

PHENIX CITY
Posted 6/11/2019

Effective July 1, 2019

The City of Phenix City has increased their sales and use taxes as shown below:

Sales & Use Taxes:	<u>OLD</u> <u>RATES</u>	<u>NEW</u> <u>RATES</u>
General Rate	4.00%	4.50%
Admissions to places of amusement and entertainment	4.00%	4.50%
Retail Selling Price of food for human consumption sold through vending machines	4.00%	4.50%
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	4.00%	4.50%
Machines and parts and attachments for machines used in manufacturing tangible personal property	4.00%	4.50%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers	3.00%	3.50%
Withdrawal fee for automotive vehicle dealers only	\$20.00	\$20.00

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.

Your Phenix City 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 Phenix City taxes, please contact:

Avenu/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

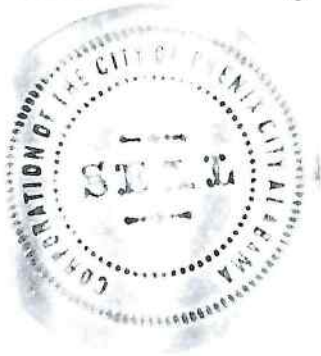
STATE OF ALABAMA

COUNTY OF RUSSELL

I, Melony Lee, City Clerk of the City of Phenix City, Alabama, do hereby certify that this is a true and correct copy of Ordinance No. 2019-05 dated the 19th day of March, 2019.

WITNESS my signature, as said City Clerk, under the seal of said City, this the 22nd day of March, 2019.


MELONY LEE



ORDINANCE NO. 2019-05

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF PHENIX CITY, ALABAMA,
CHAPTER 21, LICENSES AND PERMITS, ARTICLE 2.

SCHEDULE OF LICENSES AND FEES

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PHENIX CITY,

SECTION 1. Levy of Tax.

Pursuant to the *Section 11-51-200 through 11-51-206 Code of Alabama*, the following is hereby declared to be and is adopted as the sales and use tax rates for the municipality and police jurisdiction of the City of Phenix City Alabama.

SECTION 2. Sales and use tax rate in city limits.

- a) Upon any person, firm, association, or corporation engaged in any business of selling at retail any tangible personal property, retail machines, machinery or operating places of amusement inside the municipality an amount equal to four and one-half percent (4.5%) of the gross proceeds of the sale.
- b) Upon any person, firm, association, or corporation engaged in any business of selling at retail any automotive vehicle, watercraft, trailer or mobile home set up supplies inside the municipality an amount equal to three and one-half percent (3.5%) of the gross proceeds of the sale.

SECTION 3. Sales and use tax rate in police jurisdiction.

- a) Any person, firm, association, or corporation engaged in any business of selling at retail any tangible personal property, retail machines, machinery or operating places of amusement outside the municipality but within the police jurisdiction hereof shall pay one-half of the amounts of the tax imposed for like business within the municipality (2.25%). Provided further, that except for the amount of the sales or use tax herein levied within the police jurisdiction of said the City of Phenix City but without the corporate limits thereof, all provisions of this ordinance extend and apply to all areas within the police jurisdiction.

- b) Upon any person, firm, association, or corporation engaged in any business of selling at retail any automotive vehicle, watercraft, trailer or mobile home set up supplies inside the police jurisdiction an amount equal to one and three-fourths percent (1.75%) of the gross proceeds of the sale.

SECTION 4. Privacy.

- (a) It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the city manager, director of finance, the municipal attorney or others authorized by law to receive such information described herein.
- (b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the tax form of any taxpayer or any part of the tax form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this ordinance.
- (c) Statistical information pertaining to taxes may be disclosed to the municipality council upon their written request through the City Manager's office. It shall be unlawful for any person to violate the provisions of this section.

SECTION 5. Effective date.

This ordinance shall become effective on and after April 1, 2019.

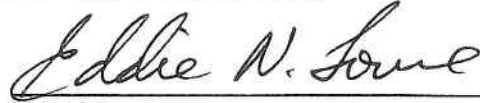
SECTION 6. Severability.

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 municipality council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.


SECTION 7. Repealer.

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

PASSED, APPROVED AND ADOPTED this 19th day of March, 2019.



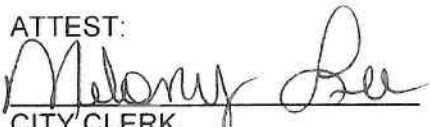
MAYOR





MEMBERS OF THE CITY COUNCIL OF
THE CITY OF PHENIX CITY, ALABAMA

ATTEST:



CITY CLERK



PHENIX CITY

Alabama

FINANCE DEPARTMENT

601 12th Street | Phenix City, AL 36867 | Ph: 334-448-2730 | Fx: 334-448-2731 | phenixcityal.us

DR. R. GRIFF GORDY
Councilmember At Large

STEVE BAILEY
Councilmember District 1

EDDIE N. LOWE
Mayor

VICKEY CARTER JOHNSON
Councilmember District 2

ARTHUR L. DAY, JR.
Mayor Pro Tem / District 3

WALLACE B. HUNTER, City Manager
MELONY LEE, City Clerk
LABRITA KING COPELAND, Finance Director

March 25, 2019

To Whom It May Concern

RE: "Error Correction" Sales Tax Increase for Phenix City Alabama

Please note that the letter sent out on March 22, 2019 contained an error as to the effective date of the Sales Tax Increase in Phenix City. The letter stated that the effective for the increase would be April 1, 2019 this is not correct.

The effective is July 1, 2019.

Stephen Smith

Assistant City Manager/Utilities Director

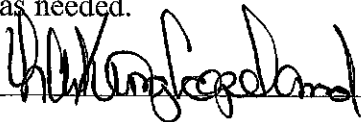
Tax Rate Confirmation for Phenix City (Locality Code 9383)
March 26, 2019

	Tax Rate CL	Corrected	Tax Rate PJ	Corrected
Sales Tax				
General	4.500%	_____	2.250%	_____
Amusement	4.500%	_____	2.250%	_____
Automotive	3.500%	_____	1.750%	_____
Withdrawal Fee	\$20.00	_____	\$20.00	_____
Farm	4.000%	<u>4.500%</u>	2.000%	<u>2.250%</u>
Manufacturing	4.500%	_____	2.250%	_____
Vending	4.000%	<u>4.500%</u>	2.000%	<u>2.250%</u>
Use Tax				
General	4.500%	_____	2.250%	_____
Automotive	3.500%	_____	1.750%	_____
Farm	4.000%	<u>4.500%</u>	2.000%	<u>2.250%</u>
Manufacturing	4.500%	_____	2.250%	_____
Rental				
General	0.000%	_____	0.000%	_____
Auto	0.000%	_____	0.000%	_____
Linens	0.000%	_____	0.000%	_____
Lodgings				
General	0.000%	_____	0.000%	_____
Per Night Fee	\$0.00	_____	\$0.00	_____

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

Administrator of above taxes: RDS/Avenu Insight & Analytics

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)
Finance Director - 06/10/19 (Title/Date)