

CEDAR BLUFF

Posted 10/13/17

Effective October 1, 2017.

The Town of Cedar Bluff has increased their sales and use taxes as shown below:

	<u>OLD RATES</u>	<u>NEW RATES</u>
Sales Taxes:		
General Rate	2.000	2.500
Admissions to places of amusement and entertainment	2.000	2.500
Retail Selling Price of food for human consumption sold through vending machines	2.000	2.500
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products500	1.000
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.000	2.500
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers500	1.000
Withdrawal fee for automotive vehicle dealers only	25.00	25.00
	<u>OLD RATES</u>	<u>NEW RATES</u>
Use Taxes:		
General Rate	2.000	2.500
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products500	1.000
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.000	1.500
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers500	1.000

Your Town of Cedar Bluff 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 Cedar Bluff taxes, please contact:

RDS
P. O. Box 830725
Birmingham, AL 35283-0725
1-800-556-7274

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

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

ORDINANCE NO. 2017 - 03

AN ORDINANCE TO AMEND SECTIONS 1, 2, AND 4 OF ORDINANCE NO. 35 TO INCREASE THE RATE OF CERTAIN TAXES.

WHEREAS, pursuant to the provisions of Act No. 917, Regular Session Legislature 1969, the Town Council of the Town of Cedar Bluff, in the State of Alabama, passed Ordinance No. 35 on April 12, 1977, levying certain taxes; and,

WHEREAS, the Town Council of the Town of Cedar Bluff, in the State of Alabama, passed Ordinance No. 63 on November 10, 1987, amending Sections 1, 2, and 4 of Ordinance No. 35 to increase certain levied taxes from 1% to 2%; and,

WHEREAS, due to the increasing costs associated with the operations of the Town, the increased demand on the services offered by the Town on account of the increasing population of citizens, and the increased services provided to the citizens of the Town, the Town Council for the Town of Cedar Bluff, Alabama, does hereby further amend Ordinance No. 35, as amended by Ordinance No. 63, as set out below.

NOW WHEREFORE, in regular session of the Town Council of the Town of Cedar Bluff, Alabama, said Council hereby ordains as follows:

1) Sections 1, 2, and 4 of Ordinance No. 35 of the Town of Cedar Bluff are hereby amended to read 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 privilege or license tax against the person on account of the business activities and in the amount to be determined by 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 Cedar Bluff 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 **Two and one-half percent (2.50%)** 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 the 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 Cedar Bluff, 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, (including athletic contests, conducted by or under the auspices of any educational institution within the Town of Cedar Bluff, or any athletic association thereof, or other association whether such institution or association be a denominational, state, county, or 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 Cedar Bluff, an amount equal to **Two and one-half percent (2.50%)** of the gross receipts of any such business.

(c) Upon every person, firm or corporation engaged or continuing within the Town of Cedar Bluff, in the business of selling at retail machines used in mining, quarrying, compounding, processing or manufacturing of tangible personal property an amount equal to **Two and one-half percent (2.50%)** 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 Town of Cedar Bluff in the business of selling at retail any automotive vehicle or truck trailer, semi-trailer or house trailer, an amount equal to **One percent (1.00%)** 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 \$ 25.00 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.

Where any used automobile, vehicle, or 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.

(e) Upon every person, firm or corporation engaged or continuing within the Town of Cedar Bluff 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 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 a machine, machinery or equipment, an amount equal to **One percent (1.00%)** of the gross proceeds of the sale thereof. Provided, however, the **One percent (1.00%)** 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.

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 partial 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.

(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 and one-half percent (2.50%)** 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. Levy of the Tax in the Police Jurisdiction. There shall be no collection of any municipal tax or municipal fee set by this Ordinance in areas outside of the Town's corporate limits but within the Town's police jurisdiction pursuant to Ordinance 2014-04 passed and adopted by the Cedar Bluff Town Council on December 8, 2014.

Section 4.

(a) An excise tax is hereby imposed on the storage, use, or other consumption in the Town 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 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 Town except as provided in subsections (b), (c), and (d) at the rate of **Two and one-half percent (2.50%)** 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 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 and one-half percent (1.50%)** of the sales price of any such machine, within the corporate limits of the Town, 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 which are necessary to the operation of such machines and are customarily so used.

(c) An excise tax is hereby imposed on the storage, use or other consumption in the Town 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 Town at the rate of **One percent (1.00%)** of the sales price of such automotive vehicle, truck trailer, semi-trailer or house trailer within the corporate limits of said Town. 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) An excise tax is hereby levied and imposed on the storage, use, or other consumption in the Town 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 or manufactured for use on or in the operation of such machine, machinery, or equipment, and which are necessary 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 which is purchased at retail after the effective date of this ordinance, for the storage, use or other consumption in the Town at the rate of **One percent (1.00%)** of the sales price of such property within the corporate limits of said Town, regardless of whether the retailer is or is not engaged in the business in this city. Provided, however, the **One percent (1.00%)** 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. 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 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.

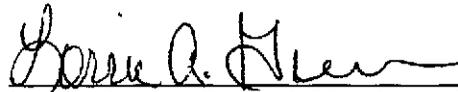
2) Those provisions of Ordinance No. 35 not expressly amended by this Ordinance shall remain in full force and effect.

3) The provisions of this Ordinance shall become effective on the 1st day of October, 2017, and the first payment of taxes established herein shall be due and payable on or before the 20th day of November, 2017. This Ordinance shall remain in full force and effect and shall apply to each month of the year 2017 beginning with the month of October and to each month of each calendar year thereafter from year to year.

Adopted and approved the 14th day of August, 2017.



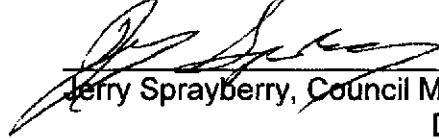
Tammy Crane, Mayor



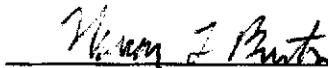
Lorrie Green, Council Member - Dist. 1



Donald Sanders, Council Member - Dist. 2



Jerry Sprayberry, Council Member -
Dist. 3

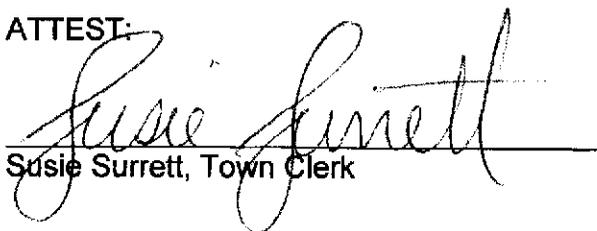


Norman Burton, Council Member - Dist. 4



Leatha Harp, Council Member - Dist. 5

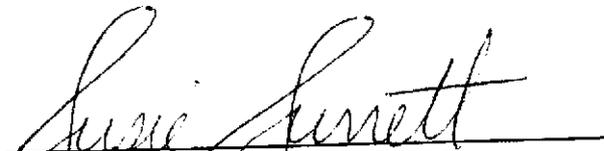
ATTEST:



Susie Surret, Town Clerk

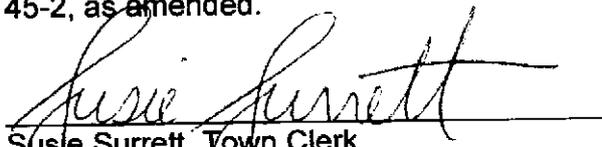
CERTIFICATE OF ADOPTION

I, Susie Surret, Town Clerk of the Town of Cedar Bluff, Alabama, do hereby certify that the foregoing Ordinance No. 2017 - 03 was duly adopted at a meeting of the Cedar Bluff Town Council on the 14th day of August, 2017, and that such action has been recorded in the official minutes of the Cedar Bluff Town Council.


Susie Surret, Town Clerk

CERTIFICATION OF PUBLICATION

I, Susie Surret, Town Clerk of the Town of Cedar Bluff, Alabama, do hereby certify that the foregoing Ordinance was posted in three (3) public places within the Town of Cedar Bluff, one of which was the Town Hall, beginning on the 15th day of August, 2017, in accordance with the provisions of Code of Alabama 1975, Section 11-45-2, as amended.


Susie Surret, Town Clerk