

MOORESVILLE

Statutory Effective Date: June 1, 2024
Received by the Department: February 26, 2024

The Town of Mooresville has levied new sales and use taxes as shown below:

Sales & Use Taxes:	<u>RATES</u>
General Rate	2.000
Food/Grocery Rate	0.000
Admissions to places of amusement and entertainment	2.000
Retail Selling Price of food for human consumption sold through vending machines	2.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	1.000
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.000
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers	1.000
Withdrawal fee for automotive vehicle dealers only	5.00

Your Town of Mooresville 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 Mooresville taxes, please contact:

Avenu Insights & Analytics
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



APR 19 2024

Local Tax Section

ORDINANCE NO. 2024-01 amended 2024-02
amended 2024-03

AN ORDINANCE TO LEVY A SALES AND USE TAX IN THE
TOWN OF MOORESVILLE, ALABAMA

WHEREAS, the Town Council of the Town of Mooresville, Alabama desires to enact a municipal sales and use tax on most sales transactions in the Town of Mooresville, pursuant to the authority set forth in §§ 11-51-200 through 11-51-205 of the *Code of Alabama*, as stated in more detail herein.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF MOORESVILLE, ALABAMA, pursuant to the provisions of §§ 11-51-200 through 11-51-205 of the *Code 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 and its Alcoholic Beverage Control Board in the sale of alcoholic beverages of all kinds, 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 Mooresville, Alabama 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 two percent (2%) 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.

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 or 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 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 houses, moving picture shows, vaudevilles, amusement parks, athletic contests, including wrestling matches, prize fights, boxing and wrestling exhibitions, football and baseball games, (including athletic contests, conducted by or under the auspices of any educational institution within the Town, or any athletic association thereof, or other association whether such institution or association be a denominational, a state, or county, or a municipal institution or association or a state, county, or 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, an amount equal to two percent (2%) 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 nonpublic primary or secondary school, or any athletic event conducted by or under the auspices of the Alabama High School Athletic Association. The tax amount, which would have been collected pursuant to this subsection, shall continue to be collected by said public or nonpublic 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 one percent (1%) of the gross proceeds of the sale of such machines; provided, that the term "machines," as herein used, shall include machinery which is used for mining, quarrying, compounding, processing, or manufacturing tangible personal property, and the parts of such machines, attachments and replacements therefore which are made or manufactured for use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.

(d) Upon every person, firm or corporation engaged or continuing within the Town in the business of selling at retail any automotive vehicle or truck trailer, semi-trailer, 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 percent (1%) 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 \$5.00 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, 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 Town in the business of selling at retail any machine, machinery or equipment which is used in planting, cultivating and harvesting farm products, used in the capture, attempted capture, or processing of fish or other seafood by means of commercial fishing by a holder of a commercial license, 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 therefor 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, vessel, or equipment, an amount equal to one percent (1%) of the gross proceeds of the sale thereof. Provided, however, the one percent (1%) 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 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 two percent (2%) of the cost of the food, food products, and beverages sold through the machines, which cost for the purpose of this subdivision shall be the gross proceeds of sales of the business.

Ord
2024-02
attached

→ Add (g) Ord 2024-03 attached → changed 2% to 0%

Section 2. Provisions of State Sales Tax Statutes Applicable to this Ordinance and Taxes herein levied. Pursuant to state law, 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, statutes of limitation, discounts, penalties, fines, punishments, and deductions that are applicable to

the taxes levied by the State Sales Tax statutes (including § 40-2A-7, § 40-23-1, § 40-23-2, § 40-23-2.1, § 40-23-4 to § 40-23-31 inclusive, § 40-23-36, § 40-23-37 (except for the provisions relating to the tax rate), § 40-23-38, and § 40-23-40 of the *Code of Alabama*, as amended), except where inapplicable or where herein otherwise provided, including all provisions of the same for the enforcement and collection of taxes.

Section 3. (a) An excise tax is hereby imposed on the storage, use or other consumption in the Town, of tangible personal property (not including materials and supplies bought for use in fulfilling a contract for the painting, repairing, or reconditioning of vessels, barges, ships and other watercraft 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 Town, except as provided in subsections (b), (c), and (d), at the rate of two percent (2%) of the sales price of such property within the corporate limits of said Town.

(b) An excise tax is hereby imposed on the storage, use or other consumption in the Town, of any machines used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property purchased at retail on or after the effective date of this ordinance at the rate of one percent (1%) 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 Town 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 Town at the rate of one percent (1%) 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 Town. 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 Town of any machine, machinery, vessel, or equipment which is used in planting, cultivating and harvesting farm products, used in the capture, attempted capture, or processing of fish or other seafood by means of commercial fishing by a holder of a commercial license, or used in connection with the production of agricultural produce or products, livestock or poultry on farms, and the parts of such machines,

machinery or equipment, attachments and replacements therefore which are made or manufactured for use on or in the operation of such machine, machinery or equipment, and which are necessary to and customarily used in the operation of such machine, machinery or equipment, which is purchased at retail after the effective date of this ordinance, for the storage, use or other consumption in the Town at the rate of one percent (1%) of the sales price of such property within the corporate limits of said Town, regardless of whether the retailer is or is not engaged in the business in this Town. Provided, however, the one percent (1%) 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.

Ord
2024-02
attached

→ Add (e) Ord 2024-03 attached → changed 2% to 0%

Section 4. Provisions of State Use Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. Pursuant to state law, 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, statutes 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 (including § 40-2A-7 and Article 2 of Chapter 23 of Title 40 of the *Code of Alabama*, as amended), except where inapplicable or where herein otherwise provided, including all provisions of the same for enforcement and collection of taxes.

Section 5. 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 Town shall be distributed to the Town of Mooresville for general municipal purposes as permitted by state law.

Section 6. Administration and Collection. The Town Council may, by Resolution, provide for the engagement of third party professional services to assist the Town with respect to the administration and collection of the tax provided for by this Ordinance.

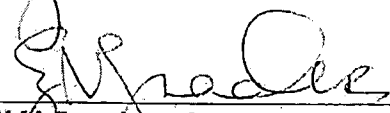
Section 7. Notification to Alabama Department of Revenue. The Mayor and Town Clerk/Treasurer shall provide the Alabama Department of Revenue with a copy of this Ordinance, pursuant to § 11-51-210(e) of the *Code of Alabama*.

Section 8. 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 9. Effective Date. This Ordinance shall become effective, after its publication, on the first day of June, 2024, and the first payment of taxes hereunder shall

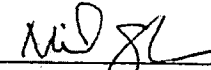
be due and payable on the twentieth day of July, 2024. This initiates a schedule that is in accordance with § 40-23-7(a) of the *Code of Alabama*.

APPROVED this 16th day of January, 2024.

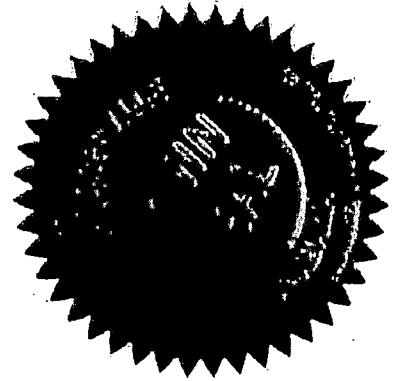


Nikki Sprader, Mayor
Town of Mooresville, Alabama

ATTEST:



Michael Sprader, Town Clerk
Town of Mooresville, Alabama



APR 19 2024

Local Tax Section

ORDINANCE NO. 2024-02

**AN ORDINANCE AMENDING ORDINANCE 2024-1;
ADDING FOOD LICENSE RULES**

WHEREAS, on or about January 16, 2024, the Town Council of the Town of Mooresville, Alabama ("Council") adopted and the Mayor of the Town of Mooresville, Alabama ("Mayor") approved Ordinance No. 2024-1 ("Ordinance") setting forth the *Sales and Use Tax Code of the Town of Mooresville, Alabama*, which included a schedule of license or privilege taxes and excise taxes;

WHEREAS, said Ordinance, has not been repealed or replaced and remains the prevailing law for the schedule of license or privilege taxes and excise taxes for the Town of Mooresville, Alabama; and

WHEREAS, the Council desires to further amend the Ordinance, as amended, as set forth therein.

NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF MOORESVILLE, ALABAMA, AS FOLLOWS:

Section 1. The Ordinance is hereby further amended as follows:

(a) Section 1 of the Ordinance shall be amended so that it adds the below paragraph (g) and reads as follows:

(g) Upon every person, firm, or corporation engaged or continuing within the Town in the business of selling food, there is hereby levied a tax equal to two percent (2%) of the gross proceeds of the sale of food. For purposes of this subsection, the term food shall have the same meaning as defined in 7 U.S.C. Section 2011, for the purposes of the federal Supplemental Nutrition Assistance Program regardless of where or by what means food is sold

(b) Section 3 of the Ordinance shall be amended so that it adds the below paragraph (e) and reads as follows:

(e) An excise tax is hereby imposed on the storage, use, or other consumption in the Town of food, at the rate of two percent (2%) of the sales price of such food. For purposes of this subsection, the term food shall have the same meaning as defined in 7 U.S.C. Section 2011, for the purposes of the federal Supplemental Nutrition Assistance Program regardless of where or by what means food is sold.


Section 2. The Ordinance, as amended, and the amendments set forth in Section 1 are *in pari materia* and therefore must be read and construed with reference to each other.

Section 3. The definitions set forth in the original Ordinance shall have the same meanings and applications in this amendment.

Section 4. This Ordinance shall become effective upon its adoption and publication as provided by law.

Section 5. If any word, clause, phrase, sentence, paragraph, or provision of this Ordinance shall be invalidated by a court of competent jurisdiction, such invalidity shall not affect any other word, clause, phrase, sentence, paragraph, or provision hereof.

APPROVED this 20th day of February, 2024.

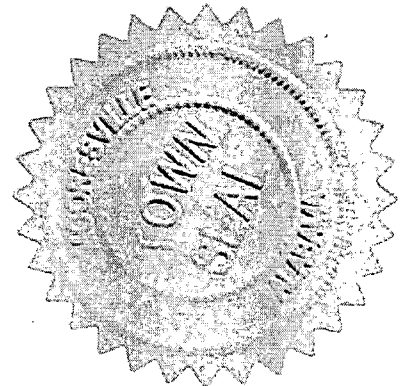


Nikki Sprader, Mayor
Town of Mooresville, Alabama

ATTEST:



Michael Sprader, Town Clerk
Town of Mooresville, Alabama



APR 19 2024

Local Tax Section

ORDINANCE NO. 2024-03

**AN ORDINANCE AMENDING ORDINANCE 2024-1;
REDUCING FOOD TAX.**

WHEREAS, on or about January 16, 2024, the Town Council of the Town of Mooresville, Alabama ("Council") adopted and the Mayor of the Town of Mooresville, Alabama ("Mayor") approved Ordinance No. 2024-1 ("Ordinance") setting forth the *Sales and Use Tax Code of the Town of Mooresville, Alabama*, which included a schedule of license or privilege taxes and excise taxes;

WHEREAS, said Ordinance, has not been repealed or replaced and remains the prevailing law for the schedule of license or privilege taxes and excise taxes for the Town of Mooresville, Alabama; and

WHEREAS, the Council further amended the Ordinance on or about February 20, 2024 to add Food License Rules.

WHEREAS, the Alabama State Code § 40-23-40, levy of sales and use tax on food by counties and municipalities, prohibits a municipality from levying additional sales and use tax on food after June 15, 2023.

WHEREAS, the Council desires to further amend the Ordinance, as amended, as set forth therein.

NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF MOORESVILLE, ALABAMA, AS FOLLOWS:

Section 1. The Ordinance is hereby further amended as follows:

(a) Section 1 of the Ordinance shall be amended so that it adds the below paragraph (g) and reads as follows:

(g) Upon every person, firm, or corporation engaged or continuing within the Town in the business of selling food, there is hereby levied a tax equal to zero (0%) of the gross proceeds of the sale of food. For purposes of this subsection, the term food shall have the same meaning as defined in 7 U.S.C. Section 2011, for the purposes of the federal Supplemental Nutrition Assistance Program regardless of where or by what means food is sold

(b) Section 3 of the Ordinance shall be amended so that it adds the below paragraph (c) and reads as follows:

(c) An excise tax is hereby imposed on the storage, use, or other consumption in the Town of food, at the rate of zero percent (0%) of the sales price of such food. For purposes of this subsection, the term food shall have the same meaning as defined in 7

U.S.C. Section 2011, for the purposes of the federal Supplemental Nutrition Assistance Program regardless of where or by what means food is sold.

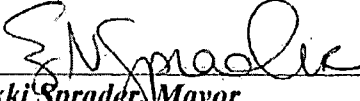
Section 2. The Ordinance, as amended, and the amendments set forth in Section 1 are *in pari materia* and therefore must be read and construed with reference to each other.

Section 3. The definitions set forth in the original Ordinance shall have the same meanings and applications in this amendment.

Section 4. This Ordinance shall become effective upon its adoption and publication as provided by law.


Section 5. If any word, clause, phrase, sentence, paragraph, or provision of this Ordinance shall be invalidated by a court of competent jurisdiction, such invalidity shall not affect any other word, clause, phrase, sentence, paragraph, or provision hereof.

APPROVED this 18th day of April, 2024.

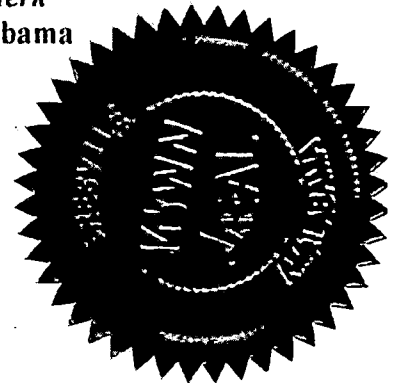


Nikki Sprader, Mayor
Town of Mooresville, Alabama

ATTEST:



Michael Sprader, Town Clerk
Town of Mooresville, Alabama



APR 19 2024

Local Tax Section

APR 19 2024

Local Tax Section

RESOLUTION

**A RESOLUTION AUTHORIZING THE MAYOR TO ENTER INTO A
CONTRACT WITH AVENU INSIGHTS & ANALYTICS, LLC FOR THE
ADMINISTRATION AND COLLECTION OF SALES AND USE TAXES**

WHEREAS, in Ordinance No. 2024-001, the Town Council of the Town of Mooresville, Alabama (the "Council") ordained the implementation of certain taxes within the Town of Mooresville (referred to herein as the "Sales and Use Taxes"); and

WHEREAS, the Council has determined that it would be in the best interest of the Town of Mooresville for Avenu Insights & Analytics, LLC ("Avenu") to assist the town in the administration and collection of the Sales and Use Taxes.

THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF MOORESVILLE, ALABAMA while in regular session on January 16, 2024, at 6:44 p.m. as follows:

1. That the Mayor is authorized, for and on behalf of the Town, to enter into an agreement with Avenu concerning its administration and collection of the Sales and Use Taxes.
2. The Mayor and the Town Clerk/Treasurer are authorized to assist Avenu in connection with its administration and collection of the Sales and Use Taxes. The Mayor is further authorized to take actions and execute such other and further documents as may be necessary to effect and carry out the transactions contemplated by this Resolution and/or the agreement(s) referenced herein, including but not limited to the expenditure and use of municipal funds as set forth in those agreement(s); and approving and executing further agreement(s) that are consistent with and involved in carrying out the transactions contemplated by this Resolution.

ADOPTED this the 16th day of January, 2024.

N Sprader
NIKKI SPRADER, MAYOR

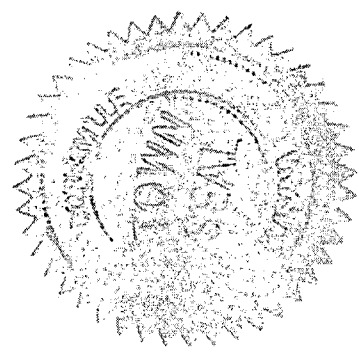
CERTIFICATION OF TOWN CLERK

STATE OF ALABAMA)
LIMESTONE COUNTY)

I, Michael Sprader, Town Clerk of the Town of Mooresville, Alabama, do hereby certify that the above and foregoing is a true and correct copy of a Resolution duly adopted by the Town Council of the Town of Mooresville, Alabama, on the 16th day of JANUARY, 2024.

Witness my hand and seal of office this 16th day of JANUARY, 2024.

M Sprader
Michael Sprader, Town Clerk



FEB 26 2024

Local Tax Section

ORDINANCE NO. 2024-01 amended 2024-02

AN ORDINANCE TO LEVY A SALES AND USE TAX IN THE
TOWN OF MOORESVILLE, ALABAMA

WHEREAS, the Town Council of the Town of Mooresville, Alabama desires to enact a municipal sales and use tax on most sales transactions in the Town of Mooresville, pursuant to the authority set forth in §§ 11-51-200 through 11-51-205 of the *Code of Alabama*, as stated in more detail herein.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF MOORESVILLE, ALABAMA, pursuant to the provisions of §§ 11-51-200 through 11-51-205 of the *Code 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 and its Alcoholic Beverage Control Board in the sale of alcoholic beverages of all kinds, 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 Mooresville, Alabama 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 two percent (2%) 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.

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 or 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 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 houses, moving picture shows, vaudevilles, amusement parks, athletic contests, including wrestling matches, prize fights, boxing and wrestling exhibitions, football and baseball games, (including athletic contests, conducted by or under the auspices of any educational institution within the Town, or any athletic association thereof, or other association whether such institution or association be a denominational, a state, or county, or a municipal institution or association or a state, county, or 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, an amount equal to two percent (2%) 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 nonpublic primary or secondary school, or any athletic event conducted by or under the auspices of the Alabama High School Athletic Association. The tax amount, which would have been collected pursuant to this subsection, shall continue to be collected by said public or nonpublic 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 one percent (1%) of the gross proceeds of the sale of such machines; provided, that the term "machines," as herein used, shall include machinery which is used for mining, quarrying, compounding, processing, or manufacturing tangible personal property, and the parts of such machines, attachments and replacements therefore which are made or manufactured for use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.

(d) Upon every person, firm or corporation engaged or continuing within the Town in the business of selling at retail any automotive vehicle or truck trailer, semi-trailer, 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 percent (1%) 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 \$5.00 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, 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 Town in the business of selling at retail any machine, machinery or equipment which is used in planting, cultivating and harvesting farm products, used in the capture, attempted capture, or processing of fish or other seafood by means of commercial fishing by a holder of a commercial license, 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 therefor 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, vessel, or equipment, an amount equal to one percent (1%) of the gross proceeds of the sale thereof. Provided, however, the one percent (1%) 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 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 two percent (2%) of the cost of the food, food products, and beverages sold through the machines, which cost for the purpose of this subdivision shall be the gross proceeds of sales of the business.

Ord
2024-02
attached → Add (g)

Section 2. Provisions of State Sales Tax Statutes Applicable to this Ordinance and Taxes herein levied. Pursuant to state law, 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, statutes of limitation, discounts, penalties, fines, punishments, and deductions that are applicable to

the taxes levied by the State Sales Tax statutes (including § 40-2A-7, § 40-23-1, § 40-23-2, § 40-23-2.1, § 40-23-4 to § 40-23-31 inclusive, § 40-23-36, § 40-23-37 (except for the provisions relating to the tax rate), § 40-23-38, and § 40-23-40 of the *Code of Alabama*, as amended), except where inapplicable or where herein otherwise provided, including all provisions of the same for the enforcement and collection of taxes.

Section 3. (a) An excise tax is hereby imposed on the storage, use or other consumption in the Town, of tangible personal property (not including materials and supplies bought for use in fulfilling a contract for the painting, repairing, or reconditioning of vessels, barges, ships and other watercraft 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 Town, except as provided in subsections (b), (c), and (d), at the rate of two percent (2%) of the sales price of such property within the corporate limits of said Town.

(b) An excise tax is hereby imposed on the storage, use or other consumption in the Town, of any machines used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property purchased at retail on or after the effective date of this ordinance at the rate of one percent (1%) 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 Town 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 Town at the rate of one percent (1%) 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 Town. 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 Town of any machine, machinery, vessel, or equipment which is used in planting, cultivating and harvesting farm products, used in the capture, attempted capture, or processing of fish or other seafood by means of commercial fishing by a holder of a commercial license, or used in connection with the production of agricultural produce or products, livestock or poultry on farms, and the parts of such machines,

machinery or equipment, attachments and replacements therefore which are made or manufactured for use on or in the operation of such machine, machinery or equipment, and which are necessary to and customarily used in the operation of such machine, machinery or equipment, which is purchased at retail after the effective date of this ordinance, for the storage, use or other consumption in the Town at the rate of one percent (1%) of the sales price of such property within the corporate limits of said Town, regardless of whether the retailer is or is not engaged in the business in this Town. Provided, however, the one percent (1%) 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.

Ord
2024-02 → Add (e)
attached

Section 4. Provisions of State Use Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. Pursuant to state law, 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, statutes 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 (including § 40-2A-7 and Article 2 of Chapter 23 of Title 40 of the *Code of Alabama*, as amended), except where inapplicable or where herein otherwise provided, including all provisions of the same for enforcement and collection of taxes.

Section 5. 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 Town shall be distributed to the Town of Mooresville for general municipal purposes as permitted by state law.

Section 6. Administration and Collection. The Town Council may, by Resolution, provide for the engagement of third party professional services to assist the Town with respect to the administration and collection of the tax provided for by this Ordinance.

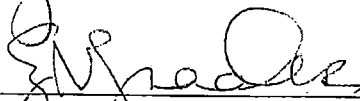
Section 7. Notification to Alabama Department of Revenue. The Mayor and Town Clerk/Treasurer shall provide the Alabama Department of Revenue with a copy of this Ordinance, pursuant to § 11-51-210(e) of the *Code of Alabama*.

Section 8. 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 9. Effective Date. This Ordinance shall become effective, after its publication, on the first day of June, 2024, and the first payment of taxes hereunder shall

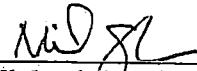
be due and payable on the twentieth day of July, 2024. This initiates a schedule that is in accordance with § 40-23-7(a) of the *Code of Alabama*.

APPROVED this 16th day of January, 2024.



Nikki Sprader, Mayor
Town of Mooresville, Alabama

ATTEST:



Michael Sprader, Town Clerk
Town of Mooresville, Alabama

