

**LINCOLN**  
Posted 12/23/2020

Statutory Effective Date: January 1, 2021  
Received by the Department: October 30, 2020

The City of Lincoln has increased their sales, use and lodgings taxes as shown below:

<b>Sales &amp; Use Taxes:</b>	<b><u>OLD</u> <u>RATES</u></b>	<b><u>NEW</u> <u>RATES</u></b>
General Rate .....	5.000	5.000
Admissions to places of amusement and entertainment .....	5.000	5.000
Retail Selling Price of food for human consumption sold through vending machines .....	5.000	5.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	1.000	1.000
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	1.000	1.000
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	.750	2.000
Withdrawal fee for automotive vehicle dealers only .....	3.00	3.00

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.

<b>Lodgings Tax:</b>	<b><u>OLD</u> <u>RATES</u></b>	<b><u>NEW</u> <u>RATES</u></b>
General Rate	6.000	8.000

If the renting or furnishing of rooms, lodgings or accommodations to transients are made outside the corporate limits of the city but within the police jurisdiction, the rates of tax are one-half of those stated above.

Your City of Lincoln sales, use, rental and lodgings 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 City of Lincoln taxes, please contact:

City of Lincoln  
Revenue Office  
P.O. Box 172  
Lincoln, AL 35096  
205-763-4006

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

OCT 30 2020

## ORDINANCE 2021 – 02

Local Tax Section  
Alabama Dept. of Revenue

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 CITY OF LINCOLN, ALABAMA, AND ITS POLICE JURISDICTION; PROVIDES FOR PENALTIES FOR THE VIOLATION OF THIS ORDINANCE; AND REPEALS ALL PRIOR ORDINANCES LEVYING SIMILAR TAXES.

Pursuant to the provisions of Code of Alabama 1975, Sections 11-51-200 through 11-51-207, be it ordained by the City Council of the City of Lincoln, in the State of Alabama, as follows:

Section 1. 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 City of Lincoln 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 five percent (5%) 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 City, 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 City, 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 City, an amount equal to five percent (5%) 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 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 percent (1%) 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 City 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%) 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 \$3.00 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 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 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 one percent (1%) of the gross proceeds of the sale thereof. Provided, however, the one percent (1%) 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 City 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 five percent (5%) of the retail selling price of such food, food products and beverages sold through such machines.

Section 2. Levy of the Tax in Police Jurisdiction. Every person who is subject to the provisions of this ordinance within the police jurisdiction of the City shall remit one-half (1/2) of the tax under the preceding section under the terms and provisions of this ordinance.

Section 3. 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 limitations, 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 4. Due Date. In accordance with Sections 40-23-7, Code of Alabama 1975, the taxes levied under the provision of this ordinance shall be due and payable in monthly installments on or before the 20<sup>th</sup> day on the month next succeeding the month in which the tax accrues.

If the 20<sup>th</sup> falls on a weekend or holiday, the return must be postmarked on or before the next working day to be timely filed. EFT: If the date on which the taxpayer is required to initiate an electronic payment transaction falls on a weekend or holiday, the electronic payment information must be transmitted by 4:00 p.m. (Central Standard Time) on or before the next working day, to be considered timely paid.

Section 5. Penalties and Interest. In accordance with Sections 40-2A-11(a) & (b) and 40-1-44, Code of Alabama 1975, returns filed after the due date are subject to a "failure to timely file" penalty equal to the greater of 10% of the tax required to be paid on the return or \$50. Even if there is no activity during the month, a return must be filed. Tax payments received after the due date are subject to a "failure to timely pay" penalty equal to 10% of the delinquent tax. If tax is not timely paid, interest is also due at the same rate established by the Secretary of the Treasury under the authority of 26 USC 6621.

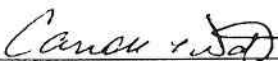
Section 6. Use of Proceeds. The proceeds from the tax herein levied remaining after payment of the costs of collecting said tax, including all charges of the administration for such collection and paid over to and received by the City shall be distributed to the general fund for the use of any and all general and special expenditures of the City.

Section 7. 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 8. Repeal of Inconsistent Ordinances. All ordinances or resolutions inconsistent with this ordinance are hereby repealed.

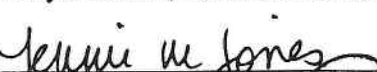
Section 9. Effective Date. This ordinance shall become effective on the first day of January, 2021 and the first payment of taxes hereunder shall be due and payable on the twentieth day of February, 2021.

Adopted this the 29<sup>th</sup> day of October, 2020.

  
Carroll L. Watson, Mayor

  
Sadie Britt, Council Member

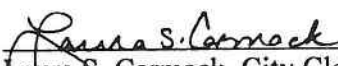
  
Billy Pearson, Council Member

  
Jennie Jones, Council Member

  
Shelly L. Barnhart, Council Member

  
Joey Callahan, Council Member

Attest:

  
Laura S. Carmack, City Clerk



**CERTIFICATION OF ORDINANCE NO. 2021 – 02**

I, the undersigned, City Clerk of the City of Lincoln, do hereby certify that the above and foregoing ordinance was published by posting copies thereof in three (3) public places within the City of Lincoln, Alabama, said three (3) public places being:

- (1) The United States Post Office in the City of Lincoln, Alabama;
- (2) The City Hall in the City of Lincoln, Alabama;
- (3) The Public Library in the City of Lincoln, Alabama.

I further certify that said copies of said ordinance were posted by me on the 30<sup>th</sup> day of October, 2020.

This the 30<sup>th</sup> day of October, 2020.

Raine S. Cornack  
City Clerk

## ORDINANCE 2021 – 12

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 CITY OF LINCOLN, ALABAMA, AND ITS POLICE JURISDICTION; PROVIDES FOR PENALTIES FOR THE VIOLATION OF THIS ORDINANCE; AND REPEALS ALL PRIOR ORDINANCES LEVYING SIMILAR TAXES.

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(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 City of Lincoln 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 five percent (5%) 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 City, 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 City, 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 City, an amount equal to five percent (5%) 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 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 percent (1%) 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 City 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%) 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 \$3.00 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 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 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 one percent (1%) of the gross proceeds of the sale thereof. Provided, however, the one percent (1%) 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 City 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 five percent (5%) of the retail selling price of such food, food products and beverages sold through such machines.

Section 2. Levy of the Tax in Police Jurisdiction. Every person who is subject to the provisions of this ordinance within the police jurisdiction of the City shall remit one-half (1/2) of the tax under the preceding section under the terms and provisions of this ordinance.

Section 3. 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 limitations, 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 4. (a) An excise tax is hereby imposed on the storage, use or other consumption in the city 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 city, except as provided in subsections (b), (c), and (d), at the rate of five percent (5%) of the sales price of such property within the corporate limits of said city.

(b) An excise tax is hereby imposed on the storage, use or other consumption in the 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 percent (1%) of the sales price of any such machine, within the corporate limits of the city, 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.

(c) An excise tax is hereby imposed on the storage, use or other consumption in the city of 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 city at the rate of two percent (2%) 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 city. 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 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 ordinance, for the storage, use or other consumption in the city at the rate of one percent (1%) 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 this City. Provided, however, the one percent (1%) 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 5. Levy of the Tax in Police Jurisdiction. Every person who is subject to the provisions of this ordinance within the police jurisdiction of the City shall remit one-half (1/2) of the tax under the preceding section under the terms and provisions of this ordinance.



Section 6. 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 limitations, 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 use tax statutes for enforcement and collection of taxes.

Section 7. Due Date. In accordance with Sections 40-23-7, Code of Alabama 1975, the taxes levied under the provision of this ordinance shall be due and payable in monthly installments on or before the 20<sup>th</sup> day on the month next succeeding the month in which the tax accrues.

If the 20<sup>th</sup> falls on a weekend or holiday, the return must be postmarked on or before the next working day to be timely filed. EFT: If the date on which the taxpayer is required to initiate an electronic payment transaction falls on a weekend or holiday, the electronic payment information must be transmitted by 4:00 p.m. (Central Standard Time) on or before the next working day, to be considered timely paid.

Section 8. Penalties and Interest. In accordance with Sections 40-2A-11(a) & (b) and 40-1-44, Code of Alabama 1975, returns filed after the due date are subject to a "failure to timely file" penalty equal to the greater of 10% of the tax required to be paid on the return or \$50. Even if there is no activity during the month, a return must be filed. Tax payments received after the due date are subject to a "failure to timely pay" penalty equal to 10% of the delinquent tax. If tax is not timely paid, interest is also due at the same rate established by the Secretary of the Treasury under the authority of 26 USC 6621.

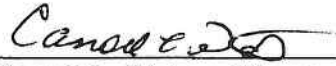
Section 9. Use of Proceeds. The proceeds from the tax herein levied remaining after payment of the costs of collecting said tax, including all charges of the administration for such collection and paid over to and received by the City shall be distributed to the general fund for the use of any and all general and special expenditures of the City.

Section 10. 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 11. Repeal of Inconsistent Ordinances. All ordinances or resolutions inconsistent with this ordinance are hereby repealed.

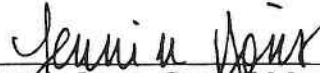
Section 12. Effective Date. This ordinance shall become effective on the first day of January, 2021 and the first payment of taxes hereunder shall be due and payable on the twentieth day of February, 2021.

Adopted this the 22<sup>nd</sup> day of December, 2020.

  
\_\_\_\_\_  
Carroll L. Watson, Mayor

  
\_\_\_\_\_  
Sadie Britt, Council Member


\_\_\_\_\_  
Billy Pearson, Council Member

  
\_\_\_\_\_  
Jennie Jones, Council Member

  
\_\_\_\_\_  
Brandon Tate, Council Member

  
\_\_\_\_\_  
Joey Callahan, Council Member

Attest:

  
\_\_\_\_\_  
Laura S. Carmack, City Clerk



**CERTIFICATION OF ORDINANCE NO. 2021 – 12**

I, the undersigned, City Clerk of the City of Lincoln, do hereby certify that the above and foregoing ordinance was published by posting copies thereof in three (3) public places within the City of Lincoln, Alabama, said three (3) public places being:

- (1) The United States Post Office in the City of Lincoln, Alabama;
- (2) The City Hall in the City of Lincoln, Alabama;
- (3) The Public Library in the City of Lincoln, Alabama.

I further certify that said copies of said ordinance were posted by me on the 23<sup>rd</sup> day of December, 2020.

This the 23<sup>rd</sup> day of December, 2020.

Raura S. Cornack  
City Clerk

RECEIVED

DEC 23 2020

Local Tax Section  
Alabama Dept. of Revenue

RECEIVED

OCT 30 2020

**ORDINANCE NO. 2021 – 03**

Local Tax Section  
Alabama Dept. of Revenue

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975 SECTIONS 11-51-200 THROUGH 11-51-207, THIS ORDINANCE LEVIES A PRIVILEGE OR LICENSE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF FURNISHING ROOMS, LODGINGS, OR ACCOMMODATIONS TO TRANSIENTS IN THE CITY OF LINCOLN, ALABAMA, OR WITHIN ITS POLICE JURISDICTION; PROVIDING FOR THE COLLECTION OF THE SAID TAX; AND PROVIDING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

BE IT ORDAINED by the City Council of the City of Lincoln, in the State of Alabama, as follows:

Section 1. Levy of Tax in the City. For the privilege of engaging or continuing within the City in the business activities hereinafter referred to, 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 amounts to be determined by the application of rates against gross receipts as follows:

- (a) There is levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax upon every person, firm, or corporation engaging in the business of renting or furnishing any room or rooms, lodging, or accommodations to transients in any hotel, motel, inn, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of eight percent (8%) of the charge for such room, rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in such room.
- (b) The tax shall not apply to rooms, lodgings, or accommodations supplied: (i) For a period of 180 continuous days or more in any place; (ii) by camps, conference centers, or similar facilities operated by nonprofit organizations (those exempt from federal income tax under 26 U.S.C. §501 (c) (3)), primarily for the benefit of, and in connection with, recreational or educational programs for children (under age 21), students (as defined in 26 U.S.C. §151 (c) (4), or members or guests of other nonprofit organizations during any calendar year.
- (c) The tax shall not apply to marine slips, places or spaces for tent camping, or places or spaces provided for motor homes, travel trailers, self-propelled campers or house cars, truck campers, or similar recreational vehicles commonly known as R.V.'s, which are supplied for a period of 90 continuous days or more in any place.



Section 2. Levy of Tax in the Police Jurisdiction. Every person who is subject to the provisions of this ordinance within the police jurisdiction of the City shall remit one-half (1/2) of the tax under the preceding section under the terms and provisions of this ordinance.

Section 3. Provisions of State Lodgings 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, rules, regulations, provisions, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the state lodging tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state lodging tax statutes for enforcement and collection of taxes.

Section 4. Due Date. In accordance with Sections 40-23-7, Code of Alabama 1975, the taxes levied under the provision of this ordinance shall be due and payable in monthly installments on or before the 20<sup>th</sup> day on the month next succeeding the month in which the tax accrues.

If the 20<sup>th</sup> falls on a weekend or holiday, the return must be postmarked on or before the next working day to be timely filed. EFT: If the date on which the taxpayer is required to initiate an electronic payment transaction falls on a weekend or holiday, the electronic payment information must be transmitted by 4:00 p.m. (Central Standard Time) on or before the next working day, to be considered timely paid.

Section 5. Penalties and Interest. In accordance with Sections 40-2A-11(a) & (b) and 40-1-44, Code of Alabama 1975, returns filed after the due date are subject to a "failure to timely file" penalty equal to the greater of 10% of the tax required to be paid on the return or \$50. Even if there is no activity during the month, a return must be filed. Tax payments received after the due date are subject to a "failure to timely pay" penalty equal to 10% of the delinquent tax. If tax is not timely paid, interest is also due at the same rate established by the Secretary of the Treasury under the authority of 26 USC 6621.

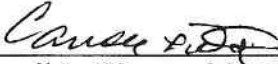
Section 6. This Ordinance Cumulative to General License Code or Ordinance. This ordinance shall not be construed to repeal any provisions of the general license code or ordinance of the City but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the City by its general license code or ordinance.

Section 7. 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 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 provisions which might have been held invalid.

Section 8. Repeal of Inconsistent Ordinances. All ordinances or resolutions inconsistent with this ordinance are hereby repealed.

Section 9. Effective Date. This ordinance shall become effective on the first day of January, 2021, and the first payment of taxes hereunder shall be due and payable on the twentieth day of February, 2021. This ordinance repeals any prior ordinance levying a lodgings tax.


Adopted this the 29<sup>th</sup> day of October, 2020.

  
Carroll L. Watson, Mayor

  
Sadie Britt, Council Member

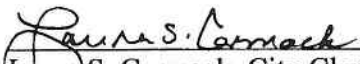
  
Billy Pearson, Council Member

  
Jennie Jones, Council Member

  
Shelly L. Barnhart, Council Member

  
Joey Callahan, Council Member

Attest:

  
Laura S. Carmack, City Clerk

**CERTIFICATION OF ORDINANCE NO. 2021 – 03**

I, the undersigned, City Clerk of the City of Lincoln, do hereby certify that the above and foregoing ordinance was published by posting copies thereof in three (3) public places within the City of Lincoln, Alabama, said three (3) public places being:

- (1) The United States Post Office in the City of Lincoln, Alabama;
- (2) The City Hall in the City of Lincoln, Alabama;
- (3) The Public Library in the City of Lincoln, Alabama.

I further certify that said copies of said ordinance were posted by me on the 30<sup>th</sup> day of October, 2020.

This the 30<sup>th</sup> day of October, 2020.

  
\_\_\_\_\_  
City Clerk