



VERNON BARNETT
Commissioner

State of Alabama Department of Revenue

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

JOE W. GARRETT, JR.
Deputy Commissioner

CURTIS E. STEWART
Deputy Commissioner

August 21, 2017

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the business of leasing or renting tangible personal property in the **Town of Allgood** Alabama, and its police jurisdiction (located in Blount County)

On July 24, 2017, the governing body of the Town of Allgood adopted Ordinance No. 2017 - 1A changing the rates of the Town of Allgood rental tax **effective September 1, 2017**. The new rental tax rates are shown below:

Rental Tax Rates:	<u>Old Rates</u>	<u>New Rates</u>
Lease or rental of tangible personal property.....	0.00%	3.00%
Lease or rental of automotive vehicles, truck trailers, semi-trailers and house trailers.....	0.00%	3.00%
Lease or rental of linens and garments.....	0.00%	3.00%

If rentals/leases are made to lessees outside the corporate limits of the Town of Allgood but within the police jurisdiction, the rates of tax are one-half of those stated above.

The Law requires that Town of Allgood rental tax be collected, reported and remitted in the same manner as the State rental tax. The Town of Allgood rental tax is to be included on the electronic local tax return assigned to you (City and County Tax Return, form 9501). Enter the gross amounts and deductions, and all calculations will be done automatically for you. These taxes are filed online through My Alabama Taxes (MAT) at myalabamataxes.alabama.gov.

Please direct all questions regarding the Town of Allgood rental tax 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. 2017-1A-a-RENTAL/LEASING

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975 SECTIONS 11-51-200 THROUGH 11-51-207 THIS ORDINANCE LEVIES A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS ENGAGED IN THE BUSINESS OF LEASING OR RENTING TANGIBLE PERSONAL PROPERTY IN THE TOWN OF ALLGOOD, AND ITS POLICE JURISDICTION; AND PROVIDES FOR THE COLLECTION OF THE SAID TAXES; 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/Town Council of the Town of Allgood, in the State of Alabama, as follows:

Section 1. Levy of Tax in the City/Town. 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 on each person engaging or continuing within the City/Town of Allgood in the business of leasing or renting tangible personal property at the rate of 3 (%) of the gross proceeds derived by the lessor from the lease or rental of tangible personal property; provided, that the said privilege or license tax on each person engaging or continuing within the City/Town in the business of leasing or renting any automotive vehicle or truck trailer, semi-trailer or house trailer shall be at the rate of 3 (%) of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle or truck trailer, semi-trailer or house trailer; provided further, that the tax levied in this ordinance shall not apply to any leasing or rental, as lessor, by the state, or any municipality or county in the state, or any public corporation organized under the laws of the state, including without limiting the generality of the foregoing, any corporation organized under the provisions of Section 11-54-80 through 11-54-101, Code of Alabama 1975; provided further, that the privilege or license tax on each person or firm engaging or continuing within the City/Town in the business of leasing or rental of linens and garments shall be at the rate of 3 (%) of the gross proceeds derived by the lessor from the lease or rental of such linens and garments.

Section 2. Tax Levied in Police Jurisdiction. Every person who is subject to the provisions of this ordinance leasing tangible personal property within the police jurisdiction of the Town shall remit 3% of the rental or license tax levied under the preceding section for the leasing or rental of property covered under the terms and provisions of this ordinance.

Section 3. Provisions of State Rental 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, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to

the taxes levied by the state rental tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state rental tax statutes for enforcement and collection of taxes.

Section 4. Repealed/Effective Date. All other ordinances to date repealed, consequently the ordinance numbered 2017-1A-a-RENTAL/LEASING will become effective on the first day of September 2017, and the first payment of taxes hereunder shall be due and payable on the twentieth day of October 2017.

ADOPTED AND APPROVED this 24th day of July, 2017.



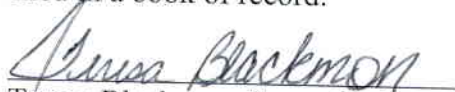
Mayor

ATTEST:


City/Town Clerk

CLERKS CERTIFICATE OF PUBLICATION

As required by the Code of Alabama, 1975 Sections 11-45-8, I, Teresa Blackmon, Town Clerk for Allgood Alabama do hereby append this certificate stating that Ordinance Number(s) 2017-1A-a-Rental/Leasing, 2017-2A-a-Rental/Lodging and 2017-3A-a-Sales & Use Tax, thereof was posted in three public places within the Municipality; one of which was the local post office, the others being a local business bearing the most volume of patrons and **Town Hall**. The Ordinance(s) to be left on display the required thirty days; specifically being July 25, 2017 through August 25, 2017 before being permanently filed in a book of record.


Teresa Blackmon, Town Clerk