

## COLUMBIANA

Posted 2/17/16

Effective January 1, 2016.

The City of Columbiana increased their use tax automotive rate as shown below:

<b>Use Taxes:</b>	<b><u>OLD RATES</u></b>	<b><u>NEW RATES</u></b>
General Rate	3.000	3.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	3.000	3.000
Machines and parts and attachments for machines used in manufacturing tangible personal property	3.000	3.000
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers	1.500	2.000

Your City of Columbiana sales and use taxes may be remitted online through the Alabama Department of Revenue's online filing system My Alabama Taxes (MAT), the 'One Spot' to file: <http://revenue.alabama.gov/salestax/efiling.html>. If you have any questions about your City of Columbiana sales and use taxes, please contact:

RDS  
P. O. Box 830725  
Birmingham, AL 35283-0725  
1-800-556-7274

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

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

## ORDINANCE NO. 02-16-02

### AN ORDINANCE REPEALING SECTION 2 OF ORD. NO. 10-15-07 AND REINSTATING USE TAX RATES AS PREVIOUSLY PROVIDED IN ORD. NO. 04-00-01

WHEREAS, the Mayor and Council of the City of Columbiana, Alabama, have deemed it necessary, proper, and for the benefit of the City to amend Ordinance No. 10-15-07 by repealing Section 2 of that ordinance and reinstating the use tax rates previously provided by Ordinance No. 04-00-01;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF COLUMBIANA, ALABAMA, AS FOLLOWS:

Section 1. That Section 2 of Ordinance No. 10-15-07 is repealed in its entirety.

Section 2. That Section 3 of Ordinance No. 04-00-01 be reinstated to read as follows:

“Section 3. (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 (b), (c), and (d) of this section, at the rate of three percent (3%) 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 three percent (3%) 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 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.

(c) An excise tax is hereby imposed on the storage, use or other consumption in the City on 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, semitrailer, 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 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, 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 three percent (3%) 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 three percent (3%) 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."

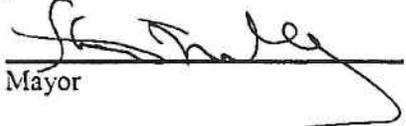
Section 3. This Ordinance Cumulative to General License Code or Ordinance. This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the City, but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the City by its general license code or ordinance.

Section 4. 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 5. Repealer. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 6. Effective Date. This ordinance shall become effective on the first day of January, 1 2016, and the first payment of taxes hereunder shall be due and payable on the 20<sup>th</sup> day of February, 2016. This ordinance shall remain in full force and effect and shall apply to each month of the year 2016, beginning with the month of January and to each month of each calendar year thereafter from year to year.

Adopted and approved this 2<sup>nd</sup> day of February, 2016.

  
Mayor

Attest:

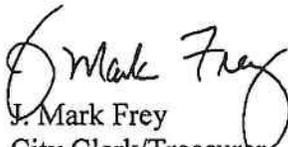
  
City Clerk





I, the undersigned qualified clerk of the City of Columbiana, Alabama, do hereby certify the attached and foregoing is a true copy of an ordinance lawfully passed and adopted by the City Council of the City named herein, at a regular meeting of such Council held on the 2<sup>nd</sup> day of February, 2016 and such ordinance is on file in the office of the City Clerk.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City on this 2<sup>nd</sup> day of February, 2016.

  
J. Mark Frey  
City Clerk/Treasurer  
City of Columbiana

