

ORDINANCE NUMBER 2020-23

AN ORDINANCE AMENDING CHAPTER 22, ARTICLE IV, SECTION 22-131 OF THE CODE OF ORDINANCES OF THE CITY OF OXFORD, ALABAMA, THIS ORDINANCE LEVIES A PRIVILEGE LICENSE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS ENGAGED IN THE BUSINESS OF SELLING AT RETAIL ALCOHOLIC BEVERAGES IN THE CITY OF OXFORD, ALABAMA AND PROVIDES FOR PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

BE IT ORDAINED by the City Council of the City of Oxford, Alabama, as follows, that Chapter 22, Article IV, Section 22.131, "Levy of sales tax within the City; rate." of "The Code of Ordinances of the City of Oxford, Alabama, be and the same is hereby amended as follows:

Section 1. 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, 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, other than the Alcoholic Beverage Control Board of the State of Alabama, any liquor or alcoholic beverages for on-premises or off-premises consumption an amount equal to seven percent (7%) of the gross proceeds of such sales of the business. 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.

Section 2. With the effective date of this Ordinance, alcoholic sales tax will be reported separately from the general sales tax rate.

Section 3. Use of Proceeds. The proceeds from the tax herein levied remaining after payment of the costs of collecting said tax, including all charges of the administration for such collection and paid over to and received by the City shall be distributed to the Oxford City Treasurer. Of the seven percent (7%) tax imposed in subsection (a), five percent (5%) is a general purpose tax the revenues of which may be used for any lawful municipal purpose, and two percent (2%) of the tax revenues are dedicated to Public Safety.

Section 4. Provisions of State Sales Tax Statutes Applicable to this Ordinance and Taxes herein levied. This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, provisions, rules and regulations promulgated under the Alabama Administrative Procedure Act, direct pay permit and drive out certificate procedures, statute of limitation, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levies 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.

Section 5. Provisions of State Sales Tax Statutes Applicable to this Ordinance and Taxes herein levied. This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, provisions, rules and regulations promulgated under the Alabama Administrative Procedure Act, direct pay permit and drive out certificate procedures, statute of limitation, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levies by the State use Tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State Use Tax statutes for enforcement and collection of taxes.

Section 6. Ordinance Number 2016-19, an ordinance levying a privilege licenses tax against person, firms or corporations engaged in the business of selling at retail alcoholic beverages in the city of Oxford, Alabama, is repealed in its entirety.

Section 7. 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

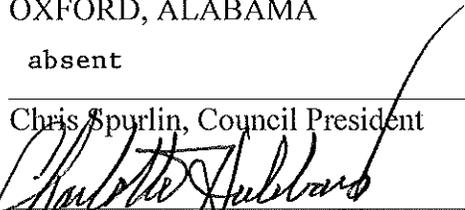
any reason shall not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

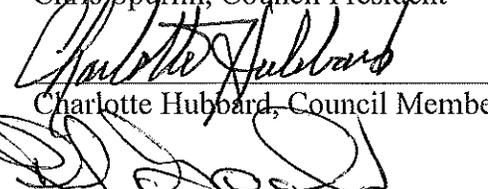
Section 8. Effective Date. This ordinance shall become effective on the first day of January 1, 2021 and the first payment of taxes hereunder shall be due and payable on the twentieth day of February, 2021.

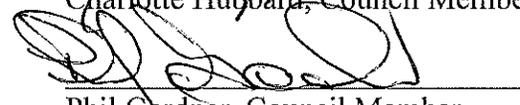
APPROVED and ADOPTED this 13th day of October, 2020.

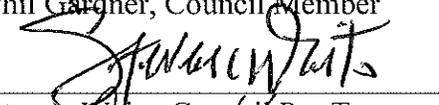
CITY COUNCIL OF THE CITY OF
OXFORD, ALABAMA

absent


Chris Spurlin, Council President


Charlotte Hubbard, Council Member


Phil Gardner, Council Member


Steven Waits, Council Pro Tempore


Mike Henderson, Council Member

APPROVED:

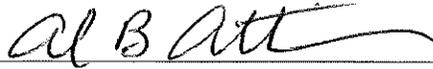

Alton Craft, Mayor

ATTEST:


Alan B. Atkinson, City Clerk

CERTIFICATION OF ADOPTION

I hereby certify that the attached ordinance was duly adopted by the Oxford City Council in regular session assembled on the 13th day of October, 2020, and is recorded in the official minutes of the Oxford City Council.



Alan B. Atkinson, City Clerk

CERTIFICATION OF PUBLICATION

I, Alan B. Atkinson, City Clerk for the City of Oxford, Alabama, do hereby certify this Ordinance was posted in three public places within the City and at Oxford City Hall beginning on the 14th day of October, 2020, as in accordance with the provisions of Code of Alabama, 1975, Section 11-45-8.



Alan B. Atkinson, City Clerk