

LITTLEVILLE
Posted 2/28/17

Effective 3/1/17.

The Town of Littleville has increased their sales and use taxes as shown below:

Sales & Use Taxes:	OLD RATES	NEW RATES
General Rate	3.500	4.500
Admissions to places of amusement and entertainment	3.500	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 products375	.375
Machines and parts and attachments for machines used in manufacturing tangible personal property375	.375
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers375	.375
Withdrawal fee for automotive vehicle dealers only83	.83

Your Town of Littleville 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 Littleville 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. 2017-A**AN ORDINANCE TO AMEND ORDINANCE NO. 1994-B
ORDINANCE LEVYING A PRIVILEGE LICENSE OR EXCISE
TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS TORING,
USING, OR OTHERWISE CONSUMING OR ENGAGING IN THE
BUSINESS OF SELLING AT RETAIL TANGIVLE PERSONAL
PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN
THE TOWN OF LITTLEVILLE, ALABAMA.**

BE IT ORDAINED by the Town Council of the Town of Littleville in the State of Alabama as follows:

Sections 1 and 3 of Ordinance Na. 1994-B of the Town of Littleville is hereby amended to read as follows:

Section 1. Privilege or license tax levied - On enumerated occupations.

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 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 of 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 and one-half percent (4 1/2 %)** of the business 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 a 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 Town, an amount equal to **four and one-half percent (4 1/2%)** of the gross receipts of any such business.

(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 **three-eighths of one percent (3/8%)** 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 or house trailer, an amount equal to **three-eighths of one percent (3/8%)** 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 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 eighty-three cents (\$.83) 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 person.

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 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, an amount equal to **three-eighths of one percent (3/8%)** of the gross proceeds of the sale thereof. Provided, however, the **three-eighths percent (3/8%)** 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 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 on continuing within the Town in the business of selling through coin-operated dispensing machines, food and food product for human consumption, not including beverages other than coffee, milk, milk products and substitutes therefore, there is levied a tax equal to **four and one-half percent (4 1/2%)** 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 3. Excise tax - Levied.

(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 of more than fifty tons burden) purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the Town, except as provided in subsections (b), (c), and (d), at the rate of **four and one-half percent (4 1/2%)** of the sales price of such property within the corporate limits of said 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 **three-eighths of one percent (3/8%)** of the sales price of any such machine, within the corporate limits of the Town, 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 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 Town at the rate of **three-eighths of one percent (3/8%)** of the sales price of such automotive vehicle, truck trailer, semi-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 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 **three-eighths of one percent (3/8%)** of the sales price of such property within the corporate limits of said Town regardless of whether the trailer is or is engaged in the business in this town. Provided, however, the **three-eighths of one percent (3/8%)** 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 the credit for the used machine, machinery, or equipment taken in trade.

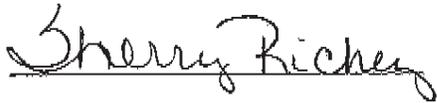
This Ordinance shall become effective March 1, 2017, after its adoption and publication as required by law.

PASSED and ADOPTED this 19th day of December, 2016.



Scott Howard, Mayor

ATTEST:



Sherry Richey, Town Clerk

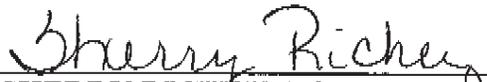
STATE OF ALABAMA *
*
TOWN OF LITTLEVILLE *

CERTIFICATION

I, Sherry Richey, as Clerk of the Town of Littleville, Alabama, hereby certify that the attached Ordinance (No. 2017-A) was duly enacted, adopted and promulgated by the Town Council of Littleville, Alabama, on December 19, 2016 and was published by posting same in three (3) public places in the Town of Littleville, Alabama, on January 9, 2017 Pursuant to Sec. 11-45-8 Code of Alabama, 1975 as amended.

I further certify that the attached document is a true and correct copy of the original Ordinance (No. 2017-A) which is kept on file in the Town Clerk's office, and that same is still in effect, as of this date, and that I am the legal keeper and custodian of said Ordinance records.

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this 9th day of January, 2017..



SHERRY RICHEY, TOWN CLERK