



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

October 18, 2017

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

On October 9, 2017, the governing body of the City of Jacksonville adopted Ordinance No. 0-602-18 changing the rates of the City of Jacksonville rental tax **effective December 1, 2017**. The new rental tax rates are shown below:

| <b>Rental Tax Rates:</b>   | <b><u>Old Rates</u></b> | <b><u>New Rates</u></b> |
|--|-------------------------|-------------------------|
| Lease or rental of tangible personal property.....   | 2%                      | 3%                      |
| Lease or rental of automotive vehicles, truck trailers,<br>semi-trailers and house trailers..... | .50%                    | 1%                      |
| Lease or rental of linens and garments.....  | 2%                      | 3%                      |

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

The Law requires that City of Jacksonville rental tax be collected, reported and remitted in the same manner as the State rental tax. The City of Jacksonville 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 City of Jacksonville 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

**AN ORDINANCE AMENDING SECTION 20-81 OF CHAPTER 20 – TAXATION ARTICLE IV.  
RENTAL/LEASING TAX OF THE CODE OF ORDINANCES OF THE CITY OF JACKSONVILLE,  
ALABAMA**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JACKSONVILLE:**

**SECTION I.** Section 20-81 of the Code of Ordinances of the City of Jacksonville is hereby amended, to read as follows:

**Sec. 20-81. - Levy and amount of tax.**

(a) In addition to all other taxes now imposed by law, there is hereby levied 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 at the rate of three percent (3.0%) 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 this state in the business of leasing or renting any automotive vehicle or truck trailer, semitrailer or house trailer shall be at the rate of one percent (1.0%) of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle or truck trailer, semitrailer or house trailer; provided further, that the tax levied in this article 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 Code of Ala. 1975, §§ 11-54-80—11-54-101, provided further, that the privilege or license tax on each person engaging or continuing within this state in the business of the leasing and rental of linens and garments shall be at the rate of three (3.0%) percent of the gross proceeds derived by the lessor from the lease or rental of such linens and garments.

(b) The privilege license levied by subsection (a) of this section shall apply to every person conducting said business of renting or leasing tangible personal property outside the corporate limits of the city, but within the police jurisdiction thereof, at one-half the rate prescribed by subsection (a) of this section.

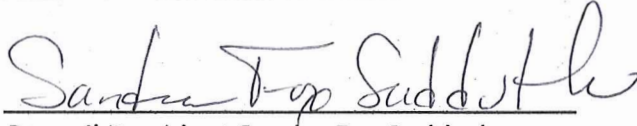
**SECTION II.** The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs and sections, since the same would have been enacted by the municipal council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

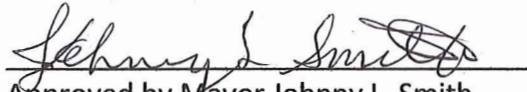
**SECTION III.** Effective upon adoption of this ordinance to the extent that all other ordinances or parts of ordinances of the City of Jacksonville conflicting herewith or inconsistent with the provisions in this ordinance are hereby repealed to the extent of such conflict.

**SECTION IV - Effective date.**

This Ordinance shall become effective December 1<sup>st</sup>, 2017 following its publication as required by law.

**PASSED AND ADOPTED** this the 9th day of October, 2017.

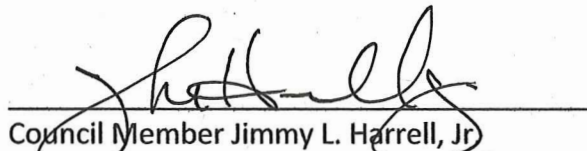
  
\_\_\_\_\_  
Council President Sandra Fox Sudduth


  
\_\_\_\_\_  
Approved by Mayor Johnny L. Smith

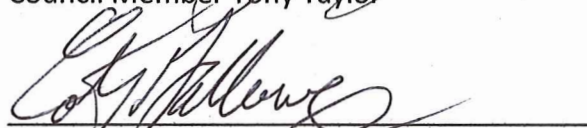
\_\_\_\_\_  
(ABSENT)  
Council Member Jerry Parris

ATTEST:

  
\_\_\_\_\_  
Antonia R. Rispoli Fanning, City Clerk

  
\_\_\_\_\_  
Council Member Jimmy L. Harrell, Jr

  
\_\_\_\_\_  
Council Member Tony Taylor

  
\_\_\_\_\_  
Council Member Coty Galloway

**CERTIFICATION OF CITY CLERK**

STATE OF ALABAMA  
CALHOUN COUNTY

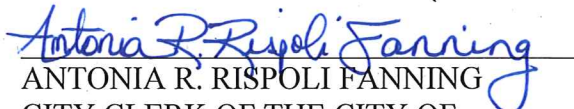
I, Antonia R. Rispoli Fanning, City Clerk of the City of Jacksonville, Alabama, a municipal corporation, and custodian of the official records of the City, do hereby certify that the attached and foregoing is a true and correct copy of Ordinance O-602-18, an Ordinance of the City of Jacksonville, Amending Section 20-81 of Chapter 20 – Taxation Article IV. Rental/Leasing Tax of the Code of Ordinances of the City of Jacksonville, Alabama.

Ordinance O-602-18 was adopted on the 9<sup>th</sup> day of October 2017, by the City Council of the City of Jacksonville, Alabama, a municipal corporation.

WITNESS my hand and seal of office this 11<sup>th</sup> day of October 2017.



CITY SEAL

  
ANTONIA R. RISPOLI FANNING  
CITY CLERK OF THE CITY OF  
JACKSONVILLE, ALABAMA,  
a municipal corporation.

# THE JACKSONVILLE NEWS

State of Alabama  
Calhoun County

ORDINANCE NO. O-602-18  
AN ORDINANCE AMENDING SECTION 20-81 OF CHAPTER 20 - TAXATION ARTICLE IV, RENTAL/LEASING TAX OF THE CODE OF ORDINANCES OF THE CITY OF JACKSONVILLE, ALABAMA, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JACKSONVILLE: SECTION I. Section 20-81 of the Code of Ordinances of the City of Jacksonville is hereby amended, to read as follows: Sec. 20-81. - Levy and amount of tax.  
(a) In addition to all other taxes now imposed by law, there is hereby levied 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 at the constitutional by a court of

Before me, a notary public in and for the county and state above listed, personally appeared Nell Sinclair, who, by me duly sworn, deposes and says that: "My name is Nell Sinclair. I am the clerk of The Jacksonville News. The Newspaper published the attached legal notice(s) in the issue(s) of:

October 17, 2017

The sum charged for publication was \$ 257.70. 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(s) in which the public notice(s) 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."

Nell Sinclair  
AFFIANT

Sworn and subscribed this 17 day of October, 2017.

Candace M. Sprunger  
Notary Public

Ad# 337741

RECEIVED

OCT 20 2017

City of Jacksonville  
Jacksonville, Alabama