

**ORDINANCE
2013-07-01**

AN ORDINANCE AMENDING SECTIONS 1, 2 & 4 (SECTIONS 20-20, 20-21, 20-23 (A) OF THE CODE OF ORDINANCES OF THE CITY OF MARION) OF ORDINANCE NO. 77-1 OF THE CITY OF MARION LEVYING A PRIVILEGE LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS, OR CORPORATION 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 MARION, ALABAMA OR WITHIN ITS POLICE JURISDICTION.

BE IT ORDAINED BY THE CITY COUNCIL OF MARION, ALABAMA AS FOLLOWS:

- I Section 1 of Ordinance No. 77-1 of the City of Marion which was adopted and approved by the City Council of said City on May 19, 1977 is hereby amended so that said Section 1, 1(a), 1(b), & 1(f) shall be 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 on account of the business activities and in the amount to be determined by the application of rates 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 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 tons burden), an amount equal to three percent (3%) 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 and 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 a 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, prize fights, boxing and wrestling exhibitions, football and baseball games, (including athletic contests, conducted by or under the auspices of any educational institution within the City, or any athletic association thereof or other association whether such institution or association be denominational, a state, 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 City, an amount equal to three percent (3%) of the gross receipts of any such business.

(f) Upon every person, firm, or corporation engaged on 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 therefor, there is hereby levied a tax equal to three percent (3%) 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. Section 2 of Ordinance No. 77-1 of the City of Marion which was adopted and approved by the City Council of the said City on May 19, 1977 is hereby amended so that the said Section 2 shall be read in its entirety as follows:

Section 2. Levy of the Tax in Police Jurisdiction. Upon every person, firm or corporation engaging in the doing of any act, or who shall do any act, or continuing in the doing of any act, or engaged in the operation of any business, or who shall engage in the operation of any business, within the police jurisdiction of the City but beyond the corporate limits of said City, for which or upon which a privilege or license tax is in this ordinance levied or required within the corporate limits of the City there is hereby levied, in addition to all other taxes or every kind now imposed by law or by municipal ordinance, to be collected as herein provided for the privilege or license tax equal to one-half (1/2) of that provided, levied or required in this ordinance for the doing of such act, or the engaging or continuing therein, or the engaging or continuing in the operation of such business within the corporate limits of the City. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of said City but without the corporate limits thereof, all the provisions of this ordinance extend and apply to all the area within the police jurisdiction of the City.

- III. Section 4 of Ordinance No. 77-1 of the City of Marion which was adopted and approved by the City Council said City on May 19, 1977 is hereby amended so that the said Section 4(a) shall be read in its entirety as follows:

Section 4. (a) An excise tax is hereby imposed on the storage, use or other consumption in the City 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 water-craft 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 City except as provided in subsections (b), (c) and (d), at the rate of three percent (3%) of the sales price of such property within the corporate limits of said City.

- IV. All other provisions of Ordinance No. 77-1 shall remain in full force and effect. Any and all ordinances in conflict with this ordinance are hereby **REPEALED**.

- VI. Effective Date. This Ordinance shall become effective on the 1st day of September, 2013, and the first payment of taxes hereunder shall be due and payable on the 20th day of October, 2013. This Ordinance shall remain in full force and effect and shall apply to each month of the year 2013, beginning with the month of April, and to each month of each calendar year thereafter from year to year.

**ADOPTED BY THE CITY COUNCIL OF THE CITY OF MARION, ALABAMA,
on this 1st the day of July, 2013.**

ATTEST: