

ORDINANCE 2022- 82

AN ORDINANCE ESTABLISHING A SALES AND USE TAX

Whereas, the Town Council has determined it is in the best public interest of the Town of Baker Hill for the rate of certain sales and use taxes to be established at four percent (4.0%) so the Town of Baker Hill can provide the matching funds necessary to fund projects and continue to offer the same level of services to its citizens.

NOW THEREFORE BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF BAKER HILL AS FOLLOWS:

- I. Section 1 shall read in its entirety 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 or account of the business activities and in the amount of four percent (4.0%) 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, 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 city 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 four percent (4.0%) 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 or 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.

(b) Upon every person, firm, or corporation engaged or continuing within the city, 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, prizefights, 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 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 four percent (4.0%) 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. The tax amount which would have been collected pursuant to this subsection shall continue to be collected by said public primary or secondary school but shall be retained by the school which collected it and shall be used by said school for school purposes.

(c) Upon every person, firm or corporation engaged or continuing within the city 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 four percent (4.0%) 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.

II. The provisions of this Ordinance are severable. If any part of the Ordinance is declared invalid or unconstitutional, such declaration shall not affect the part which remains.

III. This Ordinance shall become effective on the 1st day of October, 2022, and the first payment of taxes hereunder shall be due and payable on the 20th day of November, 2022.


Adopted and approved this 12th day of September, 2022.

THE TOWN OF BAKER HILL, ALABAMA
A MUNICIPAL CORPORATION



, Council President

ATTEST:


Evelyn Nelson, City Clerk