

WEAVER
Posted 1/29/2021

Statutory Effective Date: February 1, 2021
Received by the Department: November 9, 2020

The City of Weaver has decreased their use taxes as shown below:

Use Taxes:	<u>OLD</u> <u>RATES</u>	<u>NEW</u> <u>RATES</u>
Machines and parts and attachments for machines used in manufacturing tangible personal property	2.000	1.000
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers	2.000	1.000

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 Weaver 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 Weaver taxes, please contact:

Weaver
PReMA Corp
PO Box 934668
Atlanta, GA 31193-4668
(866) 717-7362

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

AUG 12 2020

City of Weaver Ordinance

Local Tax Section
Alabama Dept. of RevenueOrdinance#2020-04

AN ORDINANCE AMENDING SECTIONS ONE (C) AND (D) OF ORDINANCE NO. 2013-01 OF THE CITY OF WEAVER LEVYING A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS STORING, USING, OR OTHERWISE CONSUMING OR ENGAGING IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE CITY OF WEAVER, ALABAMA OR WITHIN ITS POLICE JURISDICTION

BE IT ORDAINED by the Mayor and City Council of the City of Weaver, Alabama, as follows:

Section One (c) and (d) of Ordinance#2013-01 of the City of Weaver, Alabama which was adopted by the City Council and approved by the Mayor of the said City on the 8th day of January 2013, is hereby amended so that the said Section One (c) and (d) read as follows:

Section One. 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:

(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 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 or house trailer, an amount equal to ONE PERCENT (1%) of the gross proceeds of sale of said automotive vehicle or truck trailer, semi-trailer or house trailer, provided, 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 \$5.00 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, semi-trailer or house trailer shall remain the property of such person. Where any used automobile 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.

City of Weaver Ordinance

Section Four. This Ordinance shall become effective on the 1st day of November 2020.

This ordinance is duly **APPROVED** and **ADOPTED** this 11th day of August 2020.

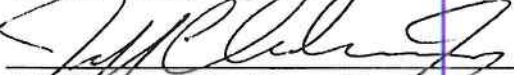
CITY COUNCIL FOR THE CITY OF WEAVER, ALABAMA:



Wayne Willis, Mayor



Tim McRae, Councilmember



Jeff Clendenning, Mayor Pro Tem

Ellen Cole, Councilmember



Mike Warren, Councilmember



Nick Bowles, Councilmember

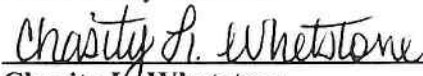
ATTEST:



Chasity L. Whetstone
City Clerk/Treasurer

Certification of Adoption

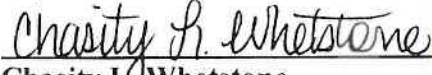
I, Chasity L. Whetstone, City Clerk/Treasurer for the City of Weaver, Alabama, hereby certify that the attached **Ordinance#2020-04** was duly adopted by the Weaver City Council in regular session, assembled on the 11th day of August 2020, and is recorded in the official minutes of the Weaver City Council.



Chasity L. Whetstone
City Clerk/Treasurer

Certification of Publication

I, Chasity L. Whetstone, City Clerk/Treasurer for the City of Weaver, Alabama, hereby certify that **Ordinance#2020-04** was posted, in accordance with the provisions of the Code of Alabama, 1975, Section 11-45-8, in four public places within the City of Weaver beginning on the 12th day of August 2020. Those four public places are the following: Weaver City Hall, Weaver Police Department, Weaver City Meeting Center, and Bearcat Express.



Chasity L. Whetstone
City Clerk/Treasurer

MAYOR
WAYNE WILLIS

CITY CLERK
CHASITY L. WHETSTONE



CITY COUNCIL

CLINT BURNS
TIM McRAE
CATHY HAMBY
NICK BOWLES
JEFFREY CLENDENNING

Received

NOV 10 REC'D

CITY OF WEAVER

ADOR Sales Tax Office

Alabama Department of Revenue
Attn: Sales and Use Division
50 North Ripley Street
Montgomery, Alabama 36105

November 9, 2020

At the August 11, 2020 Weaver City Council Meeting, the City Council voted to lower the sales tax for Machine and Automotive from 2% to 1%, Ordinance 2020-04. The Ordinance did not reflect specifically the Council's intention to also include the Use tax in that reduction.

This letter is to inform you that the Council's intention is to reduce Machine and Automotive Use tax to 1% as well. This passage was confirmed at the October 27, 2020 Council Meeting by unanimous vote.

I hope this clarifies any further confusion.

Sincerely,

Wayne Willis
Mayor