



State of Alabama

Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

February 21, 2019

TO: ALL PERSONS, FIRMS, AND CORPORATIONS; engaging in the business of leasing or renting tangible personal property in the Town of Collinsville, Alabama and its police jurisdiction (located in Cherokee and DeKalb Counties).

Article 3, Chapter 51, Title 11, et seq., Code of Alabama 1975, authorizes and empowers municipalities to levy a true sales, use, rental, and lodgings tax identical to corresponding State Tax Laws except for the rates of tax.

On February 4, 2019, the governing body of the **Town of Collinsville** adopted Ordinance No. 2019-01 levying a rental tax **effective March 1, 2019** with a due date of April 22, 2019.

Rental Tax Rates:

General Rate	2%
Lease or rental of automobile vehicles, truck trailers, semi-trailers, and house trailers	2%
Lease or rental of linens and garments	2%

If you are conducting business outside the corporate limits of the Town of Collinsville but within the police jurisdiction, the rates are one half of the rates shown above.

The Law requires that the Town of Collinsville local taxes be collected, reported and remitted in the same manner as the State sales, use, rental and lodgings taxes. When you file and pay electronically, the Town of Collinsville local 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 Town of Collinsville local 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. 2019-01

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 COLLINSVILLE, 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 Town Council of the Town of Collinsville, in the State of Alabama, as follows:

Section 1. Levy of Tax in the 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 Town of Collinsville in the business of leasing or renting tangible personal property at the rate of Two percent (2.0000 %) 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 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 Two percent (2.0000 %) 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 Town in the business of leasing or rental of linens and garments shall be at the rate of Two percent (2.0000 %) 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 ½ (0.5%) 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. 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 Town of Collinsville for the use of Town of Collinsville.

Section 5. Effective Date. This ordinance shall become effective on the first day of March 2019, and the first payment of taxes hereunder shall be due and payable on the twentieth day of April 2019.

ADOPTED AND APPROVED this ____ 4 ____ day of ____ February ____, 2019.



Mayor

ATTEST:



City/Town Clerk

STATE OF ALABAMA
COUNTY OF DEKALB
CITY OF COLLINSVILLE

CERTIFICATE OF PUBLICATION

I, Jill Tidmore, the duly appointed Town Clerk of the Town of Collinsville,
Alabama, certify that a copy of the foregoing Ordinance, No. 2019- 01 was posted in
three (3) public places located within the corporate limits of the Town of Collinsville,
Alabama, to-wit: 1) Collinsville Town Hall 2) Collinsville Water and Sewer 3)
Collinsville Public Library.

Done this on the 12 day of February, 2019.



Jill Tidmore, Town Clerk

(seal)

Town of Collinsville (9434) Rental Tax Rate Confirmation

The tax rates in the table below are based on Rental Tax Ordinances 2019-01 effective March 1, 2019. Please review and make any necessary corrections. By signing below, you are confirming the tax rate information, with corrections, is the current tax rate information for the Town of Collinsville.

	Rate Type		Corrected Rate	Police Jurisdiction
Rental Tax	General	2.000%	_____	1.000%
	Automotive	2.000%	_____	1.000%
	Linens	2.000%	_____	1.000%

Tax Administrator – Alabama Department of Revenue (ADOR)

None of the taxes above or any portion thereof is dedicated or earmarked for education.

I, JILL TIDMORE, do confirm that the tax rates shown above are correct. If rate is incorrect, the incorrect tax rate has been lined out and the correct tax rate has been indicated in the column titled "Corrected Rate".

Jill Tidmore
Signature of authorized Town Official

CITY CLERK
Title of signing official

2/13/2019
Date