

ST. CLAIR COUNTY, ALABAMA

RESOLUTION NO. 2010-45

**A RESOLUTION AMENDING AND CLARIFYING
SECTION 2A, PARAGRAPH 4 OF RESOLUTION NO. 2007-36 AND CLARIFYING
THE AMOUNT OF THE WITHDRAWAL FEE FOR WITHDRAWALS FROM
CERTAIN STOCK IN TRADES**

WHEREAS, on or about June 12, 2007, the St. Clair County Commission (the "Commission") approved and adopted Resolution No. 2007-36; and

WHEREAS, it has come to the attention of the Commission that Section 2A, Paragraph (4) of Resolution 2007-36 inadvertently provides that: ". . . provided further, that when a taxpayer subject to the tax provided for in this subsection (*d*) withdraws from his stock in trade any automotive, vehicle or truck trailer or semi-trailer for use by such taxpayer or by an employee or agent of such taxpayer in the operation of such business, the tax of such taxpayer hereunder shall be measured with respect to the item so withdrawn by him by the sum of *Two and 50/100 Dollars (\$2.50)* for each year, or part thereof, during which such automotive, vehicle or truck trailer or semi-trailer so withdrawn shall remain the property of such taxpayer"; and

WHEREAS, on September 24, 1991, the Commission approved and adopted a resolution, effective January 1, 1992, wherein the withdrawal fee was established to be Five and No/100 Dollars (\$5.00); and

WHEREAS, the Commission has received notice from the Alabama Department of Revenue that it intends to collect a withdrawal fee of Seven and 50/100 Dollars (\$7.50) for withdrawals from stock in trade by imposing the combined fees of Two and 50/100 Dollars (\$2.50) provided for in Resolution No. 2007-36 and Five and No/100 Dollars (\$5.00) provided for in the resolution that became effective on January 1, 1992; and

WHEREAS, the Commission's intent has been and is presently to impose a total fee for withdrawals from certain stock in trade in the amount of Five and No/100 Dollars (\$5.00), not Seven and 50/100 Dollars (\$7.50); and

WHEREAS, it has also come to the attention of the Commission that Section 2A, Paragraph (4) of Resolution 2007-36 inadvertently omitted the words "house trailer (including manufactured homes)"; and

WHEREAS, it is the intention of the Commission to amend and clarify the provisions of Resolution No. 2007-36 and to clarify the withdrawal fee for withdrawals from stock in trade as set forth herein.

NOW, THEREFORE, pursuant to the provisions of the Constitution of the State of Alabama, and the applicable general and local laws enacted pursuant thereto, BE IT RESOLVED OR ORDAINED by the County Commission of St. Clair County, Alabama, as

follows:

1. That Subsection A(4) of Section 2 of Resolution No. 2007-36 is hereby amended, restated, replaced and clarified to read as follows:

(4) Upon every person, firm or corporation engaged or continuing, within the County excluding the corporate limits of the City of Pell City, Alabama, in the business of selling at retail any automotive vehicle, truck trailer, semi-trailer or house trailer (including manufactured homes), an amount equal to one half of one percent ($\frac{1}{2}$ of 1%) of the gross proceeds of the sale of said automotive vehicle, truck trailer, semi-trailer or house trailer (including manufactured homes); provided, that when any used automotive vehicle, truck trailer or semi-trailer is taken in trade, or in a series of trades, as a credit or part payment on the sale of a new or used vehicle, the tax levied herein shall be computed on the net difference, that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.

3. That the term "house trailer" as used in Resolution No. 2007-36 shall include manufactured homes.

4. The effective date of the provisions of this Resolution shall be retroactive to June 12, 2007 (the effective date of Resolution No. 2007-36).

5. That all resolutions or ordinances or parts of resolutions or ordinances, including specifically Resolution No. 2007-36 as originally adopted, in conflict herewith are, to the extent of such conflict, hereby repealed.

RESOLVED by the County Commission of St. Clair County, Alabama, this the 11th day of May, 2010.

ST. CLAIR COUNTY, ALABAMA


By: Stanley D. Batemon, Chairman

ATTEST:


Kellie Long, Administrator