

CENTRE
Posted 12/26/2019

Effective Date: January 1, 2020

The City of Centre has increased their sales and use taxes as shown below:

Sales & Use Taxes:	<u>OLD</u> <u>RATES</u>	<u>NEW</u> <u>RATES</u>
General Rate	1.500	2.500
Admissions to places of amusement and entertainment	1.500	2.500
Retail Selling Price of food for human consumption sold through vending machines	1.500	2.500
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products250	.250
Machines and parts and attachments for machines used in manufacturing tangible personal property250	.250
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers250	.250
Withdrawal fee for automotive vehicle dealers only	3.00	3.00

Your City of Centre sales, use, rental and lodgings taxes may be remitted online through the 'Local Tax' account in the Alabama Department of Revenue's online filing system, My Alabama Taxes (MAT), the 'ONE SPOT' to file: <https://myalabamataxes.alabama.gov>. If you have any questions about your Centre taxes, please contact:

Avenu/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

Received

OCT 15 REC'D

ADOR Sales Tax Office

ORDINANCE NUMBER 19-296

AN ORDINANCE AMENDING SECTION 2 OF ORDINANCE NUMBER 01-215 SO AS TO INCREASE THE SALES TAX IMPOSED ON THE GROSS PROCEEDS OF SALES OF TANGIBLE PERSONAL PROPERTY FROM ONE AND ONE-HALF PERCENT (1.5 %) TO TWO AND ONE-HALF PERCENT (2.5 %).

Whereas, the Mayor and City Council of the City of Centre, Alabama, have adopted an ordinance relating to the imposition a tax on the sale of tangible personal property within the city limits of the City of Centre, Alabama; and

Whereas, Mayor and City Council have determined that it is in the best interest of the City that Section 2 of Ordinance Number 01-215 as previously adopted by the Mayor and City Council of the City of Centre be amended so as to increase the amount of the tax imposed on the sale of tangible personal property from one and one-half per cent (1.5 %) of the sale price of such property to two and one-half per cent (2.5 %).

Be It Resolved by the Mayor and City Council as follows:

Section 1. Section 2 of Ordinance Number 01-215 is hereby amended to read as follows:

"There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, 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 maybe, as follows:

- (a) Upon every person, including the State of Alabama, the University of Alabama, Auburn University and all other institutions of higher leaning in the state, whether such institutions be denominational, state, county or municipal institutions, and association or other agency or instrumentality of such institutions, but excluding the Alcoholic Beverage Control Board of the State of Alabama in the sale of alcoholic beverages of all kinds, engaged or continuing in this city 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 stacks, nor sales of material and stlplies to any person for use in fulfilling a contract for the painting, repair or reconditioning of vessels, barges, ships and other watercraft of over 50 tons burden, and amount equal to two and one- half percent (2 ½%) of the gross proceeds of sales of the business except where a different amount is expressly provided herein. Any person engaging or continuing in business as a reta ler and wholesale or jobber shall pay the tax required on the gross proceeds of retain 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.

Gen
2 1/2

Where any used part, including tires, of any automotive 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 rebuilt part, or tire, the tax levied herein shall be paid on the net difference, that is, the price of the new or used part or tire sold less the credit for the used part or tire taken in trade; provided, however, that this provision shall no be construed to include batteries.

- (b) Upon every person engaged or continuing in this 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, 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 this state, or any athletic association thereof, or other association whether such institution or association be a denominational, a 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 in the city, an amount equal to **two and one-half percent (2 1/2%)** of the gross receipts of any such business. Taxes imposed under this section may be waived by majority vote of the City Council of the City of Centre upon petition to the Mayor and City Council by the sponsoring agency or organization of a particular event or events
- (c) Upon every person engaged or continuing in this city 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-fourth of one percent (.25%)** 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 therefore, which are made or manufactured for use on or in the operation of such machines and 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 engaged or continuing within this city in the business of selling at retail any automotive vehicle or truck trailer, semi-trailer or house trailer, or mobile home set-up materials and supplies including but no limited to steps, blocks, anchoring, cable pipes and any other materials pertaining thereto, an amount equal to **one fourth of one percent (.25%)** of the gross proceeds of sale of said automotive vehicle or truck trailer, semi-trailer or house trailer, or mobile home set-up materials and supplies; provided, however, where a person subject to

Amuse
2 1/2%

Mfg
Mach
.25%

Auto
.25%

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 employees or agent in the operation of such business, there shall be paid, in lieu of the tax levied herein, a fee of \$3.00 per month or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the possession of such person. Each such month or part thereof shall begin with the day of month vehicle is first removed from stock, as the case may be, of such withdrawal and shall run for the succeeding months or parts thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the possession of such person.

W/D
\$3.00

Where any used automotive 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.

Sales of automobiles motorcycles, trucks trailers or semi-trailers that will be registered or titled outside the State of Alabama, that are exported or removed from the State of Alabama within 72 hours by the purchaser or his agent for first use outside the State of Alabama are not subject to the city sales tax. Sales of other vehicles such as mobile homes, motor bikes, all terrain vehicles and boats do not qualify for the export exemption provision and are taxable unless the dealer can provide factual evidence that the vehicle was delivered outside of the State of Alabama or to a common carrier for transportation outside the State of Alabama. In order for the sale to be exempt from city sales tax, the information relative to the exempt sale must be documented on forms approved by the Department of Revenue.

- (c) Upon every person engaged or continuing in this 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 therefore 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, and amount equal to one fourth of one percent (.25%) of the gross proceeds of the sale thereof, provided, that the one fourth of one percent 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.

farm
25%

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 or 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.

- (f) Upon every person engaged or continuing in this city in the business of selling through coin-operated dispensing machine, food and food products for human consumption, not including beverages other than coffee, milk, milk products and substitutes therefore, an amount equal to two and one-half percent (2 ½%) of the cost of such food, food products and beverages sold through such machines, which cost of the purpose of this subsection shall be the gross proceeds of sales of such business."

Vandy
2/2/20

Section 2. All other provisions of Ordinance Number 01-215 not otherwise affected by this amendment shall remain in full force and effect.

Section 3. The provisions of this Ordinance shall become effective January 1, 2020 and upon adoption by the Mayor and City council and its publication as required by law.

Passed, approved and adopted this 8th day of October, 2019.



Mayor

Attest:



City Clerk

ORDINANCE NUMBER 19-297

AN ORDINANCE AMENDING SECTION 2 OF ORDINANCE NUMBER 01-216 OF THE CITY OF CENTRE SO AS TO INCREASE THE EXCISE TAX FROM ONE AND ONE-HALF PERCENT (1.5 %) TO TWO AND ONE-HALF PERCENT (2.5 %).

Be It Resolved by the Mayor and City Council of the City of Centre as follows:

Section 1. Section 2 of Ordinance Number 01-216 is hereby amended to read as follows:

SECTION 2. LEVY OF TAX

(a) There is hereby levied and imposed an excise tax on the storage, use or other consumption in this city of tangible personal property, not including, however, 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 50 tons burden, purchased at retail for storage, use or other consumption in this city at the rate of two and one-half percent (2 ½%) of the sales price of such property or the amount of tax collected by the seller, whichever is greater.

*Gov
2 1/2%*

(b) There is hereby levied and imposed an excise tax on the storage, use or other consumption in this city of any machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, purchased at retail, at the rate of one fourth of one percent (.25%) of the sales price of any such machine or the amount of tax collected by the seller, whichever is greater. 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 therefore, 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.

*Mfg
Mach
.25%*

(c) There is hereby levied and imposed an excise tax on the storage, use or other consumption in this city of any automotive vehicle or truck trailer, semi-trailer or house trailer, and mobile home set-up materials and supplies including out not limited to steps, block, anchoring, cable pipes and any other materials pertaining thereto, purchased at retail, for storage, use or other consumption in this city at the rate on one fourth of one percent (.25%) of the sales price of such automotive vehicle, truck trailer, semi-trailer or house trailer, and mobile home set-up materials and supplies as specified above, or the amount of tax collected by the seller, whichever is greater; provided, however, when the seller follows the city's suggested use tax brackets and his records prove that his following said brackets resulted in a net under collection of tax for the month, he may report the tax due or tax collected, whichever is less. Where any used automotive 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.

*Auto
.25%*

(d) There is hereby levied and imposed an excise tax on the storage, use or other consumption in this 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 therefore 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, which is purchased at retail for operation of such machine, machinery or equipment, which is purchased at retail, for storage, use or other consumption in this city at the rate of one fourth of **one percent (.25%)** of the sales price of such property regardless of whether the retailer is or is not engaged in the business in this city. Provided, however, herein prescribed with respect to parts, attachments and replacement 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.

*farm
25%*

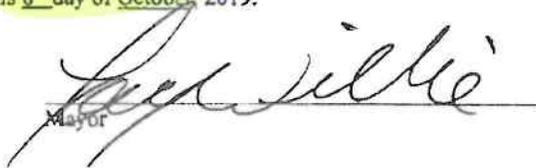
(e) Every person storing, using or otherwise consuming in this city tangible personal property purchased at retail shall be liable for the tax imposed by this ordinance, and the liability shall not be extinguished until the tax has been paid to this city; provided, that a receipt from a retailer maintaining a place of business in this city or retailer authorized by the city, under such rules and regulations as it may prescribe, to collect the tax imposed hereby and who shall for the purpose of this ordinance be regarded as a retailer maintaining a place of business in this city, given to the purchaser in accordance with the provisions of Section 7 of this ordinance, shall be sufficient to relieve the purchaser from further liability for tax to which such receipt may refer.

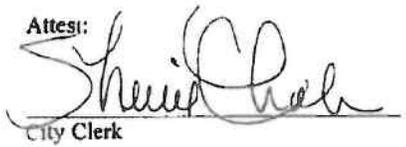
(f) There is hereby levied and imposed an excise tax on the classes of tangible personal property, and at the rates imposed on such classes, specified in subsections (a), (b), (c) and (d) of this section, on the storage, use or other consumption in the performance of a contract in this city, of any such tangible personal property, new or used, the tax to be measured by the sales price or the fair and reasonable market value of such tangible personal property when put into use in this city, whichever is less; provided, that the tax imposed by this subsection shall not apply where the taxes imposed by subsections (a), (b), (c) and (d) of this section apply."

Section 2. All other provisions of Ordinance Number 01-216 not otherwise affected by this amendment shall remain in full force and effect.

Section 3. The provisions of this Ordinance shall become effective **January 1, 2020** and upon adoption by the Mayor and City council and its publication as required by law.

Passed, approved and adopted this 8th day of October, 2019.


Mayor

Attest:

City Clerk

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