

RESOLUTION

WHEREAS, since January 1, 1989, the **MOBILE COUNTY COMMISSION** (the **COUNTY**) has, without interruption, levied and collected a privilege or license tax on gross receipts against those selling tangible personal property or operating places of amusement or entertainment and a street deliveries tax (**GROSS RECEIPTS AND STREET DELIVERIES TAX**) pursuant to *Acts of Alabama 1988, Act No. 156*; and

WHEREAS, the **GROSS RECEIPTS AND STREET DELIVERIES TAX** was modeled on and parallel to the tax levied and collected by the **CITY OF MOBILE** (the **CITY**); and

WHEREAS, the Resolution levying the tax effective January 1, 1989, was titled **RESOLUTION NO. 1**, and it has been amended from time to time since its enactment; and

WHEREAS, upon each amendment, the **COUNTY** readopts the entire Resolution, for the purpose of maintaining a single document setting out the entire tax levy, and the Resolution currently in effect is **RESOLUTION NO. 12**; and

WHEREAS, the **COUNTY** now desires to amend **RESOLUTION NO. 12** and hereby adopts **RESOLUTION NO. 13**, which Resolution shall leave in place the existing Resolution without any change except those changes effected by this amendment; and

WHEREAS, the **COUNTY** desires to memorialize its intent upon enacting this amendment;

NOW, THEREFORE, BE IT RESOLVED that the **MOBILE COUNTY COMMISSION** enacts **RESOLUTION NO. 13** as an amendment to its **RESOLUTION NO. 12** for the reasons set forth below:

1. Effective October 1, 2003, the **CITY** converted its gross receipts and street deliveries tax to a sales and use tax parallel to the State of Alabama sales and use tax.
2. The **COUNTY** now desires to convert its gross receipts and street deliveries tax to a sales and use tax parallel to both the **CITY** and the State of Alabama sales and use tax in order to lessen the administrative burden on taxpayers, who will benefit from having one set of rules to follow for all three taxes.
3. It is the intent of the **COUNTY** that its existing levies of **GROSS RECEIPTS AND STREET DELIVERIES TAX** are by this **RESOLUTION NO. 13** converted to levies of sales and use taxes parallel to the State of Alabama Sales and Use Tax, including but not limited to its exemptions, definitions and enforcement powers. It is the further intent of the **COUNTY** to levy the **SALES AND USE TAX** at the same rate as the **GROSS RECEIPTS AND STREET DELIVERIES TAX**.
4. The **COUNTY GROSS RECEIPTS TAX** was a privilege license tax imposed upon the seller, who was permitted but not required to pass the tax through to the buyer. The **COUNTY** sales tax differs in that it is imposed upon the buyer and generally collected from the seller who is required to pass it through to the buyer.
5. It is the intent of the **COUNTY** that its **GROSS RECEIPTS AND STREET DELIVERIES TAXES** will remain in full force and effect continuously until October 1, 2005, when the sales and use taxes become effective pursuant to **RESOLUTION NO. 13**. The **COUNTY** sales and use tax, like the **GROSS RECEIPTS AND STREET DELIVERIES TAX**, will be collected and enforced by the **LICENSE COMMISSIONER, MOBILE COUNTY**, and her designees, who shall have the same rights, remedies, power and authority to administer and enforce the collection of all

COUNTY taxes imposed by **RESOLUTION NO. 13** as the State of Alabama has to enforce its sales and use taxes.

6. The **COUNTY** is authorized to levy sales and use taxes pursuant to Acts of Alabama 1988, Act No. 156. The **COUNTY** in this **RESOLUTION NO. 13** levies a tax at the rate of one-half percent (2%) on the casual sales of vehicles, as defined in **RESOLUTION NO. 13** sold by persons who are not licensed dealers.

7. **RESOLUTION NO. 13** does not change the rates of the taxes levied, which are:

Sales and Use Tax - General	1.0%
Sales and Use Tax - Casual Sales Tax - Automotive	0.5%
Sales Tax - Operators of Places of Amusement or Entertainment	1.0%
Sales and Use Tax - Manufacturing Machinery	1.0%
Sales and Use Tax - Farm Equipment	1.0%
Leasing or Rental Tax	1.0%
Lodging Tax	2.0%

8. With respect to the taxes levied and collected under this **RESOLUTION NO. 13**, the **COUNTY** authorizes no discounts, and the **COUNTY** neither charges interest on delinquent payments nor pays interest on refunds.

AS EXPLAINED IN THE FOREGOING, BE IT FURTHER RESOLVED that effective October 1, 2005, the **MOBILE COUNTY COMMISSION** adopts **RESOLUTION NO. 13**.

ADOPTED this 12th day of September, 2005.

STATE OF ALABAMA }

COUNTY OF MOBILE }

I, **JOHN PAFENBACH**, Administrator/Clerk of the Mobile County Commission, hereby certify that the foregoing is a true and correct copy of the resolution adopted by the Mobile County Commission in regular meeting convened the 12th day of September, 2005.

IN WITNESS WHEREOF, I have hereunto set my hand on the official seal of the Mobile County Commission on this 12th day of September, 2005.

JOHN PAFENBACH
Mobile County Administrator/Clerk

RESOLUTION NO. 13

AMENDED RESOLUTION AND ORDER LEVYING WITHIN THE COUNTY OF MOBILE SALES AND USE TAX ON SALES OF TANGIBLE PERSONAL PROPERTY, AGAINST THOSE OPERATING PLACES OF AMUSEMENT OR ENTERTAINMENT, TAX ON THOSE LEASING OR RENTING TANGIBLE PERSONAL PROPERTY, AND TAX ON OPERATORS OF HOTELS, MOTELS, PLACES OF ACCOMMODATION, EFFECTIVE OCTOBER 1, 2005.

BE IT RESOLVED AND ORDERED BY THE COUNTY COMMISSIONERS OF MOBILE COUNTY, ALABAMA, AS FOLLOWS:

SECTION ONE: DEFINITIONS

The following words, terms and phrases, when used in this resolution and order (except in SECTION THREE which addresses use tax and sets out definitions) shall have the meaning ascribed to them in this SECTION, except where the context clearly indicates a different meaning.

- A. The term "**COUNTY**" shall mean Mobile County, Alabama.
- B. The term "**COUNTY LICENSE OFFICER**" shall mean the **MOBILE COUNTY LICENSE COMMISSIONER**. As they appear in the provisions of the Code of Alabama (1975) incorporated by and through this Resolution, references to the Department of Revenue shall be construed to be references to the **MOBILE COUNTY LICENSE COMMISSIONER** or his or her designee.
- C. The definitions set forth in Section 40-23-1, Code of Alabama (1975), as hereafter amended, shall apply to this Resolution, except that references to the State shall be interpreted to refer to the **COUNTY** and references to the Department of Revenue shall be interpreted to refer to the **COUNTY LICENSE OFFICER**.
- D. The term "tax year" or "taxable year" means the calendar year.
- E. References to the Alabama State Code are to the Code of Alabama (1975).

SECTION TWO: LEVY OF SALES TAX WITH RESPECT TO SALES OF TANGIBLE PERSONAL PROPERTY AND OPERATION OF PLACES OF AMUSEMENT OR ENTERTAINMENT.

- A. There is hereby levied within the **COUNTY**, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the person on account of the business activities and in the amount to be

determined by the application of rates against gross sales or gross receipts, as the case may be, as follows:

1. **Sales Tax.** A sales tax parallel to the sales tax levied by the State of Alabama pursuant to Section 40-23-2(1), as hereafter amended, in an amount equal to one percent (1%) of the gross proceeds of sales of the business except where a different amount is expressly provided herein.
2. **Amusements and Entertainment.** A tax upon every person, firm or corporation engaged, or continuing within the **COUNTY**, in the business of conducting, or operating, places of amusement or entertainment, parallel to the tax levied by the State of Alabama pursuant to Section 40-23-2(2), as hereafter amended, in an amount equal to one percent (1%) of the gross receipts of any such business.
3. **Machines for mining, quarrying, compounding, processing and manufacturing.** A tax upon every person, firm, or corporation engaged or continuing within this **COUNTY** in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, parallel to the tax levied by the State of Alabama pursuant to Section 40-23-2(3) as hereafter amended, in an amount equal to one percent (1%) of the gross proceeds of the sale of the machines.
4. **Vehicles.** A tax upon every person, firm or corporation engaged or continuing within the **COUNTY** in the business of selling any automotive vehicle or truck trailer, trailer, travel trailer, semi-trailer, motor boat, manufactured home, or house trailer, or mobile home set-up materials and supplies including but not limited to steps, blocks, anchoring, cable pipes, and any other materials pertaining thereto, parallel to the tax levied by the State of Alabama pursuant to Section 40-23-2(4) in an amount equal to one-half of one percent (2%) of the gross proceeds of the sale of said automotive vehicle or truck trailer or semi-trailer, and there shall further be paid such additional annual fees set forth in Section 40-23-2(4), as hereafter amended.
5. **Casual Sales.** A tax upon every person, firm or corporation purchasing within this **COUNTY**, other than at wholesale, any automotive vehicle, motorboat, truck trailer, trailer, semi-trailer, or travel trailer required to be registered or licensed with the **MOBILE COUNTY LICENSE COMMISSIONER** from any person, firm or corporation that is not a licensed dealer engaged in selling automotive vehicles, motorboats, truck trailers, trailers, semi-trailers, or travel trailers parallel to the tax levied by the State of Alabama pursuant to Section 40-23-101(a) as hereafter amended, in an amount equal to one-half of one percent (2%) of the purchase price.
6. **Farm Machinery.** A tax upon every person, firm or corporation engaged or continuing within this **COUNTY** in the business of selling at retail agricultural machinery and equipment a tax parallel to the tax levied by the State of Alabama

pursuant to Section 40-23-37, as hereafter amended, in an amount equal to one percent (1%) of the gross proceeds of the sale thereof.

- B.** The sales taxes hereby levied shall adopt and incorporate the provisions of Title 40, Chapter 23, Article 1, Sales Tax, as hereafter amended, including but not limited to the exemptions set forth therein, except as otherwise provided in this Resolution.

SECTION THREE: LEVY OF USE TAX

- A.** **Definitions.** The following words, terms and phrases, when used in this SECTION THREE shall have the meaning ascribed to them in this SECTION.

1. The term "**COUNTY**" shall mean Mobile County, Alabama.
2. The term "**COUNTY LICENSE OFFICER**" shall mean the **MOBILE COUNTY LICENSE COMMISSIONER**.
3. The definitions set forth in Section 40-23-60, shall apply to this SECTION THREE, except that references to the State shall be interpreted to refer to the **COUNTY** and references to the Department of Revenue shall be interpreted to refer to the **COUNTY LICENSE OFFICER**.
4. The term "tax year" or "taxable year" means the calendar year.
5. References to the Alabama State Code are to the Code of Alabama (1975).

- A.** **Storage, Use or Consumption of Tangible Personal Property.** There is hereby levied and shall be collected within the **COUNTY** an excise tax on the storage, use or other consumption in the **COUNTY** of tangible personal property, parallel to the use tax levied by the State of Alabama pursuant to Section 40-23-61(a), as hereafter amended, at the rate of one percent (1%) of the sales price of such property or the amount of tax collected by the Seller, whichever is greater.

- B.** **Machines for Mining, Quarrying, Compounding, Processing and Manufacturing.** There is hereby levied within the **COUNTY** and shall be collected an excise tax on the storage, use or other consumption in this **COUNTY** of any machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, purchased at retail parallel to the tax levied by the State of Alabama pursuant to Section 40-23-61(b), at the rate of one percent (1%) of the sales price of any such machine or the amount of tax collected by the seller, whichever is greater.

- C.** **Vehicles.** There is hereby levied within the **COUNTY** and shall be collected an excise or use tax upon every person, firm or corporation purchasing outside the **COUNTY**, other than at wholesale, any automotive vehicle, motorboat, truck trailer, trailers, semi-trailers, or travel trailer, required to be registered or licensed with the **LICENSE COMMISSIONER, MOBILE COUNTY**, for use, storage, or other consumption within

this COUNTY a tax in the amount of one-half of one percent (2%) of the purchase price, subject to the provisions of Section 40-23-2.1, as hereafter amended.

- D. **Goods Used in the Performance of a Contract in the COUNTY.** There is hereby levied within the COUNTY and shall be collected an excise tax on the classes of tangible personal property, and at the rates imposed on such classes, specified in subsections B., C. and D. of this SECTION, on the storage, use, or other consumption in the performance of a contract in this COUNTY of any such tangible personal property, new or used, the tax to be measured by the sales price or the fair and reasonable market value of such tangible personal property when put into use in this COUNTY, whichever is less, parallel to the tax levied by the State of Alabama pursuant to Section 40-23-61(e), as hereafter amended.
- E. **Farm Machinery.** There is hereby levied within the COUNTY and shall be collected an excise tax on the storage, use or other consumption in this COUNTY of agricultural machinery or equipment parallel to the tax levied by the State of Alabama pursuant to Section 40-23-63, as hereafter amended, at the rate of one percent (1%).
- G. The use taxes hereby levied shall adopt and incorporate the provisions of Title 40, Chapter 23, Article 2, Use Tax, as hereafter amended, including but not limited to the exemptions set forth therein, except as otherwise provided in this Resolution.

SECTION FOUR: LICENSE TAX ON LESSORS OR RENTERS OF TANGIBLE PERSONAL PROPERTY

- A. **Definitions.** In addition to the definitions contained in SECTION ONE of this resolution and order, and, to the extent in conflict with the following, in lieu of such definitions, the following words and phrases shall have the meanings respectively ascribed to them for the purposes of this SECTION FOUR:

Gross Proceeds. The value proceeding or accruing from the leasing or rental of tangible personal property, without any deduction on account of the cost of the property so leased or rented, the cost of materials used, labor or service cost, interest paid or any other expenses whatsoever, and without any deductions on account of loss, but shall not include the gross proceeds accruing from the leasing or renting to another of the same property which is to be leased or rented in a transaction subject to the provisions of this SECTION as long as the lessee in such excluded transaction (who has leased to re-lease) shall not use the same property to its own use; nor shall it include the gross proceeds accruing from any charge in respect to the use of docks and docking facilities furnished for vessels, barges, ships and other water craft operated on waterways; nor shall it include a transaction whereunder the lessor leases a truck or tractor-trailer or semitrailer with driver furnished for operation over the public roads and highways (such transaction being deemed to constitute a rendition of service and not a "leasing or rental").

Leasing or Rental. A transaction where under the person who owns, or controls the possession of, tangible personal property permits another person in the COUNTY to

have the possession or use thereof for a consideration and for the duration of a definite or indefinite period of time, without transfer of the title of such property. The detention by the user thereof of freight cars, oxygen and acetylene tanks and similar property, in respect of which detention a demurrage or per diem charge is made against the user of such property, shall not be deemed to constitute a transaction where under property is leased or rented to another within the meaning of this SECTION.

Tangible Personal Property. Personal property which may be seen, weighed, measured, felt or touched, or is in any other manner perceptible to the senses. The term "tangible personal property" shall not include stocks, bonds, notes, insurance or other contracts or securities.

- B. **Levy.** There is hereby levied, in addition to all privilege license taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against each person engaging or continuing in the business of leasing or renting tangible personal property within the **COUNTY** at the rate of one percent (1%) of the gross proceeds derived by the lessor therefrom; provided, that the privilege license tax levied in this SECTION shall not apply to any leasing or rental, as lessor, by the United States of America, this state or any municipality or county in this state.
- C. All persons subject to the provisions of this SECTION FOUR of this Resolution and Order may pass the tax levied under this SECTION FOUR on to a lessee by adding such tax to the leasing price or otherwise, provided, however, that all such amounts passed on to the lessee shall be included in the gross proceeds derived from the lease of tangible personal property which shall be subject to the privilege or license tax owed by the lessor, consistent with Section 40-12-222(b), as hereafter amended.
- D. Except to the extent that they are inconsistent with the more specific provisions of this SECTION FOUR, the provisions of this Resolution and Order apply to the license tax on lessors or renters of tangible personal property.

**SECTION FIVE: LEVY OF TAX ON OPERATORS OF HOTELS, MOTELS,
PLACES OF ACCOMMODATIONS**

- A. There is hereby imposed, levied and assessed against every person engaged in the business of operating any hotel, motel, tourist court, tourist cabin, condominium, lodging house, rooming house, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration, in addition to all license taxes heretofore imposed and now existing against them, an additional license tax equal to two (2) per cent of the gross receipts received by each such person from the renting of rooms, lodgings or accommodations within the **COUNTY**.
- B. For the purpose of this SECTION FIVE, the definitions incorporated from Section 40-23-1, as hereafter amended, pursuant to SECTION ONE shall apply, except that the term gross receipts shall mean the value proceeding or accruing from the renting of rooms in hotels, motels, tourist courts, tourist cabins, condominiums, lodging houses, rooming

houses, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration for periods of less than one hundred eighty (180) continuous days, including any separate charges for televisions, air-conditioning equipment or other personal property or services furnished in the rooms or lodgings for which a separate charge is made in addition to the charge for the use of the rooms or lodgings, and without any deduction for the cost of the materials used, labor, service cost, interest paid, or any other expenses whatsoever, and without any deductions on account of losses.

- C. All persons against whom the license tax imposed by SECTION FIVE is assessed shall, on or before the twentieth day of the month next succeeding the month in which the business is carried on, make a verified report to the **COUNTY** or its designee showing the total gross receipts derived from the renting of rooms, lodgings, or accommodations in such business during the preceding month and shall, at the time of making such report, pay to the **COUNTY LICENSE OFFICER** or his/her designee, the amount of the license tax assessed under this SECTION FIVE.
- D. All persons subject to the provisions of this SECTION FIVE of this Resolution and Order may add the tax herein levied to the price of room rentals and collect the same from the renters or guests, but this SECTION FIVE, Paragraph D. is not mandatory. However, when such persons collect a sum from a renter or guest that purports to be a tax under this Resolution and Order, whether or not the amount properly arises as a tax hereunder, then any such sum collected shall be paid to the **COUNTY**.
- E. Except to the extent that they are inconsistent with the more specific provisions of this SECTION FIVE, the provisions of this Resolution and Order apply to the tax on operators of hotels, motels and places of accommodations.

SECTION SIX: MAINTENANCE OF RECORDS; DELINQUENT PAYMENTS; ASSESSMENTS; REFUNDS

- A. **Maintenance of Records**. Taxes levied under the provisions of this Resolution and Order, except as otherwise provided, shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues, as set forth in Section 40-23-7, as hereafter amended. In addition, to all other record keeping requirements set out in this Resolution and in those provisions of Title 40, incorporated herein, taxpayers shall keep and maintain an accurate and complete set of records, books and information, in accordance with Section 40-2A-7(a), as hereafter amended, the terms of which are incorporated herein.
- B. **Taxes Increased Because of Delinquent Payment**. In the event any person required to file a monthly tax report and render said taxes shall fail to pay the total taxes due on or before the twentieth day of the month, regardless of whether a report was filed and regardless of whether such report stated the correct amount of taxes due, any taxes unpaid by such person or additional taxes due from such person are hereby increased by five percent of the amount which would otherwise be due for each thirty days they shall be

delinquent, or fraction thereof, but no taxes shall be increased by more than twenty-five percent because of delinquent payment.

- C. **Procedures Governing Entry of Preliminary and Final Assessments; Appeals Therefrom.** The **COUNTY LICENSE OFFICER** is authorized to issue preliminary and final assessments in accordance with the procedures followed by the Alabama Department of Revenue pursuant to the Taxpayers= Bill of Rights, Section 40-2A-7(b), as hereafter amended, provided that references to the Department of Revenue and its administrative law division shall be construed as references to the **COUNTY LICENSE OFFICER** or his or her designee and references to Montgomery County shall be construed as references to Mobile County.
- D. **Refunds.** Any taxpayer may file a petition for a refund with the **COUNTY LICENSE OFFICER** for any overpayment of tax or other amount erroneously paid to the **COUNTY**, according to the procedures set forth in Section 40-2A-7(c), as hereafter amended, provided that references to the Department of Revenue and its administrative law division shall be construed as references to the **COUNTY LICENSE OFFICER** or his or her designee, and references to Montgomery County shall be construed as references to Mobile County.

SECTION SEVEN: ENFORCEMENT

In addition to all other powers and rights conferred herein, the **COUNTY** and its representatives, including the **COUNTY LICENSE OFFICER** and his or her designees, shall have the same rights, remedies, power and authority, to administer and enforce collection of the **COUNTY** taxes levied by this Resolution, including the right to adopt and implement the same procedures, as would be available to the Alabama Department of Revenue if such taxes were being administered, enforced and collected by such Department, all as and to the extent authorized by Section 11-3-11.2, including but not limited to Title 40, Chapter 29, Enforcement of Tax Laws, as hereafter amended, and Sections 40-2A-10 through 13 as hereafter amended.

SECTION EIGHT: SEVERABILITY

Each and every provision of this resolution and order including any part of any definition contained herein, is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid shall not affect any other provision hereof; and it is hereby declared that the other provisions of this resolution and order would have been enacted regardless of any provision which might have been held invalid.

SECTION NINE: PERMITS FOR DIRECT PAYMENT

- A. Any taxpayer that possesses a direct pay permit issued by the Alabama Department of Revenue shall pay to the **COUNTY** the sales and use taxes and other **COUNTY** taxes pursuant to the direct pay permit in accordance with the rules and regulations promulgated by the Department of Revenue.

- B. In instances where the **COUNTY COMMISSION** of the **COUNTY** determines that it is practically impossible at the time of purchase of tangible personal property by manufacturers or shipbuilders, for their vendors to determine with any degree of certainty the applicability of the license tax imposed by the provisions of this resolution and order, the **COUNTY COMMISSION**, upon application therefor, may issue a permit to such manufacturer or shipbuilder authorizing the purchase of tangible personal property without the payments to the vendor of the license tax herein imposed, and providing for such manufacturer or shipbuilder to report and pay such licensing measure directly to the **COUNTY**. Said permit shall be issued subject to the following conditions:
1. The holder of such permit shall report such license tax upon forms provided by the **COUNTY**, and shall pay said license tax directly to the **COUNTY**, reporting and paying monthly on or before the 20th day of the month following the month during which such tangible personal property was used for a purpose which would be subject to the license measure herein imposed.
 2. The holder of such permit shall be required to keep such books and records as may be necessary to determine such license tax liability, which records shall be subject to examination by the **COUNTY LICENSE OFFICER** of the **COUNTY**, or his or her duly authorized representative.
 3. Said permit shall not be transferable, and may be canceled upon notice by registered mail to the holder thereof.

SECTION TEN: INCREASE OF RATE LEVY

In the event that, by or pursuant to legislative act of the Legislature of the State of Alabama, any portions or percentages of the revenues collected pursuant to the levies made under **SECTIONS TWO, THREE, FOUR or FIVE** of this Resolution and Order are diverted to the benefit or use of any governmental entity other than the **COUNTY** without the consent and agreement of the **COUNTY COMMISSION** given by resolution at a meeting of the **COMMISSION**, or in the event the **COUNTY**'s powers to levy or collect taxes pursuant to any legislation authorizing the taxes levied hereunder are made contingent or conditional upon any such diversion without such consent and agreement, then, in that event, such levies shall be and hereby are increased as of the date of said diversion, without further action on the part of the **COMMISSION**, by one-half of one percent (2%) of gross proceeds or gross receipts otherwise subject to the taxes levied herein.

SECTION ELEVEN: VIOLATOR MAY BE RESTRAINED FROM CONTINUING IN BUSINESS

Any taxpayer who shall violate any of the provisions of this Resolution may be restrained from continuing in business, and the proper prosecution shall be instituted in the name of the **COUNTY** by its attorneys under their direction until such person shall have complied with the provisions of this Resolution.

SECTION TWELVE: DISCOUNTS AND INTEREST

For taxes levied and collected pursuant to this Resolution, the **COUNTY** does not allow any discounts on taxes it collects pursuant to this Resolution. For taxes levied and collected pursuant to this Resolution, the **COUNTY** neither charges interest on delinquent payments nor pays interest on refunds.

SECTION THIRTEEN: PAYMENT OF PROCEEDS

The **COUNTY LICENSE OFFICER** shall pay over to the **COUNTY TREASURER** all monies derived as a result of this resolution and order; and the **COUNTY TREASURER** shall deposit all monies received in the General Operating Fund of the **COUNTY**.

SECTION FOURTEEN: CUMULATIVE EFFECT

This resolution and order shall not be construed to repeal any other resolution or order of the **COUNTY** and this resolution and order shall be held to be cumulative and the amount of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the **COUNTY**, provided however, that this **RESOLUTION NO. 13** is adopted as a substitute for and in lieu of **RESOLUTION NO. 12**, and repeals inconsistent provisions therein as of its effective date.

SECTION FIFTEEN: EFFECTIVE DATE

This resolution and order shall become effective on the 1st day of October, 2005, and the first payment of taxes hereunder shall be due and payable on the 20th day of November, 2005. This resolution and order shall remain in full force and effect and apply to each month of the year 2006 and each calendar year thereafter from year to year.

ADOPTED: _____

MIKE DEAN
President, Mobile County Commission

JOHN PAFENBACH
County Administrator and Clerk