

LEIGHTON
Posted 4/28/2022

Statutory Effective Date: May 1, 2022

Received by the Department: February 2, 2022

The Town of Leighton has increased their sales tax general rate as shown below:

Sales Tax:	<u>OLD RATE</u>	<u>NEW RATE</u>
General Rate	3.000	3.500

If sales of tangible personal property are made or delivered 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 Town of Leighton 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 Leighton taxes, please contact:

Town of Leighton
C/O STACS
P.O. Box 3989
Muscle Shoals, AL 35662
(256) 383-5569

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

FEB 2 2022

ORDINANCE NO. 11122Local Tax Section
Alabama Dept. of Revenue

The following was presented and adopted by vote of the Leighton, Alabama, Town Council on the 11th day of January, 2022.

AMENDMENT TO ORDINANCE 1993-A SECTION 1(a), AS AMENDED, OF THE TOWN OF LEIGHTON TO PROVIDE FOR .5% INCREASE IN GENERAL SALES TAX

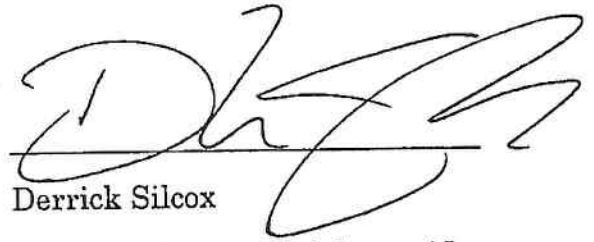
Be it ordained by the Town Council of Leighton, Alabama, Colbert County:

Section 1(a) of Ordinance No. 1993-A of the Town of Leighton, as amended, which was adopted by the Town Council and approved by the Mayor of Leighton on July 19, 1993, and which was amended by ordinance adopted by the Town Council and approved by the Mayor of said Town on April 4, 1994, is hereby amended in its entirety to read as follows:

(a) Upon every person, firm, or corporation (including the State of Alabama, the University of Alabama, Auburn University, and all other institutions of higher learning in the state, whether such institutions be denominational, state, county, or municipal institution, and any association or other agency or instrumentality of such institutions) engaged or continuing within the Town in the 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 sale or 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 tons burden), an amount equal to three and one half percent (3.5%) of the gross proceeds of sales of the business, except where a different amount is expressly provided herein. Provided, however, that 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 his books are kept so as to show separately the gross proceeds of sales of each

business, and when his books are not so kept he shall pay the tax as a retailer on the gross sales of the business.

ADOPTED this the 11th day of January, 2022.



Derrick Silcox

Mayor of Town of Leighton, AL

Attest



Kim Wallace, Town Clerk

(Certification to be affixed by Town Clerk after posting)

PUBLIC ANNOUNCEMENT

Ordinance 11122 was passed by the City Council of the City of Leighton on January 11, 2022. This ordinance increased the City Sales Tax by .5%. The total Sales Tax for the City of Leighton will be 9%. This increase will go into effect May 1, 2022 and will include businesses in our Police Jurisdiction.

Kim Wallace

City Clerk

Posted at

Leighton City Hall

Leighton Library

Leighton Pharmacy