

Garden City
Posted 11/6/2018

Effective December 1, 2018

The governing body of the **Town of Garden City** has adopted Ordinance No. 2018-222 levying a sales and use tax **effective December 1, 2018**, with a due date of January 20, 2019. The sales and use tax is to be administered by the Cullman County Sales Tax Office.

Sales & Use Taxes:	<u>NEW RATES</u>
General Rate	0.500%
Admissions to places of amusement and entertainment	0.500%
Retail Selling Price of food for human consumption sold through vending machines	0.500%
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	0.000%
Machines and parts and attachments for machines used in manufacturing tangible personal property	0.500%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers	0.000%
Withdrawal fee for automotive vehicle dealers only	\$0.00

Your Town of Garden City sales and use 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 Garden City taxes, please contact:

Town of Garden City
Cullman Co Sales Tax Office
P.O. Box 1206
Cullman, AL 35056
256-775-1398

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

TOWN OF GARDEN CITY
ORDINANCE NO. 2018-222
ESTABLISHING A HALF CENT PRIVILEGE OR LICENSE TAX

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975, SECTIONS 11-51-2 THROUGH 11-51-207, THIS ORDINANCE LEVIES A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS STORING, USING, OR OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE TOWN OF GARDEN CITY, 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 Garden City, 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 institution, and any association or other agency or instrumentality of such institutions) engaged or continuing within the Town of Garden 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, 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 one half of one percent (1/2%) 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.

(b) Upon every person, firm or corporation engaged or continuing within the town, 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, 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 city/town, an amount equal to one half of one percent (1/2%) of the gross receipts of any such business. 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 or private primary or secondary school. The tax amount which would have been collected pursuant to this subsection shall continue to be collected by said public or private 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 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 half of one percent (1/2%) 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 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 zero percent (0%) 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 \$0 per year 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 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 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 zero percent (0%) of the gross proceeds of the sale thereof.

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.

(f) Upon every person, firm or corporation engaged or continuing within the town in the business of selling through coin-operated dispensing machines, food and food products for human consumption, not including beverages other than coffee, milk, mild products and substitutes therefore, there is hereby levied a tax equal to one half of one percent (1/2%) of the retail selling price of such food, food products and beverages sold through such machines.

Section 2. Provisions of State Sales 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, 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 for enforcement and collection of taxes.

Section 3. (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 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 this ordinance for storage, use or other consumption in the city/town, except as provided in subsections (b), (c), and (d), at the rate of one half of one percent (1/2%) of the sales price of such property within the corporate limits of said city/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 half of one percent (1/2%) of the sales price of any such machine; provided, that the term "machine" as herein used, shall include machinery with 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 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 at the rate of zero percent (0%) 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 city/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 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 town at the rate of zero percent (0%) 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.

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, 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 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.

Any delinquent taxes shall draw interest at the rate of Twelve percent per annum (12%) from the date the taxes become delinquent.

Section 5. The 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 ordinance of the Town of Garden City, but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the Town of Garden City by its general license code or ordinance.

Section 6. The tax levied under the provisions of this ordinance, except as otherwise provided, shall be due and payable in monthly installments on or before the 20th day of the month next succeeding the month in which the tax accrued. On or before the 20th day of each month after this ordinance shall have taken effect, every person on whom the taxes levied by this ordinance are imposed shall render to the Town, on a form prescribed by the Town, a true and correct statement showing the gross sales, the gross proceeds of sales, or gross receipts of the

business, as the case may be, for the next preceding month, the amount of gross proceeds or gross receipts which are not subject to the tax or are not to be used as a measurement of the taxes due by such person, and the nature thereof; together with such other information as the Town may require, and at the time of making such monthly report such person may use the forms prescribed and used by the State of Alabama under the State Sales Tax Law of Alabama. In making the statements and reports herein provided, the same information shall be given to the Town as is furnished to the State under the State Sales Tax Law. If any person subject to this ordinance should willfully make a false return or false statement of facts in the statement or returns required hereunder, that person shall be guilty of a misdemeanor and upon conviction shall be punished as provided in Section 11 of this Ordinance.

Section 7. It shall be the duty of every person engaging or continuing in the Town in any business for which a privilege tax is imposed by this ordinance to keep and preserve suitable records of the gross sales, gross proceeds of sales and gross receipts of sales of such business and such other books or accounts as may be necessary to determine the amount of tax for which he is liable under the provisions of the Ordinance. It shall be the duty of every person to keep and preserve for a period of (2) years, all invoices of goods, wares and merchandise purchased for resale or otherwise and all such books, invoices and other records shall be open for examination at any time by the Town or its agents. Any person selling both of wholesale sales and the gross proceeds of retail sales.

Section 8. The books, records and accounts mentioned in the next proceeding Section shall at all reasonable times be open to examination by the Town Clerk or by any person designated by the Town Clerk. Any person who shall fail to keep such records or refuse to permit such examination thereof or shall fail to render any report required by this ordinance or shall fail to pay the privilege or license tax levied under the provisions of this Ordinance before the same shall become delinquent or who shall violate any other term or provision of this Ordinance shall be guilty of a misdemeanor and upon conviction shall be fined not less than Twenty-Five Dollars (\$25.00) nor more than Five Hundred Dollars (\$500.00) for each such offense. Each failure shall constitute a separate offense and each day in which business is done without paying any delinquent license or privilege tax levied here under shall constitute a separate offense.

Section 9. Every itinerant vendor engaged in the business of selling tangible personal property at retail within the Town shall be subject to the terms of this Ordinance.

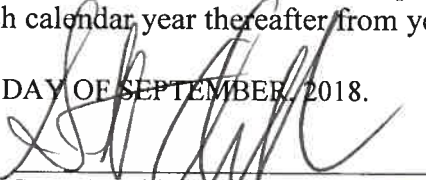
Section 10. Purpose of the Tax. This tax shall be levied for the purpose of funding the General Fund.

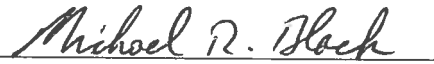
Section 11. Severability. Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid for any reason shall not affect any other provision hereof and it is hereby declared that the other provisions of the Ordinance would have been enacted regardless of any provision which might have been held invalid.

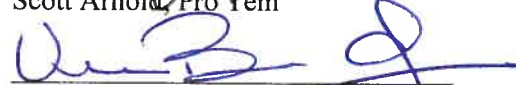
Section 12. Effective Date. This Ordinance shall become effective on the 1st day of December, 2018 and the first payment of taxes hereunder shall be due and payable on the 20th day of January, 2019 and each month of each calendar year thereafter from year to year.

ADOPTED AND APPROVED THIS THE 17th DAY OF SEPTEMBER, 2018.

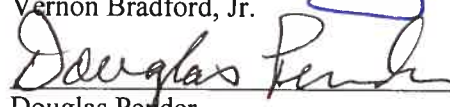

Tim Eskew, Mayor


Scott Arnold, Pro Tem


Michael Black, Council


Vernon Bradford, Jr.


Patsy Chafin, Council


Douglas Perder


CERTIFICATION OF TOWN CLERK

STATE OF ALABAMA)
CULLMAN COUNTY)

I, Shannon Jones, Town Clerk of the Town of Garden City, Alabama, do hereby certify that the above and foregoing is a true and correct copy of an Ordinance duly adopted by the Town Council of the Town of Garden City, Alabama, on the 17th day of September, 2018.

The above and foregoing ordinance was published on the 17th day of September, 2018, by posting copies thereof in three public places within the Town of Garden City, one of which was the post office or the Mayor's office in the Town of Garden City.

Witness my hand and seal of office this 17th day of September, 2018.



Town Clerk

TOWN OF GARDEN CITY
RESOLUTION NO. 2018-384
AUTHORIZING CULLMAN COUNTY SALES TAX OFFICE
TO COLLECT SALES TAX

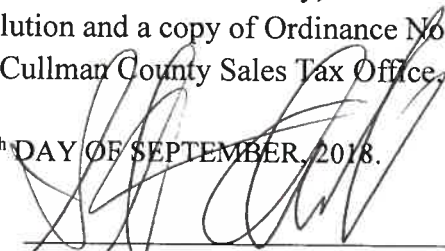
BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF GARDEN CITY AS FOLLOWS:

1. The Town of Garden City hereby requests the Cullman County Sales Tax Office to collect the sales taxes levied by the Town of Garden City by Ordinance No. 2018-222, adopted and approved on the 17th day of September, 2018.
2. The Town Clerk is hereby authorized and directed to certify, under the seal of the Town of Garden City, a copy of this Resolution and a copy of Ordinance No. 2018-222, and to forward said certified copies to the Cullman County Sales Tax Office.

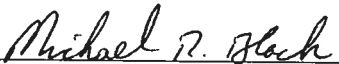
ADOPTED AND APPROVED THIS THE 17th DAY OF SEPTEMBER, 2018.



Tim Eskew, Mayor



Scott Arnold, Pro Tem




Michael Black, Council



Vernon Bradford, Jr.



Patsy Chafin, Council




Douglas Pender

CERTIFICATION OF TOWN CLERK

STATE OF ALABAMA)
CULLMAN COUNTY)

I, Shannon James, Town Clerk of the Town of Garden City, Alabama, do hereby certify that the above and foregoing is a true and correct copy of a Resolution duly adopted by the Town Council of the Town of Garden City, Alabama, on the 17th day of September, 2018.

Witness my hand and seal of office this 17th day of September, 2018.



Town Clerk