

I, Olin E. Sheppard, as City Clerk of the City of Roanoke, Alabama hereby certify that the foregoing ordinance was passed and adopted by the Mayor and City Council of the City of Roanoke, Alabama on the 12th day of November, 1973, and was herein recorded and was published in The Roanoke Leader of general circulation in the City of Roanoke, Alabama on the 14th and 21st day of November, 1973.

(Sn) Olin E. Sheppard
Olin E. Sheppard, City Clerk

AN ORDINANCE

NO. 538

An Ordinance to adopt the License Code for the City of Roanoke, Alabama, and to provide for the publication thereof.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROANOKE, ALABAMA, as follows:

SECTION 1. That the codification of the license schedule and laws of the City of Roanoke, as reported to the City Council on the 10th day of December, 1973, be and the same is hereby adopted as the License Code of the City of Roanoke.

SECTION 2. That the City Clerk shall cause to be printed and bound One Hundred copies of said Code, for the use of the City of Roanoke, and shall supervise the publication of said Code, and shall read all the proofs, correct all manifest errors, and compare the printed book with the original transcript, and shall see that the Code as printed corresponds accurately with the original as adopted, and when completed shall certify that fact to the Mayor. A copy of said Certificate, and a copy of this Ordinance shall be printed in each copy of said Code.

SECTION 3. That upon delivery to the Mayor of the certificate of the Clerk, as provided in Section 2, above, the Mayor shall issue a proclamation announcing that fact, and announcing that said License Code of the City of Roanoke shall go into effect and become effective on the first day of January, 1974, which proclama-

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tion shall be published three times in some newspaper published in the City of Roanoke, Alabama, and on and after the date so fixed the laws and ordinances contained in said Code shall be in full force and effect, and shall become operative as the laws and ordinances of said City of Roanoke, and all laws and ordinances heretofore adopted by the City of Roanoke, in conflict with the provisions contained in said Code shall be and the same are hereby replaced except insofar as saved by the provisions contained in said Code.

SECTION 4. That it shall not be necessary for said Code to be published in a newspaper, nor shall the same be spread at length upon the minutes of the Council, but this ordinance shall be recorded in the minutes.

SECTION 5. That the original manuscript this day adopted by this ordinance shall be certified by the City Clerk to be correct and to have been adopted by the Council in lieu of spreading said License Code on the minutes and a copy of such certification shall be published with the bound volume or printed copy of said Code, and when so published the copies of said Code shall be received by the inhabitants of the City of Roanoke, and by the Courts of the State officially as the License Code of the City of Roanoke.

Adopted and approved this, the 10th day of December, 1973.

(Sn) F. J. Cauthen
F. J. Cauthen, Mayor
City of Roanoke, Alabama

Attested:

(Sn) Olin E. Sheppard
Olin E. Sheppard

I, Olin E. Sheppard, as City Clerk of the City of Roanoke, Alabama hereby certify that the foregoing ordinance was passed and adopted by the Mayor and City Council of the City of Roanoke, Alabama on the 10th day of December, 1973, and was herein recorded and was published in The Roanoke Leader of general circulation in the City of Roanoke, Alabama on the 12th, 19th and 26th day of December, 1973.

(Sn) Olin E. Sheppard
 Olin E. Sheppard

ORDINANCE NO. 539

AN ORDINANCE AMENDING SECTIONS 2 AND 9 OF ORDINANCE NO. 482 OF THE CITY OF ROANOKE 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 OR WITHIN ITS POLICE JURISDICTION.

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

1. Section 2 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 2 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 percent (1%) 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.