

ORDINANCE NO. 2015-1194

AN ORDINANCE AMENDING SECTION 50-132  
OF THE CODE OF ORDINANCES, CITY OF ORANGE BEACH, ALABAMA  
TO LEVY A TWO PERCENT SALES TAX

BE IT ORDAINED by the City Council of the City of Orange Beach, Alabama, as follows:

SECTION 1.

Sections 50-132 (1) of the Code of Ordinances, City of Orange Beach, Alabama is hereby amended so that the entire section shall read as follows:

“Sec. 50-132. Levy of tax.

There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, 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:

(1) Upon every person, including the state, the University of Alabama, Auburn University and all other institutions of higher learning in the state, whether such institutions are denominational, state, county or municipal institutions, any association or other agency or instrumentality of such institutions, but excluding the state alcoholic beverage control board in the sale of alcoholic beverages of all kinds, engaged or continuing in this 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 debts or stocks, nor 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, and commercial fishing vessels of over five tons load displacement, as registered with the U. S. Coast Guard and licensed by the state department of conservation and natural resources, an amount equal to **two percent** of the gross proceeds of sales of the business except where a different amount is expressly provided in this section. 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. Where any used part, including tires, of an automotive vehicle or truck trailer, semitrailer or house trailer is taken in trade, or in a series of trades, as a credit or part payment on the sale of a new or rebuilt part, or tire, the tax levied in this section shall be paid on the net difference, that is, the price of the new or used part or tire sold less the credit for the used part or tire taken in trade; provided, however, that this subsection shall not be construed to include batteries.”

SECTION 2.

This ordinance shall become effective immediately.

APPROVED and ADOPTED this 3<sup>rd</sup> day of February, 2015.

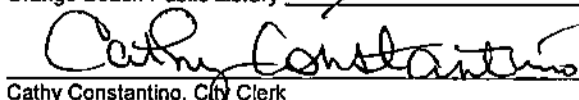


Cathy Constantino, MMC  
City Clerk

The City Clerk of the City of Orange Beach, Alabama hereby certifies that the foregoing Ordinance 2015-1194 was posted on 2/10/15 in the following three

(3) public places:

Orange Beach City Hall \_\_\_\_\_  
Orange Beach Post Office \_\_\_\_\_  
Orange Beach Public Library \_\_\_\_\_



Cathy Constantino, City Clerk