

ORDINANCE 08-19-14

AN ORDINANCE PROVIDING FOR AMENDMENT OF ORDINANCE 07-01-14 TO PROVIDE FOR A ONE HALF PER CENT (½%) INCREASE IN THE EXCISE TAX IMPOSED ON THE STORAGE, USE OR OTHER CONSUMPTION IN THE CITY OF ANY MACHINES USED IN MINING, QUARRYING, COMPOUNDING, PROCESSING AND MANUFACTURING OF TANGIBLE PERSONAL PROPERTY PURCHASED AT RETAIL ON OR AFTER OCTOBER 1, 2014.

WHEREAS, Ordinance 07-01-14 was duly passed and adopted on the 15th Day of July, 2014 levying a privilege license or excise tax against persons, firms or corporations storing, using or otherwise consuming or engaging in the business of selling at retail tangible personal property or conducting places of amusement in the City of Enterprise, Coffee County, Alabama, or within its police jurisdiction; and

WHEREAS, Section 4 (b) of Ordinance 07-01-14 provides for an excise tax imposed on the storage, use or other consumption in the City of any machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property purchased at retail at the rate of two percent (2%) of, the sales price of any such machine within the corporate limits of the City; and

WHEREAS, it was the intent of the City Council of the City of Enterprise, Alabama to increase the excise tax provided in Section 4 (b) of Ordinance 07-01-14 by one half percent (1/2%) at the time the Ordinance was passed and duly adopted; now

Therefore Be It Ordained by The City Council of the City of Enterprise, Alabama, that Ordinance 07-01-14 Section 4 (b) is hereby amended as follows:

I. SECTION 4.

(b) An excise tax is hereby imposed on the storage, use or other consumption in the City of any machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property purchased at retail at the rate on or after the effective date of this Ordinance at the rate of two and a half percent (2.5%) of, the sales price of any such machine within the corporate limits of the City, provided that the term "machine" as herein used, shall include machinery which is used for the mining, quarrying, compounding, processing and manufacturing of tangible personal property, and the parts of such machines, attachments and replacements thereof, 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.

II. Severability.

If any section, sentence, clause, phrase, or part of this ordinance is for any reason declared to be invalid by the valid judgment or decree of a court of competent jurisdiction, such decision shall not affect any remaining sections, sentences, clauses, phrases, or parts of this ordinance.

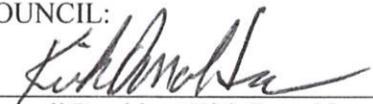
III. Effective Date.

This ordinance shall become effective on the first day of October, 2014, and the first payment of taxes hereunder shall be due and payable on the 20th day of November, 2014. This Ordinance shall remain in full force and effect and shall apply to each month of the year 2014, beginning with the month of October and to each month of each calendar year thereafter from year to year.

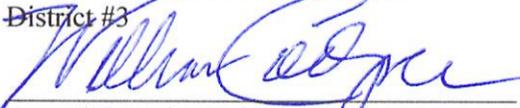
IV. Publication.

The City Clerk is hereby directed to cause a copy of this Ordinance to be published in a newspaper of general circulation in the City of Enterprise, Alabama.

COUNCIL:



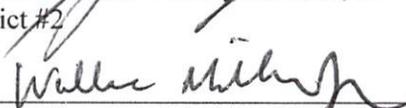
Council President Kirk Donaldson
District #3



Council Member William E. Cooper
District #1



Council Member Tommy Johnson, Jr.
District #2

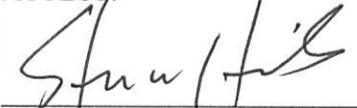


Council Member Wallace "Al" Miller, Jr.
District #4



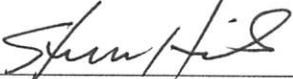
Council Member Rhett Marques
District #5

ATTEST:



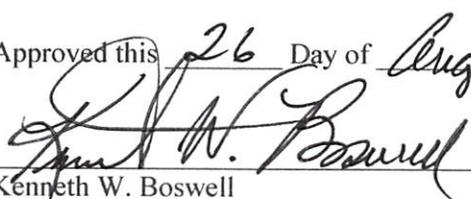
Steven W. Hicks
City Clerk/Treasurer

Transmitted to the Mayor this 26th Day of August, 2014



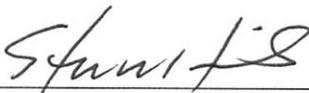
Steven W. Hicks
City Clerk/Treasurer

ACTION OF THE MAYOR:

Approved this 26 Day of August, 2014.


Kenneth W. Boswell
Mayor

ATTEST:



Steven W. Hicks
City Clerk/Treasurer