

Town of County Line, Alabama 35172

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.

Ordinance 2012-10-09 Continued

Ordinance Passed and approved this 9th of October, 2012

Mayor [Signature] Council Place 1 [Signature]
Council Place 2 [Signature] Council Place 3 [Signature]
Council Place 4 [Signature] Council Place 5 ABSENT

-Nay or abstain _____

ATTEST: [Signature] date October 9, 2012
-----Town Clerk



Sworn to and subscribed before
me: William M. Ivey
Notary Public for the
State of Alabama at Large
date OCTOBER 9, 2012

[Signature]
My Commission Expires Feb. 9, 2013

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State of Alabama, Blount County
I certify this instrument was filed
and taxes collected on:
2012 October -16 2:01PM
Book GEN 2012 Page 25461
Instrument Number 351058 Pages 2
Recording 9.00 Mortgage
Deed _____ Pin Tax
Index _____ DP 2.00
Total Fees ----- 11.00
Chris Green, Judge of Probate