

ALBERTVILLE

Posted 8/29/17

Effective July 1, 2017.

The City of Albertville increased their rental taxes as shown below:

Rental Taxes:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	4.000	5.000
Auto	2.000	2.500
Linen	4.000	5.000

If leasing or renting of tangible personal property is made outside the corporate limits of the city but within the police jurisdiction, the rates of rental tax are one-half of those stated above.

Your City of Albertville sales, use and rental 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 Albertville sales, use and rental 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 Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490

ORDINANCE NUMBER: 1520-17

**ORDINANCE LEVYING A PRIVILEGE, LICENSE OR EXCISE TAX
AGAINST PERSONS, FIRMS OR CORPORATIONS STORING, USING,
OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT
RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF
AMUSEMENT IN THE CITY OF ALBERTVILLE, ALABAMA, OR WITHIN ITS
POLICE JURISDICTION**

Pursuant to the provisions of Act No. 917, as amended, (now codified at Section 11-51-200 *et seq.* of the Code of Alabama (1975), as amended (the "Tax Act"), adopted by the Alabama Legislature at the 1969 Regular Session, be it ordained by the City Council (the "City Council") of the City of Albertville, Alabama (the "City"), as follows:

Section 1. Levy of Privilege or License Tax. There is hereby levied and imposed, 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 the institutions be denominational, state, county, or municipal institutions, any association or other agency or instrumentality of the institutions) engaged or continuing within the City in the business of selling, leasing or renting 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 sales of material and supplies to any person for use in fulfilling a contract for the painting, repair, or reconditioning of vessels, barges, ships, other watercraft, and commercial fishing vessels of over five 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 **one percent (1.00%)** of the gross proceeds of sales of the business except said amount shall be **one-half of one percent (0.50%)** on the rental of any automotive vehicle and 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, leasing and rental of the business at the rates specified, when his or her books are kept so as to show separately the gross proceeds of sales, leasing or rental of each business, and when his or her books are not so kept he or she shall pay the tax as a retailer, on the gross sales from sales, leasing or rental of the business.

Where any used part including tires of an automotive vehicle or a truck trailer, semitrailer, 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 rebuilt part or tire, the tax levied herein shall be paid on the net difference, that is, the price of the new or used part or tire sold less the credit for the used part or tire taken in trade, provided, however, this provision shall not be construed to include batteries.

(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 this state, or any athletic association thereof, or other association whether the 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 **one percent (1%)** 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 primary or secondary school. The tax amount which would have been collected pursuant to this subdivision shall continue to be collected by the public primary or secondary school, but shall be retained by the school which collected it and shall be used by the 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 **three-eighths of one percent (0.375%)** of the gross proceeds of the sale of the machines. 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 the machines, attachments, and replacements therefor, which are made or manufactured for use on or in the operation of the machines and which are necessary to the operation of the 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, semitrailer, or 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 **one-eighth of one percent (0.125%)** of the gross proceeds of sale of the automotive vehicle or truck trailer, semitrailer, or house trailer, or mobile home set-up materials and supplies provided, however, where a person subject to the tax provided for in this subdivision withdraws from his or her stock in trade any automotive vehicle or truck trailer, semitrailer, or house trailer for use by him or her or by his or her employee or agent in the operation of the business, there shall be paid, in lieu of the tax levied herein, a fee of **one dollar (\$1.00)** per year or part thereof during which the automotive vehicle, truck trailer, semitrailer, or house trailer shall remain the property of the person. Each 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 12 succeeding months or part thereof during which the automotive vehicle, truck trailer, semitrailer, or house trailer shall remain the property of the person.

Where any used automotive vehicle or truck trailer, semitrailer, 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 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, an amount equal to **three-eighths of one percent (0.375%)** of the gross proceeds of the sale thereof; provided, that the **three-eighths of one percent (0.375%)** 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 therefor, there is levied a tax equal to **one percent (1.00%)** of the cost of the food, food products, and beverages sold through the machines, which cost for the purpose of this subdivision shall be the gross proceeds of sales of the business.

Section 2. Levy of Privilege or License Tax in Police Jurisdiction. Upon every person, firm or corporation engaged in the doing of any act, or who shall do any act, or continuing in the doing of any act, or engaged in the operation of any business, or who shall engage in the operation of any business, within the police jurisdiction of the City but beyond the corporate limits of said City for which or upon which a privilege or license tax is in this ordinance levied or required within the corporate limits of the City, there is hereby levied, in addition to all other taxes of every kind now imposed by law or by municipal ordinance, to be collected as herein provided for the privilege or license taxes levied by this ordinance within the corporate limits of the City, a privilege or license tax equal to **one-half (1/2)** of that provided, levied or required in this ordinance for the doing of such act, or the engaging or continuing therein, or the engaging or continuing in the operation of such business within the corporate limits of the City. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of said City but without the corporate limits thereof, all the provisions of this ordinance extend and apply to all the area within the police jurisdiction of the City.

Section 3. Provisions of State Sales Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. Pursuant to the Tax Act, the taxes levied by Section 1 and Section 2 shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, provisions, rules and regulations, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State of Alabama sales tax statutes, including all provisions of the State of Alabama sales tax statutes for enforcement and collection of taxes, except where inapplicable or where herein otherwise provided.

Section 4. Levy of Excise Tax.

(a) An excise tax is hereby levied and imposed on the storage, use or other consumption in the City of tangible personal property, not including, however, materials and supplies bought for use in fulfilling a contract for the painting, repairing or reconditioning of vessels, barges, ships, other watercraft and commercial fishing vessels of over five 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 **one percent (1.00%)** of the sales price of such property within the corporate limits of said City.

(b) An excise tax is hereby levied and 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-eighths of one percent (0.375%)** of the sales price of any such machine or the amount of tax collected by the seller, whichever is greater; 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 levied and imposed on the storage, use or other consumption in the City of any automotive vehicle or truck trailer, semitrailer or house trailer, and 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 **one-eighth of one percent (0.125%)** of the sales price of such automotive vehicle, truck trailer, semitrailer or house trailer, and mobile home set-up materials and supplies as specified above, or the amount of tax collected by the seller, whichever is greater. Where any used automotive vehicle or truck trailer, semitrailer 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, or 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 on or after the effective date of this ordinance, for storage, use or other consumption in the City, at the rate of **three-eighths of one percent (0.375%)** of the sales price of such property within the corporate limits of the City, regardless of whether the retailer is or is not engaged in business in the City; provided, that the **three-eighths of one percent (0.375%)** 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

(e) An excise tax is hereby levied and imposed on tangible personal property at **one-half (1/2)** the rates specified in subsections (a), (b), (c) and (d) of this Section 4 on the storage, use or other consumption of such tangible personal property outside the corporate limits of the City, but within the police jurisdiction of the City. Provided further, that except for the amount of the excise tax herein levied within the police jurisdiction of said City but without the corporate limits thereof, all the provisions of this ordinance extend and apply to all the area within the police jurisdiction of the City.

Section 5. Provisions of State Excise Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. Pursuant to the Tax Act, the taxes levied by Section 4 of this ordinance 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, statutes of limitation, penalties, fines, punishments, and deductions (including all provisions for enforcement and collection of such taxes) for the corresponding State of Alabama tax, except where inapplicable or where otherwise provided by the Tax Act.

Section 6. Limitation on Use of Tax Proceeds. All of the proceeds (after deducting costs of collection) of all taxes levied and assessed under this ordinance shall be allocated and used by the City solely for the following purposes and for no other purposes whatsoever: (i) to pay for the design, construction, acquisition and/or maintenance of capital improvements in the City, (ii) to be pledged to and pay the principal of and interest on indebtedness incurred by the City from time to time to finance (or refinance) the design, construction and/or acquisition of capital improvements in the City, (iii) to be pledged to and pay the principal of and interest on any indebtedness (or indebtedness issued to refinance such indebtedness) issued by the City from time to time to refinance any long-term indebtedness of the City outstanding as of the date of this ordinance, and

(iv) to be pledged to and pay the principal of and interest on indebtedness of the City authorized to be incurred contemporaneously with the adoption of this ordinance and which shall finance the payment of a previously incurred obligation of the City to the Albertville City Board of Education.

Section 7. Taxes Levied by this Ordinance in Addition to Other Taxes. All of the taxes levied by this ordinance shall be in addition to, and not in lieu or in substitution of, all existing taxes (including all privilege, license and excise taxes) now levied, or levied in the future, by the City. Further, this ordinance shall not be construed to repeal any of the provisions of the general license code or ordinances 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 privilege, license and excise taxes imposed by the City by its general license code or ordinances.

Section 8. 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 9. Effective Date. This ordinance shall become effective when adopted and published in accordance with the laws of the State of Alabama and shall remain in full force and effect from and after its effective date. Collection of the additional tax will begin July 1, 2017.

Section 10. Codification. Where required, the various sections of this ordinance may be renumbered for codification purposes.

ADOPTED AND APPROVED this 1st day of May, 2017.

[S E A L]

Nathan Broadhurst
Nathan Broadhurst, Council President

Attested:

Phyllis Webb
Phyllis Webb, City Clerk

APPROVED this 1st day of May, 2017.

Tracy Honea
Tracy Honea, Mayor