City of Tuscaloosa Posted 8/27/2019

Effective October 1, 2019

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

Sales & Use Taxes:	OLD <u>Rates</u>	NEW RATES
General Rate	2.00%	3.00%
Admissions to places of amusement and entertainment	2.00%	3.00%
vending machines Net difference paid for machines, machinery, and equipment used in	1.50%	2.25%
planting, cultivating and harvesting farm products	0.75%	1.125%
manufacturing tangible personal property	0.75%	1.125%
trailers and house trailers Withdrawal fee for automotive vehicle dealers only	0.75% \$ 5.00	1.125% \$ 5.00

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 City of Tuscaloosa 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 Tuscaloosa taxes, please contact:

City of Tuscaloosa P. O. Box 2089 Tuscaloosa, AL 35403-2089 205-248-5200

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

ORDINANCE NO.8831

AN ORDINANCE AMENDING ORDINANCE NO. 8792 REGARDING SECTION 7-41 AND SECTION 7-44 OF THE CODE OF TUSCALOOSA (A19-0252)

WHEREAS, heretofore, the City Council of Tuscaloosa adopted Ordinance No. 8792 and now wishes to amend said ordinance in regards to the effective date and conditions.

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF TUSCALOOSA as follows:

1. That Section 7-41 of the Code of Tuscaloosa "Levy of sales tax—In City" be amended to read as follows:

"Sec. 7-41. Levy of sales tax-In city.

Pursuant to the provisions of section 11-51-200, Code of Alabama 1975, there is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the person on account of 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, the University of Alabama, and all other institutions of higher learning in the city, whether such institutions be denominational, state, county or municipal institutions, any association or other agency or instrumentality of such institutions, engaged or continuing within this city in business of selling at retail any tangible personal property whatsoever, including merchandise and commodities of every kind and character, not including, however, 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 fifty (50) tons burden, an amount equal to three (3) per cent of the gross proceeds of sales of the business except where a different amount is expressly provided herein. 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 herein 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, prize fights, 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, a state, county or a municipal

institution or association or a state, county or city school, or other institution, association or school; skating rinks; race tracks; golf courses; or any other place at which any exhibition, display, amusement or entertainment is offered to the public or place or places where an admission fee is charged, including public bathing places, public dance halls of every kind and description within the city, an amount equal to three (3) per cent of the gross receipts of any such business.

- (3) Upon every person engaged or continuing within the city in the business of selling at retail, machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property an amount equal to **one and one-eighth** (1.125) of one per cent of the gross proceeds of the sale of such machines; provided, that the term "machines", as herein used, 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 vehicle or truck trailer, semitrailer or house trailer, an amount equal to one and one-eighth (1.125) of one per cent of the gross proceeds of sale of said automotive vehicle or truck trailer, semitrailer or house trailer; 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 herein, a fee of five dollars (\$5.00) 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 twelve (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 herein 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 two and one-quarter (2.25) of one per cent 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 one and one-eighth (1.125) of one per cent of the gross proceeds of the sale thereof. Provided, however, the one

and one-eighth (1.125) of one per cent rate herein prescribed 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 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. "

2. That Section 7-44 of the Code of Tuscaloosa "Levy of use tax—In City" be amended to read as follows:

"Sec. 7-44. Levy of use tax—In city.

- (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 fifty (50) tons burden) purchased at retail for storage, use or other consumption in the city at the rate of three (3) per cent 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 one and one-eighth (1.125) of one per cent of the sales price of any such machine within the corporate limits of the city, provided, that the term "machine" as herein used, 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 automobile vehicle or truck trailer, semitrailer or house trailer purchased at retail for storage, use or other consumption in the city at the rate of one and one-eighth (1.125) of one per cent 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 herein 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 therefor 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 one and one-eighth (1.125) of one per cent 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, the one and one-eighth (1.125) of one per cent rate herein prescribed 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 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.

(3) This ordinance shall become effective on October 1, 2019 as Council has, or will, enact an ordinance regarding residential garbage rates pursuant to its resolution of intent adopted April 9, 2019. The provisions of this ordinance are severable, and in the event any provision hereof, including without limitation any clause or any portion pertaining to the rate of sales or use tax is judicially held to be invalid, such ruling shall not affect the provisions or rates that remain.

ADOPTED THE 16TH DAY OF JULY 2019 TUSCALOOSA CITY COUNCIL

STATE OF ALABAMA)
TUSCALOOSA COUNTY)

I, Debby K. Clements, Assistant City Clerk of the City of Tuscaloosa, Alabama, hereby certify that the attached is a full, true, and correct copy of Ordinance No. 8831 duly adopted by the City Council of Tuscaloosa at a regular meeting of said council held on the 16th day of July 2019, as the same appears and remains of record in the record book in the office of the City Clerk wherein are recorded the minutes of proceedings of said council.

IN WITNESS WHEREOF, I have hereunto affixed my signature and the official seal of said city of Tuscaloosa this the 17th day of July 2019.

Debby K. Clements Assistant City Clerk

Debra K. Clements

From:

maria.wince@tuscaloosanews.com on behalf of Legal, Tuscaloosa

<le>degals@tuscaloosanews.com>

Sent:

Wednesday, July 17, 2019 4:25 PM

To:

Subject:

Good afternoon Debby,

The ads have been processed for publication on the date requested. Costs are below

- 1. Ord. No. 8831 Amend Ord. No. 8792 -----\$1026.00
- 2 Ord No. 8832 ZA 1414 ------\$69.00

Thanks and enjoy the rest of your day!

Maria

Maria Wince Legal Account Executive 315 28th Ave, Tuscaloosa, AL 35401 T: (205) 722-0155 F: (205)722-0159 maria.wince@tuscaloosanews.com legals@tuscaloosanews.com

On Wed, Jul 17, 2019 at 7:05 AM Debra K. Clements < dclements@tuscaloosa.com > wrote:

Good Morning Maria:

Please furnish costs for the following and attached document(s) to be published one time on Monday, July 22. Also, please charge all costs related to the July 16 agenda to my credit card. Thank you and have a wonderful Wednesday!

- 1. Ord. No. 8831 Amend Ord. No. 8792
- 2. Ord. No. 8832 ZA 1414

Debby

ease Leave essage If No Answer. **REAL ESTATE** Needs for over 40 years. BUILDING FOR MORE INCORMATION

Debra K. Clements

Re: 7-16-19 Agenda Ordinance Publication Date Monda

Council of Tiscaloosa met in the Chamber of the City Hall, at the Chamber of the City Hall at the Chamber of Ordinance of Tuscaloosa, Alabam taining to Section 24-229(b) of the of Tuscaloosa which was previous vertised in full in The Tuscaloosa Noriday, june 14, 2019.

Said Zoning Amendment No. 14 approved and adopted by the Cit cil on the 16th day of July 2019 became No. 8832 a copy of the confile in the Office of the City Cit. May be obtained during pormal in the Ordinance No. 14 approved to the City Cit. ADOPTED THE 16TH DAY OF JULY 2019
TUSCALOOSA CITY COUNCIL
THE TUSCALOOSA NEW

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LEGAL NOTICE
ORDINANCE NO.8831
AN ORDINANCE AMERIDING ORDINANCE
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THE CODE OF TUSCALOOSA
(A19-0252)
WHEREAS, heretofore, the City Council of
Tuscaloosa adopted Ordinance No. 8792
and now wishes to amend said ordinance
in regards to the effective date and conditions. LEGAL NOTICE

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF TUSCALOOSA as

follows:

1.That Section 7-41 of the Code of Tuscalosa "Levy of sales tax—In City" be amended to read as follows:

"Sec. 7-41. Levy of sales tax—In city. Pursuant to the provisions of section 11-51-200, Code of Alabama 1975, there is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the person on account of 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 fol-

application of rates against gross sales, or gross receipts, as the case may be, as foliows:

(1) Upon every person, including the state, the University of Alabama, and all other institutions of higher learning in the city, whether such institutions be denominational, state, country or municipal institutions, any association or other agency or instrumentality of such institutions, any association or other agency or instrumentality of such institutions, grapaged or continuing within this city in business of selling at retail any tangible personal property whatsoever, including merchandise and commodities of every kind and character, not including, however, 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 fifty (50) tons burden, an amount equal to three (3) per cent of the gross proceeds of sales of the business except where a different amount is expressly provided herein. 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'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 trade's, as a credit or part payment on the sale of a new or rebuilt part, the tax levied herein shall be pald on the net difference, that is, the price of the new or used part sold 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 the construed to include tires or batteries

trade; provided, however, that this provision shall not be construed to include three or batteries.

(2) Upon every person engaged or conducting or operating places 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 paris; athletic contests, including wrestling matches, prize fights, boding 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 or a danominational, a state, county or a municipal institution or association or a state, county or city school, or other institution, association or school; skating rinks; race tracks; golf courses; or any other place at which any exhibition, display, amusement or entertainment is offered to the public or places or places where an admission fee is charged, including public bathing places, public dance halls of every kird and description within the city, an amount equal to three (3) per cent of the gross receipts of any such business.

(3) Upon every person engaged or containing within the city in the business of selling at retail, machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property an amount equal to one and one-eightch (1.125) of one per cent of the gross proceeds of the sale of such machines; as herein used, shall include machines; and replacements therefor, which are made or manufactured for use on or in the operation of such machine

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 vehicle or truck trailer, semitrailer or house trailer, an amount equal to one and one-eighth (1.125) of one per cent of the gross proceeds of sale of said automotive vehicle or truck trailer, semitrailer or house trailer; 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 illeu of the tax levied herein, a fee of five dollars (\$5.00) 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 twelve (12) succeeding months or part thereof during which such 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 in a series of trades as a credit or part payment on the sale of a new or used vehicle, the tax levied herein shall be paid on the new or used vehicle cold less mine of the new or used vehicle cold 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 two and one-quarter (2,25) of one per cent 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 tion shall be the gross proceeds of sales of such business

(6) Upon every person engaged or con-tinuing within the city in the business of selling at retail any machine, machinery or equipment which is used in planting, litivating and harvesting farm products, 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 one and one-eighth (1.1.25) of one per cent of the gross proceeds of the sale thereof. Provided, however, the one and one-eighth (1.1.25) of one per cent rate herein prescribed 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, cuttivating, and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock and 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 pald on the net difference; that is, the price of the new or used machine, machinery or equipment taken in trade."

2. That Section 7-44 of the Code of Tuscalosa "Levy of use tax—In City" be amended to read as follows:
"Sec. 7-44. Levy of use tax—In City" be amended to read as follows:
"Sec. 7-44. Levy of use tax—In city (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 macerials 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 fifty (50) tons burden) purchased at retail for storage, use or other consumption in the city at the rate of three (3) per cent of the caporate limits of the city, except as provided in subsections (b), (c

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 tanglie personal property purchased at retail at the rate of one and one-eighth (1,125) of one per cent of the sales price of any such machine within the curporate limits of the city, provided, that the term "machine" as herein used, shall include machinery which is used for mining, quarrying, compounding, processing, or quarrying compounding, processing, or manufacturing tangible personal prop-erty, and the parts of such machines, at-tachments and replacements therefor, which are made or manufactured for use on or in the operation of such machines and which are recessary to the constitute and which are necessary to the operation of such machines and are customarily so

useu.

(c) An excise tax or use tax is hereby imposed on the storage, use or other consumption in the city of any automobite vehicle or truck trailer, semitrailer or vehicle or truck trailer, semitraller or house trailer purchased at retail for storage, use or other consumption in the city at the rate of one and one-eighth (1.125) of one per cent 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 part payment on the sale of a new or or part payment on the sale of a new or used vehicle, the tax levied herein shall be pald on the net difference; that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in the part of the new or used vehicle taken in the price of the new or used vehicle taken in the price of the used vehicle taken in the price of the

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 productor, or used in connection with the productor, or used in connection with the productor of agricultural produce or products, livestock, or poultry on farms, and the parts of such machines, machinery, or equipments therefor 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 one and one-eighth (1.1.25) of one per cent 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, the one and one-eighth (1.1.25) of one per cent rate herein prescribed 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 (d) An excise tax or use tax is hereby levery or equipment which is used in plant-ing, cultivating, and harvesting farm products or used in connection with the production of agricultural produce or products, livestock, and 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 equipment, the tax levice never shall be paid on the net difference; that is, the price of the new or used machine, ma-chinery, or equipment sold, less the credit for the used machine, machinery, or equipment taken in trade."

(3) This ordinance shall become effective

on October 1, 2019 as Council has, on October 1, 2019 as Council has, or will, enact an ordinance regarding residential garbage rates pursuant to its resolution of intent-adopted April 9, 2019. The provisions of this ordinance are severable, and in the event any provision hereof, including without limitation any clause or any portion pertaining to the rate of sales or use tax is judicially held to be invalid, such ruling shall not affect the provisions or rates that remain.

ADOPTED THE 16TH DAY OF JULY 2019 TUSCALOOSA CITY COUNCIL.

TUSCALOOSA CITY COUNCIL THE TUSCALOOSA NEWS

Tax Rate Confirmation for City of Tuscaloosa (Locality Code 9163 July 25, 2019

	Tax Rate CL	Corrected	Tax Rate PJ	Corrected		
Sales Tax						
General	3.000%		1.500%			
Amusement	3.000%		1.500%			
Automotive	1.125%		0.563%			
Withdrawal Fee	\$5.00	>>	\$5.00			
Farm	1.125%		0.563%	(1)		
Manufacturing	1.125%	8	0.563%			
Vending	3.000%	2.25%	1.500%	1.125%		
Use Tax						
General	3.000%		1.500%			
Automotive	1.125%	3	0.563%			
Farm	1.125%		0.563%			
Manufacturing	1.125%		0.563%			

Rental						
General	2.000%		1.000%			
Auto	0.500%		0.250%			
Linens	1.000%		0.500%	-		
Lodgings						
General	11.000%		5.500%			
Per Night Fee	\$ -		\$0.00			
S		-	40.00			
Are any of these taxes levied for educational purposes?YesX_No						
Administrator of abo	Administrator of above taxes: <u>Katy Metcalfe</u>					
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)						
Deputy CFO 7/20/19 (Title/Date)						

[&]quot;AN AFFIRMATIVE ACTION / EQUAL OPPORTUNITY EMPLOYER"