

## ORDINANCE NO. 04-2014

### AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF MUNICIPAL SALES AND USE TAXES WITHIN THE CORPORATE LIMITS AND POLICE JURISDICTION OF THE CITY OF CORDOVA, ALABAMA

**BE IT ORDAINED** by the CITY COUNCIL OF CORDOVA, ALABAMA, as follows:

**SECTION 1. Definitions.** The following words, terms, and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning. Except as may be otherwise provided in this section or where the context clearly indicates a different meaning or where inapplicable, all words, terms, and phrases used in this article that are defined in the corresponding state tax laws shall have the meanings ascribed to them therein.

A. *City* means the City of Cordova, Alabama, and, where appropriate, shall be substituted for the terms "agency", "department", "Department of Revenue", "state", "State of Alabama", and other similar terms relative to the taxing authority, as such terms appear in the corresponding state tax laws.

B. *City Clerk* shall mean the Clerk of the City of Cordova, Alabama.

C. *City taxes* means the sales, use, rental, and other taxes levied or assessed by the City against a taxpayer under this article, and, where appropriate, shall be substituted for the corresponding terms in the corresponding state tax laws.

D. *Corresponding state tax laws* means state tax laws that apply to the administration of state taxes and which laws the city is required to apply in the administration of city taxes under the LTSA, including all definitions, exceptions, exemptions, proceedings, requirements, provisions, rules and regulations promulgated under the Alabama Administrative Procedures Act, direct pay permit and drive-out certificate procedures, statutes of limitations, penalties, fines, punishments, and deductions for the corresponding state tax, except for those provisions relating to the tax rate, except where inapplicable or where otherwise provided in the LTSA.

E. *Gross Receipts* means the value accruing from the sale of tangible personal property including merchandise and commodities of any kind and character, all receipts actual and accrued by reason of any business engaged in and without any deduction on account of the cost of property sold, the cost of the materials used, labor or service cost, interest paid, or any other expenses without any deductions on account of losses.

F. *Local Tax Simplification Act* or *LTSA* means the Local Tax

Simplification Act of 1998, 1998 Alabama Laws Act 98-192, as such may be superseded or amended from time to time.

G. *Sales tax* means the taxes levied by the state under *Code of Ala. 1975*, Title 40, Chapter 23, Article 1, and the corresponding tax levied by the city under Section 2 of this article.

H. *State taxes* means the state's sales, use, rental, and lodging taxes.

I. *Taxpayer* means every person, business, entity, partnership or corporation liable for taxes levied or assessed under this article and, where appropriate, the term shall be substituted for the term taxpayer as such term appears in the corresponding state tax laws.

J. *Use tax* means the taxes levied by the state under *Code of Ala. 1975*, Title 40, Chapter 23, Article 2, and the corresponding tax levied by the city under Section 3 of this article.

**SECTION 2. Levy of Sales Tax.** 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 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 of Alabama Department of Conservation and Natural Resources), 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. Where any used part including tires of an automotive vehicle or a 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 herein 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, this provision shall not be construed to include batteries.

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, vaudeville, 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 a denominational, a state, or 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. Provided, however, notwithstanding any language to the contrary in the prior portion of this subsection, the tax provisions so specified shall not apply to any athletic event conducted by a public or nonpublic primary or secondary school or any athletic event conducted by or under the auspices of the Alabama High School Athletic Association. The tax amount which would have been collected pursuant to this subsection shall continue to be collected by said public or nonpublic primary or secondary school but shall be retained by the school which collected it and shall be used by said school for school purposes.

C. Upon every person, firm or corporation engaged or continuing within the 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 three percent (3%) of the gross proceeds of the sale of machines. The term "machine," 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 operation of the machines and which are necessary to the operation of the machines and are customarily so used.

D. Upon every person, firm, or corporation engaged or continuing within the city in the business of selling at retail any automotive vehicle or truck trailer, semitrailer, house trailer, or mobile home set-up materials and supplies including but not limited to steps, blocks, anchoring, cable pipes, and any other materials pertaining thereto an amount equal to one percent (1 %) of the gross proceeds of sale of said automotive vehicle or truck trailer,

semitrailer, house trailer, or mobile home set-up materials and supplies provided, however, where a person subject to the tax provided for in this subsection withdraws from his stock in trade any automotive vehicle or truck trailer, semitrailer, or house trailer for use by him or by his employee or agent in the operation of such business, there shall be paid, in lieu of the tax levied herein, a fee of \$20.00 per year or part thereof during which such automotive vehicle, truck trailer, semitrailer or house trailer shall remain the property of the person. Each such year or part thereof shall begin with the day or anniversary date, as the case may be, of such withdrawal and shall run for the 12 succeeding months or part thereof during which the automotive vehicle, truck trailer, semitrailer, or house trailer shall remain the property of the person.

Where any used 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 used vehicle, the tax levied herein shall be paid on the net difference, that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.

E. Upon every person, firm or corporation engaged or continuing within the 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 replacements 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 equal to three percent (3%) of the gross proceeds of the sale thereof. Provided, however, the three percent (3%) 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.

F. Upon every person, firm, or corporation engaged or 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 levied a tax equal to three percent (3%) of the cost of the food, food products, and

beverages sold through the machines, which cost for the purpose of this subsection shall be the gross proceeds of sales of the business.

### **SECTION 3. Levy of Use Tax.**

A. An excise tax is hereby imposed on the storage, use or other consumption in the 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 of over five tons load displacement as registered with the U. S. Coast Guard and licensed by the State of Alabama Department of Conservation and Natural Resources, 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 (f), at the rate of three percent (3%) of the sales price of such property within the corporate limits of the city.

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 on or after the effective date of this ordinance at the rate of three percent (3%) of the sales price of any such machine; provided, that the term "machine" 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 operation of such machines and which are necessary to the operation of such machines and are customarily so used.

C. An excise tax is hereby imposed on the storage, use or other consumption in the city on any automotive vehicle or truck trailer, semitrailer, house trailer, and mobile home set-up materials and supplies including but not limited to steps, blocks, anchoring, cable pipes and any other materials pertaining thereto purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the city at the rate of one percent (1%) of the sales price of such automotive vehicle, truck trailer, semitrailer or house trailer, and mobile home set-up materials and supplies within the corporate limits of the city. Where any used 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 used vehicle, the tax levied herein shall be paid on the net difference, that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.

D. Every person storing, using or otherwise consuming in the city tangible personal property purchased at retail shall be liable for the tax



imposed by this article, and the liability shall not be extinguished until the tax has been paid to the city; provided, that a receipt from a retailer maintaining a place of business in the city or a retailer authorized by the city, under such rules and regulations as it may prescribe, to collect the tax imposed hereby and who shall for the purpose of this article be regarded as a retailer maintaining a place of business in the city, given to the purchaser in accordance with the provisions of *Code of Ala. 1975 § 40-23-67*, shall be sufficient to relieve the purchaser from further liability for tax to which such receipt may refer.

E. An excise tax is hereby imposed on the classes of tangible personal property, and at the rates imposed on such classes, specified in subsections (a), (b) and (c) of this section, on the storage, use, or other consumption in the performance of a contract in the city of any such tangible personal property, new or used, the tax to be measured by the sales price or the fair and reasonable market value of such tangible personal property when put into use in the city, whichever is less; provided, that the tax imposed by this subsection shall not apply where the taxes imposed by subsection (a), (b) or (c) of this section apply.

F. An excise tax is hereby levied and imposed on the storage, use or other consumption in the city of 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 replacements 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, which is purchased at retail after the effective date of this ordinance, for the storage, use or other consumption in the city at the rate of three percent (3%) of the sales price of such property within the corporate limits of the city, regardless of whether the retailer is or is not engaged in the business in the city. Provided, however, the three percent (3%) 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.

#### **SECTION 4. Purpose; conformance with state tax laws; administration of taxes.**

A. *General.* This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State sales tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State sales tax statutes for enforcement and collection of taxes.

B. *Conformance with LTSA; incorporation of corresponding state tax laws.* In accordance with the Local Tax Simplification Act, all city taxes levied under this article shall parallel the corresponding state levy except for the rate of tax and shall be subject to corresponding state tax laws, which laws are incorporated herein by reference and adopted in the city's administration of city taxes, and shall be included whenever reference is made to this article.

C. *Venue.* Notwithstanding anything contained in this article to the contrary, the adoption by reference of corresponding state tax laws, or the statement of conformance therewith, does not include venue of tax appeals to the circuit court under this article unless applicable state law requires otherwise. To the extent applicable state law does not dictate venue to self-administering municipalities, the appropriate venue for appeals to the circuit court under this article shall be in the Circuit Court of Walker County, Alabama.

**SECTION 5. In Police Jurisdiction.** Upon every person, firm or corporation engaged in the doing of any action, 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 the City, there is hereby levied, in addition to all other taxes of every kind now imposed by law or by municipal ordinance, to be collected as herein provided for a tax equal to one-half (1/2) of that provided, levied or required in this ordinance.

**SECTION 6. School Items Annual Sales Tax Holiday.** The City shall participate in the school sales tax holiday provided for in Title 40, Chapter 23, Article 7 of the *Code of Alabama 1975*.

**SECTION 7. Storm Related Items, Annual Sales Tax Holiday.** The City shall participate in the storm readiness sales tax holiday as provided for in Title 40, Chapter 23, Article 8 of the *Code of Alabama 1975*.

**SECTION 8. Payment of City Sales Tax and City Use Tax: Filing Returns.**

A. Returns of taxpayers having annual sales aggregating not more than three hundred dollars (\$300), or not more than nine dollars (\$9) total tax to be remitted during or with respect to the calendar year in which such sales occurred, may be filed either (i) monthly, as set out in paragraph (d) below, or (ii) annually, not later than the 20<sup>th</sup> day of January next following such calendar year.

B. Returns of taxpayers having annual sales aggregating not more than five hundred dollars (\$500), or not more than fifteen dollars (\$15) total tax to be remitted during or with respect to the calendar year in which such sales occurred, may be filed either (i) monthly, as set out in paragraph (d) below, or (ii) semiannually, not later than the 20<sup>th</sup> day of July and January next following each semiannual period of such calendar year.

C. Returns of taxpayers having annual sales aggregating not more than one thousand dollars (\$1,000), or not more than thirty dollars (\$30) total tax to be remitted during or with respect to the calendar year in which such sales occurred, may be filed either (i) monthly, as set out in paragraph (d) below, or (ii) quarterly, not later than the 20<sup>th</sup> day of April, July, October and January next following each quarterly period of such calendar year.

D. Returns of taxpayers having annual sales aggregated more than one thousand dollars (\$1,000), or more than thirty dollars (\$30) total tax to be remitted during or with respect to the calendar year in which such sales occurred, must be filed monthly, not later than the 20<sup>th</sup> day of the month next following each month of such calendar year.

E. Any return postmarked on or before the 20<sup>th</sup> day of the month in which due shall be considered to have been timely filed. Any return postmarked after the 20<sup>th</sup> day of the month in which due shall be considered delinquent.

F. Notwithstanding the preceding provisions of this Section, any taxpayer may file returns, with respect to either or both the City Sales Tax and the City Use Tax, less frequently than monthly, but only to the extent and at the times that it is expressly permitted to do so by applicable law, including the provisions of Section 11-51-211(b) of the *Code of Alabama 1975*, as amended.

**SECTION 9. Records to be Kept.** It shall be the duty of every person, firm or corporation engaging or continuing in this City in business for which a privilege sales tax is imposed by this ordinance, to keep and preserve suitable records of the gross sales, gross proceeds of sales, and gross receipts of sales of such business and such other books or accounts as may be necessary to determine the amount of tax for which he/she/it is liable under the sales tax provisions of this ordinance. It shall be the duty of every person to keep and preserve, for a period of three (3) years, all invoices of goods, wares and merchandise purchased, for resale or otherwise, and all such books, invoices and other records shall open for examination at any time by the City or its duly authorized agents. Any person, firm, or corporation selling both at wholesale and retail shall keep books so as to show separately the gross proceeds of wholesale sales and the gross proceeds of retail sales.

**SECTION 10. Penalties**

A. *State tax laws to apply, generally.*

1. All violations of state tax laws and penalties, fines, and punishments imposed upon any person, including a taxpayer, under the state tax laws for such violations are hereby made applicable in the administration of city taxes to the extent the LTSA requires or authorizes such application.



2. Compliance responsibilities or duties imposed on any person, including a taxpayer, by state tax laws, including those related to records, reports, returns, filings, payments, and tax preparation, are hereby adopted to be responsibilities or duties of persons, including city taxpayers, that are subject to this article.

B. *Specific penalties.* Without limiting the generality of the foregoing subsection (A), the following shall constitute violations of this article:

1. Penalty for failure to make reports or keep records. Any person subject to the provisions of this article who shall fail to make the reports or any of them, as herein required, or who shall fail to keep the records as herein required, shall be guilty of a violation of this article, and upon conviction shall be fined not less than \$100.00 nor more than \$500.00 for each offense. Each month of such failure shall constitute a separate offense.

2. Penalty for willful refusal to make reports or permit examination of records.

Any person subject to the provisions of this article willfully refusing to make the reports herein required, or who shall refuse to permit the examination of his records by the city tax administrator, which includes his delegate, shall be guilty of a violation of this article, and upon conviction shall be fined not less than \$100.00 nor more than \$500.00 for each offense, and in addition may be imprisoned in the city jail for a period not to exceed six months. Each month of failure to make such reports shall constitute a separate offense, and each refusal of a written demand of the city to examine, inspect, or audit such records shall constitute a separate offense.

C. *Violation of article.* Where not otherwise provided for under this article, including state tax laws incorporated herein by reference, any person violating any of the provisions of this article, on conviction, shall be fined not less than \$100.00 nor more than \$500.00 for each offense, and in addition may be imprisoned in the city jail for a period not to exceed six months. Each day that a violation occurs shall constitute a separate offense.

D. *Violator may be restrained from continuing in business.* Any city taxpayer who shall violate any of the provisions of this article may be restrained from continuing in business, and the proper prosecution shall be instituted in the name of the city by its attorney, until such person shall have complied with the provisions of this article.

E. *Reports under oath.* Wherever in the state tax laws a report is required to be sworn to, the same, as it relates to city taxes, shall be sworn to by

the city taxpayer or his agent before some officer authorized to administer oaths, and any false statement to a material fact made with intent to defraud shall constitute perjury, and upon conviction thereof, the person so convicted shall be punished as provided by law.

F. *Lien for taxes.* The city shall have a lien for the city taxes as such lien may be provided for or authorized by state law, rule, or regulations.

G. *Failure to timely file return.* If a taxpayer fails to file any return required to be filed with the City on or before the date prescribed therefor, determined with regard to any extension of time for filing, there shall be assessed as a penalty the greater of ten percent (10%) of any additional tax required to be paid with the return or fifty dollars (\$50).

H. *Failure to timely pay tax.*

1. If a tax payer fails to pay to the City the amount of tax shown as due on a return required to be filed on or before the date prescribed for payment of the tax, determined with regard to any extension of time for payment, there shall be added as a penalty one percent (1%) of the amount of the tax due if the failure to pay is for not more than one month, with an additional one percent (1%) for each additional month or fraction thereof during which failure to pay continues, not exceeding twenty-five percent (25%) in the aggregate. In lieu of the penalty provided in the immediately preceding sentence, for any tax for which a monthly or quarterly return is required, or for which no return is required, the City shall add a failure to timely pay penalty of ten percent (10%) of the unpaid amount shown as tax due on the return or the amount stated in the notice and demand.

2. If a taxpayer fails to pay to the city any amount of any tax required to be shown on any return which is not so shown, within thirty (30) calendar days from the date of the first notice and demand therefor, there shall be added as a penalty one percent (1%) of the amount of the tax due if the failure to pay is not for more than one month, with an additional percent (1%) for each additional month or fraction thereof during which failure to pay continues not exceeding twenty-five percent (25%) in the aggregate. In lieu of the penalty provided in the immediately preceding sentence, for any tax for which a monthly or quarterly return is required, or for which no return is required, the City shall add a failure to timely pay penalty of ten percent (10%) of the unpaid amount stated in the notice and demand unless payment is received within thirty (30) calendar days from the date of the first notice and demand.

I. *Underpayment due to negligence.* If any part of any underpayment of tax is due to negligence or disregard of rules or regulations, there shall be added to the tax an amount equal to five percent (5%) of that part of the tax attributable to negligence or disregard of rules or regulations. For purposes of this paragraph, the term “negligence” includes any failure to make a reasonable attempt to comply with this ordinance, and the term “disregard” includes any careless, reckless or intentional disregard.

J. *Underpayment due to fraud.* If any part of any underpayment of tax required to be shown on a return is due to fraud, there shall be added to the tax an amount equal to fifty percent (50%) of that portion of the underpayment which is attributable to fraud. For purposes of this paragraph, the term “fraud” shall have the same meaning as ascribed to the term under 26 U.S.C. Section 6663, as in effect from time to time.

K. *Frivolous return penalty.* If a taxpayer files a “frivolous return,” as that term is used in 26 U.S.C. § 6702, that taxpayer may be liable for a penalty of up to five hundred dollars (\$500).

L. *Frivolous appeal penalty.* If any appeal to either the Administrative Law Division of the Alabama Department of Revenue or a state circuit court is determined to be frivolous or primarily for the purpose of delay or to impede collection of any tax, a penalty of two hundred fifty dollars (\$250) or twenty-five percent (25%) of the tax in question, whichever is greater, shall be assessed in addition to any tax due.

M. *Penalties not exclusive.* The penalties provided in this Section for failure to timely file a return, failure to timely pay tax, filing a frivolous return, filing a frivolous appeal, or negligence may be assessed against the same taxpayer for the same tax period. If the fraud penalty is assessed, no other penalties shall be assessed

N. *Waiver of penalties.* Notwithstanding the foregoing, no penalty assessed under this ordinance shall be waived except upon a determination of reasonable cause. Reasonable cause shall include, but shall not be limited to, those instances in which the taxpayer has acted in good faith. The burden of proving reasonable cause shall be on the taxpayer.

O. *Penalty and interest assessed as tax.* All penalties and interest administered by the City shall be assessed and collected in the same manner as taxes.

P. *Interest on Delinquent Accounts.* All delinquent accounts (both taxes and penalties) shall also be charged simple interest at the rate of one percent

(1%) per month pursuant to Section 11-51-208 (f) of the Code of Alabama, 1975, as amended.

Q. *Penalty for Failure to Keep Records.* Any person subject to the above provisions related to this ordinance who shall fail to keep the records as herein required, shall upon conviction be fined not less than one hundred dollars (\$100) and not more than five hundred dollars (\$500) for each offense.

**SECTION 11. General Disposition of Tax Revenues.** Sales and use tax revenue of the city, as determined pursuant to generally accepted accounting principles, will be accounted for in the general fund of the city.


**SECTION 12. This Ordinance Cumulative to General License Code or Ordinance.** This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the City, but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the City by its general license code or ordinance.

**SECTION 13. Severability.** Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid for any reason shall not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

**SECTION 14. Prior Ordinances.** The tax levied and assessed by this ordinance is levied and assessed in lieu of the tax levied by Ordinance adopted July 17, 1974 and Ordinance 101-89, adopted by the City Council of Cordova, Alabama on the 19<sup>th</sup> day of September, 1989. Said ordinances are hereby amended as of the effective date of this ordinance.

**SECTION 15. Effective Date.** This ordinance shall become effective on the first day of December, 2014, and the first payment of taxes hereunder shall be due and payable on the twentieth day of January, 2015.

ORDAINED, ADOPTED and APPROVED this the 11<sup>th</sup> day of October, 2014.



DREW GILBERT, Mayor

Attest:



LEANNE DAWKINS, Clerk