



State of Alabama Department of Revenue

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

October 15, 2018

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in the **City of Alexander City**, Alabama, and its police jurisdiction (located in Tallapoosa 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 16, 2018, the governing body of the City of Alexander City adopted Ordinance No. 2018-09 levying a sales and use tax **effective November 1, 2018**. The tax levied by this ordinance is an amendment to the sales and use tax levied by Ordinance No. 2014-19. This ordinance continues the current sales and use tax rates.

Sales & Use Tax Rates:	<u>Old Rates</u>	<u>New Rates</u>
General Rate	4.00%	4.00%
Admissions to places of amusement and entertainment	4.00%	4.00%
Retail selling price of food for human consumption sold through vending machines	4.00%	4.00%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products	0.90%	0.90%
Machines, parts, and attachments for machines used in manufacturing tangible personal property	0.90%	0.90%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers	0.90%	0.90%
Withdrawal fee for automotive vehicle dealers only.....	\$7.50	\$7.50

If sales are made and delivered to consumers, or purchases made for use, storage, or other consumption, outside the corporate limits of the City of Alexander City but within the police jurisdiction, the rates of sales and use tax are one-half the rates shown above.

The Law requires that the City of Alexander City 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 Alexander City 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 Alexander City 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 NO. 2018-09

An Ordinance to Continue with the City's ½ Cent Tax for ACRIP

BE IT ORDAINED by the City Council of the City of Alexander City, Alabama, to continue the ACRIP ½ cent tax for Alexander City Rehabilitation Improvement Program (ACRIP) as follows:

SECTION 1. That Ordinance No. 2014-19, Section 2, of the Code of Ordinances of Alexander City, Alabama be amended to read as follows:

That Chapter 82, Taxation, Article IV, Sales and Use Taxes, of the Code of Ordinances of Alexander City, Alabama be amended by the following addition:

(a) In addition to the taxes set forth in Section 82-96, there shall be an additional one-half percent (½ %) tax levied under Section 82-96 (1), (2), and (6) commencing on November 1, 2014 and ending October 31, 2022.

(b) In addition to the taxes set forth in Section 82-100, there shall be an additional one-half percent (½ %) tax levied under Section 82-100 (a) commencing on November 1, 2014 and ending October 31, 2022.

SECTION 2. That Ordinance No. 2014-19, Section 3, of the Code of Ordinances of Alexander City, Alabama be amended to read as follows:

That Chapter 82, Taxation, Article IV, Sales and Use Taxes, of the Code of Ordinances of Alexander City, Alabama be amended by the following addition:

Sec. 82-103.- Use of proceeds from taxes herein levied.

The proceeds from tax herein levied remaining after payment of the cost of collecting the said tax shall be applied as follows:

(1) An amount equivalent to one-sixteenth of said taxes so levied and collected, shall be used solely for school and educational purposes for schools located within the city, including the payment of the principal of and interest on debt incurred for public school purposes, this amount to increase to the equivalent of one-fourteenth of said taxes on November 1, 2022;

(2) An amount equivalent to one-eighth of said taxes so levied and collected, shall be used for salaries, equipment, utilities, repairs, security and landscaping at the Sportsplex, this amount to increase to the equivalent of one-seventh of said taxes on November 1, 2022;

(3) An amount equivalent to one-eighth of said taxes so levied and collected, shall be used for Alexander City Road Improvement Program (ACRIP) which will be for roads, culverts, and bridge projects, including its construction, rehabilitation, design and engineering, assessment and materials related to those projects, until October 31, 2022; and

(4) All other tax proceeds so levied and collected shall be used for such lawful purpose or purposes for which the governing body of the city may from time to time direct and provide.

Sec. 82-104. - Article cumulative.

This article 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.

Ordinance 2018-09

SECTION 3. If any paragraph, section, subsection, or provision of this ordinance be declared invalid in a court of competent jurisdiction for any reason, it shall not affect the remainder of the ordinance as pertains to its validity or to other applications.

SECTION 4. Any ordinance or provisions of ordinances in conflict with the provisions of this ordinance are hereby repealed and rescinded insofar as they conflict with the provisions of this ordinance.

SECTION 5. This ordinance shall become effective November 1, 2018.

ADOPTED AND APPROVED this 16th day of July 2018.

ATTEST:

Amanda F. Thomas
Amanda F. Thomas, City Clerk

Thomas J. Spraggins
Thomas J. Spraggins, Council President

James D. Nabors
James D. Nabors, Mayor

CERTIFICATION OF CITY CLERK

The undersigned, as City Clerk of the City of Alexander City, Alabama, hereby certifies that the foregoing is a true, correct and complete copy of **Ordinance No. 2018-09** which was adopted by the City Council on this 16th day of July 2018.

WITNESS MY SIGNATURE, as City Clerk of the City Alexander City, Alabama, under the seal thereof, this 16th day of July 2018.

Amanda F. Thomas
City Clerk of the
City of Alexander City, Alabama

SEAL

Yeas: Tapley, Colvin, Hardy, Spraggins, & Funderburk

Nays: None

Proof

Client	CITY OF ALEXANDER CITY	Phone	(256) 329-6700
Address	PO BOX 552	EMail	kristy.brown@shelbycountyreporter.com
	ALEXANDER CITY, AL 35011	Fax	
AD #	562353	Requested By	CITY OF ALEXANDER CITY
Class	2610	PO #	
Start Date	07/19/18	Created By	STACEY.MEADO
End Date	07/19/18	Creation Date	07/17/2018
Run Dates	2	Dimensions	1 X 19.889
Pubs	Alexander City Outlook, Alexander-	Price	\$289.38
Order #	CityOutlook.com		
	0		
Sales Rep	Kristy Brown	Phone	
		EMail	stacey.meadows@shelbycountyreporter.com
		Fax	

PUBLIC NOTICE

ORDINANCE NO. 2018-09

An Ordinance to Continue with the City's 1/2 Cent Tax for ACRIP

BE IT ORDAINED by the City Council of the City of Alexander City, Alabama, to continue the ACRIP 1/2 cent tax for Alexander City Rehabilitation Improvement Program (ACRIP) as follows:

SECTION 1. That Ordinance No. 2014-19, Section 2, of the Code of Ordinances of Alexander City, Alabama be amended to read as follows:

That Chapter 82, Taxation, Article IV, Sales and Use Taxes, of the Code of Ordinances of Alexander City, Alabama be amended by the following addition:

(a) In addition to the taxes set forth in Section 82-96, there shall be an additional one-half percent (1/2 %) tax levied under Section 82-96 (1), (2), and (6) commencing on November 1, 2014 and ending October 31, 2022.

(b) In addition to the taxes set forth in Section 82-100, there shall be an additional one-half percent (1/2 %) tax levied under Section 82-100 (a) commencing on November 1, 2014 and ending October 31, 2022.

SECTION 2. That Ordinance No 2014-19, Section 3, of the Code of Ordinances of Alexander City, Alabama be amended to read as follows:

That Chapter 82, Taxation, Article IV, Sales and Use Taxes, of the Code of Ordinances of Alexander City, Alabama be amended by the following addition:

Sec. 82-103.- Use of proceeds from taxes herein levied. The proceeds from tax herein levied remaining after payment of the cost of collecting the said tax shall be applied as follows:

(1) An amount equivalent to one-sixteenth of said taxes so levied and collected, shall be used solely for school and educational purposes for schools located within the city, including the payment of the principal of and interest on debt incurred for public school purposes, this amount to increase to the equivalent of one-fourteenth of said taxes on November 1, 2022;

(2) An amount equivalent to one-eighth of said taxes so levied and collected, shall be used for salaries, equipment, utilities, repairs, security and landscaping at the Sportsplex, this amount to increase to the equivalent of one-sev-

enth of said taxes on November 1, 2022;

(3) An amount equivalent to one-eighth of said taxes so levied and collected, shall be use for Alexander City Road Improvement Program (ACRIP) which will be for roads, culverts, and bridge projects, including its construction, rehabilitation, design and engineering, assessment and materials related to those projects, until October 31, 2022; and

(4) All other tax proceeds so levied and collected shall be used for such lawful purpose or purposes for which the governing body of the city may from time to time direct and provide.

Section 82-104. – Article cumulative.

This article 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 addition to the amounts of all other license taxes imposed by the city.

SECTION 3. If any paragraph, section, subsection, or provision of this ordinance be declared invalid in a court of competent jurisdiction for any reason, it shall not affect the remainder of the ordinance as pertains to its validity or to other applications.

SECTION 4. Any ordinance or provisions of ordinances in conflict with the provisions of this ordinance are hereby repealed and rescinded insofar as they conflict with the provisions of this ordinance.

SECTION 5. This ordinance shall become effective November 1, 2018.

ADOPTED AND APPROVED this 16th day of July 2018.

ATTEST: Amanda F. Thomas, City Clerk
Thomas J. Spraggins, Council President
James D. Nabors, Mayor

CERTIFICATION OF CITY CLERK

The undersigned, as City Clerk of the City of Alexander City, Alabama, hereby certifies that the foregoing is a true, correct and complete copy of Ordinance No. 2018-09 which was adopted by the City Council on this 16th day of July 2018.

WITNESS MY SIGNATURE, as City Clerk of the City of Alexander City, Alabama, under the seal thereof, this 16th day of July 2018. Amanda F. Thomas, City Clerk of the City of Alexander City, Alabama

Alexander City Outlook:
July 19, 2018
ORD. 2018-09