

CITY OF NORTHPORT
Posted 9/19/2019

Effective October 1, 2019

The City of Northport has increased their sales, use and rental taxes as shown below:

Sales & Use Taxes:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	2.00%	3.00%
Admissions to places of amusement and entertainment	2.00%	3.00%
Retail Selling Price of food for human consumption sold through vending machines	1.50%	2.250%
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	0.75%	1.125%
Machines and parts and attachments for machines used in manufacturing tangible personal property	0.75%	1.125%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers	0.75%	1.125%
Withdrawal fee for automotive vehicle dealers only	\$2.50	\$2.50

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.

Lodgings Tax:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	9.00%	11.00%

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 Northport 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 Northport taxes, please contact:

City of Northport
P. O. Box 569
Northport, AL 35476
205-469-4212

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 NORTHPORT

Our Mission: To Provide Efficient and Effective Services; To Promote a Sense of Community; To Enhance the Quality of Life.

COUNCIL MEMBERS

District 1
TONY ROBERTS
District 2
JAY LOGAN
District 3
JOHN HINTON
District 4
ROBBY DAVIS
District 5
JEFF HOGG

Mayor
DONNA AARON

City Administrator
BRUCE HIGGINBOTHAM

CITY OF NORTHPORT

CERTIFICATION OF RECORD

I, Bruce Higginbotham, as the City Administrator/Clerk of the City of Northport, Alabama, do hereby certify that the foregoing is a true copy of:

Ordinance 2008: Ordinance Amending Section 66-67 and Section 66-70 of the Northport Municipal Code Relating to the Levy of Sales and Use Taxes

The original of this document is filed in the office of the City Clerk.

I further certify that the said original was duly adopted by the Northport City Council in public session on **August 05, 2019**, a quorum being present, as recorded in the official minutes of the City Council.

Certified this **07th** day of **August , 2019**.

SEAL



City Administrator/Clerk

ORDINANCE NO. 2008

ORDINANCE AMENDING SECTION 66-67 AND SECTION 66-70 OF THE NORTHPORT MUNICIPAL CODE RELATING TO THE LEVY OF SALES AND USE TAXES

WHEREAS, The Mayor and City Council wish to address the changing needs of the City of Northport in order to adapt to the changing economy and needs of the City; and

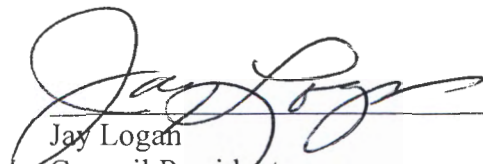
WHEREAS, in recognition of the above, the Mayor and City Council desire to be able to reduce debt, invest in capital projects and programs and take other steps they deem necessary to improve city services and the quality of life of city residents.

IT IS HEREBY ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTHPORT, ALABAMA AS FOLLOWS:

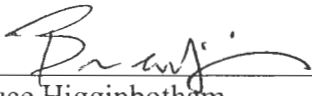
1. That Section 66-67 and Section 66-70 of the Northport Municipal Code are hereby amended as set forth in Exhibit "A" which is attached hereto and incorporated herein by reference as if fully set out verbatim.
2. That this Ordinance shall become effective on October 1, 2019.

ORDAINED this the 5th day of August 2019.

**CITY COUNCIL OF THE
CITY OF NORTHPORT**

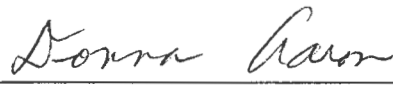

Jay Logan
Council President

ATTESTED:



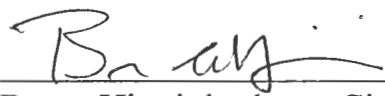
Bruce Higginbotham
City Administrator/Clerk

APPROVED this the 5th day of August 2019.



Donna Aaron, Mayor

I hereby certify that the above and foregoing Ordinance was published on August 14, 2019 in the Northport Gazette, a newspaper of general circulation published in the City of Northport.



Bruce Higginbotham, City Administrator

1st Reading: April 15, 2019
Motion By: Hogg
2nd Reading: August 5, 2019
Motion By: Roberts
Second By: Hogg
Publication: August 14, 2019

EXHIBIT “A”

Sec. 66-67. - Levied – In the city.

Pursuant to the provisions of Code of Ala. 1975, § 11-51-200, there is hereby levied, in addition to all other taxes of every kind imposed by law, and shall be collected as provided in this article, a privilege or license tax against a person on account of the business activities and in the amount to be determined by the application of rates against gross sales or gross receipts, as the case may be, as follows:

- (1) Upon every person, including the state, all schools and colleges owned and operated by the state, and all other colleges, universities, or other institutions of higher learning in the city, whether such institutions be privately or publicly owned and operated, denominational, state, county or municipal institutions, any association or other agency or instrumentality of such institutions, engaged or continuing within this city in the business of selling at retail any tangible personal property whatsoever, including merchandise and commodities of every kind and character (not including, however, the distribution of yearbooks to the students of any school, which has collected from each student a student activity fee as a lump sum not broken down which covers the yearbook; bonds or other evidences of debts or stocks; nor sales of material and supplies to any person for use in fulfilling a contract for the painting, repair or reconditioning of vessels, barges, ships and other watercraft of over five tons burden or load displacement), an amount equal to ~~two~~ **three (3)** percent of the gross proceeds of sales of the business, except where a different amount is expressly provided in this article. Provided, however, that any person engaging or continuing in business as a retailer and wholesaler or jobber shall pay the tax required on the gross proceeds of retail sales of such business at the rates specified, when such person's books are kept so as to show separately the gross proceeds of sales of each business, and when such person's books are not so kept, such person shall pay the tax as a retailer on the gross sales of the business. Where any used part of an automotive vehicle or a truck trailer, semitrailer or house trailer is taken in trade, or in a series of trades, as a credit or part payment on the sale of a new or rebuilt part, the tax levied in this article shall be paid on the net difference, that is, the price of the new or used part sold less the credit for the used part taken in trade; provided, however, that this provision shall not be construed to include tires or batteries.
- (2) Upon every person engaged or continuing within this city in the business of conducting or operating places of amusement or entertainment; billiard and pool rooms; bowling alleys; amusement devices; musical devices; theaters; opera houses; moving picture shows; vaudevilles; amusement parks; athletic contests, including wrestling matches; prizefights, boxing and wrestling exhibitions, football and baseball games (including athletic contests conducted by or under the auspices of any educational institution within this city or any athletic association thereof, or other association whether such institution or association be a denominational, state, county or municipal institution or association or state, county or city school, or other institution, association or school);

skating rinks; racetracks; golf courses; or any other place at which any exhibition, display, amusement or entertainment is offered to the public or place where an admission fee is charged, including public bathing places and public dancehalls of every kind and description within the city, an amount equal to ~~two~~ **three (3)** percent of the gross receipts of any such business. Provided, however, notwithstanding any language to the contrary in the prior portion of this subsection, the tax provisions so specified shall not apply to any athletic event conducted by a public primary or secondary school. The tax amount which would have been collected pursuant to this subsection shall continue to be collected by such public primary or secondary school but shall be retained by the school which collected it and shall be used by such school for school purposes.

- (3) Upon every person engaged or continuing within the city in the business of selling at retail machines used in the mining, quarrying, compounding, processing and manufacturing of tangible personal property an amount equal to ~~three-fourths of one percent~~ **one and one-eighth (1.125) percent** of the gross proceeds of the sale of such machines; provided, that the term "machines," as used in this subsection, shall include machinery which is used for mining, quarrying, compounding, processing or manufacturing tangible personal property and the parts of such machines, attachments and replacements therefor which are made or manufactured for use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.
- (4) Upon every person engaged or continuing within the city in the business of selling at retail any automotive vehicles or truck trailers, semitrailers or house trailers, an amount equal to ~~three-fourths of one percent~~ **one and one-eighth (1.125) percent** of the gross proceeds of the sales of such automotive vehicles or truck trailers, semitrailers or house trailers; provided, that where a person subject to the tax provided for in this subsection withdraws from such person's stock in trade any automotive vehicle or truck trailer, semitrailer or house trailer for use by such person or by such person's employee or agent in the operation of such business, there shall be paid, in lieu of the tax levied in this section, a fee of \$2.50 per year or part thereof during which such automotive vehicle, truck trailer, semitrailer or house trailer shall remain the property of such person. Each such year or part thereof shall begin with the day or anniversary date, as the case may be, of such withdrawal and shall run for the 12 succeeding months or part thereof during which such automotive vehicle, truck trailer, semitrailer or house trailer shall remain the property of such person.

Where any used automotive vehicle or truck trailer, semitrailer or house trailer is taken in trade or in a series of trades as a credit or part payment on the sale of a new or used vehicle, the tax levied in this subsection shall be paid on the net difference; that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.

(5) Upon every person engaged or continuing within the city in the business of selling through coin-operated dispensing machines food and food products for human consumption, not including beverages other than coffee, milk, milk products and substitutes therefor, there is hereby levied a tax equal to ~~1.5 percent~~ two and one-fourth (2.25) percent of the cost of such food, food products and beverages sold through such machines, which cost for the purpose of this subsection shall be the gross proceeds of sales of such business.

(6) Upon every person engaged or continuing within the city in the business of selling at retail any machine, machinery or equipment which is used in planting, cultivating and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock or poultry on farms, and the parts of such machines, machinery or equipment, attachments and replacements thereof which are made or manufactured for use on or in the operation of such machine, machinery or equipment, and which are necessary to and customarily used in the operation of such machine, machinery or equipment, an amount equal to ~~three-fourths of one percent~~ one and one-eighth (1.125) percent of the gross proceeds of the sale thereof. Provided, however, that the ~~three-fourths of one percent~~ one and one-eighth (1.125) percent rate prescribed in this subsection with respect to parts, attachments, and replacements shall not apply to any automotive vehicle or trailer designed primarily for public highway use, except farm trailers used primarily in the production and harvesting of agricultural commodities.

Where any used machine, machinery or equipment which is used in planting, cultivating and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock or poultry on farms, is taken in trade or in a series of trades as a credit or part payment on a sale of a new or used machine, machinery or equipment, the tax levied in this subsection shall be paid on the net difference; that is, the price of the new or used machine, machinery or equipment sold, less the credit for the used machine, machinery or equipment taken in trade.

Sec. 66-70. - Excise tax imposed.

(a) An excise tax or use tax is hereby imposed on the storage, use or other consumption in the city of tangible personal property (not including materials and supplies bought for use in fulfilling a contract for the painting, repairing, or reconditioning of vessels, barges, ships and other watercraft of more than five tons burden or load displacement) purchased at retail for storage, use or other consumption in the city at the rate of ~~two~~ three (3) percent of the sales price of such property within the corporate limits of the city, except as provided in subsections (b), (c) and (d) of this section.

- (b) An excise tax or use tax is hereby imposed on the storage, use or other consumption in the city of any machines used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property purchased at retail, at the rate of ~~three-fourths of one percent~~ **one and one-eighth (1.125) percent** of the sales price of any such machine within the corporate limits of the city; provided, that the term "machine" as used in this subsection shall include machinery which is used for mining, quarrying, compounding, processing, or manufacturing tangible personal property, and the parts of such machines, attachments and replacements therefor which are made or manufactured for use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.
- (c) An excise tax or use tax is hereby imposed on the storage, use or other consumption in the city of any automotive vehicle or truck trailer, semitrailer or house trailer purchased at retail for storage, use or other consumption in the city, at the rate of ~~three-fourths of one percent~~ **one and one-eighth (1.125) percent** of the sales price of such automotive vehicle, truck trailer, semitrailer or house trailer within the corporate limits of the city. Where any used automotive vehicle, truck trailer, semitrailer or house trailer is taken in trade, or in a series of trades, as a credit or part payment on the sale of a new or used vehicle, the tax levied in this subsection shall be paid on the net difference; that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.
- (d) An excise tax or use tax is hereby levied and imposed on the storage, use or other consumption in the city of any machine, machinery or equipment which is used in planting, cultivating and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock or poultry on farms, and the parts of such machines, machinery or equipment, attachments and replacements thereof which are made or manufactured for use on or in the operation of such machine, machinery or equipment, and which are necessary to and customarily used in the operation of such machine, machinery or equipment, which is purchased at retail, for the storage, use or other consumption in the city, at the rate of ~~three-fourths of one percent~~ **one and one-eighth (1.125) percent** of the sales price of such property within the corporate limits of the city, regardless of whether the retailer is or is not engaged in the business in this city. Provided, however, that the ~~three-fourths of one percent~~ **one and one-eighth (1.125) percent** rate prescribed in this subsection with respect to parts, attachments and replacements shall not apply to any automotive vehicle or trailer designed primarily for public highway use, except farm trailers used primarily in the production and harvesting of agricultural commodities.

Where any used machine, machinery or equipment which is used in planting, cultivating and harvesting farm products or used in connection with the production of agricultural produce or products, livestock and /or poultry on farms is taken in trade or in a series of trades as a credit or part payment on a sale of a new or used machine, machinery or equipment, the tax levied herein shall be paid on the net difference; that

is, the price of the new or used machine, machinery or equipment sold, less the credit for the used machine, machinery or equipment taken in trade.



CITY OF NORTHPORT

Our Mission: To Provide Efficient and Effective Services; To Promote a Sense of Community; To Enhance the Quality of Life.

COUNCIL MEMBERS

District 1
TONY ROBERTS
District 2
JAY LOGAN
District 3
JOHN HINTON
District 4
ROBBY DAVIS
District 5
JEFF HOGG

Mayor
DONNA AARON
City Administrator
BRUCE HIGGINBOTHAM

CITY OF NORTHPORT CERTIFICATION OF RECORD

I, Bruce Higginbotham, as the City Administrator/Clerk of the City of Northport, Alabama, do hereby certify that the foregoing is a true copy of:

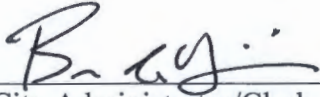
Ordinance 2007: Ordinance Amending Section 66-131 (1) of the Northport Municipal Code Relating to the Levy of Transient Occupancy Tax

The original of this document is filed in the office of the City Clerk.

I further certify that the said original was duly adopted by the Northport City Council in public session on **August 05, 2019**, a quorum being present, as recorded in the official minutes of the City Council.

Certified this 07th day of **August , 2019.**





City Administrator/Clerk

ORDINANCE NO. 2007

**ORDINANCE AMENDING SECTION 66-131(1) OF THE NORTHPORT MUNICIPAL CODE
RELATING TO THE LEVY OF TRANSIENT OCCUPANCY TAX**

WHEREAS, The Mayor and City Council wish to address the changing needs of the City of Northport in order to adapt to the changing economy and needs of the City; and

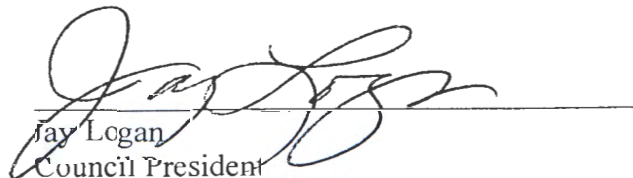
WHEREAS, in recognition of the above, the Mayor and City Council desire to be able to reduce debt, invest in capital projects and programs and take other steps they deem necessary to improve city services and the quality of life of city residents.

**IT IS HEREBY ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTHPORT,
ALABAMA AS FOLLOWS:**

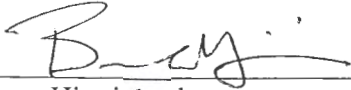
1. That Section 66-131(1) of the Northport Municipal Code is hereby amended as set forth in Exhibit "A" which is attached hereto and incorporated herein by reference as if fully set out verbatim.
2. That this Ordinance shall become effective on October 1, 2019.

ORDAINED this the 5th day of August 2019.

**CITY COUNCIL OF THE
CITY OF NORTHPORT**

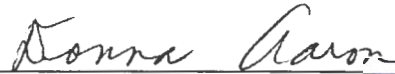

Jay Logan
Council President

ATTESTED:



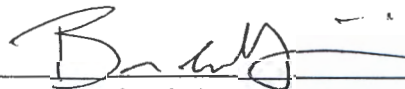
Bruce Higginbotham
City Administrator/Clerk

APPROVED this the 5th day of August 2019.



Donna Aaron, Mayor

I hereby certify that the above and foregoing Ordinance was published on August 14, 2019 in the Northport Gazette, a newspaper of general circulation published in the City of Northport.



Bruce Higginbotham, City Administrator

1st Reading: July 29, 2019

Motion By: Hogg

2nd Reading: August 5, 2019

Motion By: Roberts

Second By: Hogg

Publication: August 14, 2019

EXHIBIT "A"

Sec. 66-131

- (1) If such business is being conducted within the corporate limits of the city, the tax shall be in an amount to be determined by the application of the rate of ~~nine~~ eleven percent of the charge for such rooms, lodgings or accommodations, including the charge for use or rental of personal property or services furnished in such room.


Tax Rate Confirmation for Northport (Locality Code 9162)
August 7, 2019

	Tax Rate CL	Corrected	Tax Rate PJ	Corrected
Sales Tax				
✓ General	3.0000%	_____	1.5000%	_____
✓ Amusement	3.0000%	_____	1.5000%	_____
✓ Automotive	1.1250%	_____	0.5625%	_____
✓ Withdrawal Fee	\$2.50	_____	\$2.50	_____
✓ Farm	1.1250%	_____	0.5625%	_____
✓ Manufacturing	1.1250%	_____	0.5625%	_____
✓ Vending	2.2500%	_____	1.1250%	_____
 Use Tax				
✓ General	3.0000%	_____	1.5000%	_____
✓ Automotive	1.1250%	_____	0.5625%	_____
✓ Farm	1.1250%	_____	0.5625%	_____
✓ Manufacturing	1.1250%	_____	0.5625%	_____
 Rental				
✓ General	3.0000%	_____	1.500%	_____
✓ Auto	0.5000%	_____	0.250%	_____
✓ Linens	1.0000%	_____	0.500%	_____
 Lodgings				
✓ General	11.0000%	_____	5.5000%	_____
✓ Per Night Fee	\$0.00	_____	\$0.00	_____

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

Administrator of above taxes: City of Northport / self administered

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)
 Interim City Administrator (Title/Date)
 09/17/2019