

**FAIRVIEW**  
Posted 6/3/2015

Effective June 1, 2015.

The Town of Fairview has levied a sales and use tax as shown below:

<b>Sales &amp; Use Taxes:</b>	<b><u>NEW</u> <u>RATES</u></b>
General Rate .....	.500
Admissions to places of amusement and entertainment .....	.500
Retail Selling Price of food for human consumption sold through vending machines .....	.500
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	.000
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	.500
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	.000
Withdrawal fee for automotive vehicle dealers only .....	0.00

Your Fairview sales and use taxes may be remitted online through the Alabama Department of Revenue's online filing system My Alabama Taxes (MAT), the 'One Spot' to file: <http://revenue.alabama.gov/salestax/efiling.html>. If you have any questions about your Fairview sales and use taxes, please contact:

Town of Fairview  
P O Box 1206  
Cullman, AL 35056-1206  
256-775-1398

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE  
Sales, Use & Business Tax Division  
P.O. Box 327710  
Montgomery, Alabama 36132-7710  
(334) 242-1490

ORDINANCE NO. 2015 - 25

AN ORDINANCE TO LEVY A PRIVILEGE LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS STORING, USING, OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACE OF AMUSEMENT IN THE TOWN OF FAIRVIEW, ALABAMA, AND PROVIDING FOR THE COLLECTION OF THE SAID TAXES AND PENALTIES FOR VIOLATION OF THIS ORDINANCE

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF FAIRVIEW, ALABAMA 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 higher learning in the State, whether such 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 Fairview 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 evidences of debts or stocks, nor sale or sales of materials 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 five tons loan displacement), an amount equal to one-half of one percent (1/2 %) of the gross proceeds of sales of the business except where a difference 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 a retailer on the gross sales of the business.

(b) Upon every person, firm or corporation engaged or continuing with in the Town of Fairview, 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, vaudeville, 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 within the Town of Fairview or any athletic association thereof, or other association

whether such institution or association be a denominational, a 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 Town of Fairview an amount equal to one-half of one percent (1/2 %) of the gross receipts of any such business.

(c) Upon every person, firm or corporation engaged or continuing within the Town of Fairview in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property an amount equal to one-half percent (1/2 %) of the gross proceeds of the sale of such machines; provided that the term "machines" are 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 with within the Town of Fairview 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 one-half of one percent (1/2 %) 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.

(e) Upon every, person, firm or corporation engaged or continuing with within the Town of Fairview in the business of selling any automotive vehicle, truck, a truck-trailer or semi-trailer, mobile home, boats, motors for boats and machines, 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 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, there is hereby levied a tax equal to zero percent (0 %) of the proceeds of sales of such items.

**SECTION 2.** Provisions 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, punishment and deductions that are applicable to the he taxes levied by the statesales tax statutes, except where inapplicable or where herein otherwise

provided, including all provisions of the state sales tax statutes for enforcement and collection of taxes.

**SECTION 3.** Levy of Excise Tax.

(a) An excise tax is hereby imposed on the storage, use or other consumption in the Town of Fairview 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 five tons load displacement) purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the Town of Fairview, except as provided in subsection (b) at the rate of one-half percent (1/2 %) of the sales price of such property within the corporate limits of said Town.

(b) An excise tax is hereby imposed on the storage, use or other consumption in the Town of Fairview 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-half of one percent (1/2 %) of the sales price of any such machine, within the corporate limits of the Town of Fairview; provided, that the term "machine" 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 are customarily so used.

**SECTION 4.** Definitions. The taxes levied by Section 3 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 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, as provided in Title 40, Section 23, Code of Alabama, 1975, as amended .

**SECTION 5.** This 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 Town of Fairview, 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 Town of Fairview by its general license code or ordinance.

**SECTION 6.** The tax levied under the provisions of this ordinance, except as otherwise provided, shall be due and payable in monthly installments on or before the 20th day of the month

next succeeding the month in which the tax accrued. On or before the 20th day of each month after this ordinance shall have taken effect, every person on whom the taxes levied by this ordinance are imposed shall render to the Town, on a form prescribed by the Town, a true and correct statementshowing the gross sales, the gross proceeds of sales, or gross receipts of the business, as the case may be, for the next preceding month, the amount of gross proceeds or gross receipts which are not subject to the he tax or are not to be used as a measurement of the taxes due by such person, and the nature thereof; together with such other information as the Town may require, and at the time of making such monthly report such person may use the forms prescribed and used by the State of Alabama under the State Sales Tax Law of Alabama. In making the statements and reports hereinprovided, the same information shall be given to the Town as is furnished to the State under the State Sales Tax Law. If any person subject to this ordinance should willfully make a false return or false statement of facts in the statements or returns required hereunder, that person shall be guilty of a misdemeanor and upon conviction shall be punished as provided in Section 8 of this Ordinance.

**SECTION 7.** It shall be the duty of every person engaging or continuing in the Town in any business for which a privilege tax is imposed by this ordinance to keep and preserve suitable records of the gross sales, gross proceeds of sales and gross receipts or gross receipts of sales of suchbusiness 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. It shall be the duty of every person to keep and preserve for a period of two (2) years, all invoices of goods, wares and merchandise purchased for resale or otherwise and all such books, invoices and other records shall be open for examination at any time by the Town or its agents. Any person selling both at wholesale and retail shall keep hisbooks so as to show separately the gross proceeds of wholesale sales and the gross proceeds ofretail sales.

**SECTION 8.** The books, records and accounts mentioned in the next preceding Section shall at all reasonable times be open to examination by the Town Clerk or by any person designatedby the Town Clerk. Any person who shall fail to keep such records or refuse to permit such examination thereof or shall fail to render any report required by this ordinance or who shall fail to pay the privilege or license tax levied under the provisions of this Ordinance before the same shallbecome delinquent or who shall violate any other term or provision of this Ordinance shall be guilty of a misdemeanor and upon conviction shall be fined not less than Twenty-five Dollars (\$25.00) nor more than Five Hundred Dollars (\$500.00) for each such offense. Each failure shall constitute a separate offense and each day in which business is done without paying any delinquent license orprivilege tax levied hereunder shall constitute a separate offense.

**SECTION 9.** Every itinerant vendor engaged in the business of selling tangible personal property at retail within the Town shall be subject to the terms of this Ordinance.

**SECTION 10.** Every person subject to this Ordinance may take a discount in an amount equal to five percent (5%) off the first One Hundred Dollars (\$100.00) of taxes paid to the Town and two percent (2%) off any taxes over One Hundred Dollars up to a maximum discount of Four Hundred Dollars (\$400.00) of all taxes paid to the Town under the provisions of this Ordinance, provided the returns are made and the taxes paid before the same become delinquent hereunder. If the reports are not filed within the time herein provided for, no such person shall be entitled to such discount, but shall pay to the Town the full amount of the tax together with interest at the rate of twelve percent (12%) per annum from the date the payment of said tax becomes delinquent.

**SECTION 11.** Purpose of the Tax. This tax shall be levied for the purpose of funding the General Fund.

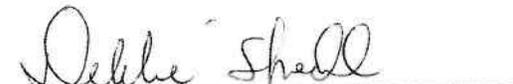
**SECTION 12.** Severability. Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid for any reason shall not affect any other provision hereof and it is hereby declared that the other provisions of this Ordinance would have been enacted regardless of any provision which might have been held invalid.

**SECTION 13.** Effective Date. This Ordinance shall become effective on the 1 day of June, 2015, and the first payment of taxes hereunder shall be due and payable on the 20th day of July, 2015 and each month of each calendar year thereafter from year to year.

ADOPTED this the 3 day of March, 2015.

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
Town Clerk



## TAX RATE CONFIRMATION TABLE FOR TOWN OF FAIRVIEW March 11, 2015

The tax rates in the table below are based on Ordinance 2015-25, effective June 1, 2015. Please review and make corrections as needed. Then sign in the space provided below and return to A.DOR.

	Tax Rate Corporate Limits	Tax Rate Police Jurisdiction	Corrected Rate
<b>Sales Tax</b>			
General	0.500%	None	_____ (CL) (PJ)
Amusement	0.500%	None	_____ (CL) (PJ)
Automotive	0.000%	None	_____ (CL) (PJ)
Withdrawal Fee	\$0.00	None	_____ (CL) (PJ)
Farm	0.000%		_____ (CL) (PJ)
Manufacturing	0.500%	None	_____ (CL) (PJ)
Vending	0.500%	None	_____ (CL) (PJ)
<b>Use Tax</b>			
General	0.500%	None	_____ (CL) (PJ)
Automotive	?? % <i>Q%</i>	None	_____ (CL) (PJ)
Farm	?? % <i>Q 70</i>	None	_____ (CL) (PJ)
Manufacturing	0.500%	None	_____ (CL) (PJ)

No taxes are levied specifically for educational purposes.

I have review the about tax rate table and confirm that the information in the table is correct or have been corrected.

*D. Seal*  
(Signature of Authorizing Official)

*Mayor*  
(Title/Date)