

TOWN OF HIGHLAND LAKE, ALABAMA

ORDINANCE NO. 00-04

An Ordinance adopting and enacting a Utilities Tax on the distributor and/or seller of water services within the town limits of the Town of Highland Lake.

Be it ordained by the Town Council of the Town of Highland Lake:

UTILITIES TAX

Section 1: Definitions.

The following terms, as used in this section, shall have the respective meanings hereinafter set out:

(a) Town means the municipality of Highland Lake, Alabama.

(b) Distributor or seller means any entity, business, corporation, partnership, individual, authority, utility and/or board, that shall provide water services to residential, commercial, and/or industrial customers within the town limits of the Town of Highland Lake.

(c) Water service means the gathering, impounding and/or transporting of water through a water distribution system and/or under ground pipe line system for the purchase, transportation or distribution of water for residential, domestic, commercial and/or industrial use, and all services and/or products associated with such.

Section 2: Levied.

In addition to all other taxes imposed by law, a distributor and/or seller shall pay a license tax to the town, such license tax shall be in the amount of three (3) per cent of the total revenue received by the distributor and/or seller from water services provided by the distributor and/or seller to residential, commercial and/or industrial customers within the town limits of the Town of Highland Lake.

