

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.

Written statement of revenue; payment.

(a) The distributor and/or seller shall provide to the town clerk on or before the fifteenth day of each month a sworn, written statement, which contains the amount of the total revenue received the preceding month 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.

(b) Upon making each monthly written statement, as provided in paragraph (a) above, the distributor and/or seller shall pay to the town clerk the three per cent tax imposed herein on the revenue received by the distributor and/or seller.

Section 3: Failure to file or false statement continuing offense.

It shall be unlawful for any distributor or seller to fail or omit to make or file any statement herein required within the time specified or to make any false statement, and such an offense shall be a continuing offense against the town, and each day during which the distributor and/or seller is engaged in providing water services during such default shall constitute a separate offense.

Section 4: Duty to furnish information.

Upon demand of the town clerk of this town, or by the clerk's authorized deputy or representative, all such information as may be required for determination of the correct amount of license tax, to which the distributor and/or seller is subject, shall be furnished to the town, and to that end it shall be the duty of such distributor and/or seller, upon such demand, to submit to the town clerk, or the clerk's deputy, auditor, or representative, for inspection and examination all books of account, invoices, papers, reports, computer disk and/or memoranda containing entries showing the amount of purchases, sales, receipts, and other information from which the correct amount of license tax to which the distributor and/or seller is subject may be determined, including exhibition of bank deposit books and bank statements, and it shall be unlawful for any person to fail or refuse to submit such records for such examinations and inspection upon demand.

Section 5: Severability.

The provisions of this act are severable. It hereby is declared to be the intent of the Town Council that if any part of this act, including without limitation any section, subsection or subpart, or the application thereof to any person or circumstance

is declared invalid or unconstitutional, that declaration shall not affect the part which remains or the application of this act to any other person or circumstance.

Section 6: Effective date.

This ordinance shall go into effect upon the passage and publication as required by law.

William G. Straight
Councilman

Warald Blumberg
Councilman

Nancy Hayder
Councilman

James S. Cornelius
Councilman

Jimmy R. Thomas
Councilman

Jim Mitchell
JIM MITCHELL, MAYOR

Passed and approved this the 17th day of January,
2000.

Regina Glasscock
TOWN CLERK

