

ORDINANCE NO. 2014-06

AN ORDINANCE AMENDING ORDINANCE NUMBER 97-1 OF THE TOWN OF FALKVILLE, ALABAMA BY ADJUSTING THE RATE OF TAXATION ON CERTAIN RENTAL AND LEASE TRANSACTIONS AND PROVIDING FOR THE LEVY OF TAXES OF CERTAIN LEASE AND RENTAL TRANSACTIONS OUTSIDE THE MUNICIPAL LIMITS BUT WITHIN THE POLICE JURISDICTION OF SAID TOWN

NOW, THEREFORE, be it ORDAINED

Section 1. Ordinance Number 97-1 of the Town of Falkville, Alabama is hereby amended by deletion of the entire language of Section 2 of said Ordinance and substitution of the same so that hereafter said Section 2 shall read, in its entirety, as follows:

"Section 2. LEVY OF TAX. In addition to all privilege license taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax on each person engaging or continuing within the Town of Falkville, Alabama in the business of leasing or renting tangible personal property, and such tax shall be in the amounts to be determined by the application of the rates against gross proceeds as follows:

At the rate of four (4) percent of the gross proceeds derived by the lessor or renter from the lease or rental of tangible personal property; provided the privilege or license tax on each person engaging or continuing within this city in the business of leasing or renting any automotive vehicle or truck trailer, semitrailer or house trailer, shall be at the rate of THREE FOURTHS (3/4) percent of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle or truck trailer, semitrailer or house trailer, provided further, that the tax levied hereby shall not apply to any leasing or rental, as lessor, by the state, or any municipality or county in the state."

Section 2. Ordinance Number 97-1 of the Town of Falkville, Alabama is hereby amended by adding thereto a section to be entitled "Section 2(A)," which said Section 2(A) shall read, in its entirety, as follows:

"Section 2A. LEVY OF TAX. In addition to all privilege license taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax on each person engaging or continuing outside the municipal limits, but within the police jurisdiction of the Town of Falkville, Alabama in the business of leasing or renting tangible personal property, and such tax shall be in the amounts to be determined by the application of the rates against gross proceeds as follows:

At the rate of TWO (2) percent of the gross proceeds derived by the lessor or renter from the lease or rental of tangible personal property; provided the privilege or license tax on each person engaging or continuing within this city in the business of leasing or renting any automotive vehicle or truck trailer, semitrailer or house trailer, shall be at the rate of THREE EIGHTHS (3/8) percent of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle or truck trailer, semitrailer or house trailer, provided further, that the tax levied hereby shall not apply to any leasing or rental, as lessor, by the state, or any municipality or county in the state."

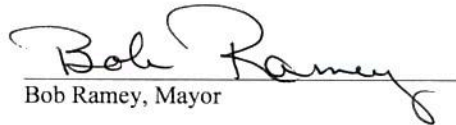
Section 3. Except as specifically amended by this Ordinance, Ordinance 97-1 and all of its provisions shall remain in full force and effect as first written and adopted.

Section 4. The amendments made by this Ordinance shall not apply to nor have any effect on any matter or issue which arose under the original provisions of Ordinance Number 97-1 prior to the date that the amended taxation rates go into effect pursuant to Section 5 hereof.

Section 5. This Ordinance shall be effective immediately upon its adoption and publication according to law. The amended rates of taxation, however, shall go into effect on the first day of June, 2014 and the first payment of such amended taxes shall be due and payable on the 20th day of July, 2014. The original rates set by Ordinance 97-1 shall remain in effect through the 31st day of May, 2014. This ordinance shall remain in full force and effect and shall apply to each successive calendar month from its effective date through each successive year thereafter unless further amended or repealed.

ADOPTED and **APPROVED** this the 6th day of May, 2014.

APPROVED BY:


Bob Ramey, Mayor

ATTEST:

(Seal)


Dawn Estes, Town Clerk

ORDINANCE NO. 2014-07

AN ORDINANCE REPEALING ORDINANCE NOS. 92-16, 2013-04 AND 2014-04 OF THE TOWN OF FALKVILLE, ALABAMA, LEVYING A SALES TAX AND AN EXCISE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS STORING, USING, OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING TANGIBLE PERSONAL PROPERTY AT RETAIL OR CONDUCTING PLACES OF AMUSEMENT IN THE TOWN OF FALKVILLE, ALABAMA AND ITS POLICE JURISDICTION; PROVIDING FOR THE COLLECTION OF THE SAID TAX; AND PROVIDING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

Section 1. *Definitions and Use of Phrases.* The following words, terms and phrases, when used in this ordinance, shall have the meanings ascribed to them in this section except where the context clearly indicates a different meaning:

“*Town*” means the municipal corporation of Town of Falkville, Alabama in the State of Alabama.

“*Town Treasurer*” means the town treasurer of the Town, or if there is no specifically designated treasurer, the Town Clerk.

“*Council*” means the governing body of the Town as from time to time constituted.

“*State Department of Revenue*” means the Department of Revenue of the State of Alabama.

“*State Sales and Use Tax Statutes*” means Chapter 23 of Title 40 of the *Code of Alabama, 1975*, as amended and supplemented from time to time.

The definitions set forth in the State Sales and Use Tax Statutes shall be effective as definitions of the words, terms and phrases used in this ordinance. All words, terms and phrases used herein, other than those hereinabove specifically defined, shall have the respective meanings ascribed to them in the State Sales and Use Tax Statutes, and shall have the same scope and effect that the same words, terms and phrases have where used in the State Sales and Use Tax Statutes.

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 the person 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) 1. 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 the institutions be denominational, state, county, or municipal institutions, any association or other agency or instrumentality of the institutions) engaged or continuing within the Town, in the business of selling at retail any tangible personal property whatsoever, including merchandise and commodities of every kind and character, (not including, however, bonds or other evidences of debts or stocks, nor sales of material and supplies to any person for use in fulfilling a contract for the painting, repair, or reconditioning of vessels, barges, ships, other watercraft, and commercial fishing vessels of over five tons load displacement as registered with the U.S. Coast Guard and licensed by the State of Alabama Department of Conservation and Natural Resources), 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 the 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 or her books are not kept he or she shall pay the tax as a retailer, on the gross sales of the business.

2. 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 this state, or any athletic association thereof, or other association whether the 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 State of Alabama, an amount equal to four percent (4%) 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 primary or secondary school or any football playoff conducted by or under the auspices of the Alabama High School Athletic Association to any athletic contests or other events conducted by or under the auspices of any accredited educational institution within the State, whether private or public or to any athletic contest conducted under the auspices of any organization affiliated with the Town's Parks and Recreation Board.

(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 0.75 percent of the gross proceeds of the sale of the 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 the machines, attachments, and replacements therefor, which are made or manufactured for use on or in the operation of the machines and which are necessary to the operation of the machines and are customarily so used.

(d) 1. 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, semitrailer, or house trailer, or mobile home set-up materials and supplies including but not limited to steps, blocks, anchoring, cable pipes, and any other materials pertaining thereto an amount equal to 0.75 percent of the gross proceeds of sale of the automotive vehicle or truck trailer, semitrailer, or house trailer, or mobile home set-up materials and supplies provided, however, where a person subject to the tax provided for in this subdivision withdraws from his or her stock in trade any automotive vehicle or truck trailer, semitrailer, or house trailer for use by him or her or by his or her employee or agent in the operation of the business, there shall be paid, in lieu of the tax levied herein, a fee of five dollars (\$5) per year or part thereof during which the automotive vehicle, truck trailer, semitrailer, or house trailer shall remain the property of the 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 the automotive vehicle, truck trailer, semitrailer, or house trailer shall remain the property of the person.

2. Where any used automotive vehicle or 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 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.

3. Sales of automobiles, motorcycles trucks, truck trailers, or semitrailers that will be registered or titled outside Alabama, that are exported or removed from Alabama within 72 hours by the purchaser or his or her 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 therefor, there is levied a tax equal to four percent (4%) 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.

(f) 1. 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 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 or equipment, an amount equal to four percent (4%) of the gross proceeds of the sale thereof; provided, that the four percent (4%) 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.

2. 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.

3. 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, other watercraft and commercial fishing vessels of over five tons load displacement as registered in the U.S. Coast Guard and licensed by the State of Alabama department conservation and natural resources, purchased at retail on or after October, 1965, or storage, use or other consumption in this state at the rate of four percent (4%) of the sales price of such property or the amount of tax collected by the seller, whichever is greater; provided, however, when the seller follows the Department of Revenue's suggested use tax brackets and his records prove that his following said brackets resulted in a net undercollection of tax for the month, he may report the tax due or tax collected, whichever is less, except as provided in subsections (b) and (c) of this section.

(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 October 1, 1965, at the rate of 0.75 percent of the sales price of any such machine or the amount of tax collected by the seller, whichever is greater; provided, however, when the seller follows the Department of Revenue's suggested use tax brackets and his records prove that his following said brackets resulted in a net undercollection of tax for the month, he may report the tax due or tax collected, whichever is less; 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, semitrailer or house trailer, and 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 October 1, 1965, for storage, use or other consumption in this state at the rate of 0.75 percent of the sales price of such automotive vehicle, truck trailer, semitrailer or house trailer, and mobile home set-up materials and supplies as specified above, or the amount of tax collected by the seller, whichever is greater; provided, however, when the seller follows the Department of Revenue's suggested use tax brackets and his records prove that his following said brackets resulted in a net undercollection of tax for the month, he may report the tax due or tax collected, whichever is less. Where any used automotive vehicle or 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 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.

(e) 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, or 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 or equipment, which is purchased at retail after October 1, 1966, for storage, use or other consumption in this state, at the rate of four percent (4%) of the sales price of such property or the amount of tax collected by the seller, whichever is greater, provided, however, when the seller follows the Department of Revenue's suggested use tax brackets and his records prove that his following said brackets resulted in a net undercollection of tax for the month, he may report the tax due or tax collected whichever is less, regardless of whether the retailer is or is not engaged in business in this state. 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 four percent (4%) 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; provided, that a receipt from a retailer maintaining a place of business in this state or a retailer authorized by the department, under such rules and regulations as it may prescribe, to collect the tax imposed hereby and who shall for the purpose of this Ordinance be regarded as a retailer maintaining a place of business in this state, given to the purchaser in accordance with the provisions of Section 40-23-67, Code of Alabama (1975) shall be sufficient to relieve the purchaser from further liability for tax to which such receipt may refer.

Section 4. *Levy of the Tax in the 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 but beyond the corporate limits of said Town, for which or upon which a privilege or license tax is in this ordinance levied or required within the corporate limits of the Town, there is hereby levied, in addition to all other taxes of every kind now imposed by law or by municipal ordinance, to be collected as herein provided for the privilege or license taxes herein levied within the corporate limits of the Town, a privilege or license tax equal to one half of that provided, levied or required in this ordinance for the doing of such act, or the engaging or continuing therein, or the engaging or continuing in the operation of such business within the corporate limits of the Town. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of said Town but without the corporate limits thereof, all the provisions of this ordinance extend and apply to all the area within the police jurisdiction of the Town."

Section 5. *Certain State Statutes Applicable.*

(a) *Provisions of State Sales and Use Tax Statutes Applicable to This Ordinance and the Tax Herein Levied.* This ordinance and the taxes herein levied shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, provisions, penalties, fines, punishments and deductions that are applicable to the tax levied by the State Sales and Use Tax Statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State Sales and Use Tax Statutes for enforcement and collection of the tax therein levied. This Ordinance shall be construed so as to parallel the State Sales and Use Tax Statutes in all respects except rates of taxation.

(b) *Provisions of Sections 40-23-104 and 40-23-107, Code of Alabama (1975) Applicable to this Ordinance and the Taxes Herein Levied.* Notwithstanding the provisions of Section 5(a) hereof, the taxes provided herein for any automotive vehicle, truck trailer, trailer, semi-trailer or travel trailer required to be licensed with the probate judge, which is not sold through a licensed Alabama dealer, or sold by a dealer that is not licensed in Alabama or sold by a licensed dealer who fails to collect municipal taxes at the point of sale shall be collected and fees paid in accordance with the provisions of Sections 40-23-104 and 40-23-107, *Code of Alabama, 1975*, respectively, as amended and supplemented.

Section 6. *Payment of Tax Herein Levied.* The tax levied under the provisions of this ordinance shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrued. On or before the twentieth day of each month beginning with the month following the month during which this ordinance becomes effective, every person on whom the tax levied by this ordinance is imposed shall render a true and correct statement showing the gross sales, the gross proceeds of sales, or gross receipts of his business, as the case may be, for the then next preceding month, the amount of gross proceeds of sales or gross receipts which are not subject to the said tax or are not to be used as a measurement of the tax due by such person, and the nature thereof, together with such other information as may be required, as herein provided, and at the time of making said monthly report such person shall compute the amount of the tax due and shall pay the amount of tax shown to be due. The tax herein

levied shall be collected by the Town Treasurer and the monthly statements or reports herein provided for shall be filed with the Town Treasurer or as otherwise directed and shall be in such form as the Council may prescribe. If any person subject to this ordinance should wilfully make a false return or false statement of facts in any statement or report required hereunder, he shall be guilty of a misdemeanor and upon conviction shall be punished as provided in Section 10 of this ordinance. The Council may, in its discretion, contract with the State Department of Revenue, Morgan County Commission or other agency for the collection of the taxes herein levied, or for enforcement of this ordinance, or for both purposes, and, in such case, in lieu of payment to the Town Treasurer payments shall instead be made as directed by the State Department of Revenue, County Commission or other agency or their designated agent, agency, department or other subdivision.

Section 7. *Seller to Collect Tax and Related Provisions.*

(a) Every person, firm, corporation, association or copartnership engaged in or continuing within the Town or its police jurisdiction in the business for which sales tax is required by this Ordinance shall add to the sale price and collect from the purchaser on all sales upon the gross receipts or gross proceeds of which there is levied by this Ordinance a sales tax at the rates herein provided.

(b) It shall be unlawful for any person, firm, corporation, association or copartnership described in this section to fail or refuse to add to the sale price and collect from the purchaser the amount required by this section to be so added to the sale price and collected from the purchaser; and it shall likewise be unlawful to refund or offer to refund all or any part of the amount collected, or to absorb or advertise directly or indirectly the absorption or refund of the amount required to be added to the sale price and collected from the purchaser, or any portion of such amount. Any person, firm, corporation, association, or copartnership violating any of the provisions of this section shall be guilty of a misdemeanor, and upon conviction shall be fined in a sum of not less than \$50 nor more than \$100, or may be imprisoned in the county jail for not more than six months, or may be punished by both such fine and imprisonment, and each act in violation of the provisions of this division shall constitute a separate defense. The provisions of this section that there shall be added to the sale price and collected from the purchaser the amounts provided herein shall in no way relieve the person, firm, corporation, association, or copartnership described in this section of the tax levied by this Ordinance.

(c) All taxes paid in pursuance to Section 2 and as extended by Section 4 of this Ordinance shall conclusively be presumed to be a direct tax on the retail consumer, precollected for the purpose of convenience and facility only.

(d) Every such seller making sales of tangible personal property for storage, use or other consumption in the Town, not exempted under the provisions of Section 40-23-62, *Code of Alabama, 1975*, shall at the time of making such sales or, if the storage, use or other consumption of the tangible personal property is not then taxable hereunder, at the time such storage, use or other consumption becomes taxable hereunder, collect the tax imposed by this Ordinance from the purchaser, and give to the purchaser a receipt therefor in the manner and form prescribed by the department. The tax required to be collected by the seller from the purchaser shall be displayed separately from the list, advertised in the premises, marked or other price on the sales check or other proof of sales. It shall be unlawful for any such seller to advertise or hold out or state to the public or to any customer, directly or indirectly, that the tax or any part thereof imposed by this article will be assumed or absorbed by the seller or that it will not be added to the selling price of the property sold, or if added that it or any part thereof will be refunded. Any person violating any of the provisions of this section shall be guilty of a misdemeanor. The tax herein required to be collected by the seller shall constitute a debt owed by the seller to the Town.

Section 8. *Reporting of Credit Sales.* Any person taxable under this Ordinance having cash and credit sales may, if he desires, report such cash sales only and he shall thereafter include

in each monthly report all credit collections made during the month preceding and shall pay the taxes due thereon at the time of filing such report.

Section 9. Records. It shall be the duty of every person engaging or continuing in any business, for which a privilege tax is imposed by this ordinance, to keep and preserve suitable records of the gross sales, gross proceeds of sales and gross receipts of such business and such other books or accounts as may be necessary to determine the amount of tax for which he is liable under the provisions of this ordinance, and it shall be the duty of every person to keep and preserve, for a period of three (3) years, all invoices of goods, wares and merchandise purchased for resale or

Section 10. Penalties for Violation Hereof

(a) *Failure to Keep Records, Permit Examinations Thereof or Make Reports.* Any person who shall fail to keep the records provided for in Section 7 hereof or who shall refuse to permit the examination thereof provided for in said section, shall be guilty of a misdemeanor and upon conviction shall be fined not less than twenty-five dollars (\$25.00) nor more than one hundred dollars (\$100.00) for each offense. Each month in which such failure, refusal or violation shall occur shall constitute a separate offense. Any person failing to render any report required by Section 7 of this ordinance shall be guilty of a misdemeanor and upon conviction shall be fined not less than twenty-five dollars (\$25.00) nor more than one hundred dollars (\$100.00), and each failure shall constitute a separate offense.

(b) *Failure to Pay Taxes Herein Levied.* Any person who fails to pay, within the time provided in Section 4 hereof; any tax levied in this Ordinance for which he is liable shall be deemed to be doing business without a license and shall pay, in addition to the tax, a penalty of ten per cent (10%) of the amount of the tax due, together with interest thereon at the rate of twelve per cent (12%) per annum from the date on which the tax became due until it is paid, the penalty and interest to be assessed and collected as a part of the tax, provided, that the Council may for good and sufficient reason shown to it waive or remit the said ten per cent (10%) penalty or any portion thereof.

Section 11. Discount for Prompt Payment. A discount equal to five percent (5%) of the first one hundred dollars (\$100.00) or each monthly installment of the tax herein levied and two percent (2%) of that portion of each monthly installment of the said tax in excess of one hundred dollars (\$100.00) shall be allowed to each taxpayer on the filing of the monthly report with respect to such installment in the form and at the time herein provided, upon payment of the amount of such monthly installment (minus said discount) at the time when such installment is required herein to be paid. If the report is not filed and payment is not made within the time herein provided with respect to any monthly installment of the tax herein levied, the taxpayer shall not be entitled to the said discount with respect to that monthly installment but shall pay the full amount of the tax then due together with the penalty and interest provided for in Section 10 hereof.

Section 12. Use of Records From Tax Herein Levied. The proceeds from the tax herein levied shall be paid into the general fund of the Town and may be used for any lawful purpose.

Section 13. This Ordinance Cumulative. This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the Town or of any other ordinance of the Town, but shall be held to be cumulative, and the amounts of the tax herein levied shall be in addition to the amounts of all other license taxes imposed by the Town.

Section 14. 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 shall

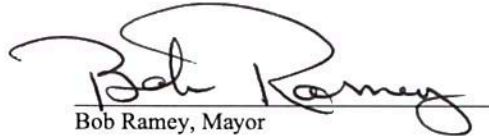
not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

Section 15. *Ordinances Number 92-16, 2013-04 and 2014-04.* Effective July 1, 2014 at 12:00 a.m., Ordinances Number 92-16, 2013-04 and 2014-04 of the Town of Falkville, Alabama are hereby repealed and any provision of any other ordinance of the Town inconsistent with this Ordinance is repealed to the extent of such inconsistency. The repealer and the amendments made by this Ordinance shall not apply to nor have any effect on any matter or issue which arose under the original provisions of Ordinance 92-16 or Ordinance 2013-04 prior to the date that the amended taxation rates go into effect pursuant to Section 12 hereof and the effective date of the repealer under Section 1 hereof.

Section 16. *Effective Date.* This Ordinance shall be effective immediately upon its adoption and publication according to law. The amended rates of taxation, however, shall go into effect on the first day of July, 2014 and the first payment of such amended taxes shall be due and payable on the 20th day of August, 2014. The rates set by Ordinances 2013-04, 2014-04 and 92-16 as amended by 2014-04, shall remain in effect through the 30th day of June, 2014. This Ordinance shall remain in full force and effect and shall apply to each successive calendar month from its effective date through each successive year thereafter unless further amended or repealed.

ADOPTED and APPROVED this the 10th day of June, 2014.

APPROVED BY:


Bob Ramey, Mayor

ATTEST:
(Seal)


Dawn Estes, Town Clerk