

ORDINANCE NO. 2018-001

AN ORDINANCE TO AMEND ORDINANCE NO. 2013-003 THE BUSINESS LICENSE CODE TO ADD A SCHEDULE FOR MINING OTHER THAN OIL AND GAS

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VINCENT, ALABAMA, AS FOLLOWS:

Section 1. Section 23 Mining, of Ordinance No. 2013-003 as amended, is hereby amended to read as follows:

“MINING

- | | | |
|--------|---|---|
| 211001 | B | Oil and gas extraction – oil and gas extraction, crude petroleum and natural gas extraction, natural gas liquid extraction |
| 212001 | C | Mining (except oil and gas) – coal mining, metal ore mining, nonmetallic mineral mining and quarrying (including ore extraction, quarrying, and beneficiating customarily done at a mine site) |
| 213001 | B | Support activities for mining” |

Section 2. Section 23 Schedule “B” – Mining, of Ordinance No. 2013-003 as amended, is hereby amended to read as follows:

“Schedule “B” – Mining:

Oil & Gas Extraction
Support Activities for Mining”

One-half of one percent (0.5%) of the gross receipts of such business. The amount of annual business license tax due for any such taxpayer shall initially be capped at Three Hundred Sixty Thousand Dollars (\$360,000.00); provided, however, that such cap may be adjusted every five (5) license years by an amount equal to the percentage increase or decrease, if any, in the Producer Price Index (the figure calculated by the United States Department of Labor that measures the average change over time in the selling prices received by domestic producers for their output in Industry Group 2123 of the North American Industry Classification System) during the preceding five (5) license year period, with the base year being 2017; provided that the cap shall never be less than Three Hundred Sixty Thousand Dollars (\$360,000.00).”

Section 3. Section 23 Schedule “C” – Mining, of Ordinance No. 2013-003 as amended, is hereby amended to read as follows:

“Schedule “C” – Mining:

Mining (except oil and gas)

One-half of one percent (0.5%) of the gross receipts of such business. The amount of annual business license tax due for any such taxpayer shall initially be capped at Three Hundred Sixty Thousand Dollars (\$360,000.00); provided, however, that such cap may be adjusted every five (5) license years by an amount equal to the percentage increase or decrease, if any, in the Producer Price Index (the figure calculated by the United States Department of Labor that measures the average change over time in the selling prices received by domestic producers for their output in Industry Group 2123 of the North American Industry Classification System) during the preceding five (5) license year period, with the base year being 2017; provided that the cap shall never be less than Three Hundred Sixty Thousand Dollars (\$360,000.00).”

Section 3. Any ordinance or portion of any ordinance heretofore adopted by the City council of the City of Vincent, Alabama, which is in conflict with this ordinance is hereby repealed to the extent of such conflict.

Section 4. If any part, section or subdivision of this ordinance shall be held unconstitutional or invalid for any reason, such holding shall not be construed to invalidate or impair the remainder of this ordinance, which shall continue in full force and effect notwithstanding such holding.

Section 5. This ordinance shall become effective immediately upon its adoption and publication or posting as required by law.

ADOPTED AND APPROVED THIS THE 3rd DAY OF April, 2018.

Attest:

Gina L. Chesel
City Clerk

Ray McPherson
Mayor

