

**MENTONE**  
Posted 10/18/17

Effective November 1, 2017.

The Town of Mentone has increased their sales, use and lodgings taxes as shown below:

<b>Sales &amp; Use Taxes:</b>	<b><u>OLD RATES</u></b>	<b><u>NEW RATES</u></b>
General Rate .....	3.000	4.000
Admissions to places of amusement and entertainment .....	3.000	4.000
Retail Selling Price of food for human consumption sold through vending machines .....	3.000	4.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	.500	.500
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	.500	.500
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	.500	.500
Withdrawal fee for automotive vehicle dealers only .....	.83	.83

If sales of tangible personal property are made or delivered, or if purchases of tangible personal property are stored, used or consumed, outside the corporate limits of the city but within the police jurisdiction of the city, the rates of tax are one-half of those stated above.

<b>Lodgings Tax:</b>	<b><u>OLD RATES</u></b>	<b><u>NEW RATES</u></b>
General Rate	4.000	5.000

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 rates of tax are one-half of those stated above.

Your Mentone sales, use and lodgings taxes may be remitted online through the Alabama Department of Revenue's online filing system My Alabama Taxes (MAT), the 'ONE SPOT' to file: <http://revenue.alabama.gov/salestax/efiling.html>. If you have any questions about your Mentone taxes, please contact:

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

STATE OF ALABAMA  
COUNTY OF DEKALB  
TOWN OF MENTONE

**ORDINANCE NO: 2017- 03**

**AN ORDINANCE AMENDING ORDINANCE NO: 2011-01, WHICH LEVIES A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS STORING, USING OR OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TRANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE TOWN OF MENTONE, ALABAMA, AND ITS POLICE JURISDICTION; PROVIDES FOR PENALTIES FOR THE VIOLATION OF THIS ORDINANCE; AND REPEALS A PRIOR ORDINANCE LEVYING SIMILAR TAXES.**

BE IT ORDAINED BY THE TOWN COUNCIL, AS THE GOVERNING BODY OF THE TOWN OF MENTONE AS FOLLOWS:

**Section 1:** Subsection (a) (b) and (f) is hereby amended to read four percent (4%) where it previously read three percent (3%).

**Section 2:** The tax levied and assessed by this ordinance is levied and assessed as an amendment of Ordinance 85-4 together with Ordinance 97-34, which shall remain in full force and effect except as specifically amended hereby.

**Section 3:** That this sales and use tax increase shall go into effect November 1, 2017.

**Section 4:** That all other ordinances or parts of ordinances in conflict hereof are expressly repealed and rescinded.

**Section 5:** That if any part, section or subdivision of this ordinance shall be held unconstitutional or invalid for any reason, such holdings shall not be construed to invalidate or impair the remainder of this ordinance, which shall continue in full force and effect, notwithstanding such holding.

**Section 6:** That this ordinance shall become effective immediately following its approval, adoption, and publication.

All other parts, paragraph, section or provision of this ordinance shall remain in full force and effect and are not otherwise effected by this amendment.

This ordinance shall become effective five (5) days after its passage, approval and publication.

Done this the 12<sup>th</sup> day of September 2017.

TOWN OF MENTONE

By [Signature]  
Its Mayor

Attest: [Signature]  
Its Town Clerk

(seal)  
STATE OF ALABAMA  
COUNTY OF DEKALB  
CITY OF MENTONE

**CERTIFICATE OF PUBLICATION**

I, the duly appointed Town Clerk of the Town of Mentone, Alabama, certify that a copy of the foregoing Ordinance, No. 2017- 03 was posted in three (3) public places located within the corporate limits of the Town of Mentone, Alabama, to-wit: 1) Mentone Town Hall 2) United States Post Office of Mentone, Alabama 3) Mentone Fire Hall.

Done this on the 12<sup>th</sup> day of September 2017.

[Signature]  
Town Clerk

(seal)



STATE OF ALABAMA  
COUNTY OF DEKALB  
TOWN OF MENTONE

ORDINANCE NO: 2017- 04

**AN ORDINANCE AMENDING ORDINANCE NO: 2011-02 WHICH LEVIES A PRIVILEGE OR LICENSE TAX UPON PERSONS, FIRMS, OR CORPORATIONS ENGAGED IN THE BUSINESS OF RENTING OR FURNISHING ROOMS, LODGING OR ACCOMMODATIONS TO TRANSIENTS IN THE TOWN OF MENTONE, AND ITS POLICE JURISIDCITON; AND PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE; AND REPEALS A PRIOR ORDINANCE LEVYING SIMILAR TAXES.**

BE IT ORDAINED BY THE TOWN COUNCIL, AS THE GOVERNING BODY OF THE TOWN OF MENTONE AS FOLLOWS:

**Section 1: Levy of tax in the Town.** The following subsection (a) is hereby amended:

- (a) *There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax upon every person, firm or corporation engaging in the business of renting or furnishing any room or rooms, lodgings or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of 5% of the charge for such room, rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in such room provided, however, there is exempted from the tax levied rooms, lodgings or accommodations supplied for a period of 180 continuous days or more in any place.*

All other parts, paragraph, section or provision of Ordinance No: 2011-02 shall remain in full force and effect and are not otherwise effected by this amendment.

This ordinance shall become effective five (5) days after its passage, approval and publication and on November 1, 2017.

Done this the 12<sup>th</sup> day of September 2017.

TOWN OF MENTONE

By [Signature]  
Its Mayor

Attest:

[Signature]  
Its Town Clerk

(seal)

STATE OF ALABAMA  
COUNTY OF DEKALB  
CITY OF MENTONE

**CERTIFICATE OF PUBLICATION**

I, the duly appointed Town Clerk of the Town of Mentone, Alabama, certify that a copy of the foregoing Ordinance, No. 2017- 04 was posted in three (3) public places located within the corporate limits of the Town of Mentone, Alabama, to-wit: 1) Mentone Town Hall 2) United States Post Office of Mentone, Alabama 3) Mentone Fire Hall.

Done this on the 12<sup>th</sup> day of September 2017.

  
Town Clerk

(seal)

