

**MIDLAND CITY**  
Posted 7/19/17

Effective August 1, 2017.

The Town of Midland City has changed their sales and use taxes as shown below:

<b>Sales &amp; Use Taxes:</b>	<b>OLD RATES</b>	<b>NEW RATES</b>
General Rate .....	3.000	3.000
Admissions to places of amusement and entertainment .....	3.000	3.000
Retail Selling Price of food for human consumption sold through vending machines .....	3.000	3.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	1.500	.500
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	1.500	.500
Net difference paid for all automotive vehicles, truck trailers, semi- trailers and house trailers .....	1.500	.500
Withdrawal fee for automotive vehicle dealers only .....	5.00	5.00

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 Midland City 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 Midland City 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 2017-06-002

### Town of Midland City, Alabama

ORDINANCE #2017-06-002 TO REPLACE #90-01 Sales Tax Ordinance

PURSUANT TO THE PROVISIONS OF THE CODE OF ALABAMA 1975 SECTIONS 11-51-200 THROUGH 11-51-207 THIS ORDINANCE LEVIES A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, 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 TOWN OF MIDLAND CITY, ALABAMA OR WITHIN ITS POLICE JURISDICTION, PROVIDES FOR THE COLLECTION OF THE SAID TAXES; PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

Ordinance #90-01 of the Town of Midland City which was adopted by the Town Council and approved by the Mayor of the said Town on April 3, 1990; is hereby replaced in its entirety as follows:

Pursuant to the provisions of the Code of Alabama 1975 Sections 11-51-200 through 11-51-207, be it ordained by the Town Council of the Town of Midland 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, license or excise tax against persons, firms, or corporations storing, using, otherwise consuming or engaged in the business of selling at retail tangible personal property or conducting places of amusement within the Town of Midland City 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, any association or other agency or instrumentality of such institutions)** engaged, or continuing within the Town of Midland 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 sales of material and supplies to any person for use in fulfilling a contract for the painting, repair or reconditioning of vessels, barges, ships, other watercraft and commercial fishing vessels of over five tons load displacement as registered with the US Coast Guard and licensed by the State of Alabama Department of Conservation and Natural Resources), an amount equal to three percent (3%) of the gross proceeds of sales of each business, 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 of Midland 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 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 of Midland City, 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 Town 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 Midland City, an amount equal to three percent (3%) of the gross receipts of sales 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 a public primary or secondary school. The tax amount which would have been collected pursuant to this subsection shall 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 Midland City in the business of selling at retail machines used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property, an amount equal half percent (0.5%) 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 of Midland City in the business of selling at retail any automotive vehicle or truck trailer, semi-trailer, or 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 half percent (0.5%) of the gross proceeds of sales 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 \$5.00 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 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 partial 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 Midland 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 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 half percent (0.5%) of the gross proceeds of the sale thereof. Provided, however, the half percent (0.5%) 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.

(f) Upon every person, firm, or corporation engaged or continuing within the Town of Midland City in the business of 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 three percent (3%) 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.

(a) An excise tax is hereby levied on the storage, use or other consumption within the Town of Midland City of tangible personal property (not including materials and supplies bought for use in fulfilling a contract for the painting, repair, or reconditioning of vessels, barges, ships, other watercraft and commercial fishing vessels of over five tons load displacement as registered with the US 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 Town of Midland City, except as provided in subsections (b), (c), and (d) at the rate of three percent (3%) of the sales price of such property within the Town of Midland City.

(b) An excise tax is hereby levied on the storage, use, or other consumption within the Town of Midland City 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 half percent (0.5%) 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 levied on the storage, use, or other consumption within the Town of Midland City of 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 Midland City at the rate of half percent (0.5%) of the sales price of such automotive vehicle, truck trailer, semi-trailer, house trailer or mobile home set-up materials and supplies within the Town of Midland City.

Where any used automotive vehicle or truck trailer, semi-trailer, house trailer 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 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.

Every person storing, using, or otherwise consuming in the Town of Midland City tangible personal property purchased at retail shall be liable for the tax imposed by this article, and the liability shall not be extinguished until the tax has been paid to this Town; provided, however, that a receipt from a retailer maintaining a place of business in this Town or a retailer authorized by the Town, under such rules and regulations as it may prescribe, to collect the tax imposed hereby and who shall for the purpose of this Ordinance be regarded as the retailer maintaining a place of business in this Town, given to the purchaser in accordance with the provisions of this ordinance, shall be sufficient to relieve the purchaser from further liability for the tax to which such receipt may refer.

(d) An excise tax is hereby levied and imposed on the storage, use or other consumption within the Town of Midland 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 replacement 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 on or after the effective date of this Ordinance, for the storage, use or other consumption in the Town of Midland City at the rate of half percent (0.5%) of the sales price of such property within the Town of Midland City; provided, however, that the half percent (0.5%) rate herein prescribed with respect to parts, attachments, and replacement 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 partial 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 that used machine, machinery or equipment taken in trade.

SECTION 3. Levy of the Tax in the Police Jurisdiction. Upon every person, firm or corporation engaged in the doing of an act, or who shall do an act, or continuing in the business, or who shall engage in the operation of any business, within the police jurisdiction of the Town but beyond the corporate limits of said Town for which or upon which a privilege or license tax is in the Ordinance levied or required within the corporate limits of the Town, there is hereby levied, in addition to all other taxes of every kind now imposed by law or by municipal ordinance, to be collected as herein provided for the privilege or license taxes herein levied within the corporate limits of the Town 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 therein, 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 said Town but without the corporate limits thereof, all the provisions of this ordinance extend and apply to all the areas within the police jurisdiction of the Town.

SECTION 4. The taxes levied by Section 1 and Section 2 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 sales and use taxes levied by the State sales and use tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State sales and use tax statutes for enforcement and collections of taxes.

SECTION 5. This Ordinance shall not be construed to repeal or replace any of the provisions of other taxes of every kind, but shall be held to be cumulative, and the amounts of taxes herein levied shall be in addition to the amount of all other license, privilege or excise taxes imposed by the Town of Midland City.

SECTION 6. 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 7. Interest. Interest will be calculated for delinquent tax, overpayment of tax and refund of tax pursuant to 40-1-44.

SECTION 8. The tax levied by Sections 1 and 2 hereof may be, but not limited to, collected by the State Department of Revenue or a private firm under contract with the Town of Midland City. The private firm shall have and exercise the same powers, duties and obligations with respect to the tax levied hereunder that are imposed on the commissioner and department by the state sales and use tax statutes.

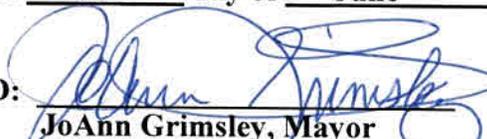
SECTION 9. The net proceeds of the taxes levied herein shall be paid into the general fund of the Town of Midland City.

SECTION 10. The taxes levied herein shall become effective on the first day of July 2017, and the first payment of taxes hereunder shall be due and payable on the twentieth day of August 2017. This Ordinance shall remain in full force and effect and shall apply to each month of the year beginning in August 2017 and of each calendar year thereafter from year to year.

**ADOPTED AND APPROVED** on this the 6th day of June, 2017.

ATTEST:   
Gwen Hubbard, Town Clerk

APPROVED:

  
JoAnn Grimsley, Mayor

**CERTIFICATION**

I, Gwen Hubbard, Town Clerk of the Town of Midland City, Alabama, do hereby certify that the above is a true and correct copy of an Ordinance adopted by the Town Council of the Town of Midland City, Alabama, while in a Regular Meeting on the 6th day of June, 2017.

 Gwen Hubbard, Town Clerk

I, Gwen Hubbard, City Clerk of the Town of Midland City, Alabama, does hereby certify that Ordinance 2017-07-001 was posted in three public places: Midland City Post Office, Town Hall, Mary Berry Brown Library

Gwen Hubbard

Clerk

10/7/17

Date