

**OPP**  
Posted 7/19/17

Effective August 1, 2017.

The City of Opp has increased their sales and use taxes as shown below:

	<b><u>OLD</u></b> <b><u>RATES</u></b>	<b><u>NEW</u></b> <b><u>RATES</u></b>
<b>Sales Taxes:</b>		
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 .....	.750	1.000
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	1.000	1.500
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	.500	.750
Withdrawal fee for automotive vehicle dealers only .....	6.00	11.00
	<b><u>OLD</u></b> <b><u>RATES</u></b>	<b><u>NEW</u></b> <b><u>RATES</u></b>
<b>Use Taxes:</b>		
General Rate .....	2.000	3.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	.500	.750
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	.500	1.000
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	.250	.500

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 City of Opp 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 Opp 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 - 05

PURSUANT TO THE PROVISIONS OF 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, OR OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE CITY OF OPP, ALABAMA, AND ITS POLICE JURISDICTION; 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 City Council of the City of Opp, 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 City of Opp 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 percent (1.0%) 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 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 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 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, an amount equal to one percent (1.0%) 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 a 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 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 one-half of one 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 city 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 one-fourth of one percent (0.25%) 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 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 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 one-fourth of one percent (0.25%) of the gross proceeds of the sale thereof. Provided, however, the one-fourth of one percent (0.25%) 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 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 one percent (1.0%) of the retail selling price of such food, food products and beverages sold through such machines.

Section 2. Levy of the Tax in 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 doing of an act, or engaged in the operation of any business, or who shall engage in the operation of any business, within the police jurisdiction of the city but beyond the corporate limits of said city for which or upon which a privilege or license tax is in this ordinance levied or required within the corporate limits of the city, 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 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 therein, or the engaging or continuing in the operation of such business within the corporate limits of the city. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of said city but without the corporate limits thereof, all the provisions of this ordinance extend and apply to all the area within the police jurisdiction of the city.

Section 3. 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, except where inapplicable or where herein otherwise provided, including all provisions of the State Sales Tax statutes for enforcement and collection of taxes.

Section 4. (a) An excise tax is hereby imposed on the storage, use or other consumption in the city, 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, except as provided in subsections (b), (c), and (d), at the rate of one percent (1.0%) 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 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 (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 imposed on the storage, use or other consumption in the city 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 city at the rate of one-fourth of one percent (0.25%) 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. 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 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 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 at the rate of one-fourth of one percent (0.25%) of the sales price of such property within the corporate limits of said city, regardless of whether the retailer is or is not engaged in the business in this city. Provided, however, the one-fourth of one percent (0.25%) 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.

(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, but within the police jurisdiction.

Section 5. 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.

Section 6. Use of Proceeds. The proceeds from the tax herein levied remaining after payment of the costs of collecting said tax, including all charges of the administration for such collection and paid over to and received by the City shall be distributed to the City's General Fund for the use by the City for any lawful purpose.

Section 7. 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 8. Effective Date. This ordinance shall become effective on the first day of August 1, 2017, and the first payment of taxes hereunder shall be due and payable on the twentieth day of August, 2017.

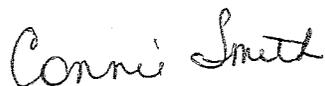
ADOPTED AND APPROVED this 8<sup>th</sup> day of June, 2017.

  
\_\_\_\_\_  
Becky Bracke, Mayor

ATTEST:

  
\_\_\_\_\_  
Connie Smith, City Clerk

I, Connie Smith, City Clerk, City of Opp, Alabama,  
do hereby certify that this is a true and correct  
copy of the record on file in the City Clerk's office.



**Affidavit of Publication of Legal Notice**

**State of Alabama**  
**Covington County**

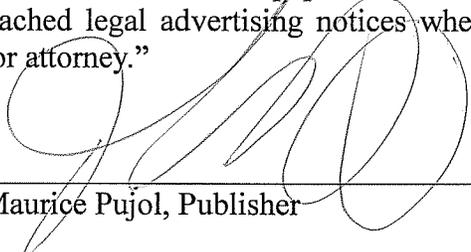
Before me, a notary public in and for the county and state above listed, personally appeared **Maurice Pujol**, who, by me duly sworn, deposes and says that:

“My name is **Maurice Pujol**, I am the publisher of **The Opp News**. The Newspaper is printed in the English language, has a general circulation and its principal editorial office in the county above listed and has been mailed under a publication class mailing privilege of the United States Postal Service from the post office where it is published at least 51 weeks a year.

The Newspaper published the attached legal notice in the issue(s) of: June 15, 2017. A copy of the advertisement is attached as appeared and was mailed to the person or official placing its advertisement.

The sum charged for this publication was \$703.00. **The sum charged by the Newspaper for said publication does not exceed the lowest of the actual lowest classified rate paid by commercial customers for an advertisement of similar size and frequency in the same newspaper(s) in which the public notice appeared.**

There are no agreements between the Newspaper and the officer or attorney charged with the duty of placing the attached legal advertising notices whereby any advantage, gain or profit accrued to said officer or attorney.”

  
\_\_\_\_\_  
Maurice Pujol, Publisher

Sworn and subscribed this 15 day of June, 2017.

  
\_\_\_\_\_  
Notary Public My Commission Expires 8-25-2018

City of Opp

## WANTED

### WANTED TO LEASE

Between 80-320 acres of land to hunt on. I will not abuse or trash your property. Retired gentleman. 850-417-5403. 4/26-6/15

## YARD SALES

**ESTATE SALE:** Reasonably priced, June 16, 17, 18, 7 a.m. until, 108 Wyatt Ave., Opp, turn off Hwy. 84 to Horn Hill Road, turn right on Wyatt Ave. on Mike Ave. Park in back yard/shed. 6/14-15

**YARD SALE:** 401 Burns St., Opp, Saturday, June 17, 8 a.m.-6 p.m. 6/15

## LEGAL NOTICES

**ORDINANCE NO. 2017-05 PURSUANT TO THE PROVISIONS OF 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, STORAGE, USING, OR OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE CITY OF OPP, ALABAMA, AND ITS POLICE JURISDICTION, AND PROVIDES**

suant 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 city in the business of selling at retail machines used in mining, quarrying, compounding, processing, and manufacturing of tangible per-

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.

(d) Upon every person, firm or corporation engaged or continuing within the city in the business of selling through coin-operated dispensing machines, food and food products for human consumption, not includ-

Use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.

(e) An excise tax is hereby imposed on the storage, use or other consumption in the city 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

Looking Forward  
to your  
*future*

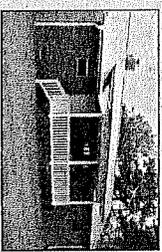
**COLDWELL BANKER**

1st Choice Realty  
www.cb1stchoice.com

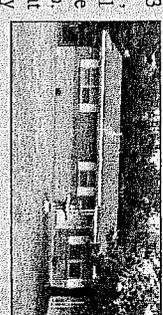
1206 West ByPass • P.O. Box 1315 Andalusia

Phone #: 222-3142

Hwy. 29 South • Andalusia  
coldwellbanker1stchoice@gmail.com



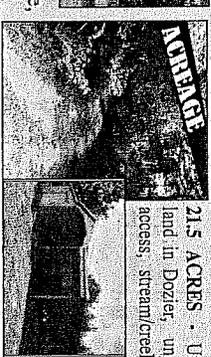
**ONE STORY RANCH**  
in Opp, on approx. 58 acres, 2 bedroom, 2 bath, CH&A, well, separate, one car attached garage, barn, fire place, partially wooded with stream/creek. \$299,000 (13442)



**OPP - 3**  
bedroom, 1 bath, 1 story home in Opp. Central heat and air city water and sewer, storm windows, chain link fence, \$41,900 (15770)



**OPP - 3**  
per nice bedroom, 2 bath, 1 story home, central heat and air, ceramic/laminate floors, 1 car garage, built-ins, storage bldg., \$99,900 (16388)



**21.5 ACRES** - Undeveloped land in Dozier, unpaved road access, stream/creek, partially wooded, barn. \$85,000 (15802)

**MOODY**

Excavating  
Paving  
Site Prep  
Dirt Hauling



CONTRACTING, INC.

If you need fill dirt to top soil, We've gotcha covered.

Hwy. 84 West • Opp, AL 334-493-7832

**ADVERTISE HERE!!**

Your Ad  
Could Be Here!

\$20 per week  
4 week minimum

**ADVERTISE HERE!!**

**Printing & Office Products**

✓ We're your full-service printers, from basic black to full color brochures, from business cards to full size newspapers.  
✓ Need office supplies? Check with us before you waste gas and money going out of town.

**Pujol Printing & Office Products**  
200 W. Covington Ave. • Opp, AL • 334-493-3595  
506 S. Commerce St. • Geneva, AL • 334-684-2280



## REAL ESTATE

**FOR SALE BY OWNER:** 26 acres + on Double Bridges Creek, Geneva. Call 334-360-1759 for more information.  
#29796 6/7-6/28

## SERVICES

**DONATE YOUR** car to charity. Receive maximum value of write off for your taxes. Running or not! All conditions accepted. Free pickup. Call for details. 1-844-810-1257.

## CEMENT & CARPENTRY

Steps, Sidewalks, Patches, Patchwork, etc.  
Any Home Repair  
Discount Prices  
•Storm Shelters•  
334-282-5206

## A&A WELDING SUPPLY, INC.

Family owned and operated  
For all your welding supplies!  
-Industrial gases -Welding equipment  
-gas apparatus -safety supplies  
334-427-7000  
304 Riverchills St. Andalusia, AL 36420  
8109 6/5-8/

**ATTENTION:** Free pick-up for all working and nonworking appliances, lawn mowers, car/truck and lawnmower batteries. Let us clean off your burn piles. Free. Call Scrapppers 850-956-4564 or 850-333-1850.  
#29980 6/15

**WANT YOUR** ad to be seen in 120 newspapers statewide? Place your ad in our Classified Network for just \$210 per week! Make one call to this newspaper (a participating ALA-SCAN member) or call 1-800-264-7043 to find out how easy it is to advertise statewide!

## WANTED

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 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 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 of 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, an amount equal to one percent (1.0%) of the gross receipts of any such business. Provided, however, not withstanding 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 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

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 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 one-fourth of one percent (0.25%) of the gross proceeds of the sale thereof. Provided, however, the one-fourth of one percent (0.25%) 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

ject 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 4. (a) An excise tax is hereby imposed on the storage, use or other consumption in the city, 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, except as provided in subsections (b), (c), and (d), at the rate of one percent (1.0%) 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 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 (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

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(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, but within the police jurisdiction.

Section 5. 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

## MOVIE SHOWING

JUNE 16-22, 2017  
www.clarkcinemas.com  
Movie Info - 334-347-2531  
TEXT MOVIES TO 82672 - Subscribe to Clark Cinemas Mobile for Opening Movies & Specials  
CLARK CINEMAS 10

## CLARK CINEMAS 10

100 New Centre Drive • Enterprise, AL  
ALL LUXURY ELECTRIC RECLINERS  
ALL THEATRES ADA APPROVED  
ALL CINEMAS 7.1 AUDIO

CINEMA 1—GARS 3\*\*Pg read 30  
1:30 3:45 6:30 9:15

CINEMA 2—PIRATES OF THE CARIBBEAN: DEAD MEN TELL NO TALES\*\*Pg13 7.1  
1:20 4:20 7:20 10:10

CINEMA 3—CART UNDERPANTS\*\*Pg  
1:30 4:00 6:30

ALL ETXZ ON HE\*\*\*R  
10:00

CINEMA 4—GARS 3\*\*Pg  
1:10 4:10 7:10  
ROUGH NIGHT\*\*R  
10:00

CINEMA 5—GARS 3\*\*Pg 4x 7.1 BAS  
1:20 4:20 7:25 9:50

CINEMA 6—WONDER WOMAN\*\*Pg 13  
4x 7.1 BAS read  
30 12:45 10:00 • 2D 4:00 7:15

CINEMA 7—THE MONUMENTS MEN\*\*Pg 13  
1:00 4:00 7:00 10:00

CINEMA 8—THE MONUMENTS MEN\*\*Pg 13  
1:10 4:00 6:45 9:30

CINEMA 9—ROUGH NIGHT\*\*R  
1:30 4:00 6:30 9:00

CINEMA 10—ALL ETXZ ON HE\*\*\*R  
1:00 4:00 7:00 10:00

## ANDALUSIA - On the square

1 THE MUMMY\*\*Pg13 read 30  
M-F 4:10 7:10 read D 30 10:30  
\$6S read 30 1:00 & 10:00 2D at 4:00 & 7:00

2 WONDER WOMAN\*\*Pg13  
M-F 4:00 7:00 10:00  
S-S 1:00-4:00-7:00-10:00

3 GARS 3\*\*Pg  
M-F 4:20 6:45 9:15  
S-S 1:20 4:20 6:45 9:15

## At Your Service BUSINESS DIRECTORY

## CONTRACTING

Free advertising

**WANTED**

**WANTED TO LEASE**  
Between 80-320 acres of land to hunt on. I will not abuse or trash your property. Retired gentleman.  
850-417-5403  
4/26-6/15

**YARD SALES**

**ESTATE SALE:** Reasonably priced, June 16, 17, 18, 7 a.m. until, 108 Wyatt Ave., Opp, turn off Hwy. 84 to Horn Hill Road, turn right on Wyatt Ave. on Mike Ave. Park in back yard/shed.  
6/14-15

**YARD SALE:** 401 Burris St., Opp, Saturday, June 17, 8 a.m. - 6 p.m.  
6/15

**LEGAL NOTICES**

ORDINANCE NO. 2017 - 05 PURSUANT TO THE PROVISIONS OF 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, OR OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE CITY OF OPP, ALABAMA, AND ITS POLICE JURISDICTION; AND PROVIDES

suant 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 city in the business of selling at retail machines used in mining, quarrying, compounding, processing, and manufacturing of tangible per-

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, less the amount for the used machine, machinery or equipment taken in trade.

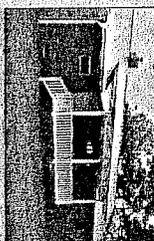
use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.

(c) An excise tax is hereby imposed on the storage, use or other consumption in the city of 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

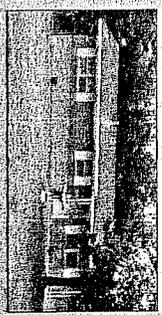
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1206 West ByPass • P.O. Box 1315 Andalusia  
Phone #: 222-3142

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www.cb1stchoice.com



**ONE STORY RANCH**  
In Opp on approx. 58 acres, 2 bedrooms, 2 bath, CH&A, well, septic, one car attached garage, barn, fire place. Partially wooded with stream/creek. \$299,000 (15442)



**OPP - 3**  
bedroom, 1 bath, 1 story home in Opp, Central heat and air, city water and sewer, storm windows, chain link fence. \$41,900 (151770)



**OPP - 3**  
bedroom, 2 bath, 1 story home, central heat and air, ceramic/linoleum floors, 1 car garage, built-ins, storage bldg. \$99,900 (16388)



**21.5 ACRES** - Undeveloped land in Dozier, improved road access, stream/creek, partially wooded. b. 2 1/2 in. \$85,000 (15802)

**COLDWELL BANKER**

**1st Choice Realty**  
www.cb1stchoice.com

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