

ORDINANCE NO. 2014-02

AN ORDINANCE AMENDING ORDINANCE NUMBER 98-1 OF THE TOWN OF EVA, ALABAMA BY AMENDING THE RATE OF TAXATION FROM ONE PERCENT (1%) TO TWO PERCENT (2%) ON CERTAIN TRANSACTIONS SPECIFIED HEREIN

BE IT ORDAINED by the Town Council of the Town of Eva, Alabama, as follows:

Section 1. Ordinance Number 98-1 of the Town of Eva, Alabama is hereby amended by deleting the entire language of Section 2(a) thereof and substituting the following for same so that hereafter said Section 2(a) shall read, in its entirety, as follows:

"(a) Upon every person, firm or corporation (including the State of Alabama, the University of Alabama, Auburn University and all other institutions of higher learning in the State, whether such institutions be denominational, state, county or municipal institutions, and any association or other agency or instrumentality of such institutions) engaged or continuing within the Town 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 (50) tons burden), 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, 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 any used part of an automotive vehicle, boat, motor, boat trailer, 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, the tax levied herein shall be paid on the net difference, that is, the price of the new or used part sold less the credit for the used part taken in trade; provided, however, this provision shall not be construed to include tires or batteries;"

Section 2. Ordinance Number 98-1 of the Town of Eva, Alabama is hereby amended by deleting the entire language of Section 2(b) thereof and substituting the following for same so that hereafter said Section 2(b) shall read, in its entirety, as follows:

"(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 matches, prize fights, boxing and wrestling exhibitions, football and baseball games (excluding 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 two percent (2%) of the gross receipts of any such business;"

Section 3. Ordinance Number 98-1 of the Town of Eva, Alabama is hereby amended by deleting the entire language of Section 2(e) thereof and substituting the following for same so that hereafter said Section 2(e) shall read, in its entirety, as follows:

"(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 hereby levied a tax equal to two per cent (2%) of the cost of such food, food products and beverages sold through such machines, which cost for the purpose of this subsection shall be the gross proceeds of sales of such business."

Section 4. Ordinance Number 98-1 of the Town of Eva, Alabama is hereby amended by deleting the entire language of Section 3(a) thereof and substituting the following for same so that hereafter said Section 3(a) shall read, in its entirety, as follows:

"(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 of more than fifty tons burden) purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the Town, except as provided to the contrary in this Section, at the rate of two percent (2%) of the sales price of such property within the corporate limits of said Town."

Section 5. Except as specifically amended by this Ordinance hereof Ordinance 98-1 and all of its provisions shall remain in full force and effect as first written and adopted.

Section 6. 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 98-1 prior to the date that the amended taxation rates go into effect pursuant to Section 7 hereof.

Section 7. 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 rates set by Ordinance 98-1 shall remain in effect through the 31th 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 _____ day of _____, 2014.

APPROVED BY:

Gary Livingston, Mayor

ATTEST:
(Seal)

Judy Fortenberry, Town Clerk