

LUVERNE
Posted 11/18/15

Effective December 1, 2015.

The City of Luverne has increased their sales tax general rate only as shown below:

| Sales & Use Taxes: | <u>OLD</u> <u>RATES</u> | <u>NEW</u> <u>RATES</u> |
|-------------------------------|--|--|
| General Rate | 2.000 | 2.500 |

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 City of Luverne sales and use 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 Luverne sales and use taxes, please contact:

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 & Business Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490

Ordinance 15-01

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

This ordinance amends Article VII Gross Receipts or Sales, Sec. 10-7-1 (a) as follows:

Article VII. GROSS RECEIPTS OR SALES.

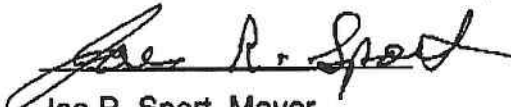
Sec. 10-7-1.

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 the 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:

(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 institutions, and any association or other agency or instrumentality of such institutions) engaged, or continuing within the city of Luverne 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 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 two and one half percent (2 ½%) 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 separately the gross proceeds of sales of each business, and when he shall pay the tax as retailer on the gross sales of the business.

This ordinance shall become effective on the 1st day of December, 2015.

Adopted and approved this the 12th day of October, 2015.



Joe R. Sport, Mayor

AFFP

City of Luverne: Legal Notice

Affidavit of Publication

STATE OF ALABAMA }
COUNTY OF CRENSHAW } SS

, being duly sworn, says:

That she is of the The Luverne Journal , a daily newspaper of general circulation, printed and published in , Crenshaw County, Alabama; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

October 15, 2015

That said newspaper was regularly issued and circulated on those dates.

SIGNED:

Tracy Salter

Subscribed to and sworn to me this 15th day of October 2015.

Carrie Lambert

Carrie Lambert, Notary Public, Crenshaw County, Alabama

My commission expires: July 10, 2017

LEGAL NOTICE

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The Luverne
Journal
10/15/2015

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Margie Gomillion
City of Luverne
PO Box 249
Luverne, AL 36049