

FRUITHURST
Posted 3/2/2017
Corrected 3/9/2017

Effective **January 1, 2017**.

The Town of Fruithurst has levied sales, use and lodgings taxes as shown below:

Sales & Use Taxes:	<u>NEW RATES</u>
General Rate	3.000
Admissions to places of amusement and entertainment	1.000
Retail Selling Price of food for human consumption sold through vending machines	3.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products250
Machines and parts and attachments for machines used in manufacturing tangible personal property250
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers500
Withdrawal fee for automotive vehicle dealers only	5.00

Lodgings Tax:	<u>NEW RATES</u>
General Rate	3.000

Your Town of Fruithurst sales, use and lodgings 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 Fruithurst sales, use and lodgings 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

Cleburne Co., AL
I CERTIFY THIS INSTRUMENT WAS FILED ON
12/20/2016 3:15:09 PM
MISCELLANEOUS BOOK: 2016 PAGE: 2021
Entry#: 53919
DEED TAX: 0.00 MORTG TAX: 0.00 MIN TAX: 0.00
REC-FEE: 18.00 FILE-FEE: 6.00 TRANS-FEE: 0.00

ORDINANCE NUMBER: 02-2016

LEVYING A TRUE SALES AND USE TAX PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975, SECTION §11-51-200 THROUGH §11-51-207.

Ryan Robertson, Judge of Probate

THIS ORDINANCE LEVIES A SALES AND USE TAX IN THE TOWN OF FRUITHURST, ALABAMA; AND PROVIDES FOR PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

Pursuant to the provisions of Code of Alabama 1975, Sections §11-51-200 through §11-51-207, be it ordained by the Town Council of the Town of Fruithurst, in the State of Alabama, 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 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 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 Fruithurst, Alabama 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 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 and commercial fishing vessels of over five (5) tons load displacement as registered with the U.S. Coast Guard and licensed by the State of Alabama Department of Conservation and Natural Resources), an amount equal to 3 % 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 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. Where any used part including tires of an automotive vehicle or a 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, this provision shall not be construed to include batteries.
- (b) Upon every person, firm or corporation engaged or continuing within the Town of Fruithurst, Alabama, 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 fighting, 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 Fruithurst, Alabama, 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 Fruithurst, Alabama, an amount equal to 1% of the gross receipts of any such business.

OPTIONAL *Provided, however, notwithstanding any language to the contrary in the prior portion of this subsection, the tax provisions so specified shall not apply to any athletic event conducted by public, primary or secondary school. The tax amount which would have been collected pursuant to this subsection may continue to be collected by said public, primary or secondary school but shall be retained by the school which collected it and shall be used by said school for school purposes.*

- (c) Upon every person, firm or corporation engaged or continuing within the Town of Fruithurst, Alabama in the business of selling at retail machines used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property, and amount equal to 1% of the gross proceeds of the sale of such machines; 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.
- (d) Upon every person, firm or corporation engaged or continuing within the Town in the business of selling at retail any automotive vehicle or truck trailer, semi-trailer, house trailer or mobile home set-up materials and supplies including but not limited to steps, blocks, anchoring, cable pipes and any other materials pertaining thereto an amount equal to 1% of the gross proceeds of sale of said automotive vehicle, truck trailer, semi-trailer, house trailer or mobile home set-up materials and supplies 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 \$5 dollars 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, or house trailer shall remain the property of such person. 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.
- (e) Upon every person, firm or corporation engaged or continuing within the Town of Fruithurst, Alabama 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, an amount equal to 1/4 of 1% % of the gross proceeds of the sale there.

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, this 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 the Town of Fruithurst, Alabama in the business of selling through coin-operated ice dispensing machine, 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 3% % of the retail selling price of such food, food products and beverages sold through such machines.

Section 2. Provision of State Sales Tax Statutes Applicable to the Ordinance and Taxes herein levied. This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, provisions, rules and regulations promulgated under the Alabama Administrative Procedure Act, direct pay permit and drive-out certificate procedures, statute of limitation, 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 provisions of the state sales tax statutes for enforcement and collection of taxes.

Section 3. Sellers Use Tax.

(a) An excise tax is hereby imposed on the storage, use or other consumption in the Town of Fruithurst, Alabama, 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 and commercial fishing vessels of over five (5) tons load displacement as registered with the U.S. Coast Guard and licensed by the State of Alabama Department of Conservation and Natural Resources) purchased at retail on or after the effective date of the ordinance for storage, use or other consumption on the Town of Fruithurst, Alabama, except as provided in subsection (b), (c), and (d), at the rate of 3% % of the sales price of such property within the corporate limits of the said Town.

(b) An excise tax is hereby imposed on the storage, use or other consumption in the Town of Fruithurst, Alabama, 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 1/4 of 1% % of the sales price of any such machine; 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 Town of Fruithurst, Alabama on any automotive vehicle or truck trailer, semi-trailer, house trailer or mobile home set-up materials and supplies including but not limited to steps, blocks,

anchoring, cable pipes and any other materials pertaining thereto purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the Town of Fruithurst, Alabama at the rate of 1/2 of 1 % of the sales price of such automotive vehicle, truck trailer, semi-trailer, house trailer or mobile home set-up materials and supplies within the corporate limits of said Town. 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.

(d) An excise tax is hereby levied and imposed on the storage, use or other consumption in the Town of Fruithurst, Alabama 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, which is purchased at retail after the effective date of this ordinance, for the storage, use or other consumption in the Town of Fruithurst, Alabama at the rate of 1/4 of 1 % 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 Town. Where any used machine, machinery or equipment which is use 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

(e) An excise tax is hereby imposed on the classes of tangible property, and at the rates imposed on such classes, specified in this section, on the storage, use or other consumption in the performance of a contract in the Town 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 the Town, whichever is less.

Section 4. Provisions of State Use Tax Statutes Applicable to this Ordinance and Taxes Herein Levied.

This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, provision, rules and regulations promulgated under the Alabama Administrative Procedure Act, direct pay permit and drive-out certificate procedures, statute of limitation, 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.

Section 5 Transient Occupancy Tax Generally

There is hereby levied and imposed, in addition to all other taxes now imposed by law, a privilege or license tax upon every person engaging within the town in the business of renting or furnishing any rooms, lodging or accommodation to transients in any hotel, motel, inn, tourist camp, tourist cabin or any other place in which rooms, lodgings or accommodations are regularly furnished to transients for a consideration, in an amount to

be determined by application of the rate of 3 % of the charge for such rooms, lodgings, or accommodations, including the charge for use or rental personal property and services furnished in such room; provided, that there is exempt from the tax levied under the provisions of this section lodgings or accommodations supplied for a period of thirty (30) continuous days or more in any place.

Section 6. Provisions of Lodging and Accommodations Statutes Applicable to this Ordinance and Taxes Herein Levied.

This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, provision, rules and regulations promulgated under the Alabama Administrative Procedure Act, direct pay permit and drive-out certificate procedures, statute of limitation, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State Lodging Tax Statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State Lodging Tax statutes for enforcement and collection of taxes.

Section 7. Enforceability

(a) The Alabama Department of Revenue or other third party as contracted by the Town shall administer and enforce this ordinance and shall collect for the Town all taxes levied and imposed under these provisions.

(b) The levy of the sales and use taxes and the tax on the rental of rooms, lodgings, and accommodations under the provisions of this article, parallels the state levy except for the rate of the tax, and is subject to all definitions, exceptions, exemptions

Section 8. 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 9. Effective Date. This ordinance shall become effective on the 1 day of January, 2017.

Adopted and approved this the 5 day of December, 2016


MAYOR

ATTEST:


CLERK

TOWN OF FRUITHURST, Certificate of Publication. This is to certify that Ordinance Number 02-2016, Town of Fruithurst, Alabama, was published by posting Sign Fruiturst Dec 5th 11:50 AM 2016

City Hall

TAX RATE CONFIRMATION TABLE FOR TOWN OF FRUITHURST

February 22, 2017

The tax rates in the table below are based on Ordinance 02-2016, effective January 1, 2017. Please review and make corrections as needed. Then sign in the space provided below and return to ADOR.

	Tax Rate Corporate Limits	Tax Rate Police Jurisdiction	Corrected Rate
Sales Tax			
General	3.000%	None	_____ (CL) (PJ)
Amusement	1.000%	None	_____ (CL) (PJ)
Automotive	0.500%	None	_____ (CL) (PJ)
Withdrawal Fee	\$5.00	None	_____ (CL) (PJ)
Farm	0.250%		_____ (CL) (PJ)
Manufacturing	0.250%	None	_____ (CL) (PJ)
Vending	3.000%	None	_____ (CL) (PJ)
Use Tax			
General	3.000%	None	_____ (CL) (PJ)
Automotive	0.500%	None	_____ (CL) (PJ)
Farm	0.250%	None	_____ (CL) (PJ)
Manufacturing	0.250%	None	_____ (CL) (PJ)
Rental			
General	0.000%	None	_____ (CL) (PJ) Auto
0.000%	None		_____ (CL) (PJ)
Linens	0.000%	None	_____ (CL) (PJ)
Lodgings			
General	3.000%	None	_____ (CL) (PJ)
Per Night Fee	\$0.00	None	_____ (CL) (PJ)

Are any of these taxes levied specifically for educational purposes? Yes No

I have reviewed the above tax rate table and confirm that the information in the table is correct or have made corrections as needed.


 (Signature of Authorizing Official)
 City Clerk - 2-28-17
 (Title/Date)