

ORDINANCE NO. 2013-05

AN ORDINANCE AMENDING ORDINANCE NUMBER 2006-06 OF THE TOWN OF TRINITY, ALABAMA SO AS TO PROVIDE THAT SAID ORDINANCE IS NOT TO BE CONSTRUED AS TO IMPOSE ANY SALES, USE OR EXCISE TAX OBLIGATION UNDER ORDINANCE NUMBER 2002-02 OF THE TOWN OF TRINITY, ALABAMA, AS AMENDED

WHEREAS, the Town Council of the town of Trinity, Alabama ("Council") previously adopted Ordinance Number 2006-06 with the intent that only mining activities would be subject to the tax imposed by said Ordinance and that manufacturing, processing or fabricating of products would be specifically excluded from any such tax obligation; and

WHEREAS, a question has arisen as to whether by excluding manufacturing, processing and fabrication operations from the tax imposed upon mining activities those activities would be subject to general sales tax obligations under Ordinance Number 2002-02 of the Town of Trinity, Alabama, as amended; and

WHEREAS, the Council desires to clearly provide that manufacturing, processing and fabrication activities should not be subject to the taxation imposed by Ordinance Number 2002-02, as amended.

NOW, THEREFORE, be it **ORDAINED** by the Town Council of the Town of Trinity, Alabama, as follows, to-wit:

SECTION 1. Ordinance Number 2006-06 of the Town of Trinity, Alabama is hereby amended by adding thereto a section to be entitled "Section 2(A)," which said Section 2(A) shall read, in its entirety, as follows:

"SECTION 2(A). This Ordinance shall not be construed as to make any person, firm, corporation or other entity engaged or hereafter to become engaged in the municipal limits or police jurisdiction of the Town of Trinity, Alabama in manufacturing, processing or fabricating of any product or products of any nature, character or description whatsoever subject to any taxation levied or imposed under Ordinance Number 2002-02 of the Town of Trinity, Alabama,

2006-06 shall remain in full force and effect as first adopted.

SECTION 3. This Ordinance shall be deemed effective upon its adoption and publication according to law.

ADOPTED and APPROVED this 26th day of August, 2013.

Vaughn Goodwin
Vaughn Goodwin, Mayor

ATTEST

(SEAL)

Barbara L. Jones
Barbara L. Jones, Town Clerk

LWM/zip0813/trinity.ordinance.taxamendment
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Barbara L. Jones
Notary Public, AL State at Large
My Commission Expires April 16, 2017