## **TUSKEGEE** Posted 2/17/2016

Effective February 24, 2016.

The City of Tuskegee has extended for another year the 2% tax levy that was set to at the end of February 2016. Tuskegee's sales and use taxes remain as shown below:

	OLD	NEW
Sales & Use Taxes:	<b>RATES</b>	<b>RATES</b>
General Rate	5.000	5.000
Admissions to places of amusement and entertainment	5.000	5.000
Retail Selling Price of food for human consumption sold through		
vending machines	5.000	5.000
Net difference paid for machines, machinery, and equipment used in		
planting, cultivating and harvesting farm products	.750	.750
Machines and parts and attachments for machines used in		
manufacturing tangible personal property	1.000	1.000
Net difference paid for all automotive vehicles, truck trailers, semi-		
trailers and house trailers	1.000	1.000
Withdrawal fee for automotive vehicle dealers only	0.83	0.83

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 stated above.

Your City of Tuskegee 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: <a href="http://revenue.alabama.gov/salestax/efiling.html">http://revenue.alabama.gov/salestax/efiling.html</a>. If you have any questions about your City of Tuskegee 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 NO. 2016-2

## AN ORDINANCE IMPOSING A TWO PERCENT (2%) SALES TAX IN ADDITION TO THE TAX IMPOSED BY ORDINANCE 90-6

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

**SECTION 1.** Acknowledging the existence of tax levied by Ordinance 90-6 of the Code of Ordinances of the City of Tuskegee, 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 of two percent (2%) (two cents on the dollar)by the application of rates against gross sales, or gross receipts, as the case may be.

**SECTION 2.** This Ordinance shall become effective upon its passage and publication or as otherwise provided by law and shall terminate automatically upon the expiration of one (1) year of its effective date, February 24, 2016.

**SECTION 3.** This 2% tax is levied in addition to the tax contained in the existing City of Tuskegee Sales and Use Tax Ordinance 90-6 and is intended to take effect immediately upon the expiration of the 2% sales tax established by Ordinance 2015-3.

**ADOPTED AND APPROVED** by the City Council of the City of Tuskegee, Alabama, this the 26<sup>th</sup> day of January, 2016.

CITY OF TUSKEGEE, ALABAMA

Johnny Ford, Mayor

ATTEST:

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James W. Harper, City Manager