



State of Alabama Department of Revenue

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

March 16, 2022

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 Triana**, Alabama, and its police jurisdiction (located in Madison 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 December 13, 2021, the governing body of the Town of Triana adopted Ordinance No. 2021-08 levying a sales and use tax **effective April 1, 2022**. The tax levied by this ordinance is an amendment to the sales and use tax levied by Ordinance No. 96-07.

Sales & Use Tax Rates:	<u>Old Rates</u>	<u>New Rates</u>
General Rate	2%	3.50%
Admissions to places of amusement and entertainment	2%	3.50%
Retail selling price of food for human consumption sold through vending machines	2%	3.50%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products	2%	3.50%
Machines, parts, and attachments for machines used in manufacturing tangible personal property	2%	3.50%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers	2%	3.50%
Withdrawal fee for automotive vehicle dealers only.....	\$100	\$100

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 Triana 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 Triana 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 Triana 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 Triana 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)

FEB - 9 2022

ORDINANCE NO: 2021- 08**AN ORDINANCE TO AMEND ORDINANCE 1996-05 PREVIOUSLY ADOPTED BY THE COUNCIL, TO PROVIDE FOR AN INCREASE OF THE MUNICIPAL SALES TAX LEVIED IN THE TOWN OF TRIANA IN THE TOWN OF TRIANA, ALABAMA.**Local Tax Section
Alabama Dept. of Revenue

Ordinance 1996-05 adopted by the Town Council of the Town of Triana on December 10, 1996, is hereby amended to provide as follows:

WHEREAS, the Town Council of the Town of Triana, Alabama, the duly elected governing body of said municipality, after public notice thereof, held a public hearing on November 22, 2021 concerning whether or not a citywide tax increase of one and a half (1.5%) of its gross sales tax and excise taxes for a total tax rate of three and a half percent (3.5%) with applicable statutory exemptions and exceptions, pursuant to the provisions of Code of Alabama §11-51-200 – 207, should be levied and collected in accordance with state law and the rules and regulations of the Alabama Department of Revenue; and

WHEREAS, written notice of the public hearing was published at the town hall and on the official Town of Triana website at least ten (10) days before the public hearing and said notice was reasonably designed to inform residents of the Town of Triana of the proposed municipal sales tax increase as set forth above; and

WHEREAS, a public hearing was held pursuant to said written notice on November 22, 2021 and was conducted in a manner that provided a reasonable opportunity for persons to express their views on the issue of the aforesaid Town municipal sales tax increase; and

WHEREAS, there was general public support for an increase in the municipal sales tax of 1.5% and that there was public support for the increased amount of the levy to be used strictly for fire and police protection services, equipment, salary, and other uses directly related to the maintenance of fire and police protection in the Town of Triana.

WHEREAS, the Town Council of the Town of Triana, Alabama has determined that it is in the best interests of the Town and its citizens to increase the municipal sales tax to provide for better fire and police protection in the Town of Triana given that the recent 2020 census categorized the Town of Triana as the fastest growing municipality in the State of Alabama;

WHEREAS, the municipal sales taxes for the Town of Triana are currently collected by the Alabama Department of Revenue on behalf of the Town of Triana pursuant to Code of Alabama §11-51-207 and 208

WHEREAS, the Town Council does not wish to amend or alter any provision of its current municipal sales tax ordinance other than the amount of the tax and levy, and further states that any and all provisions of the Town's current municipal sales tax ordinance not specifically amended by this ordinance shall remain in full force and effect, including but not limited to the manner, method, and frequency of collection and disbursement of municipal sales taxes, and reports on such taxes;

NOW, THEREFORE, BE IT ORDAINED by the Town Council of the Town of Triana, Alabama, sitting in regular session on this the 13 day of December 2021 as follows:

Section 1: Title

The Ordinance shall be known as the "2022 Municipal Sales Tax Amendment of the Town of Triana"

Section 2: Purpose

The purpose of this Ordinance is to provide additional revenue for the maintenance and stability of fire and police protection services for the Town of Triana and its citizens.

Section 3: Amended Tax and Levy

The current municipal gross sales tax for the Town of Triana is two percent (2.0%). The Town Council hereby amends the gross sales and/or receipt taxes in all provisions of Section 1 of Municipal Ordinance 1996-05 to three and a half percent (3.5%), effecting an increase of the municipal sales taxes by one and a half percent (1.5%).

There are also current excise taxes on the storage, use or other consumption of certain goods in the Town of Triana of two percent (2%). The Town Council hereby amends the excise taxes in all provisions of Section 4 of Municipal Ordinance No. 1996-05 to three and a half percent (3.5%), effecting an increase of those municipal excise taxes by one and a half percent (1.5%)

Section 4: Use of Increased Revenue

The Town Council hereby directs that any and all revenue generated from the increase in the taxes referenced herein shall be placed in the Town's General Fund.

Section 5: Unamended Provisions

Any active or standing provision of any previous municipal sales tax and excise ordinance passed by the Town of Triana, specifically but not limited to Municipal Ordinance 1996-05, that is not specifically amended or altered by this 2022 Amendment shall remain in full force and effect, including but not limited to collection methods, manners, and frequency by the Alabama Department of Revenue.

Section 6: Severability

The provisions of this ordinance are severable. If any section, subsection, or portion of this ordinance is found to be unlawful or unconstitutional by a court of competent jurisdiction, such findings shall not affect the part which remains.

Section 7: Effective Date

This amended ordinance shall supersede and replace Ordinance No 1996-05 only with respect to the specific amendments stated herein, and shall become effective on the first day of the third month following required notice to the Alabama Department of Revenue, as required by the Local Tax Simplification Act of 1998 and any subsequent amendments, including but not limited to Act No. 2018-150 passed by the Alabama Legislature.



Mayor and President of the Town Council
Town of Triana, Alabama



ATTEST:



Town Clerk-Treasurer
Town of Triana, Alabama

CERTIFICATE OF POSTING

I hereby certify that Ordinance 2021-08 was posted at the Triana Town Hall, Triana Public Library and the Triana Housing Authority December 15, 2021 through January 31, 2022, as prescribed by 11-51-2207 and 208. It is still posted on the Town's website.

Certified this 17st Day of January 2022.

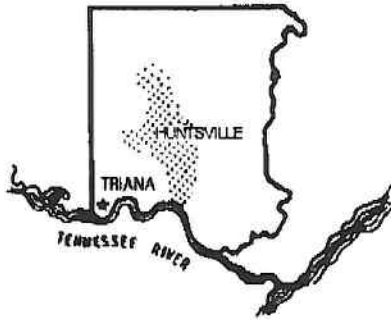


Sharron Humphrey, Town Clerk-Treasurer

Founded
November 13, 1812

Town of Triana

Rejuvenated
July 13, 1964



640 SIXTH STREET - TRIANA
MADISON, ALABAMA 35756

PHONE: 256/772-0151
FAX: 256/464-5099

MAYOR
MARY CAUDLE

COUNCIL
GEORGE RAGLAND
ERICA HOPKINS
LEVONEIA AYERS
CASEY WHITMAN
JASON GARSTKA

TOWN CLERK
SHARRON HUMPHREY

"The Center of T.V.A. Works"

February 25, 2022

Alexus Clayton
Alabama Department of Revenue
50 North Ripley Street
Montgomery, Alabama 36104

RE: Town of Triana Municipal Sales Tax & Excise Tax Increase

Ms. Clayton:

I am writing to follow up on your request for correspondence on regarding the implementation of the sales and excise tax increase for the Town of Triana. As noted in your email to me on February 9, 2022, the Department of Revenue received notice of the Town's ordinance increasing the sales and excise tax, and now needs a letter from the Town regarding the date that the tax increases will take effect.

Pursuant to Act 2018-150 and considering the date your office received notice of the tax increases, the effective date of these tax increases will be **April 1, 2022**.

Best regards,

TOWN OF TRIANA

Mary Caudle
Mary Caudle
Mayor

RECEIVED

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Local Tax Section
Alabama Dept. of Revenue