective on the 1st day of January 2022. The first payment of taxes hereunder shall be due and payable on the 20th day of February and each month of each calendar year thereafter from year to year.

BE IT FURTHER ORDAINED, all resolutions or ordinances in conflict with the provisions of this ordinance are hereby repealed.

This Ordinance shall be effective following its passage, approval and publication as required by law.

ADOPTED this the 14th day of December 2021.



Mayor Radgmal Dodson

ATTEST:



Town Clerk

RECEIVED

DEC 20 2021

Local Tax Section
Alabama Dept. of Revenue



PO BOX 130
Vinemont AL 35179
Phone/Fax: 256-737-5411
Email: info@townofsouthvinemont.com

December 20, 2021

To whom it may concern,

The Town of South Vinemont has been made aware per Act 2018-105 the town would need to submit a letter to change the effective day per Ordinance # 2021-11-01 Sales/Use tax levy to March 1, 2022. Please be advised of the change in the effective date for said ordinance above. If you have any additional questions, please contact the South Vinemont Town Hall at 256-737-5411.


Radginal Dodson/Mayor

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DEC 20 2021

Local Tax Section
Alabama Dept. of Revenue

Public Works Director: Mike Graves

Mayor-Radginal Dodson

Town Clerk. Kayceea Sasser

Maintenance: Denver Hand and Michael Stewart

Council Members: (Place 1) Chris Thompson, (Place 2) Sonya Mabry- Chairman Pro Tempore,
(Place 3) Charlotte Cosper (Place 4) Bonnie Goodwin, (Place 5) Sonya Copleand