

# Town of County Line, Alabama 35172

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ORDINANCE NO. 2012-10-09 \_\_\_\_\_ An Ordinance to levy a 2% sales Tax

**Pursuant to Section 11-51-200 et. Seq. , Code of Alabama 1975: THIS ORDINANCE LEVIES A SALES TAX AGAINST PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS IN THE TOWN OF COUNTY LINE, ALABAMA (35172) OR WITHIN ITS POLICE JURISDICTION .**

**Pursuant to section 11-51-200 et. Seq., Code of Alabama 1975, be it ordained by the Town Council of the Town of County Line, in the State of Alabama, 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 sales tax against the person or other entity 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 Town of County Line, in the business of selling at retail, any tangible personal property whatsoever, including 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 retailer on the gross sales of the business.
- (b) Upon every person, firm or corporation engaged, or continuing within, The Town of County Line, in the business of conducting, or operating, places of amusement or entertainment, billiard and pool rooms, bowling alleys, amusements 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, whether such institution or association be a denominational, a state, or county, or a municipal institution or association of 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, or 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 Town of County Line , an amount equal to **TWO percent (2%)** of the gross receipts of such business.
- (c) Upon every person, firm or corporation engaged or continuing within the Town of County Line in the business of selling at retail any automotive vehicle or truck, semi-trailer or house trailer, an amount equal to **TWO percent (2%)** of the gross proceeds of sale of said automotive vehicle or truck trailer, semi -trailer or house trailer, provided, however, 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 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 dollars 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.

(d) Upon every person, firm or corporation engaged or continuing within this city, the Town of County Line, Alabama, 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 thereof which are made or manufactured for use on, or in the operation of such machine, machinery, or equipment, and which are necessary to customarily used in the operation of such machine, machinery, or equipment, an amount equal to **TWO percent (2%)** of the gross proceeds of the sale thereof. Provided, however, the percent (%) herein described 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 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 this city, the Town of County Line, in the business of selling through coin operated dispensing machines, food, and food products for human consumption, not including beverages other than milk, milk products and substitutes thereof, there is hereby levied a tax equal to **TWO percent (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.

(f) (If applicable,) Upon every person, firm or corporation engaged or continuing within this city, the Town of County Line, in the business of selling at retail, machines used in mining, quarrying, compounding, processing and manufacturing tangible personal property, and the parts 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 thereof, which are made for or manufactured for use or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.

Section 2. 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 this city but beyond the corporate limits of said 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 sales taxes herein levied within the corporate limits of the Town of County Line, a sales 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 therein, or the engaging or continuing in the operation of such business within the corporate limits of this city. Provided further, that except for the amount of the sales 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.

**Ordinance Passed and approved this \_\_\_\_\_ of October, 2012**

Mayor \_\_\_\_\_ Council Place 1 \_\_\_\_\_  
Council Place2 \_\_\_\_\_ Council Place3 \_\_\_\_\_  
Council Place4 \_\_\_\_\_ Council Place5 \_\_\_\_\_  
-Nay or abstain \_\_\_\_\_

ATTEST: \_\_\_\_\_ date \_\_\_\_\_

-----Town Clerk