

ORDINANCE NO. 2021 - 5497

**AN ORDINANCE AMENDING ORDINANCE NO. 2001-1591, AS
PREVIOUSLY AMENDED, TO REVISE THE METHOD OF
DISTRIBUTION AND USE OF CERTAIN TAX PROCEEDS OF THE
CITY OF PELL CITY, ALABAMA**

WHEREAS, pursuant to Ordinance No. 2001-1591, as amended by Ordinance No. 2010-3033 and Ordinance No. 2010-3047, the City of Pell City, Alabama, levied an additional one percent (1%) tax on the gross proceeds of sales of the businesses in the City beginning on May 1, 2010; and,

WHEREAS, Ordinance No. 2001-1591, as amended by Ordinance No. 2010-3033 and Ordinance No. 2010-3047, provided that the revenue generated from that additional one percent (1%) tax was to be shared equally between the City and the Pell City Board of Education until April 30, 2014, and that after that date, one hundred percent (100%) of the revenue generated from the additional one percent (1%) tax was to be deposited in the City's General Fund to be applied for any lawful municipal purposes; and,

WHEREAS, in 2013, the City Council of the City of Pell City extended the distribution of the aforesaid additional one percent (1%) tax to the Pell City Board of Education as set forth in Ordinance No. 2013-4207; and,

WHEREAS, in 2020, the City Council of the City of Pell City again extended the distribution of the aforesaid additional one percent (1%) tax to the Pell City Board of Education as set forth in Ordinance No. 2020-5252; and,

WHEREAS, the Pell City School System was created to provide exceptional educational opportunities to the students residing in Pell City, and the City Council has consistently supported the Pell City Board of Education since its creation in the furtherance of that goal; and,

WHEREAS, the City's goals remain unchanged: the creation and operation of a City-focused school system that provides educational opportunities and outcomes to the residents of Pell City that are better than those provided by the St. Clair County School System; and,

WHEREAS, when the Pell City School System was formed, the vast majority of the students educated by the Pell City School System lived within the city limits of Pell City; and,

WHEREAS, the City of Pell City and St. Clair County have both experienced significant growth since the formation of the Pell City School System, and now a majority of the students that attend the Pell City School System reside outside the city limits of Pell City; and,

WHEREAS, the City has asked the Pell City Board of Education to revise its current student attendance zone to allow its resources to be concentrated to benefit the residents of Pell City; and,

WHEREAS, the Pell City Board of Education has declined to revise its current student attendance zone; and,

WHEREAS, the City Council of the City of Pell City has determined that it is no longer wise, prudent, or in the best interests of the citizens of Pell City to continue to provide an unlimited tax subsidy to the Pell City Board of Education, given its unwillingness to restore the Pell City School System to a majority City school system, as it was originally intended and created; and

WHEREAS, the City Council of the City of Pell City desires to continue to provide additional funding to the Pell City Board of Education by extending the distribution of the aforesaid additional one percent (1%) tax to the Pell City Board of Education as detailed herein.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PELL CITY, ALABAMA, AS FOLLOWS:

Section A: That the provisions of Section 6, Distribution and Use of Tax Proceeds, of Ordinance No. 2001-1591, as previously amended by Ordinance No. 2010-3033, Ordinance No. 2010-3047, Ordinance No. 2013-4207, and Ordinance No. 2020-5252 are hereby amended to read as follows:

SECTION 6. DISTRIBUTION AND USE OF TAX PROCEEDS.

The revenue, less the cost of collection, obtained from the taxes levied pursuant to this Ordinance shall be distributed as follows:

(1) One-fourth (25%) of the revenues generated by the taxes imposed by Sections 1(a), 1(b), 1(c), 1(d), 1(e), and 1(f), and Sections 3(a), 3(b), 3(c), and 3(d) shall be paid to the Custodian of Public School Funds of the Pell City Board of Education, if any such independent city board of education shall then be existing, to be applied for school purposes; and

(2) The remaining three-fourths (75%) of the revenues generated by the taxes imposed by Sections 1(a), 1(b), 1(c), 1(d), 1(e), and 1(f), and Sections 3(a), 3(b), 3(c), and 3(d) shall be deposited in the City's General Fund to be applied for any lawful municipal purpose.

(3) Except as provided in subsection (4) below, thirty percent (30%) of the revenues from the additional one percent (1%) tax hereinabove imposed by Section 1(g) and Section 3(e) shall be paid to the Custodian of Public School Funds of the Pell City Board of Education, if any such independent city board of education shall then be existing, to be applied for school purposes; and the remaining seventy percent (70%) of the revenues of the additional one percent (1%) tax hereinabove imposed by Section 1(g) and Section 3(e) shall be deposited in the City's General Fund to be applied for any lawful municipal purposes.

(4) Notwithstanding any provision herein to the contrary, the distribution of the additional one percent (1%) tax hereinabove imposed by Section 1(g) and Section 3(e) and distributed to the Custodian of Public School Funds of the Pell City Board of Education as provided in subsection (3) above shall be limited such that the combined total of one-fourth (25%) of the revenues generated by the taxes imposed by Sections 1(a), 1(b), 1(c), 1(d), 1(e), and 1(f), and Sections 3(a), 3(b), 3(c), and 3(d) of this Ordinance, along with thirty percent (30%) of the revenues from the additional one percent (1%) tax hereinabove imposed by Section 1(g) and Section 3(e) of this Ordinance, shall not exceed \$5,028,222.46 in any fiscal year of the City (the "Annual Cap"). Any funds directly received by the Pell City Board of Education as a result of the Simplified Seller Use Tax (SSUT) shall be treated the same as the revenues from the additional one percent (1%) tax hereinabove imposed by Section 1(g) and Section 3(e) of this Ordinance and shall be included in calculating the Annual Cap. Provided, however, that nothing contained herein shall limit the distribution of one-fourth (25%) of the revenues generated by the taxes imposed by Sections 1(a), 1(b), 1(c), 1(d), 1(e), and 1(f), and Sections 3(a), 3(b), 3(c), and 3(d) of this Ordinance, which shall continue to be paid to the Custodian of Public School Funds of the Pell City Board of Education without limitation.

Section B: Severability. If any section or provision of this Ordinance shall hereafter be declared invalid by a court of competent jurisdiction, such declaration shall not affect the validity of any other section or provision of this Ordinance.

Section C: Repeal of Conflicting Ordinances. Any other Ordinances, or provisions thereof, in conflict with this Ordinance shall be and hereby are repealed on the effective date of this Ordinance.


Section D: Effective Date. This Ordinance shall become effective upon approval, passage and publication as required by law.

ADOPTED AND APPROVED this the 12th day of April, 2021.



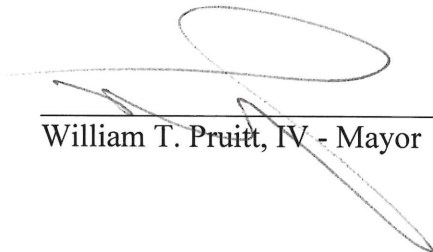
W. Judge Alverson - Council President

ATTEST:



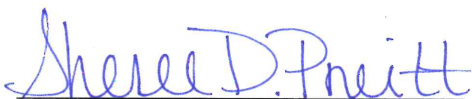
Sheree D. Pruitt - City Clerk

APPROVED this 12th day of April, 2021.



William T. Pruitt, IV - Mayor


ATTEST:



Sheree D. Pruitt - City Clerk

CERTIFICATION

I, Sheree D. Pruitt, Clerk of the City of Pell City, hereby certify that the above Ordinance was duly adopted by the City Council of the City of Pell City at a regular meeting held on the 12th day of April, 2021, and that the same has been published by posting in accordance with §11-45-8, Ala. Code 1975, by posting a copy of the Ordinance in three public places within the municipality, one of which was the Mayor's office in the City, on this the 13th day of April, 2021. I further certify and confirm that the City shall take reasonable steps to maintain the posting for not less than 30 days. In addition, the City shall include a copy of this Ordinance on its website for 30 days.



City Clerk

ORDINANCE NO. 2020 - 5252

AN ORDINANCE AMENDING ORDINANCE NO. 2001-1591, AS PREVIOUSLY AMENDED, TO REVISE THE METHOD OF DISTRIBUTION AND USE OF CERTAIN TAX PROCEEDS OF THE CITY OF PELL CITY, ALABAMA

WHEREAS, pursuant to Ordinance No. 2001-1591, as amended by Ordinance No. 2010-3033 and Ordinance No. 2010-3047, the City of Pell City, Alabama, levied an additional one percent (1%) tax on the gross proceeds of sales of the businesses in the City beginning on May 1, 2010; and,

WHEREAS, Ordinance No. 2001-1591, as amended by Ordinance No. 2010-3033 and Ordinance No. 2010-3047, provided that the revenue generated from that additional one percent (1%) tax was to be shared equally between the City and the Pell City Board of Education until April 30, 2014, and that after that date, one hundred percent (100%) of the revenue generated from the additional one percent (1%) tax was to be deposited in the City's General Fund to be applied for any lawful municipal purposes; and,

WHEREAS, in 2013, the City Council of the City of Pell City extended the distribution of the aforesaid additional one percent (1%) tax to the Pell City Board of Education as set forth in Ordinance No. 2013-4207; and,

WHEREAS, the City Council of the City of Pell City acknowledges the importance of public education and desires to continue the development of strong public schools in the City of Pell City to further the City's economic development; and,

WHEREAS, the City Council of the City of Pell City desires to provide additional funding to the Pell City Board of Education by extending the distribution of the aforesaid additional one percent (1%) tax to the Pell City Board of Education as detailed herein.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PELL CITY, ALABAMA, AS FOLLOWS:

Section A: That the provisions of Section 6, Distribution and Use of Tax Proceeds, of Ordinance No. 2001-1591, as previously amended by Ordinance No. 2010-3033, Ordinance No. 2010-3047, and Ordinance No. 2013-4207, are hereby amended to read as follows:

SECTION 6. DISTRIBUTION AND USE OF TAX PROCEEDS.

The revenue, less the cost of collection, obtained from the taxes levied pursuant to this Ordinance shall be distributed as follows:

(1) One-fourth (25%) of the revenues generated by the taxes imposed by Sections 1(a), 1(b), 1(c), 1(d), 1(e), and 1(f), and Sections 3(a), 3(b), 3(c), and 3(d) shall be paid to the Custodian of Public School Funds of the Pell City Board of Education, if any such independent city board of education shall then be existing, to be applied for school purposes; and

(2) The remaining three-fourths (75%) of the revenues generated by the taxes imposed by Sections 1(a), 1(b), 1(c), 1(d), 1(e), and 1(f), and Sections 3(a), 3(b), 3(c), and 3(d) shall be deposited in the City's General Fund to be applied for any lawful municipal purpose.

(3) Until September 30, 2014, fifty percent (50%) of the revenues from the additional one percent (1%) tax hereinabove imposed by Section 1(g) and Section 3(e) shall be paid to the Custodian of Public School Funds of the Pell City Board of Education, if any such independent city board of education shall then be existing, to be applied for school purposes; and the remaining fifty percent (50%) of the revenues of the additional one percent (1%) tax

hereinabove imposed by Section 1(g) and Section 3(e) shall be deposited in the City's General Fund to be applied for any lawful municipal purposes.

(4) Beginning on October 1, 2014, and continuing thereafter, thirty percent (30%) of the revenues from the additional one percent (1%) tax hereinabove imposed by Section 1(g) and Section 3(e) shall be paid to the Custodian of Public School Funds of the Pell City Board of Education, if any such independent city board of education shall then be existing, to be applied for school purposes; and the remaining seventy percent (70%) of the revenues of the additional one percent (1%) tax hereinabove imposed by Section 1(g) and Section 3(e) shall be deposited in the City's General Fund to be applied for any lawful municipal purposes.

Section B: Severability. If any section or provision of this Ordinance shall hereafter be declared invalid by a court of competent jurisdiction, such declaration shall not affect the validity of any other section or provision of this Ordinance.

Section C: Repeal of Conflicting Ordinances. Any other Ordinances, or provisions thereof, in conflict with this Ordinance shall be and hereby are repealed on the effective date of this Ordinance.

Section D: Effective Date. This Ordinance shall become effective upon approval, passage and publication as required by law.


ADOPTED AND APPROVED this the 27th day of January, 2020.


James McGowan, Council President

ATTEST:


Penny Isbell, City Clerk

APPROVED this 27th day of January, 2020.

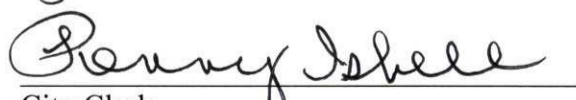

William T. Pruitt, IV, Mayor

ATTEST:


Penny Isbell, City Clerk

CERTIFICATION

I, Penny Isbell, Clerk of the City of Pell City, hereby certify that the above Ordinance was duly adopted by the City Council of the City of Pell City at a regular meeting held on the 27th day of January, 2020, and that same has been published in accordance with law in the *St. Clair News Aegis* on the 30th day of January, 2020.


City Clerk

RESOLUTION NO. 2020-1

A RESOLUTION AUTHORIZING THE CANCELLATION AND TERMINATION OF THAT CERTAIN AGREEMENT BY AND BETWEEN THE CITY OF PELL CITY, ALABAMA AND THE PELL CITY BOARD OF EDUCATION

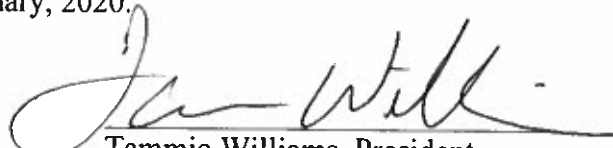
WHEREAS, in 2013, the City of Pell City, Alabama(the “City”) and the Pell City Board of Education (the “Board”)entered into that certain agreement attached hereto as Exhibit A, and expressly incorporated herein by reference (the “Agreement”); and,

WHEREAS, the City and the Board mutually agree that the Agreement shall be cancelled and terminated, and the covenants and obligations contained in the Agreement shall be rendered null and void.


NOW, THEREFORE, BE IT RESOLVED BY THE PELL CITY BOARD OF EDUCATION, that the Agreement By and Between the City of Pell City, Alabama and the Pell City Board of Education, attached hereto as Exhibit A and expressly incorporated herein, be, and it hereby is, cancelled and terminated, and the covenants and obligations contained therein are hereby rendered null and void.

RESOLVED FURTHER, that the Superintendent and Board Presidentbe, and they hereby are, authorized to take such action as is necessary to implement this Resolution.

RESOLVED this 21st day of January, 2020.


Tammie Williams, President

ATTEST:


Dr. James Martin, Superintendent

ORDINANCE NO. 2013 - 4207

AN ORDINANCE AMENDING ORDINANCE NO. 2001-1591, AS AMENDED, TO REVISE THE METHOD OF DISTRIBUTION AND USE OF THE TAX PROCEEDS OF THE CITY OF PELL CITY, ALABAMA

WHEREAS, pursuant to Ordinance No. 2001-1591, as amended by Ordinance No. 2010-3033 and Ordinance No. 2010-3047, the City of Pell City, Alabama, levied an additional one percent (1%) tax on the gross proceeds of sales of the businesses in the City beginning on May 1, 2010; and,

WHEREAS, Ordinance No. 2001-1591, as amended by Ordinance No. 2010-3033, provides that the revenue generated from that additional one percent (1%) tax shall be shared equally between the City and the Pell City Board of Education until April 30, 2014, and that after that date, one hundred percent (100%) of the revenue generated from the additional one percent (1%) tax shall be deposited in the City's General Fund to be applied for any lawful municipal purposes; and,

WHEREAS, the City Council of the City of Pell City acknowledges the importance of public education and desires to continue the development of strong public schools in Pell City to further the City's economic development; and,

WHEREAS, the City Council of the City of Pell City desires to provide additional funding to the Pell City Board of Education by extending the distribution of the aforesaid additional one percent (1%) tax to the Pell City Board of Education as detailed herein.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PELL CITY, ALABAMA, AS FOLLOWS:

Section A: That the provisions of Section 6, Distribution and Use of Tax Proceeds, of Ordinance No. 2001-1591, as amended by Ordinance No. 2010-3033 and Ordinance No. 2010-3047, are hereby amended to read as follows:

SECTION 6. DISTRIBUTION AND USE OF TAX PROCEEDS.

The revenue, less the cost of collection, obtained from the taxes levied pursuant to this Ordinance shall be distributed as follows:

(1) One-fourth (25%) of the revenues generated by the taxes imposed by Sections 1(a), 1(b), 1(c), 1(d), 1(e), and 1(f), and Sections 3(a), 3(b), 3(c), and 3(d) shall be paid to the Custodian of Public School Funds of the Pell City Board of Education, if any such independent city board of education shall then be existing, to be applied for school purposes; and

(2) The remaining three-fourths (75%) of the revenues generated by the taxes imposed by Sections 1(a), 1(b), 1(c), 1(d), 1(e), and 1(f), and Sections 3(a), 3(b), 3(c), and 3(d) shall be deposited in the City's General Fund to be applied for any lawful municipal purpose.

(3) Until September 30, 2014, fifty percent (50%) of the revenues from the additional one percent (1%) tax hereinabove imposed by Section 1(g) and Section 3(e) shall be paid to the Custodian of Public School Funds of the Pell City Board of Education, if any such independent city board of education shall then be existing, to be applied for school purposes; and the remaining fifty percent (50%) of the revenues of the additional one percent (1%) tax hereinabove imposed by Section 1(g) and Section 3(e) shall be deposited in the City's General Fund to be applied for any lawful municipal purposes.

(4) Beginning on October 1, 2014, and continuing thereafter until September 30, 2020, thirty percent (30%) of the revenues from the additional one percent (1%) tax hereinabove imposed by Section 1(g) and Section 3(e) shall be paid to the Custodian of Public School Funds of the Pell City Board of Education, if any such independent city board

of education shall then be existing, to be applied for school purposes; and the remaining seventy percent (70%) of the revenues of the additional one percent (1%) tax hereinabove imposed by Section 1(g) and Section 3(e) shall be deposited in the City's General Fund to be applied for any lawful municipal purposes.


(5) Beginning on October 1, 2020, and continuing thereafter, fifty percent (50%) of the revenues from the additional one percent (1%) tax hereinabove imposed by Section 1(g) and Section 3(e) shall be paid to the Custodian of Public School Funds of the Pell City Board of Education, if any such independent city board of education shall then be existing, to be applied for school purposes; and the remaining fifty percent (50%) of the revenues of the additional one percent (1%) tax hereinabove imposed by Section 1(g) and Section 3(e) shall be deposited in the City's General Fund to be applied for any lawful municipal purposes.

Section B: Severability. If any section or provision of this Ordinance shall hereafter be declared invalid by a court of competent jurisdiction, such declaration shall not affect the validity of any other section or provision of this Ordinance.

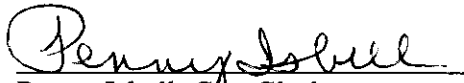
Section C: Repeal of Conflicting Ordinances. Any other Ordinances, or provisions thereof, in conflict with this Ordinance shall be and hereby are repealed on the effective date of this Ordinance.

Section D: Effective Date. This Ordinance shall become effective upon approval, passage and publication as required by law.

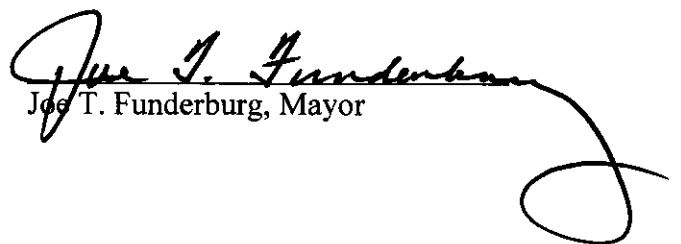
ADOPTED AND APPROVED this 1st day of March, 2013.


James McGowan, Council President

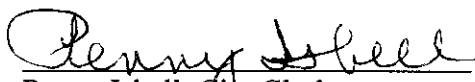
ATTEST:


Penny Isbell, City Clerk

APPROVED this 1st day of March, 2013.

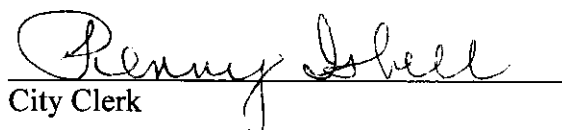

Joe T. Funderburg, Mayor

ATTEST:


Penny Isbell, City Clerk

CERTIFICATION

I, Penny Isbell, Clerk of the City of Pell City, hereby certify that the above Ordinance was duly adopted by the City Council of the City of Pell City at a regular meeting held on the 1st day of March, 2013, and that same has been published in accordance with law in the *St. Clair News Aegis* on the 4th day of March, 2013.


City Clerk

ORDINANCE NO. 2010-3047

AN ORDINANCE AMENDING ORDINANCE NO. 2010-3033

BE IT ORDAINED by the City Council of the City of Pell City, Alabama, that Ordinance No. 2010-3033, amending Ordinance No. 2001-1991, be and hereby is amended so as to include Section 3. Levy of Excise Tax:

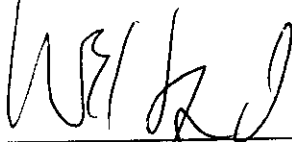
SECTION 3. LEVY OF EXCISE TAX.

(e) In addition to the taxes imposed in subsections (a), (b), (c), and (d), there is hereby levied an additional amount of one percent (1%) of the gross proceeds of sales of the businesses.

BE IT FURTHER ORDAINED that all other provisions of Ordinance No. 2010-3033, amending Ordinance No. 2001-1991 and any amendments thereto, be and shall remain in full force and effect.

BE IT FURTHER ORDAINED that this Ordinance shall become effective, after publication as required by law, on the 1st day of May, 2010.

ADOPTED AND APPROVED this 12th day of April, 2010.



William E. Hereford – Mayor

ATTEST:



Jennifer Brown – City Clerk

ORDINANCE NO 2010- 3033

AN ORDINANCE AMENDING ORDINANCE NO 2001-1591

BE IT ORDAINED by the City Council of the City of Pell City, Alabama, that Ordinance No. 2001-1591, Section 1. Levy of Privilege or License Tax, be and hereby is amended as follows:

SECTION 1. LEVY OF PRIVILEGE OR LICENSE TAX

(g) In addition to the taxes imposed in subsections (a), (b), (c), (d), (e), and (f), there is hereby levied an additional amount of one percent (1%) of the gross proceeds of sales of the businesses.

BE IT FURTHER ORDAINED that Section 6, Distribution and Use of Tax Proceeds, of said Ordinance be and hereby is amended as follows:

The revenue, less the cost of collection, obtained from the taxes levied pursuant to this Ordinance shall be distributed as follows:

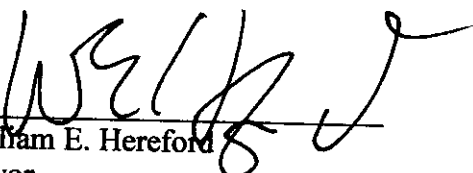
(4) During the initial 4 year period, fifty (50%) percent of the revenues from the additional one percent (1%) tax hereinabove imposed shall be paid to the Custodian of Public School Funds of the Pell City Board of Education, if any such independent city board of education shall then be existing, to be applied for school purposes; and the remaining fifty percent (50%) of the revenues of such additional one percent (1%) tax shall be deposited in the City's General Fund to be applied for any lawful municipal purposes.

(5) Upon the expiration of the aforesaid period, one hundred percent (100%) of the revenues of such additional one percent (1%) tax shall be deposited in the City's General Fund to be applied for any lawful municipal purposes.

BE IT FURTHER ORDAINED that all other provisions of Ordinance No. 2001-1591 and any amendments thereto, be and shall remain in full force and effect.

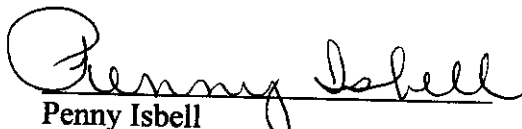
BE IT FURTHER ORDAINED that this Ordinance shall become effective, after publication as required by law, on the 1st day of May, 2010.

ADOPTED AND APPROVED this 8th day of February, 2010.



William E. Hereford
Mayor

ATTEST



Penny Isbell
Assistant City Clerk

ORDINANCE NO. 2001-1591

AN ORDINANCE AMENDING ORDINANCE NO. 2001-1585 LEVYING A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS, STORING, USING AND OTHERWISE CONSUMING OR ENGAGING IN THE BUSINESS AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE CITY OF PELL CITY, ALABAMA; PROVIDING FOR THE COLLECTION OF SAID TAXES AND THE DISTRIBUTION AND USE OF THE PROCEEDS THEREOF; PROVIDING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE; REPEALING A PRIOR ORDINANCE LEVYING SIMILAR TAXES

Pursuant to the provisions of Act No. 917, Regular Session of the Legislature, 1969, **BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PELL CITY, ALABAMA, that Ordinance No. 2001-1585 be and the same is hereby amended as follows:**

SECTION 1. LEVY OF PRIVILEGE OR LICENSE TAX.

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 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 of over fifty tons burden) an amount equal to four (4%) per cent 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 wholesale or jobber shall pay the tax required on the gross proceeds of retail sales of such business at the rate specified, when his books are kept so as to show separately the gross proceeds of shares 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 Pell 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, (excluding 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 denomination, 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 (4%) per cent of the gross receipts of any such business.

(c) Upon every person, firm or corporation engaged or continuing within the city the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property an amount equal to one (1%) per cent 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 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.

(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 or house trailer, an amount equal to one (1%) per cent 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 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 \$2.50 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 (12) succeeding months or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the property of such person.

(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 therefor which are made or equipment 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 (1%) per cent of the gross proceeds of the sale thereof. Provided, however, the one (1%) per cent 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 differed; 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 this state 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 two (2%) per cent 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.

SECTION 2. PROVISION OF STATE SALES TAX STATUTES APPLICABLE TO THIS ORDINANCE AND TAXES HEREIN LEVIED.

The taxes levied by Section 1 of this Ordinance shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, 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 other provided, including all provisions of the State sales tax statutes for enforcement and collection of taxes.

SECTION 3. LEVY OF EXCISE TAX.

In addition to all other taxes of every kind now imposed by law thereby is hereby levied and shall be collected as herein provided, an excise tax as follows:

(a) 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 of more than fifty tons burden) 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) 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 percent (1%) of the sale price of any such machine within the corporate limits of the city; provided that the term "machine" as herein used shall including 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 customarily so used.

(c) 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 for storage, use or other consumption in the city at the rate of one percent (1%) of the sales price of such automotive vehicle, truck trailer, semi-trailer or house trailer within the corporate limits of said city.

Where 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.

(d) 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 therefor which are made 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 percent (1%) 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 percent (1%) 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.

When 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.

SECTION 4. TAX PAYMENT DATE; REPORTS; DISCOUNT FOR PROMPT PAYMENT; DELINQUENT DATE.

(a) The tax levied under this Ordinance shall be due and payable on the 1st day of the month next succeeding the month in which the tax accrues. At the time of the payment of said tax, every person on whom the tax is levied or imposed by this ordinance shall render to the City, on a form prescribed by the City, a true and correct statement showing the total receipts subject to said tax for the then next preceding month, together with such other information as the City may require. At the time of making such monthly report such person shall compute the taxes due and shall pay to the City the amount of taxes shown to be due.

(b) A discount equal to two (2%) per cent of the total amount of taxes due pursuant to this Ordinance, not to exceed Fifty Dollars (\$50.00), shall be allowed to each taxpayer upon the filing of the monthly report and upon payment of the amount of taxes due (minus the applicable discount) on or before the 10th day of the month or, in the event of mail remittance, the payment and report must be postmarked on or before the 10th day of the month in which the taxes are due.

(c) No discount shall be allowed to any taxpayer making a partial payment of taxes due on or before the 10th day of the month.

(d) Any report not submitted and taxes due not paid by the 20th day of each month in which the taxes are due shall be delinquent, and in the event of mail remittance, the payment and report must be postmarked on or before the 20th day of the month in which the taxes are due. A penalty shall be assessed in an amount equal to ten (10%) per cent of the taxes owed, and, in addition, interest will accrue on the amount of the taxes, plus penalty, at the rate of one (1%) per cent per month or fractional part thereof until paid.

SECTION 5. PRESERVATION OF RECORDS, INSPECTION.

(a) It shall be the duty of every person engaging or continuing in any business subject to the tax herein levied to keep and preserve suitable records of

the gross proceeds of such business, and such other books or accounts as may be necessary to determine the amount of tax for which he is liable under the provisions of this Ordinance. Such records shall be kept and preserved for a period of three (3) years and shall be open for inspection at any time by the City Clerk or other duly authorized representative of the City.

(b) The books, records and accounts mentioned above shall at all times be open to examination by the City Clerk or his/her authorized representative, upon request by the City Clerk. Upon demand by the City Clerk or his/her authorized representative, it shall be the duty of any person subject to this tax to submit all books of account to the City Clerk or his authorized representative for inspection and examination during reasonable business hours in the City. Each occurrence of a failure to keep records or allow examination thereof shall constitute a separate offense.

SECTION 6. DISTRIBUTION AND USE OF TAX PROCEEDS.

The revenue, less the cost of collection, obtained from the taxes levied pursuant to this Ordinance shall be distributed as follows:

(1) One-fourth (25%) of such revenues shall be paid to the Custodian of Public School Funds of the City Board of Education, if any such independent city board of education shall then be existing, to be applied for school purposes; and

(2) The remaining three-fourths (75%) of such revenues shall be deposited in the City's General Fund to be applied for any lawful municipal purpose.

SECTION 7. PENALTY.

Any *person*, firm, corporation, club or association of persons violating any of the provisions of this ordinance shall, upon conviction, be punished by a fine of not less than Twenty-five Dollars (\$25.00) and not more than Five Hundred Dollars (\$500.00) and may be incarcerated not more than six (6) months. Each violation of this ordinance shall constitute a separate offense.

SECTION 8. TAXES LEVIED SUBJECT TO ALL DEFINITIONS, etc. APPLICABLE TO STATE USE TAX STATUTES.

The taxes levied pursuant to this Ordinance shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, 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 9. ORDINANCE CUMULATIVE TO GENERAL LICENSE CODE OR ORDINANCE.

This Ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the City but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the City by its general license code or Ordinance.

SECTION 10. 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.

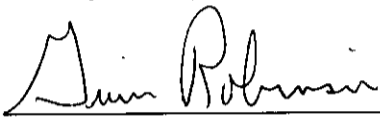
SECTION 11. REPEAL OF PRIOR ORDINANCES.

Ordinance No. 93-1033 and the amendment thereto, Ordinance No. 93-1049, be and the same are hereby repealed.

SECTION 12. EFFECTIVE DATE.

This Ordinance shall become effective on September 1, 2001, after publication as required by law, and the first payment of taxes hereunder shall be due and payable on October 1, 2001. This Ordinance shall remain in full force and effect and shall apply to each month of the year 2001 beginning with the month of September and to each month of each calendar year thereafter from year to year.

ADOPTED AND APPROVED this 27th day of August, 2001.



Guin Robinson - Mayor

ATTEST:



Marinda Gipson - City Clerk

I, Marinda Gipson, City Clerk of the City of Pell City, do hereby certify that the above Ordinance was duly adopted by the City Council of the City of Pell City at a regular meeting of said Council held on 27th day of August, 2001, and the same has been advertised in accordance with law by publication of same in the St. Clair News-Aegis on the 6th day of September, 2001.



City Clerk

ST. CLAIR NEWS-AEGIS

P.O. Box 750 -Telephone 884-2310
Pell City, Alabama 35125

* City of Pell City
* _____
* _____

Billing Date: Sept 6, 2001 Re: Ordinance
1591

RUN DATES	RATE	COST	TOTAL DUE
<u>Sept 6</u>	<u>.12</u>	<u>373.56</u>	
			<u>\$373.56</u>

ST. CLAIR NEWS-AEGIS - PELL CITY, AL 35125

PAY LAST
AMOUNT
IN THIS COLUMN

AFFIDAVIT of PUBLISHER
THE ST. CLAIR NEWS-AEGIS
PELL CITY, ALABAMA

STATE OF ALABAMA
ST. CLAIR COUNTY

On this 6th day of September
2001, Personally appeared before me

Dolores K. Porter, Notary Public,
in and for the County and State aforesaid,

Edward C. Darling, Jr., who being duly
sworn according to Law, declares that he is

Publisher of the "St. Clair
News-Aegis," a newspaper published in the City
of Pell City, in the County of St. Clair, State of
Alabama, and that the advertisement, a true copy
of which is herewith attached, appeared in the
"St. Clair News-Aegis" on the following dates:

September 6, 2001

That a copy of said newspaper was furnished the
_____ of the _____ Court.

Signed Edward C. Darling, Jr.

Subscribed and sworn to before me, this
6th day of Sept., A.D.,
2001

Dolores K. Porter
Notary Public

Paste True Copy Here