

# *Town of Magnolia Springs*

## **Ordinance No. 2006-02**

### **An ordinance levying a True Sales & Use Tax**

Pursuant to the provisions of code of Alabama Sections 11-51-200 Through 11-51-211, be it ordained by the Town Council of the Town of Magnolia Springs in the State of Alabama as follows:

**Section I:** There is hereby levied, in addition to any other tax of any kind now in effect or imposed by law, and shall be collected as herein provided, a sales tax against any person, or entity engaged in business activities and in the amount of 2.0% of gross receipts, and remitted monthly, as the case may be as follows:

*Every person, firm, corporation, partnership, or any other form of retail business engaged or continuing within the town limits including merchandise, equipment, commodities, or any other products whatsoever whether new, used, or rented(excluding space). Provided however, that any person in the sale or rental of items on both a retail level and a wholesale level, will show total receipts of both forms of revenue with the appropriate sales tax calculated, and due.*

**Section II:** Provisions of State Sales Tax Statutes applicable to this Ordinance and Taxes herein levied. The taxes levied by section I of this ordinance shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State sale tax statutes, except where inapplicable or wherein otherwise provided, including all provisions of the state sales tax statutes for enforcement and collection of taxes.

**Section III:** This Ordinance Cumulative to General License Code or ordinance. This ordinance is not to be construed to repeal any of the provisions of any 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 any general license code or ordinance.

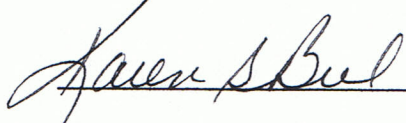
**Section IV:** Severability. Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid for any reason shall not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

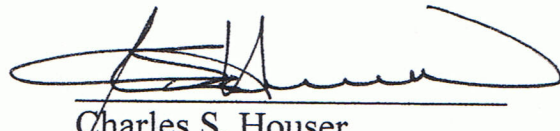
**Section V:** It is hereby further provided that a third party vendor, at mayor's discretion, is hereby authorized and directed and empowered to assess and collect said municipal taxes as herein provided, and shall receive a commission/payment in an amount as provided by law.

**Section VI:** Effective date. This ordinance shall become effective on the first day of February, 2007, and the first payment of taxes hereunder shall be due and payable on the twentieth day of March, 2007, and subsequently payable each month thereafter until revised or rescinded by order of the Town Council.

**Section VII:** Adopted and approved this 11th day of December, 2006.

Attest:

  
\_\_\_\_\_  
Town Clerk

  
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Charles S. Houser  
Mayor