



State of Alabama Department of Revenue

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

August 6, 2021

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption or engaged in the business of leasing or renting tangible personal property in the **Town of Oak Grove's police jurisdiction (located in Talladega County)**

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The governing body of the Town of Oak Grove repealed its sales, use, and rental tax levied in the police jurisdiction effective July 1, 2021. If you have taxable sales, use, or rental transactions in the Town of Oak Grove's **police jurisdiction**, please discontinue collecting the city's sales, use, and rental tax for the **police jurisdiction** July 1, 2021.

Please direct all questions regarding the Town of Oak Grove's sales, use, and rental 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 #122

AN ORDINANCE TO AMEND AND DELETE SECTION 2 OF ORDINANCE 79 (TAXING ORDINANCE), PREVIOUSLY ADOPTED ON THE 14TH DAY OF SEPTEMBER 2010, WHICH ASSESSES AN ADDITIONAL PRIVILEGE, LICENSE OR EXCESS TAX AS DEFINED IN THE ORDINANCE, THROUGHOUT THE TOWN OF OAK GROVE'S POLICE JURISDICTION.

WHEREAS, The Town of Oak Grove, Alabama has determined that the Town elects not to assess privileged, licensed, or excess tax assessed by the Taxing Ordinance within the Police Jurisdiction of the Town of Oak Grove.

THEREFORE, BE IT ORDAINED by the Town Council of the Town of Oak Grove in the State of Alabama as follows:

Section 1: That the Town Council does by the adoption of the Ordinance delete in its entirety, Section 2 of Ordinance 79, previously adopted on the 14th day of September 2010, entitled "Levy of the Tax in the Police Jurisdiction" so as to have the effect of not assessing the additional privileged, license or excess tax assessed by the Taxing Ordinance within the police jurisdiction of the Town of Oak Grove.

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

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

Section 4: All other provisions of the Taxing Ordinance are to remain in full force and effect and are not affected by this amendment other than the deletion of Section 2 with reference to the police jurisdiction.

Section 5: Upon adoption, this ordinance will become effective July 1, 2021 and shall remain in full force and effect until repealed or other authorized action is taken by the Oak Grove Town Council.

PASSED AND ADOPTED, this the 13th day of April 2021.

Tony A. White
Tony A. White, Mayor

James C. Armstrong
James C. Armstrong, Council Place 1

Danny Reynolds
Danny Reynolds, Council Place 2

Mary Carter
Mary Carter, Council Place 3

David A. Harris
David A. Harris, Council Place 4

Mark Green
Mark Green, Council Place 5

ATTEST:
Robin Caler
Robin Caler, Town Clerk

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JUN 28 2021

Local Tax Section
Alabama Dept. of Revenue

CERTIFICATION:

I, Robin Caler, Town Clerk of the Town of Oak Grove, Alabama, do hereby certify that the foregoing Ordinance No. 122, was duly adopted by the Town Council of the Town of Oak Grove, Alabama, in regular session, April 13, 2021; that the same was published by the posting of copies thereof in three public places within the said Town of Oak Grove, Alabama, on the 14th day of April 2021; one such public place being the Mayor's office within the said Town.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the Town on this the 14th day of April 2021.



Robin Caler,
Town Clerk

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