



State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

August 16, 2018

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail of tangible personal property in the **City of Wetumpka**, Alabama, and its police jurisdiction (located in Elmore County).

Sections 11-51-200, et seq., **Code of Alabama 1975**, authorize and empower municipalities to levy a true sales and use tax identical to the State Sales and Use Tax Laws except for the rates of tax and require the Alabama Department of Revenue upon request of the municipality to collect the tax.

On July 2, 2018, the governing body of the City of Wetumpka adopted Ordinance No. 2018-3 levying a sales tax **effective September 1, 2018**. The tax levied by this ordinance is an amendment to the sales tax levied by Ordinance No. 2000-1.

| Sales Tax Rates: | <u>Old Rates</u> | <u>New Rates</u> |
|---|-------------------------|-------------------------|
| General Rate | 3.00% | 4.00% |
| Admissions to places of amusement and entertainment | 3.00% | 4.00% |
| Retail selling price of food for human consumption sold through vending machines | 3.00% | 3.00% |
| Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products | 0.50% | 0.50% |
| Machines, parts, and attachments for machines used in manufacturing tangible personal property | 0.50% | 0.50% |
| Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers | 0.50% | 0.50% |
| Withdrawal fee for automotive vehicle dealers only..... | \$1.00 | \$1.00 |

If sales are made and delivered to consumers outside the corporate limits of the City of Wetumpka but within the police jurisdiction, the rates of sales tax are one-half the rates shown above.

The Law requires that the City of Wetumpka sales and use taxes be collected, reported and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, the City of Wetumpka sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>.

Please direct all questions regarding the City of Wetumpka sales and use taxes to this office:

Alabama Department of Revenue
Sales and Use Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710 (334-242-1490 or 1-866-576-6531)

ORDINANCE 2018-3

AN ORDINANCE TO AMEND ORDINANCE NO. 2000-1
An ordinance for the levy and assessment of a sales tax

BE IT ORDAINED by the Council of the City of Wetumpka, Alabama, as follows:

SECTION 1. Section 1 (a) and 1 (b) of Ordinance No. 2000-1 adopted on the 18th day of January, 2000 is hereby deleted and the following substituted in its place:

Section 1 (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 in 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 evidence of debts or stocks, nor sale or sales of material and supplies to any person for use in fulfilling a contract for painting, repair, or reconditioning of vessels, barges, ships and other watercraft of over fifty tons burden), an amount equal to four percent (4%) 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 not so kept he shall pay the tax as retailer on the gross sales of the business.

Section 1 (b) Upon every person, firm or corporation engaged, or continuing with the city, in the business of conducting, or operating, places of amusement or entertainment, billboard and pool rooms, bowling alleys, amusement devices, musical devices, theatres, opera houses, moving picture shows, vaudevilles, amusement parks, exhibitions, football and baseball games, (including athletic contest, 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 four percent (4%) of the gross receipts of any such business.

SECTION 2. Any former ordinance conflicting with the provisions of this ordinance is hereby repealed.

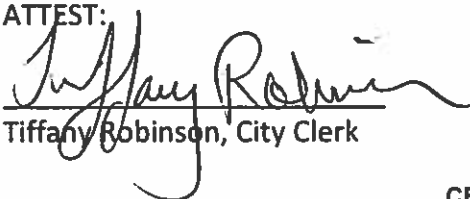
SECTION 3. The provisions of this Ordinance are severable. If any section, sub-section, schedule, or provision of this Ordinance be for any reason declared void or otherwise invalid, it shall have no effect on the remaining provisions of this Ordinance.

SECTION 4. This Ordinance shall become effective September 1, 2018 upon approval and publication as required by law.

ADOPTED AND APPROVED this the 2nd day of July, 2018.

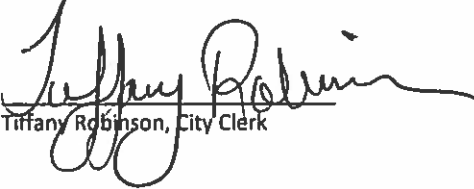
Signed: 
Jerry Willis, Mayor

ATTEST:


Tiffany Robinson, City Clerk

CERTIFICATE AS TO PASSAGE

I, THE UNDERSIGNED City Clerk of the City of Wetumpka, Alabama, do hereby certify that the above and foregoing ordinance was duly approved and adopted by the Council of the City of Wetumpka, Alabama, on July 2, 2018.



Tiffany Robinson, City Clerk

CERTIFICATE AS TO PUBLISHING

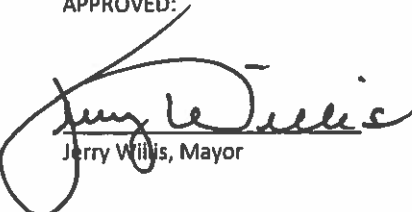
I, THE UNDERSIGNED City Clerk of the City of Wetumpka, Alabama, do hereby certify that the above and foregoing ordinance has been published in the *Wetumpka Herald*, Wetumpka, Alabama, as required by law.

Published: Date:

July 11, 2018


Tiffany Robinson, City Clerk

APPROVED:


Jerry Willis, Mayor