

IRONDALE
Posted 1/18/2022

Statutory Effective Date: February 1, 2022
Received by the Department: November 18, 2021

The City of Irondale has increased their sales and use taxes as shown below:

Sales & Use Taxes:	<u>OLD</u> <u>RATES</u>	<u>NEW</u> <u>RATES</u>
General Rate	4.000	4.000
Admissions to places of amusement and entertainment	4.000	4.000
Retail Selling Price of food for human consumption sold through vending machines	4.000	4.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	1.000	1.500
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.000	1.500
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers	1.500	2.000
Withdrawal fee for automotive vehicle dealers only	10.00	10.00

If sales of tangible personal property are made or delivered, or if purchases of tangible personal property are stored, used or consumed, outside the corporate limits of the city but within the police jurisdiction of the city, the rates of tax are one-half of those stated above.

Your City of Irondale sales and use taxes may be remitted online through the 'Local Tax' account in the Alabama Department of Revenue's online filing system, My Alabama Taxes (MAT), the 'ONE SPOT' to file: <https://myalabamataxes.alabama.gov>. If you have any questions about your Irondale taxes, please contact:

City of Irondale
101 South 20th St
Irondale, AL 35210
205-956-9200 Opt. 2

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE
Sales & Use Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490

ORDINANCE 2021-20

An Ordinance to Amend Section 2(c) of Ordinance No. 804-89 being an Ordinance for the Levy and Assessment of Sales Tax in the City of Irondale, Alabama.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF IRONDALE, ALABAMA, in regular meeting duly assembled, a quorum being present, and by authority thereof as follows:

Section 1. AMENDMENT TO APPENDIX C – SALES TAX OF THE CODE OF ORDINANCES, CITY OF IRONDALE, ALABAMA, ORDINANCE NO. 804-89, SECTION 2(c). Section 2(c) of Ordinance No. 804-89 set forth in Appendix C of The Code of Ordinances, City of Irondale, Alabama is hereby deleted in its entirety and replaced with the following:

(c) Upon every person, firm or corporation engaged or continuing within this city in the business of selling at retail any automotive vehicle or truck trailer, semitrailer or house trailer, an amount equal to two percent of the gross proceeds of the sale of said automotive vehicle or truck trailer, semi-trailer or house trailer; 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, semitrailer 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 Ten Dollars (\$10) per year, or part thereof, during which such automotive vehicle, truck trailer, semitrailer 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 (12) succeeding months, or part thereof during which such automotive vehicle, truck trailer, semitrailer or house trailer shall remain the property of such person.

Where any used automotive vehicle or truck trailer or semitrailer of 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 a new or used vehicle sold less the credit for the used vehicle taken in trade.

The remainder of Ordinance No. 804-89 remains unchanged.

Section 2. ORDINANCES REPEALED. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 3. SEVERABILITY. That if any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council of the City of Irondale hereby declares that it would have passed this ordinance, and each section,

subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

Section 4. LEGAL RIGHTS NOT IMPAIRED. That nothing in this ordinance or in the municipal code hereby adopted shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed as cited in Section 2 of this ordinance; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this ordinance.

Section 5. ORDINANCE CUMULATIVE; COMPATIBILITY WITH OTHER REGULATIONS. This ordinance shall not be construed to modify or to repeal any other ordinance, rule, regulation, or other provision of law. The requirements of this ordinance are in addition to and cumulative to the requirements of any other ordinance, rule, regulation, or other provision of law, and where any provision of this ordinance imposes restrictions different from those imposed by any other ordinance, rule, regulation, or other provision of law, whichever provision is more restrictive or imposes higher protective standards for human health or the environment shall control.

Section 6. PUBLICATION OF ORDINANCE. That the City Clerk of the City of Irondale is hereby ordered and directed to cause this ordinance to be published and that a copy of this ordinance be entered upon the minutes of the meeting of the City Council.

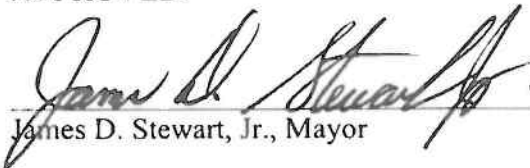
Section 7. EFFECTIVE DATE OF ORDINANCE. That this ordinance and the rules, regulations, provisions, requirements, orders and matters established and adopted hereby shall be in full force and effect upon adoption and shall continue in full force and effect from month to month and year to year from its effective date until repealed.

ADOPTED & APPROVED: This 6th day of October, 2021.



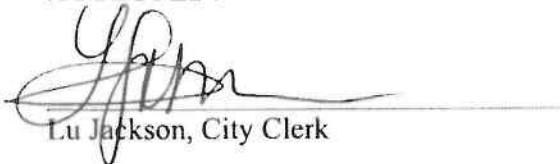
David Spivey, City Council President

APPROVED:



James D. Stewart, Jr., Mayor

ATTESTED:



Lu Jackson, City Clerk


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Local Tax Section
Alabama Dept. of Revenue

CERTIFICATION

I, Lu Jackson, City Clerk of the City of Irondale, Alabama, hereby certify that the above to be a true and correct copy of an ordinance adopted by the City Council of the City of Irondale at its regular meeting held on the 6th day of October, 2021, as the same appears in the minutes of record of said meeting.



Lu Jackson, City Clerk

ORDINANCE 2021-21

An Ordinance to Amend Section 2(d) and 2(e) of Ordinance No. 804-89 being an Ordinance for the Levy and Assessment of Sales Tax in the City of Irondale, Alabama

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF IRONDALE, ALABAMA, in regular meeting duly assembled, a quorum being present, and by authority thereof as follows:

Section 1. AMENDMENT TO APPENDIX C – SALES TAX OF THE CODE OF ORDINANCES, CITY OF IRONDALE, ALABAMA, ORDINANCE NO. 804-89, SECTION 2(d). Section 2(d) of Ordinance No. 804-89 set forth in Appendix C of The Code of Ordinances, City of Irondale, Alabama is hereby deleted in its entirety and replaced with the following:

1.5
Machine

(d) Upon every person, firm or corporation engaged or continuing within this city in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, an amount equal to one and one half percent (1.5%) 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 therefor, which are made or manufactured for use on or in the operations of such machines and which are necessary to the operation of such machines and are customarily so used.

The remainder of Ordinance No. 804-89 remains unchanged.

Section 2. AMENDMENT TO APPENDIX C – SALES TAX OF THE CODE OF ORDINANCES, CITY OF IRONDALE, ALABAMA, ORDINANCE NO. 804-89, SECTION 2(e). Section 2(e) of Ordinance No. 804-89 set forth in Appendix C of The Code of Ordinances, City of Irondale, Alabama is hereby deleted in its entirety and replaced with the following:

1.5
Farm

(e) Upon every person, firm or corporation engaged or continuing within this city 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 therefor 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 to one and one half percent (1.5%) of the gross proceeds of the sale thereof. Provided, however, the one percent rate herein prescribed with respect to parts, attachments, and replacements shall not apply to any automotive vehicle or trailer designed

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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.

The remainder of Ordinance No. 804-89 remains unchanged.

Section 3. ORDINANCES REPEALED. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 4. SEVERABILITY. That if any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council of the City of Irondale hereby declares that it would have passed this ordinance, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

Section 5. LEGAL RIGHTS NOT IMPAIRED. That nothing in this ordinance or in the municipal code hereby adopted shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed as cited in Section 3 of this ordinance; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this ordinance.

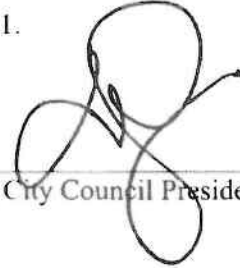
Section 6. ORDINANCE CUMULATIVE; COMPATIBILITY WITH OTHER REGULATIONS. This ordinance shall not be construed to modify or to repeal any other ordinance, rule, regulation, or other provision of law. The requirements of this ordinance are in addition to and cumulative to the requirements of any other ordinance, rule, regulation, or other provision of law, and where any provision of this ordinance imposes restrictions different from those imposed by any other ordinance, rule, regulation, or other provision of law, whichever provision is more restrictive or imposes higher protective standards for human health or the environment shall control.

Section 7. PUBLICATION OF ORDINANCE. That the City Clerk of the City of Irondale is hereby ordered and directed to cause this ordinance to be published and that a copy of this ordinance be entered upon the minutes of the meeting of the City Council.

Section 8. EFFECTIVE DATE OF ORDINANCE. That this ordinance and the rules, regulations, provisions, requirements, orders and matters established and adopted

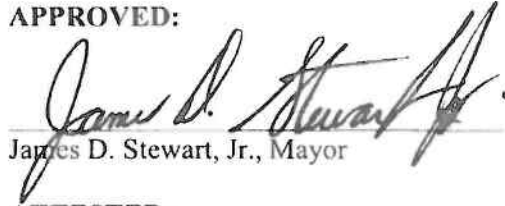
hereby shall be in full force and effect upon adoption and shall continue in full force and effect from month to month and year to year from its effective date until repealed.

ADOPTED & APPROVED: This 6th day of October, 2021.



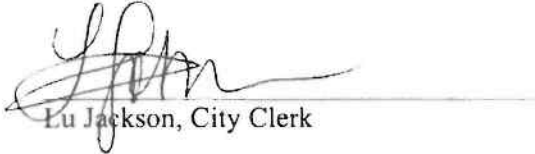
David Spivey, City Council President

APPROVED:



James D. Stewart, Jr., Mayor

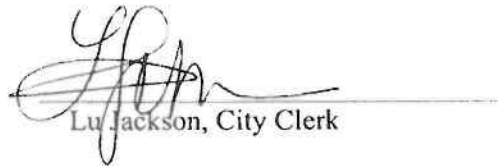
ATTESTED:



Lu Jackson, City Clerk

CERTIFICATION

I, Lu Jackson, City Clerk of the City of Irondale, Alabama, hereby certify that the above to be a true and correct copy of an ordinance adopted by the City Council of the City of Irondale at its regular meeting held on the 6th day of October, 2021, as the same appears in the minutes of record of said meeting.



Lu Jackson, City Clerk

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ORDINANCE 2021-24

Local Tax Section
Alabama Dept of Revenue

Ordinance to Amend Section 2 of Ordinance No. 802-89 being an Ordinance for the Levy and Assessment of a Consumer Use and Seller's Use Tax in the City of Irondale, Alabama

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF IRONDALE, ALABAMA, in regular meeting duly assembled, a quorum being present, and by authority thereof as follows:

Section 1. AMENDMENT TO APPENDIX D – USE TAX OF THE CODE OF ORDINANCES, CITY OF IRONDALE, ALABAMA, ORDINANCE NO. 802-89, SECTION 2. Section 2(b) of Ordinance No. 802-89 set forth in Appendix D of The Code of Ordinances, City of Irondale, Alabama is hereby deleted in its entirety and replaced with the following:

1.5%
Machine

(b) An excise tax is hereby imposed on the storage, use or other consumption in this city 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 one and one-half percent (1.5%) 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 therefor, 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.

Section 2. AMENDMENT TO APPENDIX D – USE TAX OF THE CODE OF ORDINANCES, CITY OF IRONDALE, ALABAMA, ORDINANCE NO. 802-89, SECTION 2. Section 2(c) of Ordinance No. 802-89 set forth in Appendix D of The Code of Ordinances, City of Irondale, Alabama is hereby deleted in its entirety and replaced with the following:

2%
Auto

(c) An excise tax is hereby imposed on the storage, use or other consumption in this city of any automotive vehicle or truck trailer, semitrailer or house trailer purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in this city at the rate of two percent (2%) of the sales price of such automotive vehicle, truck trailer, semitrailer or house trailer. Where any used automotive vehicle or truck trailer, semitrailer 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.

Every person storing, using or otherwise consuming in this city tangible personal property purchased at retail shall be liable for the tax imposed by this article, and the liability shall not be extinguished until the tax has been paid to this city;

provided, however, that a receipt from a retailer maintaining a place of business in this city or a retailer authorized by the city, under such rules and regulations as it may prescribe, to collect the tax imposed hereby and who shall for the purpose of this ordinance be regarded as the retailer maintaining a place of business in this city, given to the purchaser in accordance with the provisions of Section 5 of this ordinance, shall be sufficient to relieve the purchaser from further liability for tax to which such receipt may refer.

Section 3. AMENDMENT TO APPENDIX D – USE TAX OF THE CODE OF ORDINANCES, CITY OF IRONDALE, ALABAMA, ORDINANCE NO. 802-89, SECTION 2. Ordinance No. 802-89 set forth in Appendix D of The Code of Ordinances, City of Irondale, Alabama is hereby modified to add the following as Section 2(f):

(f) An excise tax is hereby levied and imposed on the storage, use or other consumption in the city 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 therefor 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 section, for the storage, use or consumption in the city at the rate of one and one-half (1.5) percent of the sales price of such property within the corporate limits of said city regardless of whether the retailer is or is not engaged in the business in the city. Provided, however, the one and one-half (1.5) percent 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.

1.5
farm

Section 4. ORDINANCES REPEALED. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 5. SEVERABILITY. That if any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council of the City of Irondale hereby declares that it would have passed this ordinance, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

Section 6. LEGAL RIGHTS NOT IMPAIRED. That nothing in this ordinance or in the municipal code hereby adopted shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed as cited in Section 4 of this ordinance; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this ordinance.

Section 7. ORDINANCE CUMULATIVE; COMPATIBILITY WITH OTHER REGULATIONS. This ordinance shall not be construed to modify or to repeal any other ordinance, rule, regulation, or other provision of law. The requirements of this ordinance are in addition to and cumulative to the requirements of any other ordinance, rule, regulation, or other provision of law, and where any provision of this ordinance imposes restrictions different from those imposed by any other ordinance, rule, regulation, or other provision of law, whichever provision is more restrictive or imposes higher protective standards for human health or the environment shall control.

Section 8. PUBLICATION OF ORDINANCE. That the City Clerk of the City of Irondale is hereby ordered and directed to cause this ordinance to be published and that a copy of this ordinance be entered upon the minutes of the meeting of the City Council.

Section 9. EFFECTIVE DATE OF ORDINANCE. That this ordinance and the rules, regulations, provisions, requirements, orders and matters established and adopted hereby shall be in full force and effect upon adoption and shall continue in full force and effect from month to month and year to year from its effective date until repealed.

ADOPTED & APPROVED: This 17th day of November, 2021.



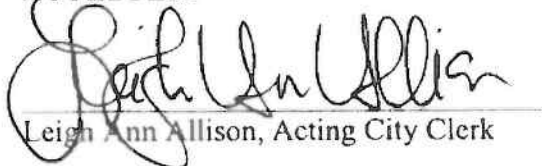
David Spivey, City Council President

APPROVED:



James D. Stewart, Jr., Mayor

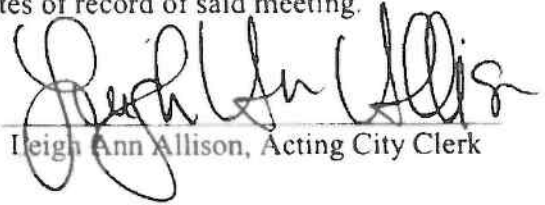
ATTESTED:



Leigh Ann Allison, Acting City Clerk

CERTIFICATION

I, Leigh Ann Allison, the Acting City Clerk of the City of Irondale, Alabama, hereby certify that the above to be a true and correct copy of an ordinance adopted by the City Council of the City of Irondale at its regular meeting held on the 17th day of November, 2021, as the same appears in the minutes of record of said meeting.



Leigh Ann Allison, Acting City Clerk