

Said ordinance was read at length, and thereupon Councilman W. E. Hevis moved that unanimous consent of the Mayor and Council be given for the immediate consideration of and action upon said ordinance which motion was seconded by Councilman W. W. Foster. Said motion for unanimous consent was submitted to a vote of the Mayor and Council and said vote resulted as follows:

AYES: All

NAYS: None

Thereupon, the Mayor in open council declared said motion carried and unanimous consent given for the immediate consideration of and action upon said ordinance.

Councilman Reed Smith moved that said ordinance be adopted, which motion was seconded by Councilman D. F. Bolton. Said motion for the adoption of said ordinance was submitted to a vote of the Mayor and Council and said vote resulted as follows:

AYES: All

NAYS: None

Thereupon, the Mayor in open council declared said motion carried and said Ordinance adopted.

Councilman Reed Smith introduced the following ordinance:

ORDINANCE NO. 22

AN ORDINANCE LEVYING A PRIVILEGE OR LICENSE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS ENGAGED IN THE BUSINESSES OF SELLING TANGIBLE PERSONAL PROPERTY AT RETAIL OR CONDUCTING PLACES OF AMUSEMENT IN THE TOWN OF WILSONVILLE, ALABAMA, OR WITHIN THE POLICE JURISDICTION THEREOF; PROVIDING FOR THE COLLECTION OF THE SAID TAXES; AND PROVIDING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF WILSONVILLE, IN THE STATE OF ALABAMA, AS FOLLOWS:

Section 1. Levy of Tax in the Town. 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) Upon every person, firm or corporation 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 evidence of debt or stocks, nor sale or sales of material and supplies to any person for use in fulfilling a contract for the painting, repair, or reconditioning of vessels, barges, ships and other watercraft of over fifty tons burden), an amount equal to one per cent (1%) of the gross proceeds of sales of the business except where a different amount is expressly provided herein; provided, that any person engaging or continuing in business as a retailer and wholesaler or jobber shall pay the tax measured by 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 as a retailer the tax measured by the gross sales of the business; and provided, further, that where all sales of a business are single sales of peanut products, milk products, coffee, and confections sold in dispensing machines located in industrial plants or on private property for employees where such machines dispense exclusively articles not to exceed ten cents (10¢) per sale, and the person operating such machines shall be engaged in the business of selling exclusively articles not to exceed ten cents (10¢)

per sale and shall have filed with the State Department of Revenue a sworn statement to that effect and shall keep and maintain records satisfactory to the State Department of Revenue, the tax herein provided for shall not be levied with respect to such business;

(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 such institution or association be a denominational, state, 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 an admission fee is charged, including public bathing places, public dance halls of every kind and description within the town, an amount equal to one per cent (1%) of the gross receipts of any such business;

(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 per cent (1%) of the gross proceeds of sales of such machines; 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;

(d) Upon every person, firm, or corporation engaged or continuing within the town in the business of selling at retail any machine, machinery, or equipment, either that which is self-propelled or otherwise, propelled or drawn and which is used in planting, cultivating, and harvesting farm products or that which is 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, and which are necessary to and customarily used in the operation of the machine, machinery, or equipment, an amount equal to one per cent (1%) of the gross proceeds of the sale thereof; provided, that where any used machine, machinery, or equipment, either that which is self-propelled, or otherwise propelled or drawn and 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 sales 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; provided, further, that no machine, machinery or equipment referred to in this subsection (d) shall also be regarded as an automotive vehicle, truck trailer, semitrailer or house trailer as described in Section (e) below for the purpose of levying or collecting a privilege or license tax under that section of this ordinance; and

(e) Upon every person, firm or corporation engaged or continuing within the city in the

business of selling at retail any automotive vehicle, truck trailer, semitrailer or house trailer, an amount equal to one-half of one per cent ($\frac{1}{2}$ of 1%) of the gross proceeds of sales of the said automotive vehicle, truck trailer, semitrailer or house trailer; provided, that when any used automotive vehicle, 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; and, provided, further, that when a taxpayer subject to the tax provided for in this subsection (e) withdraws from his stock in trade any automotive vehicle or truck trailer, semitrailer or house trailer for use by such taxpayer or by an employee or agent of such taxpayer in the operation of such business, the tax of such taxpayer hereunder shall be measured with respect to the item so withdrawn by him by the sum of eighty-three cents (83¢) for each year or part thereof during which such automotive vehicle, truck trailer, semitrailer or house trailer so withdrawn shall remain the property of such taxpayer, each such year or part thereof shall begin with the day or the 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, semitrailer or house trailer so withdrawn shall remain the property of such taxpayer.

Section 2. Levy of Tax in Police Jurisdiction. For the privilege of engaging or continuing in the business activities hereinafter referred to within the police jurisdiction of the city outside of its corporate limits, there is hereby levied, in addition to all taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the 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 engaged or continuing within the police jurisdiction of the town and beyond the corporate limits there, 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 debt or stocks, nor sale or sales of material and supplies to any person for use in fulfilling a contract for the painting, repair or reconditioning of vessels, barges, ships and other watercraft of over fifty tons burden), an amount equal to one-half of one per cent ($\frac{1}{2}$ of 1%) of the gross proceeds of sales of the business except where a different amount is expressly provided herein; provided that any person engaging or continuing in business as a retailer and wholesaler or jobber shall pay the tax measured by 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 as a retailer the tax measured by the gross sales of the business; and provided, further, that where all sales of a business are single sales of peanut products, milk products, coffee, and confections sold in dispensing machines located in industrial plants or on private property for employees where such machines dispense exclusively articles not to exceed ten cents (10¢) per sale, and the person operating such machines shall be engaged in the business of selling exclusively articles not to exceed ten cents (10¢) per sale and shall have filed with the State Department of Revenue, a sworn statement to that effect and shall keep and maintain records satisfactory to the State Department of Revenue, the tax herein provided for shall not be levied with respect to such business;

(b) Upon every person, firm or corporation engaged or continuing, within the police jurisdiction of the town and beyond the corporate limits thereof, 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 such institution or association be a denominational, state, 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 an admission fee is charged, including public bathing places, public dance halls of every kind and description within the police jurisdiction of the city and outside its corporate limits an amount equal to one-half of one per cent ($\frac{1}{2}$ of 1%) of the gross receipts of any such business;

(c) Upon every person, firm or corporation engaged or continuing, within the police jurisdiction of the town and beyond the corporate limits thereof, in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, an amount equal to one-half of one per cent ($\frac{1}{2}$ of 1%) of the gross proceeds of the sale of such machines; 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;

(d) Upon every person, firm, or corporation engaged or continuing, within the police jurisdiction of the town and beyond the corporate limits thereof, in the business of selling at retail any machine, machinery, or equipment either that which is self-propelled or otherwise propelled or drawn and which is used in planting, cultivating, and harvesting farm products, or that which is 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 one-half of one per cent ($\frac{1}{2}$ of 1%) of the gross proceeds of the sale thereof; provided, that where any used machine, machinery, or equipment, either that which is self-propelled, or otherwise propelled or drawn and 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; provided, further, that no machine, machinery or equipment referred to in this subsection (d) shall also be regarded as an automotive vehicle, truck trailer, semitrailer or house trailer as described in Section (e) below for the purpose of levying or collecting a privilege or license tax under that section of this ordinance; and

(e) Upon every person, firm or corporation engaged or continuing, within the police jurisdiction of the town and beyond the corporate limits thereof, in the business of selling at retail any automotive vehicle, truck trailer, semitrailer, or house trailer, an amount equal to one-fourth of one per cent ($\frac{1}{4}$ of 1%) of the gross proceeds of the sale of the said automotive vehicle, truck trailer, semitrailer, or house trailer; provided, that when any used automotive vehicle, 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; and provided, further, that when a taxpayer subject to the tax provided for in this subsection (e) withdraws from his stock in trade any automotive vehicle or truck trailer, semitrailer or house trailer for use by such taxpayer in the operation of such business, the tax of such taxpayer hereunder shall be measured with respect to the sum so withdrawn by him by the sum of forty-two cents (42¢) for each year or part thereof during which such automotive vehicle, truck trailer, semitrailer or house trailer so withdrawn shall remain the property of such taxpayer. Each such year or part thereof shall begin with the day or the 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, semitrailer or house trailer so withdrawn shall remain the property of such taxpayer.

Section 3. Provisions of State Sales Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. This ordinance and the taxes herein levied shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, penalties, fines, punishments and deductions that are applicable to the taxes levied by the state sales tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state sales tax statutes for enforcement and collection of taxes.

Section 4. Adding Amount of Tax to Price. Any person on whom the taxes levied by this ordinance are imposed may add the tax herein levied to the sales price of the goods sold or to the admission price to a place of amusement and may collect the amount so added from the purchaser, or person paying the admission price; but this section is not mandatory.

Section 5. This Ordinance Cumulative to General License Code or Ordinance. This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the town, but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the town by its general license code or ordinance.

Section 6. 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 7. Effective Date. This ordinance shall become effective on the 1st day of February, 1967, and the first payment of taxes hereunder shall be due and payable on the twentieth day of April, 1967. This ordinance shall remain in full force and effect and shall apply to each month of the year 1967, beginning with the month of March, and to each month of each calendar year thereafter from year to year.

Adopted and approved this 20th day of January, 1967.

s/ Jimmy Morris, Mayor

s/ J. I. Vardaman, Town Clerk

Said ordinance was read at length and thereupon Councilman Reed Smith moved that unanimous consent of the members be given for the immediate consideration of and action upon said ordinance, which motion was seconded by Councilman W. E. Revis. Said motion for unanimous consent was submitted to a vote of the Council and said vote was as follows:

AYES: 2

NAYS: 1

Thereupon, the Mayor declared said motion carried and unanimous consent given for the immediate consideration of and action upon said ordinance.

Councilman W. E. Revis moved that said ordinance be adopted, which motion was seconded by Councilman Reed Smith. Said motion for the adoption of said ordinance was submitted to a vote of the Council and said vote resulted as follows:

AYES: 2

NAYS: 1

The Mayor then declared said motion carried and said ordinance adopted.

ORDINANCE NO. 23

AN ORDINANCE TO AMEND THE CODE OF THE CITY OF WILSONVILLE, ALABAMA, 1958 AND PARTICULARLY SECTION L7 AND NEIGHBORHOOD 2A AND 2B OF SAID CODE AND ZONING MAP.

The public welfare requiring it and under authority granted by title 37, Chapter 16, Section 779 of the 1940 Code of Alabama, Be it ordained by the City Council of the City of Wilsonville, Alabama, as follows, to wit:

That the Code of Wilsonville, Alabama 1958, Section L7 and neighborhoods 2A and 2B inclusive, and the zoning as a part thereof is amended, changed and modified as follows:

That the area described as beginning at center line of Highway 25 and northern boundary of City Limits, and extending east 210 feet to a point; thence running in a southerly direction parallel to Highway 25 a distance of 1,584 feet to a point; thence in a westerly direction 560 feet to a point; thence in a northerly direction parallel to Highway 25 a distance of 1,584 feet to City Limits; thence east to point of beginning.

The above described area shall be shown and classified on said map as (B1) Business District subject to all rules set forth in L7 of said Code.

s/ Jimmy Morris, Mayor

s/ J. I. Vardaman, Clerk

Said ordinance was read at length and thereupon Councilman D. F. Bolton moved that unanimous consent of the members be given for the immediate consideration of and action upon said ordinance, which motion was seconded by Councilman W. E. Revis. Said motion for unanimous consent was submitted to a vote of the Council and said vote was as follows:

AYES: Reed Smith, Lewis Johnson, W. E. Revis, and D. F. Bolton.

ABSTAINING: W. W. Foster

Thereupon, the Mayor declared said motion carried and unanimous consent given for the immediate consideration of and action upon said ordinance.