

CITRONELLE

Posted 5/16/17

Effective June 1, 2017.

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

	<u>OLD RATES</u>	<u>NEW RATES</u>
Sales Taxes:		
General Rate	3.500	4.500
Admissions to places of amusement and entertainment		4.500
Retail Selling Price of food for human consumption sold through vending machines	3.500	4.500
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	.875	3.000
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	.0875	3.000
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	.875	2.500
Withdrawal fee for automotive vehicle dealers only	5.00	
	<u>OLD RATES</u>	<u>NEW RATES</u>
Use Taxes:		
General Rate	3.000	4.500
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	.750	3.000
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	.750	3.000
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	.750	2.500

If sales of tangible personal property are made or delivered, or if purchases of tangible personal property are stored, used or consumed, outside the corporate limits of the city but within the police jurisdiction of the city, the rates of tax are one-half of those stated above.

Your Citronelle 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 Citronelle sales and use 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. 1313AN ORDINANCE TO REPEAL AND REPLACE ORDINANCE NO. 1082 AND 1184
SALES AND USE TAX FOR THE CITY OF CITRONELLE, ALABAMA

BE IT ORDAINED by the City Council of the City of Citronelle, Alabama that Chapter 13-20 thru 13-26 of the City Code of the City of Citronelle shall be and hereby is amended to include and establish, in addition to all other taxes levied therein, the levy of a sales and use tax

Section 1. Sales Tax- Levy in City.

There is levied, in addition to all other taxes of every kind imposed by law, and shall be collected as provided in this article 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:

- (1) Upon every person, including the state, the University of Alabama, Auburn University and all other institutions of higher learning in the State, whether such institutions are denominational, state, county or municipal institutions, and any association or other agency or instrumentality of such institutions, engaged or continuing within the 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 stocks 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 50 tons burden) an amount equal to four and one-half percent (4 ½ %) of the gross proceeds of sales of the business, except where a different amount is expressly provided in this article. However, 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 its books are kept so as to show separately the gross proceeds of sales of each business, and when its books are not so kept it shall pay the tax as retailer on the gross sales of the business.
- (2) Upon every person engaged or continuing within the City in the business of conducting or operating places of amusements 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 and including 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 is a denominational, a state or county or municipal institution or schools, skating rinks, racetracks, golf courses or any other place at which any exhibition, display, amusement or entertainment is offered to the public or places where an admission fee is

charged, including public bathing places, public dancehalls of every kind and description within the City, an amount equal to four and one-half percent (4 ½ %) of the gross receipts of any such business.

- (3) Upon every person engaged or continuing within the 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 three percent (3 %) of the gross proceeds of the sale of such machines. The term "machines," as used in this subsection, includes 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.
- (4) Upon every person, firm or corporation that is in the business of and/or a licensed dealer engaged in selling automotive vehicles, truck trailers, semi-trailers, house trailers or mobile homes in an amount equal to two and one-half percent (2 ½ %) of the gross proceeds of sale of such automotive vehicle, truck trailer, semi-trailer, house trailer, or mobile home. Where any used automotive vehicle, truck trailer, or semi-trailer, house trailer or mobile home is taken in trade, or in a series of trades, as a credit or partial payment on the sale of a new or used vehicle, the tax levied in this subsection shall be paid on the net difference, that is, the price of a new or used vehicle sold less the credit for the used vehicle taken in trade.
- (5) Upon every person 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 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 three percent (3 %) of the gross proceeds of the sale thereof. However, the rate prescribed in this subsection 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 in this subsection 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.
- (6) Upon every person engaged or continuing within the City in the business of selling, through coin-operated dispensing machines, food and food products for human consumption, and all beverages, there is levied a tax equal to four and one-half percent (4 ½ %) 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 in Police Jurisdiction.

- (1) Upon every person engaged in the doing of any act or who shall do any act or continue in the doing of any or engaged in the operation of any business or who shall engage in the operation of any business, within the police jurisdiction of the City but beyond the corporate limits, for which or upon which a privilege or license tax is in this article levied or required within the corporate limits of the City there is levied, in addition to all other taxes of every kind imposed by law or by municipal ordinance, to be collected as provided in this article for the privilege or license taxes levied in this article within the corporate limits of the City, a privilege or license tax equal to one-half of that provided, levied or required in this article for the doing of such act or the engaging or continuing there in or the engaging or continuing in the operation of such business within the corporate limits of the City. Except for the amount of the privilege or license tax levied in this section within the police jurisdiction of the City but without the corporate limits thereof, all the sections of this article extend and apply to all the area within the police jurisdiction of the City.

Section 3. State Statutes Applicable.

The taxes levied by sections 1 and 2 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 otherwise provided, including all provision of the state sales tax statutes for enforcement and collection of taxes.

Section 4. Use tax- Levy in City.

- (1) An excise tax is imposed on all persons, corporations or any other business entities for 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 50 tons burden) purchased at retail for storage, use or other consumption in the City, except as provided in subsections (b), (c), and (d) of this subsection, and Section 13-24 at the rate of four and one-half percent (4 ½%) of the sales price of such property within the corporate limits of the City.
- (2) An excise tax is imposed on all persons, corporations or any other business entities for 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, at the rate of three percent (3 %) of the sales price of any such machine, within the corporate limits of the City. The term "machines" as used in this subsection 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.

- (3) An excise tax is imposed on all persons, corporations or any other business entities for the storage, use or other consumption in the City of any automotive vehicle, truck trailer, semi-trailer, house trailer, or mobile home purchased at retail for storage, use or other consumption in the City, at the rate of two and one-half percent (2 ½ %) of the sales price of such automotive vehicle, truck trailer, semi-trailer, house trailer or mobile home within the corporate limits of the City. Where any used automotive vehicle, truck trailer, semi-trailer, house trailer or mobile homes 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 in this subsection 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.
- (4) An excise tax is levied and imposed on all persons, corporations or any other business entities for 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 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 the storage, use or other consumptions in the City, at the rate of three percent (3 %) of the sales price of such property within the corporate limits of the City, regardless of whether the retailer is or is not engaged in the business in this City. However, the rate prescribed in this subsection 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 in this subsection 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 5. Use tax- Levy in Police Jurisdiction.

An excise tax is imposed on all persons, corporations or any other business entities for tangible personal property at one-half the rates specified in Section 13-23 on the storage,

use or other consumption of such tangible personal property outside the corporate limits of the City, but within the police jurisdiction.

Section 6. State Statutes Applicable.

The taxes levied by sections 4 and 5 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 otherwise provided, including all provision of the state sales tax statutes for enforcement and collection of taxes.

Section 7. Repealer.

All ordinances or parts of ordinances adopted by the City Council of the City of Citronelle, Alabama that are inconsistent with the provisions of this ordinance are expressly repealed. Ordinances 1082 and 1184 are repealed and replaced by this ordinance.

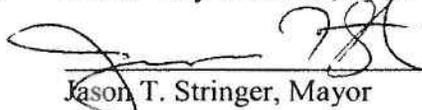
Section 8. Severability.

If any part, section or subdivision of this ordinance shall be held unconstitutional or invalid for any reason, such holding shall not be construed to invalidate or impair the remainder of this ordinance, which shall continue in full force and effect notwithstanding such holding.

Section 9. Effective Date.

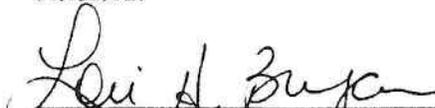
This ordinance shall become effective on June 1, 2017 after its adoption and publication as provided by law.

ADOPTED AND APPROVED: The 23rd day of March, 2017.



Jason T. Stringer, Mayor

Attested:



Lori H. Bryan, City Clerk

Call News

7870 State Street • Citronelle, AL 36522

Phone: 251-866-5998 • Fax: 251-866-5981 • email: legals@thecallnews.com
TO VIEW LEGALS ONLINE visit www.thecallnews.com or www.alabamalegals.com

AFFIDAVIT

State of Alabama - Mobile County

CITY OF CITRONELLE - LEGALS

19135 S MAIN STREET
CITRONELLE AL, 36522

Before me, a notary public in and for the county and state above listed, personally appeared **LINDSAY FIEDLER** (AFFIANT), who, by me, duly sworn, deposes and says that: My name is **LINDSAY FIEDLER**, I am the Legal Advertising Coordinator of the Call News ("Newspaper"). The Newspaper is printed in the English language, has a general circulation and its principal editorial office in the county in which it is published, and has been mailed under a publication class mailing privilege of the United States Post Office Department for the Post Office of Citronelle, AL, where it is published at least 51 consecutive weeks a year.

I further certify that the attached notice is a true and correct copy of the notice published in said Newspaper.

Public Notice LEGAL ORDINANCE NO. 1313

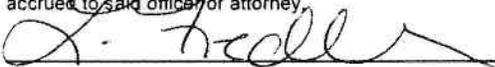
The Newspaper published the attached legal notice in the issues of

4/19/2017

The sum charged for these publications was \$473.00 per week for 1.00 consecutive weeks, a total cost of \$473.00.

The sum charged by the newspaper for said publication does not exceed the lowest classified rate paid by commercial customers for an advertisement of similar size and frequency in the same newspaper(s) in which the public notice appeared.

There are no agreements between the newspaper and the officer or attorney charged with the duty of placing the attached legal advertising notices whereby any advantage, gain or profit accrued to said officer or attorney.

 (AFFIANT)

Sworn to and subscribed before me on this 19th day of April, 2017

Notary Public

My Commission Expires

7/23/2019

Ad ID 34673

