

ORDINANCE 105-08/09

AN ORDINANCE CREATING AND IMPOSING A PRIVILEGE OR LICENSE TAX OF ONE DOLLAR (\$1.00) PER TICKET SOLD BY ANY MOTION PICTURE THEATER BUSINESS IN THE CITY WHICH SELLS TICKETS FOR ADMISSION TO ANY SHOWING OF MOTION PICTURES WITHIN SUCH BUSINESS ESTABLISHMENT IN THE CITY; PROVIDING FURTHER FOR THE COLLECTION AND PAYMENT THEREOF TO THE CITY; AND, PROVIDING PENALTIES FOR FAILURE TO SO DO.

THIS ORDINANCE IS HEREBY ENACTED by the City council of the City of Selma, Alabama on this the 30th day of December 2008, as an amendment of and an addition to **CHAPTER 16, LICENSES AND BUSINESS REGULATIONS, CODE OF ORDINANCES, CITY OF SELMA, ALABAMA:**

“ARTICLE XV. MOTION PICTURE THEATER TICKET TAX

Section 16-276. Definitions. The following words, terms and phrases, when used in this article shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

- (1) The term “person” or the term “company,” herein used interchangeably includes any individual, firm, co-partnership, association, corporation, receiver, trustee, entity, or any other group or combination acting as a unit, and includes the plural as well as the singular number, unless the intention to give a more limited meaning is disclosed by the context .
- (2) The term “city” means the City of Selma, Alabama.
- (3) The term “city treasurer” shall mean the city treasurer of Selma, Alabama.
- (4) The term “business” means and shall include all activities engaged in, or caused to be engaged in, by any person with the object of gain, profit, benefit or advantage, either direct or indirect, to such person.
- (5) The term “motion picture theater” shall mean any business which sells tickets for admission to such business establishment for the purpose of viewing motion picture shows and films for purposes of entertainment or otherwise.
- (6) The term “ticket” shall mean any ducat, document, slip card or any other paper, instrument or document sold for the purpose of authorizing admission by an individual to the showing of a motion picture or film.

Section 16-277. Levied; amount.

There is hereby imposed, levied and assessed, in addition to all privilege license taxes and all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax upon every person, firm, company or corporation engaging or continuing within the city in the business of owning, managing, or operating a motion picture theater a tax of one dollar (\$1.00) per ticket sold.

Section 16-278. Outside corporate limits but within police jurisdiction.

There is hereby imposed, levied and assessed, in addition to all privilege license taxes and all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax upon every person, firm, company or corporation engaging or continuing, outside the corporate limits of the City of Selma, Alabama, but within the police jurisdiction thereof, in the business of owning, managing, or operating a motion picture theater a tax of one-half (1/2) of the privilege or license tax levied per ticket sold in section 16-277.

Section 16-279. Limitation on use of the privilege or license tax proceeds.

The proceeds of the privilege or license tax levied under the provisions of this article shall be restricted to retail recruitment and retention of existing businesses and shall not be commingled with other funds.

Section 16-280. Due and payable dates; reports and returns generally.

The privilege or license tax levied under the provisions of this article, except as otherwise provided shall be due and payable in full monthly on or before the fifteenth (15th) day of each month following the month in which the privilege or license tax accrues. Every person and/or company on which the amount levied by this article is imposed, shall render to the city on a form prescribed by the city, a true and correct statement showing the total number of tickets sold by the business during the next preceding month, together with such other information as the city may require, and at the time of making such monthly report, such person and/or company shall compute the privilege or license taxes due and shall pay to the city the amounts shown to be due. If any person subject to this article shall fail to render any report required hereby, or shall willfully make a false statement of facts in the statements or returns required hereunder, he shall be guilty of a misdemeanor and, upon conviction, shall be punished as provided for in section 1-8 of the Code of Ordinances, City of Selma.

Section 16-281 Records, invoices – To be kept and preserved.

It shall be the duty of every person and/or company engaging or continuing in any business for which a privilege tax is imposed by this article to keep and preserve suitable records of ticket sales of any such business and such other books or accounts as may be necessary to determine the amount of tax for which he is liable under the provisions of this article. Furthermore, it shall be the duty of every such person and/or company to keep and preserve for a period of three (3) years all such records relating to the sale of tickets herein taxed and all such books, invoices and other records shall be open for examination, at any time, by the city or its agent.

Section 16-282 Same – Open to examination; penalties for failure to keep or to permit examination.

The books, records and accounts mentioned in the next preceding section shall at all times be open to examination by the city treasurer or its designee. Upon demand by the city treasurer or its designee, it shall be the duty of any person subject to this license tax to submit during reasonable business hours, in the city, all books of accounts to the city treasurer or its designee for inspection and examination. Each occurrence of a failure to keep records, or to allow examination thereof, shall constitute a separate offense. Any person who shall fail to keep such records or who shall refuse to permit such examination thereof or who violates any other provisions hereof shall be guilty of a misdemeanor and upon conviction shall be punished as provided for in section 1-8 of the Code of Ordinances, City of Selma.

Section 16-283 Article provisions independent.

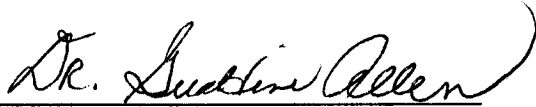
Each and every provision of this article, including any part of any definition contained herein, is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid shall not affect any other provision hereof; and, it is hereby declared that the other provisions of this article shall be valid and enforceable regardless of any other provisions which might have been held invalid.

Section 16-284 Failure to pay tax; penalty, interest; waiver.

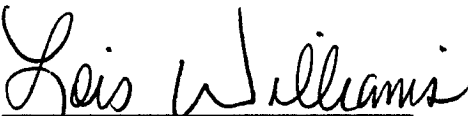
Any person and/or company who fails to pay the tax herein levied within the time required by this article shall pay, in addition to the tax, a penalty of ten (10) percent of the amount of tax due, together with interest at the rate of one (1) percent per month, or fraction thereof, from the date on which the tax herein levied became delinquent, such penalty and interest to be assessed and collected as part of the tax. The city, if a good and sufficient reason is shown, may waive or remit the penalty of ten (10) percent or any portion thereof.”

This Ordinance shall become effective upon its passage and publication as required by law.

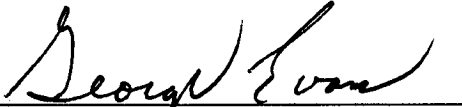
ADOPTED BY THE CITY COUNCIL OF THE CITY OF SELMA, ALABAMA, on this the 30th day of December, 2008.


Dr. Geraldine Allen, President

ATTEST:


Lois Williams, City Clerk

APPROVED:


George Evans, Mayor