



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
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Montgomery, Alabama 36132

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Deputy Commissioner
BRENDA R. COONE
Deputy Commissioner

June 2, 2016

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the business of selling at retail alcoholic beverages in the City of Oxford

The governing body of the City of Oxford adopted Ordinance 2016-08 levying a sales tax on alcoholic beverages effective March 1, 2016, with a due date of April 20, 2016. With the effective date of this ordinance, alcoholic beverage sales tax is to be reported separately from the general sales tax.

Sales Tax	Rate
Retail Selling Price of Alcoholic Beverages.....	8.000%

The Law requires that the City of Oxford 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 Oxford 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 <http://myalabamataxes.alabama.gov>.

Please direct all questions regarding the City of Oxford 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 866-576-6531

ORDINANCE NO. 2016-08

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975, SECTIONS 11-51-200 THROUGH 11-51-207, THIS ORDINANCE LEVIES A PRIVILEGE LICENSE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS ENGAGED IN THE BUSINESS OF SELLING AT RETAIL ALCOHOLIC BEVERAGES IN THE CITY OF OXFORD, ALABAMA AND PROVIDES FOR PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

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 OXFORD, 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) With the effective date of this Ordinance, alcoholic sales tax will be reported separately from the general sales tax rate.

(b) 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 OXFORD in the restaurant business (as licensed under section 21(g) of the Alcoholic License Code – Code of Ala. 1975 Section 28-3A-1et seq) of selling at retail any alcoholic beverage whatsoever, an amount equal to eight percent (8 %) of the gross proceeds of sales of the business. Provided, however, that any person engaging or continuing in business as a retailer 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.

(c) 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 OXFORD in the business of selling at retail any alcoholic beverage whatsoever, other than a restaurant (as licensed under section 21(f), 21(h), 21(n), or 21(o) of the Alcoholic License Code – Code of Ala. 1975 Section 28-3A-1et seq), an amount equal to eight percent (8 %) of the gross proceeds of sales of the business. 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.

Section 2. 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 limitation, discounts, 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 3. 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 limitation, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State Use 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 4. 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 OXFORD CITY TREASURER for the use of CITY.

Section 5. 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 6. Effective Date. This ordinance shall become effective on the first day of March, 2016, and the first payment of taxes hereunder shall be due and payable on the twentieth day of April, 2016.

APPROVED and **ADOPTED** this 26th day of JANUARY, 2016.

CITY COUNCIL OF THE CITY OF
OXFORD, ALABAMA



Steven Waits
Steven Waits, Council President
Charlotte Hubbard
[Signature]
Chris Spurlin
[Signature]
Councilpersons

APPROVED:

Leon Smith
Leon Smith, Mayor

ATTEST:

Shirley Henson
CITY CLERK

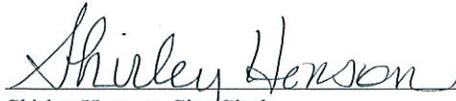
CERTIFICATION OF ADOPTION

I hereby certify that the attached ordinance was duly adopted by the Oxford City Council in regular session assembled on the 26th day of January, 2016, and is recorded in the official minutes of the Oxford City Council.

Shirley Henson
Shirley Henson, City Clerk

CERTIFICATION OF PUBLICATION

I, Shirley Henson, City Clerk for the City of Oxford, Alabama, do hereby certify this Ordinance was posted in three public places within the City and at Oxford City Hall beginning on the 29th day of January, 2016, as in accordance with the provisions of Code of Alabama, 1975, Section 11-45-8.


Shirley Henson, City Clerk