

## State of Alabama Department of Revenue

(www.revenue.alabama.gov) 50 North Ripley Street Montgomery, Alabama 36132 March 30, 2017

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 Homewood'spolice jurisdiction**.

Sections 11-51-200, 11-51-202, 11-51-207, and 11-51-208, et seq., Code of Alabama 1975, authorize and empower municipalities to levy a true sales, use, and rental tax and require the Alabama Department of Revenue upon request of the municipality to collect the tax.

The governing body of the City of Homewood repealed the sales and use tax levied in the **police jurisdiction**. If you have taxable sales or use transactions in the City of Homewood's police jurisdiction please discontinue collecting the city's sales and use tax.

Please direct all questions regarding the City of Homewood's 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 866-576-6531

ORDINANCE NO.	2648
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AN ORDINANCE TO AMEND AND DELETE SECTION 2 OF ORDINANCE 1270, PREVIOUSLY ADOPTED ON THE 9<sup>TH</sup> DAY OF DECEMBER 1974, ORDINANCE 1866 PREVIOUSLY ADOPTED ON APRIL 10<sup>TH</sup>, 1995 AND ORDINANCE 2036 PREVIOUSLY ADOPTED ON OCTOBER 25<sup>TH</sup>, 1999, (HEREIN AFTER COLLECTIVELY REFERRED TO AS THE TAXING ORDINANCES) ALL OF WHICH ORDINANCES ASSESS AN ADDITIONAL PRIVILEGE, LICENSE OR EXCESS TAX, AS DEFINED IN EACH TAXING ORDINANCE; AND TO PROVIDE FOR THE EFFECTIVE DATE OF THIS ORDINANCE.

WHERE AS, The City Council of the City of Homewood, Alabama has determined that the City elects not to access the privileged, licensed or excess tax assessed by the Taxing Ordinances within Police Jurisdiction of the City of Homewood.

**THEREFORE BE IT ORDAINED by** the City Council of the City of Homewood in the State of Alabama, as follows:

**Section 1.** That the City Council does by the adoption of this Ordinance delete in its entirety, Section 2 of Ordinance 1270, previously adopted on the 9<sup>th</sup> day of December 1974, Ordinance 1866 previously adopted on April 10<sup>th</sup>, 1995 and Ordinance 2036 previously adopted on October 25<sup>th</sup>, 1999, (herein after collectively referred to as the Taxing Ordinances) entitled "Levy of the Tax in the Police Jurisdiction" so as to have the affect of not assessing the additional privileged, licensed or excess tax assessed by the Taxing Ordinances within police jurisdiction of the City of Homewood.

**Section 2.** That the City Council does by the adoption of this Ordinance elect not to collect privileged, licensed, or excess tax assessed by the Taxing Ordinances within the police jurisdiction of the City and does amend all ordinances to delete any reference to any assessment of tax assessed by the Taxing Ordinances within the City's police jurisdiction.

**Section 3.** That the City Council does by the adoption of this Ordinance assess a tax rate for the taxes assessed by the Taxing Ordinances within the police jurisdiction at a rate of taxation of zero.

Section 4. All the other provisions of the Taxing Ordinances are to remain in full force and effect and are not affected by this amendment other than the deletion of Section 2 in each of the Taxing Ordinances.

**Section 5.** This ordinance will become effective immediately upon this adoption, enrolment and publication by the City of Homewood. This amendment to the Taxing Ordinances shall remain in full force and effect until repealed or other authorized action is taken by the Homewood City Council.

<b>ADOPTED</b> this the day ofFeb	ruary ,2017.
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	President of City Council

APPROVED:
Mayor Mayor
ATTEST Albornald City Clerk
February 14 This notice posted: , 2017

At the following locations: Mayor's Office (City Hall), Homewood Public Library, Homewood Senior Center (Oak Grove Road) and Lee Community Center (Rosedale)

And at www.homewoodal.net