

**ORDINANCE NO. 2019- 05**

**AN ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF PHENIX CITY, ALABAMA,  
CHAPTER 21, LICENSES AND PERMITS, ARTICLE 2.**

**SCHEDULE OF LICENSES AND FEES**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PHENIX CITY,**

**SECTION 1. Levy of Tax.**

Pursuant to the *Section 11-51-200 through 11-51-206 Code of Alabama*, the following is hereby declared to be and is adopted as the sales and use tax rates for the municipality and police jurisdiction of the City of Phenix City Alabama.

**SECTION 2. Sales and use tax rate in city limits.**

- a) Upon any person, firm, association, or corporation engaged in any business of selling at retail any tangible personal property, retail machines, machinery or operating places of amusement inside the municipality an amount equal to four and one-half percent (4.5%) of the gross proceeds of the sale.
- b) Upon any person, firm, association, or corporation engaged in any business of selling at retail any automotive vehicle, watercraft, trailer or mobile home set up supplies inside the municipality an amount equal to three and one-half percent (3.5%) of the gross proceeds of the sale.

**SECTION 3. Sales and use tax rate in police jurisdiction.**

- a) Any person, firm, association, or corporation engaged in any business of selling at retail any tangible personal property, retail machines, machinery or operating places of amusement outside the municipality but within the police jurisdiction hereof shall pay one-half of the amounts of the tax imposed for like business within the municipality (2.25%). Provided further, that except for the amount of the sales or use tax herein levied within the police jurisdiction of said the City of Phenix City but without the corporate limits thereof, all provisions of this ordinance extend and apply to all areas within the police jurisdiction.

- b) Upon any person, firm, association, or corporation engaged in any business of selling at retail any automotive vehicle, watercraft, trailer or mobile home set up supplies inside the police jurisdiction an amount equal to one and three-fourths percent (1.75%) of the gross proceeds of the sale.

**SECTION 4. Privacy.**

- (a) It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the city manager, director of finance, the municipal attorney or others authorized by law to receive such information described herein.
- (b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the tax form of any taxpayer or any part of the tax form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this ordinance.
- (c) Statistical information pertaining to taxes may be disclosed to the municipality council upon their written request through the City Manager's office. It shall be unlawful for any person to violate the provisions of this section.

**SECTION 5. Effective date.**

This ordinance shall become effective on and after April 1, 2019.

**SECTION 6. Severability.**

The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs and sections, since the same would have been enacted by the municipality council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

**SECTION 7. Repealer.**

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

**PASSED, APPROVED AND ADOPTED** this 19<sup>th</sup> day of March, 2019.

*Eddie N. Lowe*  
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MAYOR

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*Vukob C. Johnson*  
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*Alvin Lee Payne*  
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MEMBERS OF THE CITY COUNCIL OF  
THE CITY OF PHENIX CITY, ALABAMA

ATTEST:

*Melony Lee*  
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CITY CLERK