

City of Arab
Posted 8/12/2019

Effective September 1, 2019

The City of Arab has amended Ordinance 2014-9 and 2001-7 affecting the police jurisdiction as shown below:

Rental Taxes:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	3.00%	3.00%
Auto	1.00%	1.00%
Linen	3.00%	3.00%

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.

Lodgings Tax:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	3.00%	3.00%
Per Room Lodgings Fee	\$ 3.00	\$ 3.00
Per Room Campsite Fee	\$ 0.80	\$ 0.80

If the renting or furnishing of rooms, lodgings or accommodations to transients are made outside the corporate limits of the city but within the police jurisdiction, the general rate of tax is one-half of those stated above. A police jurisdiction rate is not levied for the Per Room Lodgings and Campsite Fee.

Your City of Arab sales and use taxes may be remitted online through the 'Local Tax' account in the Alabama Department of Revenue's online filing system, My Alabama Taxes (MAT), the 'ONE SPOT' to file: <https://myalabamataxes.alabama.gov>.

If you have any questions about your City of Arab taxes, please contact:

Arab
Avenue/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

**CITY OF ARAB, ALABAMA
ORDINANCE NO. 2019 - 2**

**AN ORDINANCE AMENDING ARTICLE III OF CITY ORDINANCE 2001-7,
TAX ON LEASING OR RENTING OF PERSONAL PROPERTY**

SECTION ONE: NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ARAB, ALABAMA THAT ARTICLE III OF ORDINANCE 2001-7, TAX ON LEASING OR RENTING OF PERSONAL PROPERTY, IS AMENDED AS FOLLOWS:

ARTICLE III §2 (Codified as Sec. 8.32). Levy of Tax, which currently reads as follows:

In addition to all privilege license taxes or 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 or the police jurisdiction thereof in the business of leasing or renting tangible personal property, and such tax shall be in the amounts to be determined by the application of the rates against gross proceeds as follows:

At the rate of three (3) percent of the gross proceeds derived by the lessor or renter from the lease or rental of tangible personal property; provided the privilege or license tax on each person engaging or continuing within the city or the police jurisdiction thereof in the business of leasing or renting any automotive vehicle or truck trailer, semi-trailer or house trailer shall be at the rate of one (1) percent 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 privilege or license tax on each person or firm engaging or continuing within the city or the police jurisdiction thereof in the business of leasing and rental of linens and garments shall be in an amount equal to three (3) percent of the gross proceeds derived by the lessor from the lease or rental of such linens and garments; provided further, that the tax levied hereby shall not apply to any leasing or rental, as lessor, by the state, or any municipality or county within the state.

Shall be amended to read as follows:

ARTICLE III § 2. Levy of Tax.

In addition to all privilege license taxes or 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 in the business of leasing or renting tangible

personal property, and such tax shall be in the amounts to be determined by the application of the rates against gross proceeds as follows:

At the rate of three (3) percent of the gross proceeds derived by the lessor or renter from the lease or rental of tangible personal property; provided the privilege or license tax on each person engaging or continuing within the city in the business of leasing or renting any automotive vehicle or truck trailer, semi-trailer or house trailer shall be at the rate of one (1) percent 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 privilege or license tax on each person or firm engaging or continuing within the city in the business of leasing and rental of linens and garments shall be in an amount equal to three (3) percent of the gross proceeds derived by the lessor from the lease or rental of such linens and garments; provided further, that the tax levied hereby shall not apply to any leasing or rental, as lessor, by the state, or any municipality or county within the state.

Upon every person, firm or corporation engaged in the acts contained within this article, within the police jurisdiction of the City of Arab but beyond the corporate limits of the 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 herein levied within the corporate limits of the City a privilege or license tax equal to one-half 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 TWO: All ordinances or resolutions in conflict with this ordinance previously enacted by a governing body of the City of Arab, Alabama are hereby repealed.

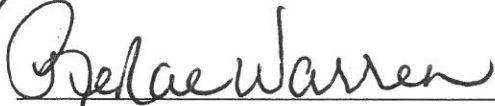
SECTION THREE: This ordinance as amended shall go into effect upon its passage and publication as required by law.

CITY OF ARAB, ALABAMA
Ordinance 2019 - 2

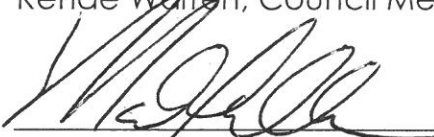
ADOPTED ON THIS 20th DAY OF MAY, 2019.



Johnny Hart, Council Member, Place 1



Rende Warren, Council Member, Place 2



Mark Gullion, Council Member, Place 3



Mike Allen, Council Member, Place 4

Chris Harper, Council Member, Place 5



R.D. Joslin, Mayor

ATTEST:

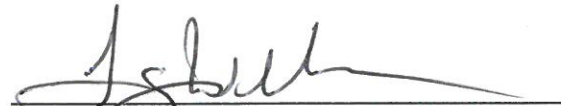


Tony Willis, City Clerk

State of Alabama }

County of Marshall }

I, Tony Willis, affirm the foregoing document is a true, correct, and complete and unaltered copy of Ordinance No. 2019-2. Adopted by the City Council of the City of Arab on the 20th day of May 2019.


Tony Willis, City Clerk

Subscribed and sworn to before me this 12th day of June, 2019.


Patti Patterson, Notary Public

091819
My commission expires

**CITY OF ARAB, ALABAMA
ORDINANCE NO. 2019 - 2
AN ORDINANCE
AMENDING ARTICLE III OF
CITY ORDINANCE 2001-7,
TAX ON LEASING OR
RENTING OF PERSONAL
PROPERTY**

**SECTION ONE: NOW
THEREFORE BE IT
ORDAINED BY THE CITY
COUNCIL OF THE CITY OF
ARAB, ALABAMA THAT
ARTICLE III OF ORDINANCE
2001-7, TAX ON LEASING OR
RENTING OF PERSONAL
PROPERTY, IS AMENDED AS
FOLLOWS:**

**ARTICLE III §2 (Codified as
Sec. 8.32). Levy of Tax, which
currently reads as follows:**

In addition to all privilege license taxes or 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 or the police jurisdiction thereof in the business of leasing or renting tangible personal property, and such tax shall be in the amounts to be determined by the application of the rates against gross proceeds as follows:

At the rate of three (3) percent of the gross proceeds derived by the lessor or renter from the lease or rental of tangible personal property; provided the privilege or license tax on each person engaging or continuing within the city or the police jurisdiction thereof in the business of leasing or renting any automotive vehicle or truck trailer, semi-trailer or house trailer shall be at the rate of one (1) percent 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 privilege or license tax on each person or firm engaging or continuing within the city or the police jurisdiction thereof in the business of leasing and rental of linens and garments shall be in an amount equal to three (3) percent of the gross proceeds derived by the lessor from the lease or rental of such linens and garments; provided further, that the tax levied hereby shall not apply to any leasing or rental, as lessor, by the state, or any municipality or county within the state.

Shall be amended to read as follows:

ARTICLE III § 2. Levy of Tax. In addition to all privilege license taxes or 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 in the business of leasing or renting tangible personal property, and such tax shall be in the amounts to be determined by the application of the rates against gross proceeds as follows:

At the rate of three (3) percent of the gross proceeds derived by the lessor or renter from the lease or rental of tangible personal property; provided the privilege or license tax on each person engaging or continuing within the city in the business of leasing or renting any automotive vehicle or truck trailer, semi-trailer or house trailer shall be at the rate of one (1) percent 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 privilege or license tax on each person or firm engaging or continuing within the city in the business of leasing and rental of linens and garments shall be in an amount equal to three (3) percent of the gross proceeds derived by the lessor from the lease or rental of such linens and garments; provided further, that the tax levied hereby shall not apply to any leasing or rental, as lessor, by the state, or any municipality or county within the state.

Upon every person, firm or corporation engaged in the acts contained within this article, within the police jurisdiction of the City of Arab but beyond the corporate limits of the 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 herein levied within the corporate limits of the City a privilege or license tax equal to one-half 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 TWO: All ordinances or resolutions in conflict with this ordinance previously enacted by a governing body of the City of Arab, Alabama are hereby repealed.

SECTION THREE: This

ordinance as amended shall go into effect upon its passage and publication as required by law.

**CITY OF ARAB, ALABAMA
Ordinance 2019 - 2
ADOPTED ON THIS 20th DAY
OF MAY, 2019.**

Johnny Hart,
Council Member, Place 1
Renaë Warren,
Council Member, Place 2
Mark Gullion,
Council Member, Place 3
Mike Allen,
Council Member, Place 4
Chris Harper,
Council Member, Place 5
R.D. Joslin, Mayor

ATTEST:

Tony Willis, City Clerk
ltc:6/1/2019

**Affidavit of Publication
of Legal Notice**

State of Alabama Marshall
County

Before me, a notary public in and for the county and state above listed, personally appeared Edwin Reed, who, by me duly sworn, deposes and says that: "My name is Edwin H. Reed. I am the **Publisher** of *The Arab Tribune*. *The Arab Tribune* published the attached legal notice in the issue(s) of:

6-1-19

The sum charged for these Publications were

\$ 203.55

The sum charged by the Newspaper for said publication does not exceed the lowest classified rate paid by commercial customers for an advertisement of similar size and frequency in the same newspaper in which the public notice appeared.

There are no agreements between the Newspaper and the officer or attorney charged with the duty of placing the attached legal advertising notices whereby any advantage, gain or profit accrued to said officer or attorney.

Edwin H. Reed

Affiant

Sworn and subscribed this

1st day of June,
2019.

Donna Hamby

Donna Hamby
Notary Public

Commission Expires July 20, 2022



CITY OF ARAB, ALABAMA
ORDINANCE NO. 2019 - 1

**AN ORDINANCE AMENDING ORDINANCE 2014-9,
LEVY OF TAX OR SURCHARGE IN THE CITY LIMITS**

SECTION ONE: NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ARAB, ALABAMA THAT SECTION ONE OF ORDINANCE 2014-9, LEVY OF TAX OR SURCHARGE IN THE CITY LIMITS, IS AMENDED AS FOLLOWS:

SECTION 1 OF ORDINANCE 2014-9 (Codified as Sec. 5-98). Levy of Tax or Surcharge in the City Limits, which currently reads as follows (*Italic on suggested deletion*):

For the privilege of engaging in or continuing within the City of Arab, Alabama, and its police jurisdiction, the business activities hereinafter referred to, there is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege tax or surcharge upon every person, firm or corporation engaging in the business of renting any room, lodging, campsite or other accommodations to transients for a consideration, in the amount of \$3.00 per rental unit per night for such room, lodging, or other accommodation and \$0.80 per night for each campsite in the city limits. The tax shall not apply to rooms, lodging or accommodation rented to any one party for a period of 180 continuous days or more.

Shall be amended to read as follows:

For the privilege of engaging in or continuing within the City of Arab, Alabama, the business activities hereinafter referred to, there is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege tax or surcharge upon every person, firm or corporation engaging in the business of renting any room, lodging, campsite or other accommodations to transients for a consideration, in the amount of \$3.00 per rental unit per night for such room, lodging, or other accommodation and \$0.80 per night for each campsite in the city limits. The tax shall not apply to rooms, lodging or accommodation rented to any one party for a period of 180 continuous days or more.

SECTION TWO: All ordinances or resolutions in conflict with this ordinance previously enacted by a governing body of the City of Arab, Alabama are hereby repealed.

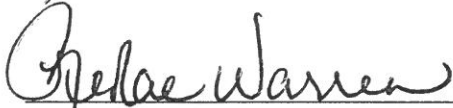
SECTION THREE: This ordinance as amended shall go into effect upon its passage and publication as required by law.

CITY OF ARAB, ALABAMA
Ordinance 2019 - 1

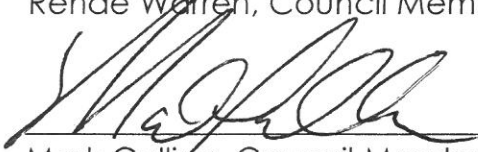
ADOPTED ON THIS 20th DAY OF MAY, 2019.



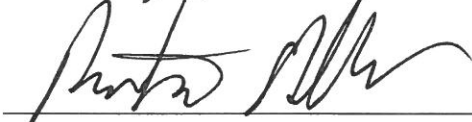
Johnny Hart, Council Member, Place 1



Renae Warren, Council Member, Place 2



Mark Gullion, Council Member, Place 3



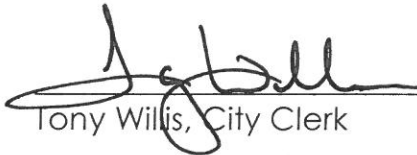
Mike Allen, Council Member, Place 4

Chris Harper, Council Member, Place 5



R.D. Joslin, Mayor

ATTEST:

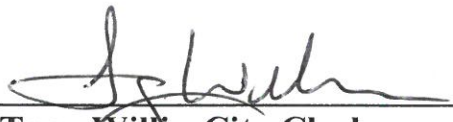


Tony Willis, City Clerk

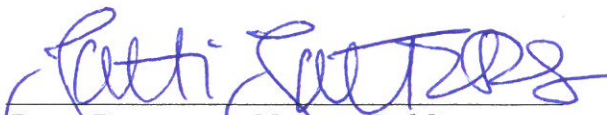
State of Alabama }

County of Marshall }

I, Tony Willis, affirm the foregoing document is a true, correct, and complete and unaltered copy of Ordinance No. 2019-1. Adopted by the City Council of the City of Arab on the 20th day of May 2019.


Tony Willis, City Clerk

Subscribed and sworn to before me this 12th day of June, 2019.


Patti Patterson, Notary Public
091819
My commission expires

**CITY OF ARAB, ALABAMA
ORDINANCE NO. 2019 - 1
AN ORDINANCE
AMENDING ORDINANCE
2014-9,
LEVY OF TAX OR
SURCHARGE IN THE CITY
LIMITS**

**SECTION ONE: NOW
THEREFORE BE IT
ORDAINED BY THE CITY
COUNCIL OF THE CITY
OF ARAB, ALABAMA
THAT SECTION ONE OF
ORDINANCE 2014-9, LEVY OF
TAX OR SURCHARGE IN THE
CITY LIMITS, IS AMENDED
AS FOLLOWS:**

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Levy of Tax or Surcharge in the
City Limits, which currently
reads as follows (Italic on
suggested deletion):**

For the privilege of engaging in or continuing within the City of Arab, Alabama, and its police jurisdiction, the business activities hereinafter referred to, there is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege tax or surcharge upon every person, firm or corporation engaging in the business of renting any room, lodging, campsite or other accommodations to transients for a consideration, in the amount of \$3.00 per rental unit per night for such room, lodging, or other accommodation and \$0.80 per night for each campsite in the city limits. The tax shall not apply to rooms, lodging or accommodation rented to any one party for a period of 180 continuous days or more.

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SECTION TWO: All ordinances or resolutions in conflict with this ordinance previously enacted by a governing body of the City of Arab, Alabama are hereby repealed.

SECTION THREE: This ordinance as amended shall go into effect upon its passage and publication as required by law.

**CITY OF ARAB, ALABAMA
Ordinance 2019 - 1
ADOPTED ON THIS 20th DAY
OF MAY, 2019.**

Johnny Hart,
Council Member, Place 1
Renae Warren,
Council Member, Place 2
Mark Gullion,

Council Member, Place 3
Mike Allen,
Council Member, Place 4
Chris Harper,
Council Member, Place 5
R.D. Joslin, Mayor

ATTEST:
Tony Willis, City Clerk
ltc:6/1/2019

**Affidavit of Publication
of Legal Notice**

State of Alabama

Marshall County

Before me, a notary public in and for the county and state above listed, personally appeared Edwin Reed, who, by me duly sworn, deposes and says that: "My name is Edwin H. Reed. I am the **Publisher** of *The Arab Tribune*. *The Arab Tribune* published the attached legal notice in the issue(s) of:

6-1-19

The sum charged for these

Publications was \$ 100.51

The sum charged by the Newspaper for said publication does not exceed the lowest classified rate paid by commercial customers for an advertisement of similar size and frequency in the same newspaper in which the public notice appeared.

There are no agreements between the Newspaper and the officer or attorney charged with the duty of placing the attached legal advertising notices whereby any advantage, gain or profit accrued to said officer or attorney.

Edwin H. Reed

Affiant

Sworn and subscribed this

1st day of June, 2019.

Donna Hamby

Donna Hamby
Notary Public

My Commission Expires July 20, 2022



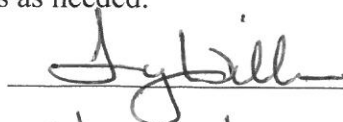
Tax Rate Confirmation for City of Arab (Locality Code 9448)
June 20, 2019

	Tax Rate CL	Corrected	Tax Rate PJ	Corrected
Sales Tax				
General	5.00%	_____	2.50%	_____
Amusement	5.00%	_____	2.50%	_____
Automotive	0.50%	_____	0.25%	_____
Withdrawal Fee	\$5.00	_____	\$5.00	_____
Farm	1.50%	_____	0.75%	_____
Manufacturing	1.50%	_____	0.75%	_____
Vending	5.00%	_____	2.50%	_____
Use Tax				
General	5.00%	_____	2.50%	_____
Automotive	0.50%	_____	0.25%	_____
Farm	1.50%	_____	0.75%	_____
Manufacturing	1.50%	_____	0.75%	_____
Rental				
General	3.00%	_____	1.50%	_____
Auto	1.00%	_____	0.50%	_____
Linens	3.00%	_____	1.50%	_____
Lodgings				
General	0.00%	<u>3%</u>	0.00%	<u>1.5%</u>
Per Night Fee - Room	\$3.00	_____	\$0.00	_____
Per Night Fee - Campsite	\$0.80	_____	\$0.00	_____

Are any of these taxes levied for educational purposes? ☒ Yes ☐ No

Administrator of above taxes: Avenue Insight & Analytics

I have reviewed the above tax rate table and confirm that the information in the table is correct or have made corrections as needed.

 (Signature of Authorized Official)
City Clerk 8-7-19 (Title/Date)