

ORDINANCE NO. 294

AN ORDINANCE PROVIDING FOR THE
REDUCTION OF THE MANUFACTURING RATE
OF GROSS SALES TAX FROM THIRTY CENTS
PER HUNDRED TO FIVE CENTS PER HUNDRED,
AMENDING SECTION 7-39 OF THE CITY CODE.

WHEREAS, it is deemed necessary and appropriate to reduce the gross sales tax imposed by Chapter 7 of the Municipal Code; now therefore;

THE CITY OF MANNINGTON HEREBY ORDAINS THAT:

1. Adoption: City Code Chapter 7, Article 2, is hereby amended to read as follows:

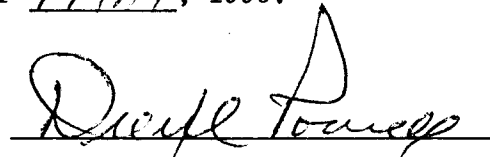
Section 7-39 Manufacturing, Compounding or Preparing Products.

Upon every person engaging or continuing in the city in the business of manufacturing, compounding or preparing for sale, profit or commercial use, either directly or through the activity of others in whole or part, any article, substance, commodity or electrical power produced by public utilities or others and not taxed under other provisions of this article, or newspaper publishing, including all gross income or proceeds of sale from circulation and advertising, the amount of the tax imposed by this article shall be equal to the value of the article, substance, commodity or electrical power or newspaper manufactured, compounded or prepared for sale, as shown by the gross proceeds dervied from the sale thereof by the manfuacturer or person compounding or preparing the same, except as otherwise provided, multiplied by the rate of five hundredths (5/100) of one percent. The measure of this tax is to the value of the entire product

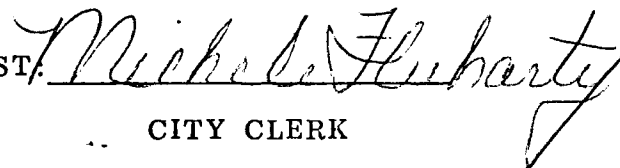
manufacturered, compounded, or prepared in the City for sale, profit or commercial use regardless of place of sale or the fact that deliveries maybe made to points outside the City. However, dressing and processing of food by a person, which food is to be sold on a wholesale basis by such person, shall not be considered as manufacturing or compounding, but the sale of these products on a wholesale basis shall be subject to the same tax as is imposed by the business of selling at wholesale as provided in section 7-40.

It is further provided, however, that in those instances when which the same person partially manufacturers, compounds or prepares products within the city and partially manufacturers, compounds or prepares such products outside the City, the measure of his tax under this section shall be equal to the value of the article, substance, etc., as set forth above.

PASSED THIS THE 17th DAY OF May, 1993.



M A Y O R

ATTEST: 
CITY CLERK