

**PARRISH**

Posted: 4/29/15

Effective February 1, 2015.

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

	<b><u>OLD</u></b>	<b><u>NEW</u></b>
<b>Sales &amp; Use Taxes:</b>	<b><u>RATES</u></b>	<b><u>RATES</u></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 .....	.500	.500
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	.500	.500
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	.500	.500
Withdrawal fee for automotive vehicle dealers only .....	11.66	11.66

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 Town of Parrish 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 Town of Parrish 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 & Business Tax Division  
P.O. Box 327710  
Montgomery, Alabama 36132-7710  
(334) 242-1490

**ORDINANCE NO. 12-09-2014**

Effective date of February 1, 2015

**TRUE SALES AND USE TAX**

An ordinance amending sections 6-20(a); 6-20(b); 6-20(f); 6-23(a) of Ordinance/ Resolution No. 121001 of the Town of Parrish Alabama, dated December 10, 2001. **With an effective date of February 1, 2015.**

Section 6-20. Levy-In-City

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 tin the amount to be determined by the application of rates against gross sales, or gross receipts, as the case may be, as follows:

(a) Upon every person, firm or corporation (including the State of Alabama, the University of Alabama, Auburn University and all other institutions of higher learning in the state, whether such institutions be denominational, state, county or municipal institutions, and any association or other agency or instrumentality of such institutions) engaged, or continuing within the Town of Parrish 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 of over fifty (50) tons burden), an amount equal to four percent (4%) 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 as to show separately the gross proceeds of sales of each business, and when his books are not 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 of Parrish in the business of conducting or operating, places of amusement or entertainment, billiard and pool rooms, bowling alleys, amusement devices, musical shows, vaudevilles, amusement parks, athletic contents, 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 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 any admission fee is charged, including public bathing places, public dance halls of every kind and description within the Town of Parrish, an amount equal to Four Percent (4%) of the gross receipts of any such business.

(c) Upon every person, firm or corporation engaged or continuing within the **Town of Parrish** in the business of selling at retail, machines used in mining, quarrying, compounding, processing and manufacturing tangible personal property, an amount equal to five-tenths (0.5) per cent of the gross proceeds of the sale of such machinery 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 Parrish** in the business of selling at retail, any automotive vehicle or truck trailer, semi-trailer or house trailer, an amount equal to five-tenths (0.5) per cent of the gross proceeds of said automotive vehicle or truck trailer, semi-trailer or house trailer, 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 eleven dollars and sixty-six cents (\$11.66) 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 (12) 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 of Parrish 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 thereof 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 five-tenths (0.5) per cent of the gross proceeds of the sale thereof. Provided, however, the five-tenths (0.5) per cent of the gross proceeds of the sale thereof. Provided, however, the five-tenths (0.5) per cent 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 this state (city) in the business of selling through coin operated 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 Four Percent (4%) of the cost of such 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 6-21. Same - In police jurisdiction.

Upon every person, firm or corporation engaged in the doing of any act, or who shall do any act, or continuing in the doing of any 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 Town of Parrish but beyond the corporate limits of said Town of Parrish for which or upon which a privilege or license tax is in this article levied or required within the corporate limits of the Town of Parrish 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 of Parrish a privilege or license tax equal to one-half (1/2) of that provided; levied or required in this article 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 of Parrish. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of said Town of Parrish but without the corporate limits thereof, all the provisions of this article extend and apply to all the area within the police jurisdiction of the Town of Parrish.

Section 6-22. Provisions of state sales tax statutes applicable to this article and taxes herein levied.

The taxes levied by sections 6-20 and 6-21 of this article shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, 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.

Section 6-23. Excise taxes levied.

(a) An excise tax is hereby imposed on the storage, use or other consumption in the Town of Parrish 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 (50) tons burden) purchased at retail on or after the effective date of this article for storage, use or other consumption in the Town of Parrish except as provided in subsections (b), (c) and (d) at the rate of Four Percent (4%) of the sales price of such property within the corporate limits of said Town of Parrish.

(b) An excise tax is hereby imposed on the storage, use or other consumption in the Town of Parrish 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 article at the rate of five-tenths (0.5) per cent of the sales price of any such machine, within the corporate limits of the Town of Parrish provided, that the term "machine" as

herein used, shall include machinery which is used for mining, quarrying, compounded, 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 Parrish of any automotive vehicle or truck trailer, semi-trailer or house trailer purchased at retail on or after the effective date of this article for storage, use or other consumption in the Town of Parrish at the rate of five-tenths (0.5) per cent of the sales price of such automotive vehicle, truck trailer, semi-trailer or house trailer within the corporate limits of said Town of Parrish. When 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 hereto 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 Parrish 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, equipment, attachments and replacements therefore, for which are made or manufactured for use 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 article, for the storage, use or other consumption in the Town of Parrish at the rate of five-tenths (0.5) percent of the sales prices of such property within the corporate limits of the Town of Parrish regardless of whether the retailer is or is not engaged in the business in this city. Provided, however, the five-tenths (0.5) percent 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 (1/2) 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 Town of Parrish but within the police jurisdiction.

Section 6-24. Applicability of state use tax statutes to excise taxes.

The taxes levied by Section 6-23 of this article shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, 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 collections of taxes.

Section 6-24.1. Article cumulative to general license code or ordinance.

This article shall not be construed to repeal any of the provisions of the general license code or ordinance of the Town of Parrish but shall be held to be cumulative, and the amounts of the taxes herein, shall be in addition to the amounts of all other license taxes imposed by the Town of Parrish by its general license code or ordinance.

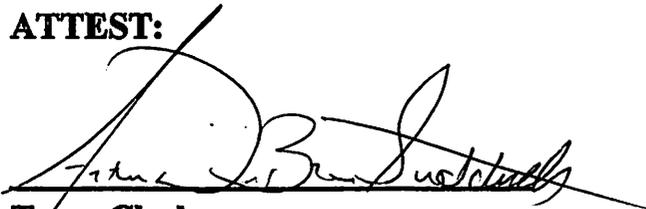
Section 6-32. Penalty for violation.

Upon the failure of any person, firm or corporation engaged or continuing with the city in retail business to pay the tax levied under the provisions of this article on or before the twentieth day of the month next succeeding the month in which the tax accrues, a penalty of ten (10) per cent or five dollars (\$5.00), whichever is greater, plus interest of one-half (1/2) of one per cent per month shall be added to the tax due.

ADOPTED AND APPROVED THIS 10<sup>th</sup> DAY OF March, 2015

  
MAYOR

ATTEST:

  
Town Clerk