

INDIAN SPRINGS VILLAGE
TOWN COUNCIL MEETING
March 2, 2021

The Indian Springs Village Town Council met Tuesday, March 2, 2021. Mayor Bell-Guercio called the meeting to order at 7:00 pm, followed by the Pledge of Allegiance. All Councilmembers were present.

The minutes of February 17, 2021 were reviewed. Councilmember Elliott made a motion to accept minutes as presented. Councilmember Harley seconded and the vote was unanimous.

ISV attorney, Ben Goldman reported that due to inclement weather the Sales Tax ordinances second reading was postponed until the current meeting. The second reading of Ordinance 2021-003 which levies a privilege, license or excise tax against person, firms, or corporations storing using or otherwise consuming or engaged in the business of selling at retail tangible personal property or conducting places of amusement in the Town of Indian Springs Village, Alabama and provides for penalties for the violation of this the ordinance was held. Ordinance 2021-004 which exempts certain “covered items” from the municipal sales and use tax during the “Back-to-School sales tax Holiday was read. Ordinance 2021-005 which exempts certain “covered items” from the municipal sales and use tax during the last full weekend of February, generally referred to as the State severe weather preparedness sales tax holiday was read. Elliott made a motion that the Town Council approve Ordinance 2021-003, 2021-004, and 2021-005 as presented. Harley seconded and the vote was unanimous. The ordinances are attached to the minutes. Goldman offered Resolution 03-02-21-01 authorizing the Alabama Department of Revenue to administer and collect sales and use taxes levied by the town. The effective date of the resolution is June 1, 2021. Harley made a motion to accept Resolution 03-02-21-01 as presented. Elliott seconded and the vote was unanimous. The resolution is attached to the minutes.

Councilman Robins reported that he had received pricing for materials and installation for approximately 55 post and 58 street signs. Custom Products Corporation was low bid at \$28,131. Alabama Barricade Inc. was the low bid on installation. Elliott made a motion to suspend the rules and vote on the accepting the bids. Harley seconded and the vote was unanimous. The roll call vote was as follows:

| | |
|--------------|-----|
| Bell-Guercio | yea |
| Robins | yea |
| Elliott | yea |
| Harley | yea |
| McClurkin | yea |

Whatley yea

Harley made a motion to accept the bid from Custom Products Corporation contingent on county engineers approval. The amount should not exceed \$30k. After discussion, it was determined an amount greater than \$30k should be considered. Elliott made a motion to suspend the rules and vote on a reconsideration. Harley seconded and the vote was unanimous. The roll call vote was as follows:

Bell-Guercio yea
Robins yea
Elliott yea
Harley yea
McClurkin yea
Whatley yea

Harley made a motion to change the amount not to exceed to \$35k. Elliott seconded and the vote was unanimous.

Whatley made a motion to accept the bid from Alabama Barricade for the installation of street signs and not to exceed \$30k. Harley seconded and the vote was unanimous.

Shelby County Commissioner Lindsey Allison reported that Shelby county has appropriated \$100k to the OMES playground project. She also reported that two sub-divisions across from Heardmont Park is being considered for de-annexation from Pelham to Shelby County. She will keep us updated on the progress.

Bell-Guercio adjourned the meeting at 7: 50 pm.

Respectfully submitted,

Joan Downs, Town Clerk

ORDINANCE NO. 2021-003

PURSUANT TO THE PROVISIONS OF *CODE OF ALABAMA (1975)*, SECTIONS 11-51-200 THROUGH 11-51-207, THIS ORDINANCE LEVIES A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS STORING, USING, OR OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE TOWN OF INDIAN SPRINGS VILLAGE, ALABAMA AND PROVIDES FOR PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

Pursuant to the provisions of *Code of Alabama* (1975), Sections 11-51-200 through 11-51-207, be it ordained by the Town Council of the Town of Indian Springs Village in the State of Alabama, as follows:

Section 1. Levy of sales tax. There is hereby levied, 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:

(a) Upon every person, firm, or corporation, (including the State of Alabama, the University of Alabama, Auburn University and all other institutions of higher learning in the state, whether such institutions be denominational, state, county or municipal institutions, and any association or other agency or instrumentality of such institutions) engaged or continuing within the Town of Indian Springs Village ("the Town") in the business of selling at retail any tangible personal property whatsoever, including merchandise and commodities of every kind and character, (not including, however, bonds or other evidences of debts or stocks, nor sale or sales of material and supplies to any person for use in fulfilling a contract for the painting, repair, or reconditioning of vessels, barges, ships and other watercraft and commercial fishing vessels of over five (5) tons load displacement as registered with the U. S. Coast Guard and licensed by the State of Alabama Department of Conservation and Natural Resources), an amount equal to two percent (2.0%) of the gross proceeds of sales of the business except where a different amount is expressly provided herein. Provided, however, that any person engaging or continuing in business as a retailer and wholesaler or jobber shall pay the tax required on the gross proceeds of retail sales of such business at the rates specified, when his books are kept so as to show separately the gross proceeds of sales of each business, and when his books are not so kept he shall pay the tax as retailer on the gross sales of the business.

(b) Upon every person, firm or corporation engaged or continuing within the Town, in the business of conducting, or operating, places of amusement or entertainment, billiard and pool rooms, bowling alleys, amusement devices, musical devices, theaters, opera houses, moving picture shows, vaudevilles, amusement parks, athletic contests, including wrestling matches, prize fights, boxing and wrestling exhibitions, football and baseball games, (including athletic contests, conducted by or under the auspices of any educational institution within the Town, or any athletic association thereof, or other association whether such institution or association be a denominational, a state, or county, or a municipal institution or association or a state, county, or city school, or other institution, association or school), skating rinks, race tracks, golf courses, or any other place at which any exhibition, display, amusement or entertainment is offered to the public or place or places where an admission fee is charged, including public bathing places, public dance halls of every kind and description within the Town, an amount equal to two percent (2.0%) of the gross receipts of any such business. Provided, however, notwithstanding any language to the contrary in the prior portion of this subsection, the tax provisions so specified shall not apply to any athletic event conducted by a public or private primary or secondary school. The tax amount which would have been collected pursuant to this subsection shall continue to be collected by said public or private primary or secondary school but shall be retained by the school which collected it and shall be used by said school for school purposes.

(c) Upon every person, firm or corporation engaged or continuing within the Town in the business of selling at retail machines used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property, an amount equal to two percent (2.0%) of the gross proceeds of the sale of such machines; provided, that the term "machines," as herein used, shall include machinery which is used for mining, quarrying, compounding, processing, or manufacturing tangible personal property, and the parts of such machines, attachments and replacements therefore which are made or manufactured for use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.

(d) Upon every person, firm or corporation engaged or continuing within the Town in the business of selling at retail any automotive vehicle or truck trailer, semi-trailer, 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 an amount equal to two percent (2.0%) of the gross proceeds of sale of said automotive vehicle, truck trailer, semi-trailer, house trailer or mobile home set-up materials and supplies provided, however, where a person subject to the tax provided for in this subsection withdraws from his stock in trade any automotive vehicle or truck trailer, semi-trailer or house trailer for use by him or by his employee or agent in the operation of such business, there shall be paid, in lieu of the tax levied herein, a fee of \$2.50 per year or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the property of such person. Each such year or part thereof shall begin with the

day or anniversary date, as the case may be, of such withdrawal and shall run for the twelve succeeding months or part thereof during which such automotive vehicle, truck trailer, or house trailer shall remain the property of such person.

Where any used automotive vehicle or truck trailer, semi-trailer or house 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 paid 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.

(e) Upon every person, firm or corporation engaged or continuing within the Town in the business of selling at retail any machine, machinery or equipment which is used in planting, cultivating and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock or poultry on farms, and the parts of such machines, machinery or equipment, attachments and replacements therefore which are made or manufactured for use on or in the operation of such machine, machinery or equipment, and which are necessary to and customarily used in the operation of such machine, machinery or equipment, an amount equal to two percent (2.0%) of the gross proceeds of the sale thereof. Provided, however, the two percent (2.0%) rate herein prescribed with respect to parts, attachments, and replacements shall not apply to any automotive vehicle or trailer designed primarily for public highway use, except farm trailers used primarily in the production and harvesting of agricultural commodities.

Where any used machine, machinery or equipment which is used in planting, cultivating, and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock and poultry on farms is taken in trade or in a series of trades as a credit or part payment on a sale of a new or used machine, machinery or equipment, the tax levied herein shall be paid on the net difference, that is, the price of the new or used machine, machinery or equipment sold, less the credit for the used machine, machinery or equipment taken in trade.

(f) Upon every person, firm or corporation engaged or continuing within the Town in the business of selling through coin-operated dispensing machines, food and food products for human consumption, not including beverages other than coffee, milk, milk products and substitutes therefore, there is hereby levied a tax equal to two percent (2.0%) of the retail selling price of such food, food products and beverages sold through such machines.

Section 2. Provisions of State Sales Tax Statutes Applicable to this Ordinance and Taxes herein levied. This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, provisions, rules and regulations promulgated under the Alabama Administrative Procedure Act, direct pay permit and drive-out certificate procedures, statute of limitation, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State Sales Tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State Sales Tax statutes for enforcement and collection of taxes.

Section 3. Levy of excise tax. (a) An excise tax is hereby imposed on the storage, use or other consumption in the Town, of tangible personal property (not including materials and supplies bought for use in fulfilling a contract for the painting, repairing, or reconditioning of vessels, barges, ships and other watercraft and commercial fishing vessels of over five (5) tons load displacement as registered with the U. S. Coast Guard and licensed by the State of Alabama Department of Conservation and Natural Resources) purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the Town, except as provided in subsections (b), (c), and (d), at the rate of two percent (2.0%) of the sales price of such property within the corporate limits of said Town.

(b) An excise tax is hereby imposed on the storage, use or other consumption in the Town, of any machines used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property purchased at retail on or after the effective date of this ordinance at the rate of two percent (2.0%) of the sales price of any such machine; provided, that the term "machine" as herein used, shall include machinery which is used for mining, quarrying, compounding, processing, or manufacturing tangible personal property, and the parts of such machines, attachments and replacements therefore, which are made or manufactured for use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.

(c) An excise tax is hereby imposed on the storage, use or other consumption in the Town on any automotive vehicle or truck trailer, semi-trailer, 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 purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the Town at the rate of two percent (2.0%) of the sales price of such automotive vehicle, truck trailer, semi-trailer, house trailer or mobile home set-up materials and supplies within the corporate limits of said Town. Where any used automotive vehicle or truck trailer, semi-trailer or house 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 paid 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.

(d) An excise tax is hereby levied and imposed on the storage, use or other consumption in the Town of any machine, machinery or equipment which is used in planting, cultivating and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock or poultry on farms, and the parts of such machines, machinery or equipment, attachments and replacements therefore which are made or manufactured for use on or in the operation of such machine, machinery or equipment, and which are necessary to and customarily used in the operation of such machine, machinery or equipment, which is purchased at retail after the effective date of this ordinance, for the storage, use or other consumption in the Town at the rate of two percent (2.0%) of the sales price of such property within the corporate limits of said Town, regardless of whether the retailer is or is not engaged in the business in this Town. Provided, however, the two percent (2.0%) rate herein prescribed with respect to parts, attachments, and replacements shall not apply to any automotive vehicle or trailer designed primarily for public highway use, except farm trailers used primarily in the production and harvesting of agricultural commodities. Where any used machine, machinery or equipment which is used in planting, cultivating, and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock and poultry on farms is taken in trade or in a series of trades as a credit or part payment on a sale of a new or used machine, machinery or equipment, the tax levied herein shall be paid on the net difference, that is, the price of the new or used machine, machinery or equipment sold, less the credit for the used machine, machinery or equipment taken in trade.

Section 4. Provisions of State Use Tax Statutes Applicable to this Ordinance and Taxes Herein Levied.

This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, provisions, rules and regulations promulgated under the Alabama Administrative Procedure Act, direct pay permit and drive-out certificate procedures, statute of limitation, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State Use Tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State Use Tax statutes for enforcement and collection of taxes.

Section 5. Severability. Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid for any reason shall not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

Section 6. Effective Date. This ordinance shall become effective on the first day of June, 2021, and the first payment of taxes hereunder shall be due and payable on the twentieth day of July, 2021.

ADOPTED: This 2nd day of March, 2021.

Herb Robins
Council Chairman Pro Tem

ADOPTED: This 2nd day of March, 2021.

Brenda Bell-Guercio
Mayor

ATTESTED: This 2nd day of March, 2021.

Joan Downs
Town Clerk

CERTIFICATION OF TOWN CLERK

STATE OF ALABAMA)
SHELBY COUNTY)

I, Joan Downs, Town Clerk of the Town of Indian Springs Village, Alabama, do hereby certify that the above and foregoing is a true and correct copy of an Ordinance duly adopted by the Town Council of the Town of Indian Springs Village, Alabama, on the 2nd day of March, 2021.

The above and foregoing ordinance was published on the _____ day of March, 2021, by posting copies thereof in four public places within the Town:

1. Indian Springs Village Town Hall,
2. Oak Mountain Elementary School,
3. Shelby County Fire Station No. 1, and
4. Shelby County Fire Station No. 2.

Witness my hand and seal of office this _____ day of March, 2021.

Joan Downs, Town Clerk

ORDINANCE NO. 2021-004

AN ORDINANCE OF THE TOWN OF INDIAN SPRINGS VILLAGE, ALABAMA, TO EXEMPT CERTAIN “COVERED ITEMS” FROM THE MUNICIPAL SALES AND USE TAX DURING THE “BACK-TO-SCHOOL SALES TAX HOLIDAY” AS AUTHORIZED BY SECTIONS 40-23-210 THROUGH 40-23-213 OF THE *CODE OF ALABAMA* (1975).

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF INDIAN SPRINGS VILLAGE, ALABAMA, AS FOLLOWS:

Section 1. In conformity with the provisions of Sections 40-23-210 through 40-23-213 of the *Code of Alabama* (1975), providing for a State Sales Tax Holiday, the Town Council of Indian Springs Village, Alabama, has affirmatively voted to grant the exemption of municipal sales and use taxes on certain purchases covered by Sections 40-23-210 through 40-23-213 of the *Code of Alabama* (1975) during the third full weekend of July 2021, beginning at 12:01 a.m. on Friday, July 16, 2021, and ending at twelve midnight on Sunday, July 18, 2021, **and continuing each subsequent year thereafter during the same time period as the State’s “Back-to-School Sales Tax Holiday”** until and unless annual participation in the exemption is rescinded by further action of the Council.

Section 2. This ordinance shall be subject to all terms, conditions, definitions, time periods, and rules as provided by Sections 40-23-210 through 40-23-213 of the *Code of Alabama* (1975).

Section 3. The Town Clerk is hereby authorized and directed to certify a copy of this ordinance under the seal of the Town of Indian Springs Village, Alabama, and to forward said certified copy to the Alabama Department of Revenue to be recorded and posted on the Department website.

Section 4. This ordinance shall become effective on the first day of June, 2021.

ADOPTED: This 2nd day of March, 2021.

Herb Robins
Council Chairman Pro Tem

ADOPTED: This 2nd day of March, 2021.

Brenda Bell-Guercio
Mayor

ATTESTED: This 2nd day of March, 2021.

Joan Downs
Town Clerk

CERTIFICATION OF TOWN CLERK

STATE OF ALABAMA)
SHELBY COUNTY)

I, Joan Downs, Town Clerk of the Town of Indian Springs Village, Alabama, do hereby certify that the above and foregoing is a true and correct copy of an Ordinance duly adopted by the Town Council of the Town of Indian Springs Village, Alabama, on the 2nd day of March, 2021.

The above and foregoing ordinance was published on the _____ day of March, 2021, by posting copies thereof in four public places within the Town:

1. Indian Springs Village Town Hall,
2. Oak Mountain Elementary School,
3. Shelby County Fire Station No. 1, and
4. Shelby County Fire Station No. 2.

Witness my hand and seal of office this _____ day of March, 2021.

Joan Downs, Town Clerk

ORDINANCE NO. 2021-005

AN ORDINANCE OF THE TOWN OF INDIAN SPRINGS VILLAGE, ALABAMA, TO EXEMPT CERTAIN “COVERED ITEMS” FROM THE MUNICIPAL SALES AND USE TAX DURING THE LAST FULL WEEKEND OF FEBRUARY, AS AUTHORIZED BY SECTIONS 40-23-230 THROUGH 40-23-233 OF THE *CODE OF ALABAMA* (1975), GENERALLY REFERRED TO AS THE STATE SEVERE WEATHER PREPAREDNESS SALES TAX HOLIDAY LEGISLATION.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF INDIAN SPRINGS VILLAGE, ALABAMA, AS FOLLOWS:

Section 1. In conformity with the provisions in Sections 40-23-230 through 40-23-233 of the *Code of Alabama* (1975), providing for a State Sales Tax Holiday, the Town of Indian Springs Village, Alabama, exempts “covered items” from municipal sales and use tax during the same period, beginning at 12:01 a.m. on the last Friday in February 2022 (February 25, 2022) and ending at twelve midnight the following Sunday (February 27, 2022), **and on the last full weekend of February each year thereafter** until and unless annual participation is rescinded by further action of the Council.

Section 2. This ordinance shall be subject to all terms, conditions, definitions, time periods, and rules as provided by Sections 40-23-230 through 40-23-233 of the *Code of Alabama* (1975).

Section 3. The Town Clerk is hereby authorized and directed to certify a copy of this ordinance under the seal of the Town of Indian Springs Village, Alabama, and to forward said certified copy to the Alabama Department of Revenue to be recorded and posted on the Department website.

Section 4. This ordinance shall become effective on the first day of June, 2021.

ADOPTED: This 2nd day of March, 2021.

Herb Robins
Council Chairman Pro Tem

ADOPTED: This 2nd day of March, 2021.

Brenda Bell-Guercio
Mayor

ATTESTED: This 2nd day of March, 2021.

Joan Downs
Town Clerk

CERTIFICATION OF TOWN CLERK

STATE OF ALABAMA)
SHELBY COUNTY)

I, Joan Downs, Town Clerk of the Town of Indian Springs Village, Alabama, do hereby certify that the above and foregoing is a true and correct copy of an Ordinance duly adopted by the Town Council of the Town of Indian Springs Village, Alabama, on the 2nd day of March, 2021.

The above and foregoing ordinance was published on the _____ day of March, 2021, by posting copies thereof in four public places within the Town:

- 1. Indian Springs Village Town Hall,
- 2. Oak Mountain Elementary School,
- 3. Shelby County Fire Station No. 1, and
- 4. Shelby County Fire Station No. 2.

Witness my hand and seal of office this _____ day of March, 2021.

Joan Downs, Town Clerk

RESOLUTION NO. 03-02-21-01

**A RESOLUTION AUTHORIZING THE ALABAMA
DEPARTMENT OF REVENUE TO ADMINISTER AND
COLLECT SALES AND USE TAXES LEVIED BY THE
TOWN OF INDIAN SPRINGS VILLAGE, ALABAMA.**

NOW, THEREFORE, BE IT RESOLVED by the Town Council of Indian Springs Village, Alabama, while in regular session on Tuesday, March 2, 2021, at 7:00 p.m. as follows:

1. Pursuant to the provisions of the *Code of Alabama* (1975), Section 11-51-207, the Town of Indian Springs Village, Alabama (the "Town") hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all sales and use taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law.

2. The Town shall provide a certified copy of this Resolution to the Alabama Department of Revenue and shall also provide such other information and take such other steps as may be required by said Department of Revenue to enable it to administer and collect taxes levied and assessed under the provisions of this Resolution.

3. This Resolution is effective as of the 1st day of June, 2021.

ADOPTED: This 2nd day of March, 2021.

Herb Robins
Council Chairman Pro Tem

ADOPTED: This 2nd day of March, 2021.

Brenda Bell-Guercio
Mayor

ATTESTED: This 2nd day of March, 2021.

Joan Downs
Town Clerk

CERTIFICATION OF TOWN CLERK

STATE OF ALABAMA)
SHELBY COUNTY)

I, Joan Downs, Town Clerk of the Town of Indian Springs Village, Alabama, do hereby certify that the above and foregoing is a true and correct copy of a Resolution duly and legally adopted by the Town Council of the Town of Indian Springs Village, Alabama, on the 2nd day of March, 2021, while in regular session, and the same appears of record in the minute book of said date of said Town.

Witness my hand and seal of office this _____ day of March, 2021.

Joan Downs, Town Clerk

