



State of Alabama Department of Revenue

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

March 15, 2018

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in the **Town of Valley Head**, Alabama, and its police jurisdiction (located in Dekalb County).

Sections 11-51-200, et seq., **Code of Alabama 1975**, authorize and empower municipalities to levy a true sales and use tax identical to the State Sales and Use Tax Laws except for the rates of tax and require the Alabama Department of Revenue upon request of the municipality to collect the tax.

On February 5, 2018, the governing body of the Town of Valley Head adopted Ordinance No. 2018-0205 levying a sales and use tax **effective April 1, 2018**. The tax levied by this ordinance is an amendment to the sales and use tax levied by Ordinance No. 2010-6-15.

Sales & Use Tax Rates:	<u>Old Rates</u>	<u>New Rates</u>
General Rate	3.00%	4.00%
Admissions to places of amusement and entertainment	3.00%	4.00%
Retail selling price of food for human consumption sold through vending machines	3.00%	4.00%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products	2.00%	3.00%
Machines, parts, and attachments for machines used in manufacturing tangible personal property	2.00%	3.00%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers	2.00%	3.00%
Withdrawal fee for automotive vehicle dealers only.....	\$10.00	\$10.00

If sales are made and delivered to consumers, or purchases made for use, storage, or other consumption, outside the corporate limits of the Town of Valley Head but within the police jurisdiction, the rates of sales and use tax are one-half the rates shown above.

The Law requires that the Town of Valley Head sales and use taxes be collected, reported and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, the Town of Valley Head sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>. Please direct all questions regarding the Town of Valley Head sales and use 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 1-866-576-6531)

STATE OF ALABAMA
COUNTY OF DEKALB
TOWN OF VALLEY HEAD

ORDINANCE NO: 2018- 0205

AN ORDINANCE AMENDING ORDINANCE NO: 2010-6-15, 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 TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE TOWN OF VALLEY HEAD, 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 VALLEY HEAD 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 to this ordinance and shall be one-half (1/2) of the rate levied within the Corporate limits.

Section 3: This section shall remain the same and unaffected by this amendment.

Section 4: (a) The rate levied under Section 4(a) shall be increased from three percent (3%) to four percent (4%).

(b) This subsection shall be amended to three percent (3%) from two percent (2%).

(c) This subsection is hereby amended to read three percent (3%) from two percent (2%).

(d) This subsection is amended to read three percent (3%) from two percent (2%).

(e) This subsection shall continue to be at the rate of one-half (1/2) rate inside the Corporate limits.

Section 5: This section shall continue and be unaffected by this amendment.

Section 6: This section shall continue and be unaffected by this amendment.

Section 7: Severability. This section shall be unaffected by this amendment.

Section 8: The tax levied and assessed by this ordinance is levied and assessed in lieu of the rates levied by Ordinance 2010-6-15, adopted by the Town of Valley Head on the 15th day of

June, 2010. The rates set in that ordinance are hereby rescinded and repealed by this amendment as of the effective date of this ordinance.

Section 9: Effective Date. This ordinance shall become effective on the first day of April, 2018 and the first payment of taxes hereunder shall be due and payable on the 20th day of ~~May~~, 2018.

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.

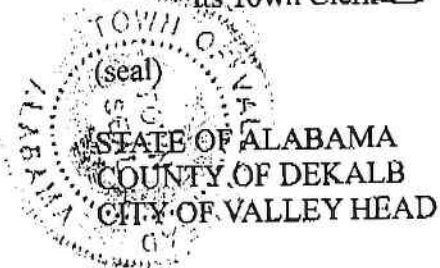
This ordinance shall become effective five (5) days after its passage, approval and publication.

Done this the 5th day of February, 2018.

TOWN OF VALLEY HEAD

By Lama Buey
Its Mayor

Attest: Debra Rhodes
Its Town Clerk

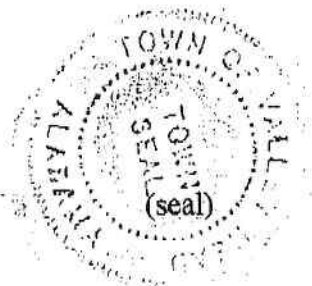


CERTIFICATE OF PUBLICATION

I, the duly appointed Town Clerk of the Town of Valley Head, Alabama, certify that a copy of the foregoing Ordinance, No. 20180205 was posted in three (3) public places located within the corporate limits of the Town of Valley Head, Alabama, to-wit: 1) Valley Head Town Hall 2) United States Post Office of Valley Head, Alabama 3) Valley Head Water Works Board.

Done this on the 5th day of February, 2018.

Debra Rhodes
Town Clerk



TAX RATE CONFIRMATION TABLE FOR TOWN OF VALLEY HEAD

February 12, 2018

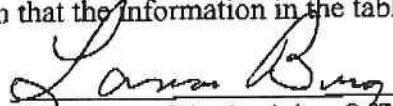
The tax rates in the table below are based on Ordinance 2018-0205. Please review and make corrections as needed. Then sign in the space provided below and return to ADOR.

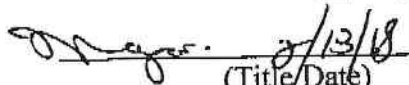
	Tax Rate Corporate Limits	Tax Rate Police Jurisdiction	Corrected Rate
Sales Tax (effective 02/01/2018)			
General	4.000%	2.000%	_____ (CL) (PJ)
Amusement	4.000%	2.000%	_____ (CL) (PJ)
Automotive	3.000%	1.500%	_____ (CL) (PJ)
Withdrawal Fec	\$10.00	\$10.00	_____ (CL) (PJ)
Farm	3.000%	1.500%	_____ (CL) (PJ)
Manufacturing	3.000%	1.500%	_____ (CL) (PJ)
Vending	4.000%	2.000%	_____ (CL) (PJ)
Use Tax (effective 02/01/2018)			
General	4.000%	2.000%	_____ (CL) (PJ)
Automotive	3.000%	1.500%	_____ (CL) (PJ)
Farm	3.000%	1.500%	_____ (CL) (PJ)
Manufacturing	3.000%	1.500%	_____ (CL) (PJ)

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

All taxes above are administered by ADOR. Yes No

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 Authorizing Official)


(Title/Date)