

CHAPTER 12 – SALES TAX CODE

Sec. 12-427. Manufactured buildings.

- (a) The tax rate shall be at an amount equal to one and eight tenths percent (1 8/10%) of the gross income, including site preparation, moving to the site, and/or set-up, upon every person engaging or continuing in the business activity of selling manufactured buildings within the City. Such business activity is deemed to occur at the business location of the seller where the purchaser first entered into the contract to purchase the manufactured building.
- (b) Sales of used manufactured buildings are not taxable.
- (c) The sale prices of furniture, furnishings, fixtures, appliances, and attachments that are not incorporated as component parts of or attached to a manufactured building are exempt from the tax imposed by this Section. Sales of such items are subject to the tax under Section 12-460.
- (d) Under this Section, a trade-in will not be allowed for the purpose of reducing the tax liability.

(Code 1977, § 9A-427)

(Ord. 03-17, 4/15/03, renumbered from Chapter 9A) SUPP 2003-2

(Ord. 05-55, 9/19/05, Resolution # 05-44 approved by voters 09/13/05) SUPP 2006-3