

ORDINANCE 2021-21

An Ordinance to Amend Section 2(d) and 2(e) of Ordinance No. 804-89 being an Ordinance for the Levy and Assessment of Sales Tax in the City of Irondale, Alabama

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF IRONDALE, ALABAMA, in regular meeting duly assembled, a quorum being present, and by authority thereof as follows:

Section 1. AMENDMENT TO APPENDIX C – SALES TAX OF THE CODE OF ORDINANCES, CITY OF IRONDALE, ALABAMA, ORDINANCE NO. 804-89, SECTION 2(d). Section 2(d) of Ordinance No. 804-89 set forth in Appendix C of The Code of Ordinances, City of Irondale, Alabama is hereby deleted in its entirety and replaced with the following:

(d) Upon every person, firm or corporation engaged or continuing within this city in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, an amount equal to one and one half percent (1.5%) of the gross proceeds of the sale of such machines; provided, that the term "machines," as herein used, shall include machinery which is used for mining, quarrying, compounding, processing or manufacturing tangible personal property, and the parts of such machines, attachments and replacements therefor, which are made or manufactured for use on or in the operations of such machines and which are necessary to the operation of such machines and are customarily so used.

The remainder of Ordinance No. 804-89 remains unchanged.

Section 2. AMENDMENT TO APPENDIX C – SALES TAX OF THE CODE OF ORDINANCES, CITY OF IRONDALE, ALABAMA, ORDINANCE NO. 804-89, SECTION 2(e). Section 2(e) of Ordinance No. 804-89 set forth in Appendix C of The Code of Ordinances, City of Irondale, Alabama is hereby deleted in its entirety and replaced with the following:

(e) Upon every person, firm or corporation engaged or continuing within this city in the business of selling at retail any machine, machinery, or equipment which is used in planting, cultivating, and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock, or poultry on farms, and the parts of such machines, machinery, or equipment, attachments and therefor which are made or manufactured for use on or in the operation of such machine, machinery, or equipment and which are necessary to and customarily used in the operation of such machine, machinery or equipment an amount to one and one half percent (1.5%) of the gross proceeds of the sale thereof. Provided, however, the one percent rate herein prescribed with respect to parts, attachments, and replacements shall not apply to any automotive vehicle or trailer designed

primarily for public highway use, except farm trailers used primarily in the production and harvesting of agricultural commodities.

Where any used machine, machinery, or equipment which is used in planting, cultivating, and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock and poultry on farms is taken in trade or in a series of trades as a credit or part payment on a sale of a new or used machine, machinery or equipment, the tax levied herein shall be paid on the net, difference, that is, the price of the new or used machine, machinery or equipment sold, less the credit for the used machine, machinery, or equipment taken in trade.

The remainder of Ordinance No. 804-89 remains unchanged.

Section 3. ORDINANCES REPEALED. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 4. SEVERABILITY. That if any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council of the City of Irondale hereby declares that it would have passed this ordinance, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

Section 5. LEGAL RIGHTS NOT IMPAIRED. That nothing in this ordinance or in the municipal code hereby adopted shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed as cited in Section 3 of this ordinance; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this ordinance.

Section 6. ORDINANCE CUMULATIVE; COMPATIBILITY WITH OTHER REGULATIONS. This ordinance shall not be construed to modify or to repeal any other ordinance, rule, regulation, or other provision of law. The requirements of this ordinance are in addition to and cumulative to the requirements of any other ordinance, rule, regulation, or other provision of law, and where any provision of this ordinance imposes restrictions different from those imposed by any other ordinance, rule, regulation, or other provision of law, whichever provision is more restrictive or imposes higher protective standards for human health or the environment shall control.

Section 7. PUBLICATION OF ORDINANCE. That the City Clerk of the City of Irondale is hereby ordered and directed to cause this ordinance to be published and that a copy of this ordinance be entered upon the minutes of the meeting of the City Council.

Section 8. EFFECTIVE DATE OF ORDINANCE. That this ordinance and the rules, regulations, provisions, requirements, orders and matters established and adopted

hereby shall be in full force and effect upon adoption and shall continue in full force and effect from month to month and year to year from its effective date until repealed.

ADOPTED & APPROVED: This 6th day of October, 2021.

David Spivey, City Council President

APPROVED:

James D. Stewart, Jr., Mayor

ATTESTED:

Lu Jackson, City Clerk

CERTIFICATION

I, Lu Jackson, City Clerk of the City of Irondale, Alabama, hereby certify that the above to be a true and correct copy of an ordinance adopted by the City Council of the City of Irondale at its regular meeting held on the 6th day of October, 2021, as the same appears in the minutes of record of said meeting.

Lu Jackson, City Clerk