

ORDINANCE NO. 1673

AN ORDINANCE TO AMEND, REVISE, CODIFY AND/OR RECODIFY ORDINANCE #1571 AND ANY AND ALL OTHER EXISTING ORDINANCES PERTAINING TO SECTION 11-51-200, CODE OF ALABAMA, (1975), REGARDING THE LEVY OF A PRIVILEGE, LICENSE, EXCISE OR USE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS STORING, USING OR OTHERWISE CONSUMING, OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL ANY TANGIBLE PERSONAL PROPERTY, INCLUDING SALES OF FOOD AND FOOD PRODUCTS THROUGH COIN-OPERATED DISPENSING MACHINES, OR CONDUCTING OR OPERATING PLACES OF AMUSEMENT OR ENTERTAINMENT, WITHIN THE CITY OF TALLADEGA OR ITS POLICE JURISDICTION; PROVISION FOR THE COLLECTION OF SAID TAXES; AND PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TALLADEGA, ALABAMA, PURSUANT TO THE PROVISIONS OF SECTION 11-51-200, ET SEQ., CODE OF ALABAMA (1975), AND AS MAY BE AMENDED, AS FOLLOWS:

SECTION I: That Ordinance No. 1571, Section 4 through Section 6 as adopted by the City Council of the City of Talladega, Alabama on the 20th day of December 2004, be amended, so that as amended shall read as follows:

Section 4. Applicability of Provision of State Sales and Use Tax Laws: All taxes levied or assessed pursuant to this ordinance shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, provisions, penalties, fines and punishments as are provided by the State of Alabama Tax Statutes, codified as Chapter 23, "Sales and Use Taxes", except where inapplicable or where otherwise provided in this ordinance.

(a) The filing of all taxes and reports required under Section 40-23-7 and all other pertinent sections of the Code of Alabama (1975) shall be done electronically.

(b) There are no discounts allowed to the taxpayer for payment of taxes due by such taxpayer before same becomes delinquent.

Section 5. (a) The provisions of this ordinance, so far as they are the same as those of the ordinances existing at the time of the adoption of this ordinance, shall be considered as a continuation thereof, and not as new enactments.

(b) This ordinance is a revision, codification or recodification of Ordinances No. 897, 980, 1237, 1279, 1566, and 1571. This ordinance shall not be construed to repeal any other provisions of the general license code or ordinance of the City, but it shall be held to be cumulative, and the amounts of taxes herein levied shall be in addition to the amount of all other license taxes imposed by the City be it general license code or ordinance.

Section 6. If, for any other reasons, any part, section, sub-section, sentence, clause or phrase of this ordinance, or the application thereof to any person or circumstance, is declared to be unconstitutional or invalid, such decisions shall not affect the validity of the remaining portions of this ordinance.

SECTION II: This ordinance shall take effect immediately upon its passage and publication, as provided by law.

ADOPTED AND APPROVED this 17th day of May 2010.

Dr. Horace Patterson, Council President

Dr. Jimmy Davis, Council Member

Dr. Lance Grissett, Council Member

Mr. Eddie L. Tucker, Council Member

Mr. Robert D. Miller, Council Member

Mr. Michael Stampfler, City Manager

Attested to by Elizabeth Cheeks, City Clerk