

AN ORDINANCE FURTHER AMENDING SECTIONS 2 AND 9 OF ORDINANCE NO. 482 OF THE CITY OF ROANOKE, ALABAMA, AS AMENDED BY ORDINANCE NO. 539 AND 583, LEVYING A PRIVILEGE OR LICENSE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF SELLING TANGIBLE PERSONAL PROPERTY AT RETAIL OR CONDUCTING PLACES OF AMUSEMENT IN THE CITY OF ROANOKE, ALABAMA, OR WITHIN ITS POLICE JURISDICTION; DECREASING THE RATES OF SUCH TAX AND FIXING THE EFFECTIVE DATE OF SUCH DECREASE.

BE IT ORDAINED by the City Council of the City of Roanoke in the State of Alabama as follows:

1. Section 8 2 and 9 of Ordinance No. 482 of the City of Roanoke which was adopted by the City Council and approved by the Mayor of the said City on March 8, 1965 is hereby amended so that the said Sections 8 2 and 9 shall read in its entirety as follows:

Section 1. For the privilege of engaging or continuing within the city in the business activities hereinafter referred to, there is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the person on account of the business activities and in the amounts to be determined by the application of rates against gross proceeds of sales, or gross receipts, as the case may be, as follows:

(a) Upon every person, firm or corporation 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 evidence of debt or stocks, nor sale or sales of material and supplies to any person for use in fulfilling a contract for painting, repair, or reconditioning of vessels, barges, ships and other watercraft of over fifty tons burden), an amount equal to one and one-half percent (1½%) of the gross proceeds of sales of the business except where a different amount is expressly provided herein; provided, that any person engaging or continuing in business as a retailer and wholesaler or jobber shall pay the tax measured by 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 as a retailer the tax measured by 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, vaudevilles, amusement parks, athletic contests, including wrestling matches, prize fights, boxing and wrestling exhibitions, football and baseball games (including athletic contests conducted by or under the auspices of any educational institution within the City, or any athletic association thereof, or other association whether such institution or association be a denominational, state, county or municipal institution or association or a state, county or city school, or other institution, association or school), skating rink, 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 one and one-half percent (1½%) of the gross receipts of any 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 three-fourths of one percent (¾%) of the gross proceeds of the sales of such machines; 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.

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(d) 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 that which is 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 three-fourths of one percent (3/4%) of the gross proceeds of the sale thereof. The three-fourths of one percent (3/4%) 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) Upon every person, firm or corporation engaged or continuing within the City in the business of selling at retail any automotive vehicle truck trailer, semi-trailer, or house trailer, an amount equal to three-fourths of one percent (3/4%) of the gross proceeds of sales of the said automotive vehicle, truck trailer, semi-trailer or house trailer; provided, that when any used automotive vehicle, 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; and provided, further, that when a taxpayer subject to the tax provided for in this subsection (e) withdraws from his stock in trade any automotive vehicle or truck trailer, semi-trailer or house trailer for use by such taxpayer or by an employee or agent of such taxpayer in the operation of such business, the tax of such taxpayer hereunder shall be measured with respect to the item so withdrawn by him by the sum of for each year or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer so withdrawn shall remain the property of such taxpayer, each such year or part thereof shall begin with the day or the 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 so withdrawn shall remain the property of such taxpayer.

(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 one and one-half percent (1 1/2%) 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.

11. Section 9 of Ordinance No. 482 of the City of Roanoke which was adopted by the City Council and approved by the Mayor of the said City on March 8, 1965 is hereby amended so that the said Section 9 shall read in its entirety as follows:

Section 2. Levy of the Tax in Police Jurisdiction. Upon every person, firm or corporation engaged in the doing of any act, or who shall do any act, or continuing in the doing of any act, or engaged in the operation of any business, or who shall engage in the operation of any business, within the police jurisdiction of the City but beyond the corporate limits of said City for which or upon which a privilege or license tax 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 as herein provided for the privilege or license taxes herein levied with the corporate limits of the City a privilege or license tax equal to one-half of that provided, levied or required in this ordinance

the doing of such act, or the engaging or continuing therein, or the engaging or continuing in the operation of such business within the corporate limits of the City. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of said City but without the corporate limits thereof, all the provisions of this ordinance extend and apply to all the area within the police jurisdiction of the City.

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III. All ordinances or parts of Ordinances in conflict with this Ordinance are hereby repealed.

IV. This Ordinance shall become effective on the 1st day of February, 1984.

Adopted and approved this 12th day of December, 1983.

ATTEST:



MAYOR


CITY CLERK

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