

AN ORDINANCE AMENDING ORDINANCE NO. 627 TO PROVIDE FOR THE COLLECTION OF ALL TAXES PAYABLE TO THE CITY OF ROANOKE; TO SPECIFICALLY ELIMINATE THE COLLECTION OF TAXES LEVIED THEREBY WITHIN THE POLICE JURISDICTION; TO PROVIDE FOR RULES AND REGULATIONS APLICABLE THERETO; AND TO PROVIDE PENALTIES FOR THE VIOLATION OF THIS ORDINANCE

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROANOKE, ALABAMA, AS FOLLOWS:

Ordinance No. 627 is hereby amended by adding the following:

1. Section 11.

(a) Effective October 1, 1989 all taxes due the City of Roanoke, Alabama, pursuant to said Ordinance shall be collected by and paid to the City Clerk of the City of Roanoke, Alabama, at the City Hall in Roanoke, Alabama, in accordance with the provisions of this Ordinance.

(b) The State Department of Revenue is hereby authorized and requested to cease collection of all taxes levied by said Ordinance effective as of the date above stated.

(c) If the same has not been otherwise repealed heretofore, all provisions of Ordinance No. 627 which provides for the levy of the tax provided for in said Ordinance within the Police Jurisdiction of the City of Roanoke, Alabama, is hereby specifically repealed.

(d) All taxes due and payable under said Ordinance shall be due and payable at the same time as state sales and use taxes are payable to the State Department of Revenue. Except as otherwise provided or as they may be inapplicable, all rules and regulations relating to said taxes are heretofore promulgated by the State Department of Revenue for state sales and use taxes are adopted by the City of Roanoke in the context of this Ordinance and made

applicable hereto for the purposes of enabling and assisting the City of Roanoke in ascertaining, assessing and collecting such taxes and in the enforcement of the provisions of this Ordinance.

(e) The City Clerk is authorized to prepare and make available to all persons subject to said taxes, forms for reporting said taxes. It shall be the responsibility of every person subject to such tax to secure such forms and to report and pay such taxes as provided by Ordinance.

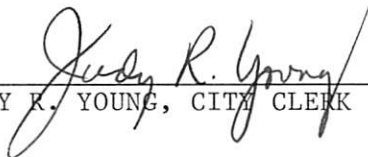
(f) Failure to pay said taxes as and when due, failure to keep and maintain records as required, failure to comply with all rules and regulations adopted or adopted by reference or otherwise applicable, and any other failure to comply with this Ordinance shall be a violation of said ordinance, including amendments thereto, and shall be punishable in accordance with the subject to all the penalties provided for in Chapter 23 of Title 40, Code of Alabama 1975, as amended, all such provisions of which are incorporated by reference herein and made applicable in the context of this Ordinance.

Adopted and approved this 26th day of June, 1989.



HENRY V. BONNER, MAYOR

ATTEST:



JUDY R. YOUNG, CITY CLERK

RESOLUTION NO. 657-A

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ROANOKE, ALABAMA, AS FOLLOWS:

1. That the City Council hereby requests the State Department of Revenue of the State of Alabama to discontinue the collection of sales and use taxes levied by the City of Roanoke, Alabama, effective the 1st day of Oct., 1989. This Resolution is adopted pursuant to Ordinance No. 654 adopted and approved this date.

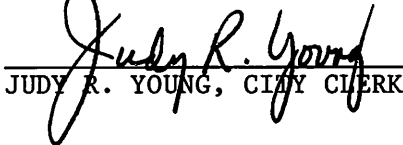
2. The City Clerk of the City is hereby authorized and directed to certify, under the seal of the City, a copy of this Resolution and a copy of said Ordinance No. 654, and to forward each of said copies to the said State Department of Revenue.

Adopted and approved this 26th day of June, 1989.



Henry V. Bonner, Mayor

ATTEST:



JUDY R. YOUNG, CITY CLERK