

SARDIS CITY
Posted 1/24/2023

Statutory Effective Date: February 1, 2023
Received by the Department: November 23, 2022

The Town of Sardis City has increased their sales and use taxes as shown below:

	OLD RATES	NEW RATES
Sales Taxes:		
General Rate	4.000	5.000
Admissions to places of amusement and entertainment	3.000	3.000
Retail Selling Price of food for human consumption sold through vending machines	3.000	3.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	1.000	1.000
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.000	1.000
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers500	.500
Withdrawal fee for automotive vehicle dealers only	1.00	1.00
	OLD RATES	NEW RATES
Use Taxes:		
General Rate	3.000	3.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	1.000	1.000
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.000	1.000
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers500	.500

If sales of tangible personal property are made or delivered, or if purchases of tangible personal property are stored, used or consumed, outside the corporate limits of the city but within the police jurisdiction of the city, the rates of tax are one-half of those stated above.

Your Town of Sardis City 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 Sardis City taxes, please contact:

Avenu Insights & Analytics
P. O. Box 830725
Birmingham, AL 35283-0725
1-800-556-7274

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



NOV 23 2022

Local Tax Section
Alabama Dept. of RevenueSTATE OF ALABAMA
ETOWAH COUNTYTOWN OF SARDIS CITY
ORDINANCE NO. 11-21-22

AN ORDINANCE PURSUANT TO THE PROVISIONS OF ACT NO. 917 OF THE 1969 REGULAR SESSION OF THE LEGISLATURE OF ALABAMA, TO LEVY SALES AND USE TAXES AGAINST PERSONS, FIRMS OR CORPORATION ENGAGED IN THE BUSINESS OF SELLING AT RETAIL OR STORING, PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE TOWN OF SARDIS CITY, ALABAMA, OR WITHIN ITS POLICE JURISDICTION, PROVIDING FOR THE COLLECTION OF THE SAID TAXES, PROVIDING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE, REVOKING ORDINANCE NUMBER 97-002 AND ORDINANCE NUMBER 14-07-02 INSOFAR AS SAID ORDINANCES CONFLICT WITH THIS ORDINANCE, AND CLARIFYING THAT THE EARMARKING OF ONE PERCENT OF THE SALES TAX IN SECTION 1(A) BELOW IS APPLICABLE ONLY TO ONE PERCENT OF THE TOTAL SALES TAX OF FIVE PERCENT

BE IT ORDAINED BY THE TOWN OF SARDIS CITY, (the "City") in the State of Alabama, pursuant to the provisions of Act No. 917 of the 1969 Regular Session of the Legislature of Alabama, as follows:

Section 1. Levy of Sales Tax in the City. 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 the City in the business of selling at retail any tangible personal property whatsoever, including merchandise and commodities of every kind and character (not including, however, bonds or other evidences of 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 and other watercraft of over fifty tons burden), an amount equal to five percent (5%) 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.

(b) Upon every person, firm, or corporation engaged or continuing within the City in the business of conduction 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 City, 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 city school, or other institution, association or school), skating rinks, racetracks, 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 and public dance halls of every kind and description within the City an amount equal to three percent (3%) of the gross receipts of any such business.

(c) Upon every person, firm, or corporation engaged or continuing within the City in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, an amount equal to one 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 operation of such machines and which necessary to the operation of such machines and are customarily so used.

(d) Upon every person, firm or corporation engaged or continuing within the City in the business of selling at retail any automotive vehicle or truck trailer, semi-trailer, or house trailer, an amount equal to one half of one percent (.05%) of the gross proceeds of sale of said automotive vehicle or truck trailer, semi-trailer, or house trailer; provided, 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 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 one dollar (\$1.00) per year or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the property of such person. Each such year or part thereof shall begin with the day or anniversary date, as the case may be, of such withdrawal and shall run for the twelve succeeding months or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the property of such person.

Where any used automotive vehicle or truck trailer, semi-trailer or house trailer is taken in trade or in a series of trades, as a credit or part payment on the sale of a new or used vehicle, the tax levied herein shall be paid on the net difference, that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.

(e) Upon every persons, firm or corporation engaged or continuing within the City in the business of selling at retail any machine, machinery or equipment which is used in planting, cultivation 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 an 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, that one percent (1%) 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 grain products, or used in connection with the production of agricultural produce or products, livestock and poultry on farms is taken in trade or in a series of trades as a credit or part payment on a sale of a new or used machine, machinery or equipment, the tax levied herein shall be paid on the net difference, that is, the price of the new or used machine, machinery or equipment sold, less the credit for the used machine, machinery or equipment taken in trade.

(f) Upon every person, firm or corporation engaged or continuing within the City in the business of selling through coin-operated dispensing machines, food and food products for human consumption, not including beverages other than coffee, milk, milk products and substitutes therefor, 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.

Section 2. Levy of Sales 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 City but beyond the corporate limits of the City, for which or upon which a privilege or license as is in this ordinance levied or required within the corporate limits of the City, there is hereby levied, in addition to all other taxes of every kind now imposed by law or by municipal ordinance, to be collected herein provided for the privilege or license as herein levied within the corporate limits of the City, a privilege or license tax equal to one-half of that provided, levied or required in this ordinance for the doing of such act, or the engaging or continuing herein, or the engaging or continuing in the operation of such business within the corporate limits of the City. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of the City but outside the corporate limits thereof, all the provisions of this ordinance extend and apply to all the area within the police jurisdiction of the City.

Section 3. Provisions of State Sales Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. The taxes levied by Sections 1 and 2 of this ordinance shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State sales tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State sales tax statutes for enforcement and collection of taxes.

Section 4. Levy of Use Tax in the City. (a) An excise tax is hereby imposed on the storage, use, or other consumption in the City of tangible personal property (not including materials and supplies bought for the use in fulfilling a contract for the painting, repairing, or reconditioning of vessels, barges, ships and other watercraft of more than fifty tons burden) purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the City, except as provided in subsections (c), and (d), at the rate of three percent (3%) of the sales price of such

property within the corporate limits of said City.

(b) An excise tax is hereby imposed on the storage, use or other consumption in the City of any machines used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property purchased at retail on or after the effective date of this ordinance at the rate of one percent (1%) of the sales price of any such machine, within the corporate limits of the City, 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.

(c) An excise tax is hereby imposed on the storage, use or other consumption in the City of any automotive vehicle or truck trailer, semi-trailer or house trailer purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the City at the rate of one half of one percent (0.50%) of the sales price of such automotive vehicle, truck trailer, semi-trailer or house trailer within the corporate limits of the City. Where any used automotive vehicle, truck trailer, semi-trailer or house trailer is taken in trade, or in a series of trades, as 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.

(d) An excise tax is hereby levied and imposed on the storage, use or other consumption in the City of any machine, machinery, or equipment which is used in planting, cultivation, 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, which is purchased at retail after the effective date of this ordinance, for the storage, use or other consumption in the City, at the rate of one percent (1%) of the sales price of such property within the corporate limits of the City regardless of whether the retailer is or is not engaged in the business in the City. Provided, however, the one percent (1%) rate herein prescribed with respect to parts, attachments, and replacements shall not apply to any automotive vehicle or trailer designated primarily for public highway use, except for 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 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 5. Levy of Use Tax in the Police Jurisdiction. An excise tax is hereby imposed on tangible personal property at one-half the rates specified in subsections (a), (b), (c), and (d) of the foregoing Section 4 on the storage, use or other consumption of such tangible personal property outside the corporate limits of the City, but within the police jurisdiction thereof.

Section 6. Provisions of State Use Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. The taxes levied by Sections 4 and 5 of this ordinance shall be subject to all definitions, exceptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State use tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State use tax statutes for enforcement and collections of taxes.

Section 7. This Ordinance Cumulative. As to the amount of taxes hereby set by this ordinance, this ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the City as to such amounts, 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 license taxes imposed by the City by its general license code or ordinance.

Section 8. Use of Sales Tax Funds.

(a) Any funds received from the additional one percent sales tax will be used for the paving and improvement of the roadways in the Town of Sardis City. The funds may be expended for the use either in asphalt paving or tar and gravel paving. The funds may be used for replacing culverts or any other road improvements so long as it is determined by the Council that the need of other improvement are in conjunction with a new paving project. Bridge or Culvert repair not part of a new paving project may not be paid from the funds generated by the additional one percent sales tax.

(b) Twenty percent of the funds collected from the additional one percent sales tax shall be retained by the Town each year in a special fund and not expended and maintained as a reserve fund. The special Fund shall always maintain a balance of \$20,000, or more.

(c) The funds generated from the additional one percent sales tax shall be placed in a new and separate bank account and shall be transferred from the general fund account when received, into the special road fund each month.

(d) The Council shall be required to let bids for paving and road improvements in the Fall for those roads to be paved or improved the following Spring. Road priority for improvement will be determined by the Town Council who shall consider the number of cars, the number of houses, and the use and need in determining priorities.

(e) The additional one percent sales tax funds may be used for purposes other than those stated herein only by a majority vote of the council.

(f) It is the intent of the Town of Sardis City, and the intent of this Section 8, that the earmarking of one percent of the sales tax of five percent in section 1(a) above is applicable only to a total of one percent of the total sales tax of five percent, and not two percent of the total sales tax of five percent

Section 9. Severability. Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid for any reason shall not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

Section 10. Taxes in Lieu of Others. The taxes levied and assessed by this ordinance are levied and assessed in lieu of and in substitution of Ordinance Numbers 97-002 and Ordinance Number 14-07-10.

Section 11. Effective Date. This ordinance shall become effective on the 1st day of January 2023, and the first payment of taxes hereunder shall be due and payable on the 25th day of February, 2023. This ordinance shall remain in full force and effect and shall apply to each month of the year, 2023, beginning with the month of January and to each month of each calendar year thereafter from year to year.

Adopted and approved this 21 day of November, 2022.

Russell J. Amos
Mayor Russell Amos

Bobby Founds
Bobby Founds Council Place #1

Cooter Mosley
Cooter Mosley Council Place #2

Keith Wright
Keith Wright Council Place #3

Chris Royal
Chris Royal Council Place #4

Lucas Hallmark
Lucas Hallmark Council Place #5

Attest: Debbie Lanier
Debbie Lanier, City Clerk



SARDIS CITY

Mayor Russell Amos

I, Debbie Lanier, certify that Ordinance 11-21-22 (sales tax increase) was posted 11-22-22 and Ordinance 12-06-22 (amendment to effective date of Ordinance 11-21-22) was posted 12-07-22 in the following public places: Sardis City Hall, Sardis Public Library, Sardis Community Center.

Debbie Lanier

Debbie Lanier, CMC

*Mailing Address: 1335 Sardis Drive, Sardis City, Alabama 35956
Phone: (256) 593-6492 Fax: (256) 593-6258*

AMENDMENT TO ORDINANCE 11-21-22

AMENDMENT TO ORDINANCE NO. 11-21-22, ADOPTED ON 11-21-22

AN ORDINANCE PURSUANT TO THE PROVISIONS OF ACT NO. 917 OF THE 1969 REGULAR SESSION OF THE LEGISLATURE OF ALABAMA, TO LEVY SALES AND USE TAXES AGAINST PERSONS, FIRMS OR CORPORATION ENGAGED IN THE BUSINESS OF SELLING AT RETAIL OR STORING, PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE TOWN OF SARDIS CITY, ALABAMA, OR WITHIN ITS POLICE JURISDICTION, PROVIDING FOR THE COLLECTION OF THE SAID TAXES, PROVIDING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE, REVOKING ORDINANCE NUMBER 97-002 AND ORDINANCE NUMBER 14-07-02 INsofar AS SAID ORDINANCES CONFLICT WITH THIS ORDINANCE, AND CLARIFYING THAT THE EARMARKING OF ONE PERCENT OF THE SALES TAX IN SECTION 1(A) BELOW IS APPLICABLE ONLY TO ONE PERCENT OF THE TOTAL SALES TAX OF FIVE PERCENT


NOW THEREFORE BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF SARDIS CITY, ALABAMA, THAT ORDINANCE NO. 11-21-22, ADOPTED AND APPROVED ON 11-21-22 BE AMENDED AS FOLLOWS:

Section 11. Effective Date. This Ordinance shall become effective on the 1st day of February 2023.

That all other provisions of Ordinance 11-21-22 shall remain in full force and effect.

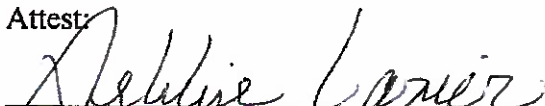
This amendment to the Ordinance shall go into effect upon passage.

ADOPTED AND APPROVED this 6th day of December 2022



Russell Amos, Mayor

Attest:



Debbie Lanier, City Clerk