

CLIO

Posted: 4/29/15

Effective May, 1, 2015.

The City of Clio 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	3.000	4.000
Admissions to places of amusement and entertainment	3.000	4.000
Retail Selling Price of food for human consumption sold through vending machines	3.000	4.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	1.500	2.000
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.500	2.000
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers	1.500	2.000
Withdrawal fee for automotive vehicle dealers only	6.00	12.00

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 Clio 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 Clio 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 & Business Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490

**CITY OF CLIO
CLIO, ALABAMA
ORDINANCE 2015-01
SALES TAX INCREASE
Amended March 31, 2015**

PURSUANT TO THE PROVISIONS OF ACT NO. 917. REGULAR SESSION LEGISLATURE 1969, THE ORDINANCE LEVIES A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONES, FIRMS OR CORPORATIONS STORING, USING, OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE CITY OF CLIO, ALABAMA, OR WITHIN ITS POLICE JURISDICTION; PROVIDES FOR THE COLLECTION OF THE SAID TAXES; PROVIDED PENTALTIES FOR THE VIOLATION OF THIS ORDANCNCE AND REPEALS A PRIOR ORDINANCE LEVYING SIMILAR TAXES.

Pursuant to the provisions of Act. No. 917, Regular Session Legislature 1969, be it ordained by the City of Clio, Alabama, in the State of Alabama, as follows:

Section I. There is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provide, a privilege or license tax against the person on 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 city in the business or 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 four percent (4%) of the gross proceeds of the 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 sales of each business at the rates specified, when his/her books are 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 within the 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, vaudevilles, amusement parks, athletic contest, including wrestling matches, prize fights, boxing and wrestling exhibitions, football and baseball games, (including athletic contest, conducted by or under the auspices of any educational institution within the city, or any athletic association thereof, or any other association whether such institution or association be a denominational, a state, or county or a municipal institution, association or a state, or a county, or a 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 description and kind within the city, an equal amount to four percent (4%) of the gross receipts of any such business.

(c). Upon every person, firm or corporation engaging 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 two percent (2%) 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 thereof, 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 city in the business of selling at any retail any automotive or truck-trailer, semi-trailer or house trailer, an equal amount to two percent (2%) of the gross proceeds of sale of said automotive vehicle or truck trailer, semi-trailer or house trailer, provided, 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 used 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 \$12.00 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 persons. 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

(e). Upon every person, firm or corporation 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, and which are necessary to and customarily used in the operation of such machine, machinery or equipment, an equal amount to two percent (2%) of the gross proceeds of the sale thereof. Provided, however the two percent (2%) rate herein prescribed with respect to parts, attachments, or 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 product, 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 a 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 taken in trade.

(f). Upon every person, firm or corporation engaged or continuing within the city in the business or selling through coin-operated dispensing machines, food and food products for human consumption, not including beverages other than coffee, milk, milk products, and substitutes therefore, there is hereby levied a tax equal to four percent (4%) 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 such sales of such business.

Section II: Levy of the Tax in Police Jurisdiction.

Upon every person, firm, or continuing in the doing of any act, or engaged in the operation of any business, within the police jurisdiction of the city but beyond the corporate limits of the said city, for which or upon a privilege or license tax is in this ordinance levied or required within the corporate limits of the city, a privilege or license tax equal to one half of that provided, levied or required in this ordinance for the doing of such act, or the engaging or continuing thereof, or the engaging or continuing in the operation of such business within the corporate limits of the Town. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of the said Town but without the corporate limits thereof, all the provisions of the ordinance extend and apply to all areas within the police jurisdiction of the city.

Section III. Provisions of State Sales Tax Statutes Applicable to this Ordinance and Taxes herein Levied

The taxes levied by Section I and II, 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 sales tax statutes, except where inapplicable or herein otherwise provided, including all provisions of the State sales tax statutes for enforcement and collection of taxes.

Section IV. Levy of Excise Tax

(a) An excise tax is hereby imposed on the storage, use, or other consumption in the City of Clio of tangible personal property (not painting, repairing, or reconditioning of vessels, barges, ships and other watercraft of the fifty tons burden) purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the City of Clio except as provided in subsections (b), (c) and (d) at the rate of four percent (4%) of the sales price of such property within the corporate limits of said city.

(b) An excise tax is hereby imposed on the storage, use, or other consumption in the City of Clio 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 two percent (2%) of the sales price of any such machine, within the corporate limits of the City of Clio, 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 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.

(c) An excise tax is hereby imposed on the storage, use or other consumption in the City of Clio 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 City of Clio at the rate of two percent (2%) 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 City of Clio 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 after the effective date of this ordinance, for the storage, use or other consumption in the City of Clio at the rate of two percent (2%) 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 credit for the used machine, machinery, or equipment taken in trade.

(e) An excise tax is hereby imposed on tangible personal property at one-half the rates specified in subsections (a), (b), (c), and (d) of this section on the storage, use or other consumption of such tangible personal property outside the corporate limits of the City of Clio, but within the police jurisdiction.

Section V. The taxes levied by Section IV, 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 sales tax statutes, except where inapplicable or herein otherwise provided, including all provisions of the State sales tax statutes for enforcement and collection of taxes.

Section VI. 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 City of Clio, but shall be held to be cumulative, and the and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the City of Clio by its general license code or ordinance.

Section VII. 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 provisions 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 VIII. Effective date.
This ordinance shall become effective on the 1st day of May 2015. Adopted and approved this 10th day of March 2015.

Sections 3, 5, 6, and 7 amended and approved this the 31st day of March, 2015


David Grice, Mayor

Attest: 
Vivian M. Hagler, City Clerk