

**RED LEVEL**  
Posted 9/6/2018

Effective October 1, 2018

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

<b>Sales &amp; Use Taxes:</b>	<b><u>OLD</u> <u>RATES</u></b>	<b><u>NEW</u> <u>RATES</u></b>
General Rate .....	2.00%	2.50%
Admissions to places of amusement and entertainment .....	2.00%	2.50%
Retail Selling Price of food for human consumption sold through vending machines .....	2.00%	2.50%
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	2.00%	2.50%
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	2.00%	2.50%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	2.00%	2.50%
Withdrawal fee for automotive vehicle dealers only .....	\$10.00	\$10.00

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 Town of Red Level sales and use taxes may be remitted online through the 'Local Tax' account in the Alabama Department of Revenue's online filing system, My Alabama Taxes (MAT), the 'ONE SPOT' to file: <https://myalabamataxes.alabama.gov>. If you have any questions about your Town of Red Level taxes, please contact:

Avenu/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

**TOWN OF RED LEVEL  
ORDINANCE 2001-05B (2018)**

**Amending Ordinance 2001-05**

**AN ORDINANCE AMENDING ORDINANCE 2001-05 OF THE TOWN OF RED LEVEL, ALABAMA, AMENDING SECTION 2 AND SECTION 3 (A), (B), (C), (D), (E), AND (F) OF THE TOWN OF RED LEVEL, TO INCREASE RATES FOR SALES AND USE TAXES.**

**TO INCREASE SALES AND USE TAX FROM 2% TO 2 ½ %.**

**BE IT ORDAINED by the Council of the Town of Red Level, Alabama, as follow:**

Section 2. **Levy of Sales Tax:** For the privilege of engaging or continuing within the Town in the business activities hereinafter referred to, 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 persons, on account of the business activities and in the amounts to be determined by the application of rates against gross proceeds of 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, in the business of selling at retail any tangible personal property whatsoever, including merchandisc and commodities of every kind and character, (not including, however, bonds or other evidences or 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 Conversation and Natural Resources), an amount equal to Two and one-half percent (2 ½ %) 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 or her 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 or she shall pay the tax as a retailer, on the gross sales of the business.

Where any used part, including tires, of an automotive vehicle or a truck trailer, semitrailer, 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 rebuilt part or tire, the tax levied herein shall be paid on the net difference, that is, the price of the new or used part or tire sold less the credit for the used part or tire taken in trade, provided, however, this provision, this provision shall not be construed to include batteries.

(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 house, 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 this state, or any athletic association thereof, or other association whether such institution or association be a denominational, a state, or county, or 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 any admission fee is charged, including public bathing places, public dance halls of every kind and description within the State of Alabama, an amount equal to Two and one-half percent (2 ½ %) of the gross proceeds of sales of the business. Provided, however, notwithstanding any language to the contrary in the prior portion of this subdivision 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 subdivision shall continue to be collected by said public primary or secondary school or any football playoff conducted by or under the auspices of the Alabama High School Athletic Association. The tax amount which would have been collected pursuant to this subdivision shall continue to be collected by the 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 in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property an amount equal to Two and One-Half Percent (2 ½ %) of the gross proceeds of the sale of such machines. 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.

(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, or mobile home set-up materials and supplies including but not limited to steps, blocks, anchoring, cable pipes and any other materials pertaining thereto to an amount equal to Two and One-Half Percent ( 2 ½ %) of the gross proceeds of sales of said automotive vehicle or truck trailer, semi-trailer or house trailer, or mobile home set-up materials and supplies, provided, however where a person subject to the tax provided for in the subdivision withdrawn from his or her stock in trade any automotive vehicle or truck trailer, semi-trailer or house trailer for use by him or her by his employees or agent in the operation of such business, there shall be paid, in lieu of the tax levied herein , a fee of \$10.00 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 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 12 succeeding months or part thereof during which

such automotive vehicle, truck trailer, semitrailer 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.

Sales of automobiles, motorcycles, trucks, truck trailers, or semi-trailers that will be registered or titled outside Alabama that are exported or removed from Alabama within 72 hours by the purchaser or his agent for first use outside Alabama are not subject to the Alabama sales tax. Sales of other vehicles such as mobile homes, motor bikes, all-terrain vehicles, and boats do not qualify for the export exemption provision and are taxable unless the dealer can provide factual evidence that the vehicle was delivered outside of Alabama or to a common carrier for transportation outside Alabama. In order for the sale to be exempt from Alabama tax, the information relative to the exempt sale shall be documented on forms approved by the revenue department.

(e) Upon every person, firm or corporation engaged or continuing within the Town in the business of selling through coin-operated dispensing machines, food and food products for human consumption, not including beverages other than coffee, milk, milk products and substitutes therefore, there is levied a tax to Two and one-half Percent (2 ½ %) of the cost of such food, food products and beverages sold through such machines, which cost for the purpose of this subdivision shall be the gross proceeds of sales of such business.

(f) 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 the connection with the production of agricultural produces 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, an amount equal to Two and One-Half Percent (2 ½ %) of the gross proceeds of sales thereof; provided, that the Two and one-half percent 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 the used machine, machinery or equipment taken in trade.

The tax levied by this subsection shall be in lieu of the sales tax levied by subsections (a), (b), (c), (d), and (e) hereof.

**"Section 3. Levy of Excise Tax.**

(a) An excise tax is hereby imposed on the storage, use or other consumption in the Town of tangible personal property, not including, however, 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 in the U. S. Coast Guard and licensed by the State of Alabama Department of Conservation and Natural Resources, purchased at retail on or after October 1965, or storage, use or other consumption in the Town after the effective date of this Ordinance, at the rate of Two and one-half percent (2 ½ %) of the sales price of such property or the amount of tax collected by seller, whichever is greater.

(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 two and one-half percent (2 ½ %) 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 therefor, 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, 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 state at the rate of two and one-half percent (2 ½ %) of the sales price of such automotive vehicle, truck trailer, semitrailer, house trailer or mobile home set-up materials and supplies as specified above. 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 imposed on the classes of tangible personal property, and at the rates imposed on such classes, specified in subsections (a), (b), and (c) of this section, on the storage, use, or other consumption in the performance of a contract in the Town of any such tangible personal property, new or used, the tax to be measured by the sales price or the fair and reasonable market value of such tangible personal property when put into use in this state, whichever is less; provided, that the tax imposed by this subsection shall not apply where the taxes imposed by subsection (a), (b), or (c) of this section apply.

(c) There is hereby levied and imposed an excise tax 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 this state at the rate of two and one-half percent (2 ½ %) of the sales price of such property. The tax herein levied and imposed shall be in lieu of the excise tax levied and imposed by subsections (a), (b), and (c) of this section; provided, that the two and one-half percent (2 ½ %) 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.

(f) Every person storing, using or otherwise consuming in the Town tangible personal property purchased at retail shall be liable for the tax imposed by this ordinance, and the liability shall not be extinguished until the tax has been paid to the Town.

This section shall become effective on October 1, 2018.

ADOPTED this 17<sup>th</sup> day of July, 2018.

  
 Willie J. Hendrix, Mayor

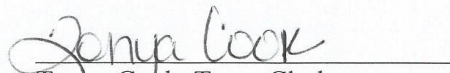
Attest:

  
 Tonya Cook, Town Clerk

Ordinance 2001-05B Notice of Amendment

This is to certify that a public notice was posted of Ordinance 2001-05B, on August 27, 2018, at the following locations:

Town of Red Level  
Peoples Bank of Red Level  
Red Level Post Office  
Dollar General in Red Level

  
Tonya Cook, Town Clerk