

GRAYSVILLE

Statutory Effective Date: October 1, 2025

Received by the Department: June 23, 2025

The City of Graysville has updated their sales and use taxes as shown below:

Sales & Use Taxes:	OLD RATES	NEW RATES
General Rate.....	4.000	4.000
Food/Grocery Rate.....	4.000	2.000
Admissions to places of amusement and entertainment.....	4.000	4.000
Retail Selling Price of food for human consumption sold through vending machines.....	4.000	4.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products.....	1.500	1.500
Machines and parts and attachments for machines used in manufacturing tangible personal property.....	1.500	1.500
Net difference paid for all automotive vehicles, truck trailers, semi- trailers and house trailers	1.500	1.500
Withdrawal fee for automotive vehicle dealers only.....	10.00	10.00

Your City of Graysville 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 Graysville 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

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LOCAL TAX

ORDINANCE NO. 987

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975, SECTIONS 11-51-200 THROUGH 11-51-207, THIS ORDINANCE AMENDS ORDINANCE NUMBER 985 LEVING A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS STORING, USING, OR OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE CITY OF GRAYSVILLE, ALABAMA, AND ITS POLICE JURISDICTION; PROVIDES FOR PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

Pursuant to the provisions of Code of Alabama 1975, Sections 11-51-200 through 11-51-207, be it ordained by the City Council of the City of Graysville, in the State of Alabama, that Ordinance 902 is amended to read in its entirety as follows:

Section 1. 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 of Graysville 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 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 four percent (4.00%) 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 kept he or she 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 conducting or operating places of amusement or entertainment, billiard and pool rooms, bowling alleys, amusement devices, musical devices, theaters, opera houses, moving picture shows, vaudeville, amusement parks, athletic contests, including wrestling matches, prize fights, boxing and wrestling exhibitions, football and

baseball games, (including athletic contests, conducted by or under the auspices of any educational institution within the City, 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 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 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 Four percent (4.00%) of the gross receipts of any such business. Provided, however, not withstanding 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. The tax amount, which would have been collected pursuant to this subsection, shall continue to be collected by the public or private primary or secondary school, but shall be retained by the school that collected it and shall be used by the school for school purposes.

(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 and one-half percent (1.50%) 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 the 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.

(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, 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 and one-half percent (1.50%) of the gross proceeds of sale of the 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 \$10.00 per year or part thereof during which such 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 succeeding months or part thereof during which the automotive vehicle, truck trailer, semi-trailer, or house trailer shall remain the property of the person. 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 City in the business of selling at retail any machine, machinery or equipment that 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 and one-half percent (1.50 %) of the gross proceeds of the sale thereof. Provided, however, the One and one-half percent (1.50%) 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 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 Four percent (4.00 %) of the retail selling price of the food, food products, and beverages sold through the machines.

(g) Upon every person, firm, or corporation engaged or continuing within the City in the business of selling food, there is hereby levied a tax equal to Two percent (2.00 %) of the gross proceeds of the sale of food. For purposes of this subsection, the term food shall have the same meaning as defined in 7 U.S.C. Section 2011, for the purposes of the federal Supplemental Nutrition Assistance Program regardless of where or by what means food is sold.

Section 2. Provisions of State Sales Tax Statutes Applicable to this Ordinance and Taxes herein levied. This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, provisions, rules and regulations promulgated under the Alabama Administrative Procedure Act, direct pay permit, drive-out certificate procedures, statute of limitation, 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 3 (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 use in fulfilling a contract for the painting, repairing, or reconditioning of vessels, barges, ships and 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 on or after the effective date of this ordinance for storage, use or other consumption in the City, except as provided in subsections (b), (c), (d) and (e) at the rate of Four percent (4.00%) of the sales price of such property.

(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 and one-half percent (1.50%) 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.

(c) An excise tax is hereby imposed on the storage, use, or other consumption in the City on any automotive vehicle, truck trailer, semitrailer, 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, 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 and one-half percent (1.50%) of the sales price of such automotive vehicle, truck trailer, semitrailer, house trailer or mobile home set-up materials and supplies. 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.

(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 that 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, 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 and one-half percent (1.50%) of the sales price of such property, regardless of whether the retailer is or is not engaged in the business in this City. Provided, however, the One and one-half percent (1.50%) 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 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.

(e) An excise tax is hereby imposed on the storage, use, or other consumption in the City of food, at the rate of Two percent (2.00%) of the sales price of such food. For purposes of this subsection, the term food shall have the same meaning as defined in 7 U.S.C. Section 2011, for the purposes of the federal Supplemental Nutrition Assistance Program regardless of where or by what means food is sold. § - III

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

Section 4: Provisions of State Use Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, provisions, rules and regulations promulgated under the Alabama Administrative Procedure Act, direct pay permit and drive-out certificate procedures, statute of limitation, 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 collection of taxes.

Section 5: Use of Proceeds. The proceeds from the tax herein levied remaining after payment of the costs of collecting said tax, including all charges of the administration for such collection and paid over to and received by the City shall be distributed to the City of Graysville for the use of city services.

Section 6: 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 7: Effective Date. This ordinance shall become effective on the first day of October, 2025, and the first payment of taxes hereunder shall be due and payable on the twentieth day of November, 2025.

ADOPTED AND APPROVED this 15th day of July, 2025.

APPROVED

Mayor James C. "Julio" Davis

Councilmember Faye Busby

Councilmember Raleigh Fuller

Councilmember Louella Kelley

Councilmember Karen Lauderdale

Councilmember Randy Teeter

Councilmember Pinkie White

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LOCAL TAX

Attest:

Kathy Dumas
City Clerk Kathy Dumas

CERTIFICATE OF THE CITY CLERK

I, Kathy Dumas, City Clerk of the City of Graysville, Alabama, do hereby certify that the above is a true and correct copy of Ordinance No. 987 adopted by the City Council of the City of Graysville at its special meeting held 1st day of July, 2025 and that said ordinance was duly published in accordance with law by posting a copy thereof on the 2nd day of July, 2025 in three (3) public places within the city limits, one of which was the City Hall of the City of Graysville, Alabama.

Kathy Dumas
Kathy Dumas, City Clerk

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JUN 23 2025

CITY OF GRAYSVILLE, ALABAMA

ORDINANCE NO. 985

LOCAL TAX

**AN ORDINANCE AMENDING ORDINANCE NO. 902
WHICH ORDINANCE LEVYS A PRIVILEGE OR
LICENSE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS
ENGAGED IN THE BUSINESS OF SELLING TANGIBLE PERSONAL
PROPERTY AT RETAIL IN THE CITY OF GRAYSVILLE, ALABAMA,
PROVIDING FOR THE COLLECTION THEREOF; AND PROVIDING
PENALTIES FOR THE VIOLATION OF THE ORDINANCE**

WHEREAS, the City Council of the City of Graysville previously adopted Ordinance No. 902; and

WHEREAS, Ordinance No. 902 is a privilege or license tax; and

WHEREAS, the City Council desires to amend Ordinance No. 902;

NOW, THEREFORE BE IT ORDAINED, by the City Council of the City of Graysville that Ordinance No. 902 is hereby amended as follows:

Sub-Section (g) will be added to Ordinance 985 in its entirety and amended as follows:

SECTION TWO: 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 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 four percent (4%) of the gross proceeds of sales of the business except where a different amount is expressly provided herein. Provided, however, that any person engaging or continuing in business as a retailer and

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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.

TAX LOCAL

(b) Upon every person, firm, or corporation engaged or continuing within the City, in the business of conducting or operating places of amusement or entertainment, billiard and pool rooms, bowling alleys, amusement devices, musical devices, theaters, opera houses, moving picture shows, vaudeville, amusement parks, athletic contests, including wrestling matches, prize fights, boxing and wrestling exhibitions, football and baseball games, (including athletic contests, conducted by or under the auspices of any educational institution within the 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, 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 City, an amount equal to four percent (4%) 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 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 and one-half percent (1½ %) of 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 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, house trailer, or mobile home set-up materials and supplies including but not limited to step, blocks, anchoring, cable pipes and any other materials pertaining thereto an amount equal to one and one-half percent (1½ %) of the gross proceeds of sale of said automotive vehicle, truck trailer, semi-trailer, house trailer or mobile home set-up materials and supplies 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 \$10.00 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, this 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 City 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 therefore 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 and one-half percent (1½ %) of the gross proceeds of the sale thereof. Provided, however, the one and one-half percent (1½ %) 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 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 therefore, there is hereby levied a tax equal to four percent (4 %) of the cost of such food, food products and beverages sold through such machines, which cost for the purpose of this subsection shall be the gross proceeds of sales of such business.

(g) Alabama House Bill 387 was enacted to ease the financial burden on residents and promote growth, especially for working families and small businesses who are disproportionately affected by high sales taxes. A reduction would not only align us with the intent of the state legislature but also enhance our community's competitiveness, attract more commerce, and demonstrate our commitment to supporting local households during times of economic pressure. Therefore, the sales tax on food is reduced from 4% to 2%. Food and beverage in House Bill 387 are defined as any food or beverages that are eligible for federal Supplemental Nutrition Assistance Program (SNAP). Ordinance Number 985 will become effective on October 1, 2025. The new tax rate will supersede any other food tax rates contained herein.

1. Sub-Section (g) of Ordinance No. 985 is amended and replaced upon adoption of this Ordinance.

SECTION FOUR: (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 use in fulfilling a contract for the painting, repairing, or reconditioning of vessels, barges, ships and 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 on or after the effective date of this ordinance for storage, use or other consumption in the City, except as provided in subsections (b), (c), and (d), at the rate of four percent (4%) 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 and one-half percent (1½ %) 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, 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 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 at the rate of one and one-half percent (1½ %) of the sales price of such automotive vehicle, truck trailer, semi-trailer, house trailer, or mobile home set-up materials and supplies within the corporate limits of City. 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; this 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, 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 therefore 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 and one-half percent (1½ %) of the sales price of such property within the corporate limits of said City regardless of whether the retailer is or is not engaged in the business in this City. Provided, however, the one and one-half percent (1½ %) 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, 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.

2. SECTION TWELVE of Ordinance No. 756 is amended and replaced in its entirety as follows:

SECTION TWELVE: (a) The books, records and accounts mentioned in Section Eleven of Ordinance No. 756 shall at all times be open to inspection by the City Clerk or any person designated by him. Any person who shall fail to keep such records or who shall refuse to permit such examination thereof, or who violates any other provision hereof, shall be guilty of a misdemeanor and, upon conviction shall be fined in an amount not to exceed the sum of FIVE HUNDRED DOLLARS (\$500.00) for each offense. Each month of such failure shall constitute a separate offense. Any person failing to render any report required by Section Eight of Ordinance No. 756 shall be guilty of a misdemeanor and, upon conviction, shall be fined in an amount not to exceed the sum of FIVE HUNDRED DOLLARS (\$500.00) and each failure shall constitute a separate offense.

(b) Any person who fails to pay the tax herein levied within the time required by this Ordinance shall, subject to the provisions hereinafter set out, pay in addition to the tax, a penalty of ten percent (10%) of the amount of tax due, together with interest thereon at the rate of six percent (6%) per annum, from the date at which the tax herein levied became due and payable, and such penalty and interest to be assessed and collected as a part of the tax. Provided, the City Clerk, if a good and sufficient reason is shown for the failure to pay the tax within the time required, may waive or remit the said penalty and interest or a portion of either.

3. SECTION SIXTEEN of Ordinance No. 756 is amended in its entirety and replaced as follows:

SECTION SIXTEEN: Every itinerant vendor engaged in the business of selling tangible personal property at retail within the corporate limits of the City of Graysville shall be subject to the terms of this Ordinance.

4. SECTION TWENTY of Ordinance No. 756 is repealed in its entirety.

5. SECTION TWENTY ONE of Ordinance No. 756 is repealed in its entirety.

6. This Ordinance shall not be construed to repeal any of the provisions of Ordinance No. 901, the general license code or Ordinance of the City, but shall be held to be cumulative, and the amounts of the taxes herein shall be in addition to the amounts of all other

taxes imposed by the City.

7. **SEVERABILITY.** Each and every provision of this Ordinance is hereby declared to be an independent provision such that the invalidation of any provisions hereof for any reason shall not be construed to affect any other provisions hereof.

8. **ENFORCEMENT.** In addition to all remedies prescribed and available under the law for the collection of the taxes herein established, violations of this Ordinance shall be punishable as provided by law.

9. **EFFECTIVE DATE.** This ordinance shall become effective on the first day of June 2014 and the first payment of taxes hereunder shall be due and payable on the 20th day of July, 2014. This Ordinance shall remain in full force and effect and shall apply to each month of the year 2014, beginning with the month of June, 2014, and to each month of each calendar year thereafter from year to year. All remittances are due on or before the 20th day of the month following the month in which the tax is collected. All taxes collected prior to the first day of June 2014, shall continue to be due and payable on the 20th day of the following month.

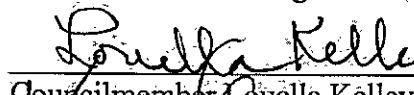
ADOPTED and APPROVED, this 17th day June, 2025.

APPROVED


Mayor James C. "Julio" Davis

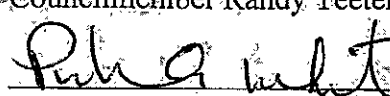

Councilmember Faye Bushy


Councilmember Raleigh Fuller


Councilmember Louella Kelley


Councilmember Karen Lauderdale


Councilmember Randy Teeter


Councilmember Pinkie White

Attest:


City Clerk Kathy Dumas

CERTIFICATE OF THE CITY CLERK

I, Kathy Dumas, City Clerk of the City of Graysville, Alabama, do hereby certify that the above is a true and correct copy of Ordinance No. 985 adopted by the City Council of the City of Graysville at its special meeting held 11th day of June, 2025 and that said ordinance was duly published in accordance with law by posting a copy thereof on the 18th day of June, 2025 in three (3) public places within the city limits, one of which was the City Hall of the City of Graysville, Alabama.


Kathy Dumas, City Clerk

RECEIVED

JUN 23 2025

LOCAL TAX

RECEIVED

1911

NOV 10 1911