

DECATUR
Posted 3/23/16

Effective April 1, 2016.

The City of Decatur has levied a sales, use and rental tax in their police jurisdiction:

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 levied within the corporate limits.

If leasing or renting of tangible personal property is made outside the corporate limits of the city but within the police jurisdiction, the rates of rental tax are one-half of those levied within the corporate limits.

Your City of Decatur sales, use and rental taxes may be remitted online through the Alabama Department of Revenue's online filing system My Alabama Taxes (MAT), the 'One Spot' to file: <http://revenue.alabama.gov/salestax/efiling.html>. If you have any questions about your Decatur taxes, please contact:

City of Decatur
PO Box 488
Decatur, AL 35602
(256) 341-4544

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. 15-4246

BE IT ORDAINED BY THE CITY COUNCIL OF DECATUR, ALABAMA, AS FOLLOWS:

Section 1. That Section 14-61 of the Code of Decatur, Alabama is hereby amended to read as follows:

"Section 14-61. - Licensing required.

If any person shall engage in or continue in any business for which a privilege or license tax is imposed by Section 14-62 or Section 14-68.1 of this Code as a condition precedent to engaging or continuing in such business, the person shall apply for and obtain from the city a privilege license to engage in and to conduct such business for the current tax year upon the condition that he shall pay the taxes accruing to the city under the provisions of this division; provided, that no license shall be issued under the provisions of this division to any person who has not complied with the provisions of this division, and no provision of this division shall be construed as relieving any person from the payment of any license or privilege tax now or hereafter imposed by law."

Section 2. That the Code of Decatur, Alabama is hereby amended by adding a section to be numbered Section 14-68.1, which said section reads as follows:

"Section 14-68.1. -In police jurisdiction.

Upon every person engaged in the doing of any act, or who shall do any act, or continuing in the doing of any act, or engaged in the operation of any business, or who shall engage in the operation of any business, within the police jurisdiction of the city, but beyond the corporate limits of the city, for which, or upon which, a privilege or license tax is in this division levied or required within the corporate limits of the city, there is hereby levied, in addition to all other taxes of every kind now imposed by law or by municipal ordinance, to be collected as herein provided for the privilege or license taxes herein levied within the corporate limits of the city, a privilege or license tax equal to one-half (½) of that provided, levied or required in this division for the doing of such act, or the engaging or continuing therein, or the engaging or continuing in the operation of such business within the corporate limits of the city. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of the city but without the corporate limits thereof, all the provisions of this division extend and apply to all the area within the police jurisdiction of the city, subject to the provisions of Act 2015-361 enacted by the Alabama Legislature during the 2015 Regular Session."

Section 3. That the Code of Decatur, Alabama is hereby amended by adding a section to be numbered 14-78.1, which said section reads as follows:

"Section 14-78.1- In police jurisdiction.

In addition to all other taxes now imposed by law there is levied an excise tax or use tax at one-half (½) the rates specified in Section 14-70 on the storage, use or other consumption of such tangible personal property outside the corporate limits of the city, but within the police jurisdiction. Provided further, that except for the amount of the excise or use tax herein levied within the police jurisdiction of the city but without the corporate limits thereof, all the provisions of this division extend and apply to all the area within the police jurisdiction of the city, subject to the provisions of Act 2015-361 enacted by the Alabama Legislature during the 2015 Regular Session."

Section 4. That Section 14-80 of the Code of Decatur, Alabama is hereby amended to read as follows:

"14-80. - Lease or rental of tangible personal property-Tax levied.

(a) In addition to all other taxes now imposed by law there is hereby levied and shall be collected as herein provided a privilege or license tax upon each person engaging or continuing within the city in the business of leasing or renting tangible personal property in an amount equal to four (4) percent of the gross proceeds derived by the lessor from the lease or rental of tangible personal property, provided, that the said privilege or license tax on each person engaging or continuing within this city in the business of leasing or renting any automotive vehicle, truck trailer, semitrailer, house trailer or manufactured housing shall be at the rate of one (1) percent of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle, truck trailer, semi-trailer, house trailer or manufactured housing and, provided, that the said privilege or license tax on each person engaging or continuing within this city in the business of leasing or rental of machines or equipment used in mining, quarrying, compounding, processing, or manufacturing of tangible personal property shall be an amount equal to one and one-half (1½) percent of the gross proceeds derived by the lessor from the leasing or rental of said machines or equipment. 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 the machines, attachments, and replacements therefor, which are made or manufactured for use on or in the operation of the machines and which are necessary to the operation of the machines and are customarily so used. Provided further, that the tax levied in this section shall not apply to any leasing or rental, as lessor, by the state, or any municipality or county in the state, or any public corporation organized under the laws of the state, including without limiting the generality of the foregoing, any corporation organized under the provisions of sections 11-54-80 through 11-54-101 of the Code of Alabama, 1975, as amended.

(b) In addition to all other licenses or taxes now imposed by law or ordinance, there is hereby levied and shall be collected a privilege or license tax on each person engaging or continuing in the police jurisdiction of the city in any of the businesses set out in subsection (a) above, at a rate equal to one-half (½) of the rate hereinabove established for engaging in such business within the corporate limits of the city, subject to the provisions of Act 2015-361 enacted by the Alabama Legislature during the 2015 Regular Session."

Section 5. That the Code of Decatur, Alabama is hereby amended by adding a section to be numbered Section 1-13, which said section reads as follows:

“Section 1-13 Provisions of Act 2015-361.

The applicable provisions of this Code shall not become effective or enforceable within the police jurisdiction or expanded police jurisdiction of the city, until the city complies with the required provisions of Act 2015-361 adopted by the Alabama Legislature during the 2015 Regular Session.”

Section 6. It is hereby declared to be the intention of the city council that 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, unenforceable or invalid by the valid judgment or decree of a court of competent jurisdiction, such unconstitutionality, unenforceability or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance.

Section 7. This Ordinance shall become effective on April 1, 2016.

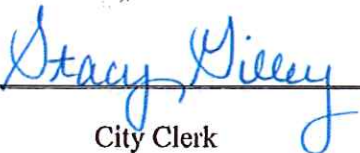
ADOPTED this 19th day of JANUARY, 2016.

APPROVED this 19th day of JANUARY, 2016



Mayor

ATTEST:

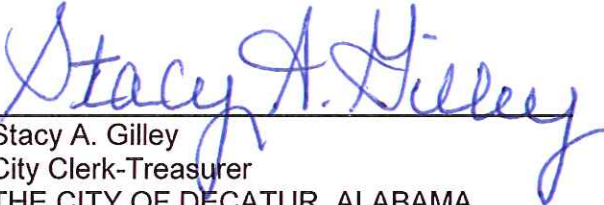


City Clerk

CERTIFICATION

I, Stacy A. Gilley, City Clerk-Treasurer of the City of Decatur, Alabama, do hereby certify that the attached Ordinance No. 15-4246, is a true and correct copy of said ordinance on file in the Office of the City Clerk-Treasurer of the CITY OF DECATUR, ALABAMA which was adopted by the Decatur City Council at their regular meeting held on the 19th day of January, 2016. Said Ordinance No. 15-4246 was published in the Decatur Daily, a newspaper of local distribution on January 22, 2016.

IN WITNESS WHEREOF, I have hereon subscribed my name and affixed the Corporate Seal of the City of Decatur, Alabama, on this the 19th day of February, 2016.



Stacy A. Gilley
City Clerk-Treasurer
THE CITY OF DECATUR, ALABAMA