

ORDINANCE NO. 2015-1196

AN ORDINANCE AMENDING SECTION 50-182
OF THE CODE OF ORDINANCES, CITY OF ORANGE BEACH, ALABAMA
TO LEVY A TWO PERCENT USE TAX

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

SECTION 1.

Section 50-182 (a) of the Code of Ordinances, City of Orange Beach, Alabama is hereby amended so that the entire section shall read as follows:

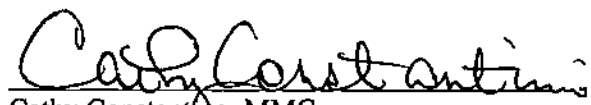
“Sec. 50-182. Levy of tax.

- (a) There is hereby levied and imposed an excise tax on the storage, use or other consumption in this city of tangible personal property, not including, however, materials and supplies bought for use in fulfilling a contract for the painting, repairing or reconditioning of vessels, barges, ships and other watercraft and commercial fishing vessels over five tons displacement as registered with the U.S. Coast Guard and licensed by the state department of conservation and natural resources, purchased at retail, for storage, use or other consumption in this city at the rate of **two percent** of the sales price of such property or the amount of tax collected by the seller, whichever is greater; provided, however, that when the seller follows the city's suggested use tax brackets and his records prove that his following such brackets resulted in a net undercollection of tax for the month, he may report the tax due or tax collected, whichever is less, except as provided in subsections (b), (c) and (d) of this section.”

SECTION 2.

This ordinance shall become effective immediately.

APPROVED and ADOPTED this 3rd 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 2015-1196


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