

COOSADA
Posted 08/24/2022

Statutory Effective Date: September 1, 2022
Received by the Department: June 19, 2022

The Town of Coosada has increased their sales, use and rental taxes as shown below:

Sales & Use Taxes:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	3.500	5.000
Admissions to places of amusement and entertainment	3.500	4.000
Retail Selling Price of food for human consumption sold through vending machines	3.500	5.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	1.000	1.500
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.000	1.500
Net difference paid for all automotive vehicles, truck trailers, semi- trailers and house trailers	1.000	1.500
Withdrawal fee for automotive vehicle dealers only	1.00	1.00

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.

Rental Taxes:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	2.000	4.000
Auto	2.000	4.000
Linen	2.000	4.000

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 stated above.

Your Town of Coosada 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 Coosada taxes, please contact:

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

Ordinance # 22-002 SALES AND USE TAXES



PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA (1975) 11-51-200 THROUGH 11-51-207 THIS ORDINANCE LEVIES A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS STORING, USING, OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT WITHIN THE TOWN OF COOSADA, ALABAMA, OR WITHIN ITS POLICE JURISDICTION; PROVIDES FOR THE COLLECTION OF THE SAID TAXES; PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE; REPEALS ORDINANCE # 15-235 LEVYING SIMILAR TAXES.

Be it ordained by the Town Council of the Town of Coosada, in the State of Alabama, pursuant to the provisions of the CODE OF ALABAMA (1975) 11-51-200 THROUGH 11-51-207, AS FOLLOWS:

Section 1: Levy of sales tax.

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:

- (1) **General Sales Tax** - 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 institution be denominational, state, county or municipal institutions, 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, and commercial fishing vessels of over five tons load displacement as registered with the U.S. Coast Guard and licensed by the state department of conservation and natural resources, an amount equal to five (5) percent 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 the person's books are not so kept that person shall pay the tax as a retailer on the gross sales of the business. Where any used part including tires of an automotive vehicle or a truck trailer, semitrailer, or house trailer is taken in trade, or in a series of trades, as a credit or part payment on the sale of a new or rebuilt part or

tire, the tax levied herein shall be paid on the net difference, that is, the price of the new or used part or tire sold less the credit for the used part or tire taken in trade, provided, however, this provision shall not be construed to include batteries.

- (2) **Amusement Sales Tax**- Upon every person, firm or corporation engaged or continuing within the town, in the business of conducting or operating places of amusement or entertainment, billiard and pool rooms, bowling alleys, amusement devices, musical devices, theaters, opera houses, moving picture shows, vaudeville, amusement parks, athletic contests, including wrestling matches, prize fights, boxing and wrestling exhibitions, football and baseball games (including athletic contests conducted by or under the auspices of any educational institution within the town, or any athletic association thereof, or other association whether such institution or association be a denominational, a state or county or a municipal institution or association or a state, county or town school, or other institution, association or school), skating rinks, race tracks, golf courses, or any other place at which any exhibition, display, amusement or entertainment is offered to the public or place or places where an admission fee is charged, including public bathing places, public dance halls of every kind and description within the town, an amount equal to **four (4) percent** of the gross receipts of any such business.
- (3) **Manufacturing Machine Sales Tax** - Upon every person, firm or corporation engaged or continuing within the town in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, an amount equal to **one and a half (1.5) percent** of the gross proceeds of the sale of such machines; provided that 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 such machines, attachments and replacements therefor which are made or manufactured for use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.
- (4) **Auto Sales Tax** - Upon every person, firm or corporation engaged or continuing within the town in the business of selling at retail any automotive vehicle or truck trailer, semi-trailer or house trailer, or mobile home set-up materials and supplies including but not limited to steps, blocks, anchoring, cable pipes, and any other materials pertaining thereto, an amount equal to **one and a half (1.5) percent** of the gross proceeds of sale of said automotive vehicle or truck trailer, semi-trailer or house trailer, or mobile home set-up materials and supplies including but not limited to steps, blocks, anchoring, cable pipes, and any other materials pertaining thereto; provided, where a person subject to the tax provided for in this subsection withdraws from his stock in trade any automotive vehicle or truck trailer, semi-trailer, or house trailer for use by him or by his employee or agent in the operation of such business, there shall be paid, in lieu of the tax levied herein, a fee of \$1.00 per year or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the property of such person. Each such year or part thereof shall begin with the day or anniversary date, as the case may be, of such withdrawal and

shall run for the twelve succeeding months or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the property of such person. Where any used automobile vehicle or truck trailer, semi-trailer or house trailer is taken in trade or in a series of trades, as a credit or part payment on the sale of a new or used vehicle, the tax levied herein shall be paid on the net difference, that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.

- (5) **Farm Sales Tax** - Upon every person, firm or corporation engaged or continuing within the town in the business of selling at retail any machine, machinery or equipment which is used in planting, cultivating and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock or poultry on farms, and the parts of such machines, machinery or equipment, attachments and replacements therefor which are made or manufactured for use on or in the operation of such machine, machinery or equipment, and which are necessary to and customarily used in the operation of such machine, machinery or equipment, an amount equal to one and a half (1.5) percent of the gross proceeds of the sale thereof. Provided, however, the one and a half (1.5) percent rate herein prescribed with respect to parts, attachments, and replacements shall not apply to any automotive vehicle or trailer designed primarily for public highway use, except farm trailers used primarily in the production and harvesting of agricultural commodities. Where any used machine, machinery or equipment which is used in planting, cultivating, and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock and poultry on farms, is taken in trade or in a series of trades as a credit or part payment on a sale of a new or used machine, machinery or equipment, the tax levied herein shall be paid on the net difference, that is, the price of the new or used machine, machinery or equipment sold, less the credit for the used machine, machinery or equipment taken in trade.
- (6) **Vending Sales Tax** - Upon every person, firm, or corporation engaged or continuing within the town in the business of selling through coin-operated dispensing machines, food and food products for human consumption, not including beverages other than coffee, milk, milk products and substitutes therefor, there is hereby levied a tax equal to five (5.0) percent of the cost of such food, food products and beverages sold through such machines, which cost for the purpose of this subsection shall be the gross proceeds of sales of such business.

Section 2: Levy of sales tax in police jurisdiction.

Upon every person, firm, or corporation 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 town but beyond the corporate limits of the town, for which or upon which a privilege or license tax is in this article levied or required within the corporate limits of the town, 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 town, a privilege or license tax equal to one-half of that provided, levied or required in this article 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 town. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of the town but without the corporate limits thereof, all the provisions of this article extend and apply to all the area within the police jurisdiction of the town.

Section 3: Applicability of state sales tax statutes.

The taxes levied by sections 1 and 2 shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the state tax statutes, including all provisions of the state tax statutes for enforcement and collection of sales taxes, with the exception of the rate of such tax which shall be determined from time to time by the town council.

Section 4: Levy of use tax.

- (a) **General Consumers and Sellers Use Tax** - An excise tax is hereby imposed on the storage, use or other consumption in the town of tangible personal property (not including materials and supplies bought for use in fulfilling a contract for the painting, repairing, or reconditioning of vessels, barges, ships and other watercraft and commercial fishing vessels of over five tons load displacement as registered with the U.S. Coast Guard and licensed by the state department of conservation and natural resources, purchased at retail on or after the effective date of the ordinance from which this section is derived, for storage, use or other consumption in the town, except as provided in subsections (b), (c) and (d) of this section, at the rate of five (5.0) percent of the sales price of such property within the corporate limits of the town.
- (b) **Manufacturing Machine Consumers and Sellers Use Tax** - An excise tax is hereby imposed on the storage, use or other consumption in the town of any machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, purchased at retail on or after the effective date of the ordinance from which this section is derived, at the rate of one and a half (1.5) percent of the sales price of any such machine, or the amount of tax collected by the seller, whichever is greater; provided, however, when the seller follows the state department of revenue's suggested use tax brackets and his records prove that his following said brackets resulted in a net under collection of tax for the month, he may report the tax due or tax collected, whichever is less, within the corporate limits of the town, provided that the term "machine," as herein used, shall include machinery which is used for mining, quarrying, compounding, processing or manufacturing tangible personal property, and the parts of such machines, attachments and replacements therefor which are made or manufactured for use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.

- (c) **Auto Consumers and Sellers Use Tax** - An excise tax is hereby imposed on the storage, use or other consumption in the town of any automotive vehicle or truck trailer, semi-trailer or house trailer, and mobile home set-up materials and supplies including but not limited to steps, blocks, anchoring, cable pipes and any other materials pertaining thereto, purchased at retail on or after the effective date of the ordinance from which this section is derived, for storage, use or other consumption in the town, at the rate of one and a half (1.5) percent of the sales price of such automotive vehicle, truck trailer, semi-trailer or house trailer, and mobile home set-up materials and supplies as specified above, or the amount of tax collected by the seller, whichever is greater; provided, however, when the seller follows the state's department of revenue's suggested use tax brackets and his records prove that his following said brackets resulted in a net under collection of tax for the month, he may report the tax due or tax collected, whichever is less, within the corporate limits of the town. Where any used automotive vehicle, truck trailer, semi-trailer or house trailer is taken in trade, or in a series of trades, as a credit or part payment on the sale of a new or used vehicle, the tax levied herein shall be paid on the net difference, that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.
- (d) **Farm Consumers and Sellers Use Tax** - An excise tax is hereby imposed on the storage, use or other consumption in the town of any machine, machinery or equipment which is used in planting, cultivating and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock or poultry, or farms, and the parts of such machines, machinery or equipment, attachments and replacements therefor which are made or manufactured for use on or in the operation of such machine, machinery or equipment, and which are necessary to and customarily used in the operation of such machine, machinery or equipment, which is purchased at retail after the effective date of the ordinance from which this section is derived, for storage, use or other consumption in the town, at the rate of one and a half (1.5) percent of the sales price of such property, or the amount of tax collected by the seller, whichever is greater, provided, however, when the seller follows the state department of revenue's suggested use tax brackets and his records prove that his following said brackets resulted in a net under collection of tax for the month, he may report the tax due or tax collected whichever is less, regardless of whether the retailer is or is not engaged in business in this town. The tax herein levied and imposed shall be in lieu of the excise tax levied and imposed by subsections (a) through (c) of this section, provided, however, the one and a half (1.5) percent rate herein prescribed with respect to parts, attachments, and replacements shall not apply to any automotive vehicle or trailer designed primarily for public highway use, except farm trailers used primarily in the production and harvesting of agricultural commodities.
- (e) An excise tax is hereby imposed on tangible personal property at one-half the rates specified in subsections (a), (b), (c) and (d) of this section on the storage, use or other consumption of such tangible personal property outside the corporate limits of the town, but within the police jurisdiction.

Section 5: Applicability of state use tax statutes.

The taxes levied by section 4 shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the state use tax statutes, including all provisions of the state use tax statutes for enforcement and collection of use taxes, with the exception of the rate of such tax shall be determined from time to time by the town council.

Section 6: Taxes additional to other license taxes.

This article shall not be constructed to repeal any of the provisions of the general license code or ordinance of the town, but shall be held to be cumulative, and the amounts of the taxes herein shall be in addition to the amounts of all other license taxes imposed by the town by its general license code or ordinance.

Section 7: Exemption of certain school items from municipal sales and use taxes during the first full weekend in August of each year.

- (a) Covered items, as that term is defined herein, shall be exempt from paying municipal sales and use taxes during the period from 12:01 a.m. on the third Friday in July of each year and ending at 12:00-midnight the following Sunday. Items normally sold in pairs shall not be separated to qualify for the exemption provided for herein.
- (b) As used in this section, the terms "covered items" means the items identified as exempt from state sales and use taxes in Code of Ala. 1975 § 40-23-210.
- (c) The exemptions provided for in this section shall be applied and construed under the same terms, conditions and definitions as provided for the state sales tax holiday. The town revenue department is hereby authorized to promulgate any rules or regulations necessary to implement and administer this exemption, including, but not limited to, a list of those articles and items qualifying for the exemption. Any rules or regulations promulgated by the town revenue department shall be consistent with the rules and regulations promulgated by the commissioner of the department of revenue pursuant to the authority conferred by the Code of Ala. 1975, § 40-23-212.
- (d) The exemptions provided for in this section shall apply only to sales closed during the time period stated in subsection (b) of this section.
- (e) This section shall be null and void and shall not be effective if the state sales tax holiday provided for in the Code of Ala. 1975 § 40-23-211 is repealed or declared invalid or unconstitutional for any reason.

Section 8: Exemption of certain severe weather preparedness purchases from municipal sales and use taxes during specific periods.

- (a) Purchases of covered items, as defined herein, are exempted from municipal sales and use taxes during the period from 12:01 a.m. on Friday of the last full weekend in February and ending at 12 midnight the following Sunday. Items normally sold in pairs or packages shall not be separated to qualify for the exemption provided for in this act.
- (b) As used in this section, the terms "covered items" means the items identified as exempt from state sales and use taxes in Code of Ala. 1975, § 40-23-211.
- (c) The exemptions provided for in this section shall be applied and construed under the same terms, conditions and definitions as provided for the state sales tax holiday authorized by Act 2012-256 of the state legislature. The town revenue department is hereby authorized to promulgate any rules or regulations necessary to implement and administer this exemption, including but not limited to a list of those articles and items qualifying for the exemption. Any rules and regulations promulgated by the town revenue department shall be consistent with the rules and regulations promulgated by the commissioner of the department of revenue pursuant to the authority conferred by Act 2012-256.
- (d) The exemptions provided for in this section shall apply only to sales closed during the time period stated in subsection (a) of this section.
- (e) This section shall be null and void and shall not be effective if the state sales tax holiday provided for in Act 2012-256 is repealed, or declared invalid or unconstitutional for any reason.

Section 9: Severability

Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid for any reason shall not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been invalid.

Section 10: Rescind and Repeal Previous Ordinance


The tax levied and assessed by this ordinance is levied and assessed in lieu of tax levied by Ordinance # 15-235, adopted November 10, 2015. Said Ordinance # 15-235 is rescinded and repealed as of the effective date of this ordinance.

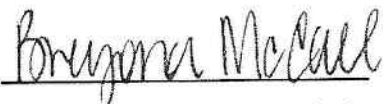
Ordinance # 15-235 rescinded and repealed Ordinance # 89-100.

Section 11: Effective Date

This ordinance shall become effective on the first day of September 2022, and the first payment of taxes hereunder shall be due and payable on the twentieth day of October 2022. This ordinance shall remain in full force and effect and shall apply to each month of the year 2022, beginning with the month of September and to each month of each calendar year thereafter from year to year.

ADOPTED AND APPROVED by the Town Council of the Town of Coosada, Alabama this 12th day of April 2022.


James P. Houston, Mayor

Attest: 
Breyona McCall, Town Clerk

**Ordinance # 22-003 TAX ON LEASING OR RENTING OF TANGIBLE PERSONAL
PROPERTY**

AN ORDINANCE TO AMEND THE RENTAL OR LEASING TAX RATE

**BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF COOSADA, ALABAMA, AS
FOLLOWS:**

Section 1. Definitions.

The following words, terms, and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Business means all activities engaged in, or caused to be engaged in, with the object of gain, profit, benefit, or advantage, either direct or indirect.

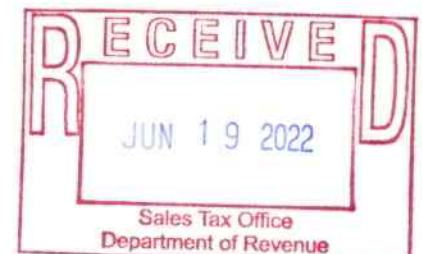
Gross proceeds means the value proceeding or accruing from the leasing or rental of tangible personal property, without any deduction on account of the cost of the property so leased or rented, the cost of materials used, labor or service cost, interest paid or any other expense whatsoever, and without any deduction on account of loss, and shall also include, on the part of any person claiming exemption under Code of Ala. 1975, § 40-12-223(4), an amount equal to the rental paid on any tangible personal property acquired under such exemption and thereafter to the use of such person.

Leasing or renting means a transaction whereunder the person who owns or controls the possession of tangible personal property permits another person to have the possession or use thereof for a consideration and for the duration of a definite or indefinite period of time without transfer of the title to such property. The detention by the user thereof of freight cars, oxygen and acetylene tanks and similar property, in respect of which detention a demurrage or per diem charge is made against the user of such property, shall not be deemed to constitute a transaction whereunder property is leased or rented to another within the meaning of this article.

Person means any natural person, firm, partnership, association, corporation, receiver, trust, estate or other entity, or any other group or combination of any thereof acting as a unit, and the plural as well as the singular number, unless the intention to give a more limited meaning is disclosed by the context.

Tangible personal property means personal property which may be seen, weighed, measured, felt, or touched, or is in any other manner perceptible to the senses. The term "tangible personal property" shall not include stocks, bonds, notes, insurance or other contracts or securities.

Town means the Town of Coosada, Alabama.



Section 2. License required.

If any person shall engage in or continue in any business for which a privilege tax is imposed as a condition precedent to engaging or continuing in such business, he shall apply for and obtain from the town a 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 town under the provisions of this article; provided that no license shall be issued under the provisions of this article to any person who has not complied with the provisions of this article, and no provision of this article shall be construed as relieving any person from the payment of any license or privilege tax now or hereafter imposed by law.

Section 3. Applicability of lease/rental tax.

The taxes levied by Article VI of this chapter shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the state lodging tax statutes, including all provisions of the state lodging tax statutes for enforcement and collection of use taxes, with the exception of the rate of such tax which shall be determined from time to time by the town council.

Section 4. Levy and amount of tax

There is hereby levied and imposed, in addition to all other taxes now imposed by law, a privilege or license tax upon each person engaging or continuing in this city in the business of **leasing or renting tangible personal property** at the rate of **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 in this city in the business of **leasing or renting any automotive vehicle or truck trailer, semitrailer or house trailer** shall be at the rate of **four (4) percent** of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle or truck trailer, semitrailer or house trailer; provided further, that the tax levied in this article shall not apply to any leasing or rental, as lessor, by the State of Alabama, or any municipality or county in the State of Alabama, or any public corporation organized under the laws of the State of Alabama, or any public corporation organized under the laws of the State of Alabama, 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; provided further, that the privilege or license tax on each person engaging or continuing in this city in the business of **the leasing and rental of linens and garments** shall be at the rate of **four (4) percent** of the gross proceeds derived by the lessor from the lease or rental of such linens and garments.

Section 5. Levy of tax in police jurisdiction.

There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax upon each person engaging or continuing in the business or businesses of the corporate limits of the town, but within its police jurisdiction, at one-half the rates specified.

Section 6. Exemptions.

There are exempted from the provisions of this article and from the computation of the amount of the tax levied, assessed, or payable under this article the gross proceeds derived by the lessor from the lease or rental of tangible personal property:

- (1) Which are exempted from taxation under the provisions of Code of Ala. 1975, § 40-12-4, entitled "Tax on Leasing or Renting Tangible Personal Property," and all acts supplemental thereto, except where inapplicable or where herein otherwise provided; and
- (2) Pursuant to leases or rental contracts in effect before the effective date of the ordinance from which this article is derived, provided that the exemption hereby afforded shall not apply to any renewal or extension of such leases or contracts.

Section 7. Administration; collection of tax.

The provisions of this article shall be administered and the tax levied shall be collected in accordance with the procedures set forth in article III of this chapter, pertaining to sales tax, for administering and collecting the tax therein levied, and "The Rules and Regulations for Collection of Taxes" adopted by the town.

Section 8. Disposition of proceeds of tax.

The proceeds derived from the rental tax herein levied shall be placed in the general fund of the town subject to appropriation by the town council for any lawful purpose of the town.

Section 9. Reserved.

Section 1: Effective Date

This ordinance shall become effective on the first day of September 2022, and the first payment of taxes hereunder shall be due and payable on the twentieth day of October 2022. This ordinance shall remain in full force and effect and shall apply to each month of the year 2022, beginning with the month of September and to each month of each calendar year thereafter from year to year.

ADOPTED AND APPROVED by the Town Council of the Town of Coosada, Alabama this 12th day of April 2022.



James P. Houston, Mayor

Attest: 

Breyona McCall, Town Clerk

CERTIFICATION OF ORDINANCE 22-002 SALES TAX & USE TAX.
ORDINANCE 22-003 TAX ON LEASING OR RENTING OF
TANGIBLE PERSONAL PROPERTY.

I, the undersigned, Breyona R. McCall, Clerk of the Town of Coosada, do hereby certify that the attached and foregoing is a true copy of an ordinance lawfully passed and adopted by the Town Council of the Town of Coosada, at a regular called meeting of such Council held on the 12th day of April, 2022, and that such ordinance is a record in the Minute Book of the Town.

IN WITNESS THEREOF, I have hereunto set my hand and affixed the official seal of the Town on the 12TH day of April, 2022.


Breyona R. McCall, Town Clerk

I, James P. Houston, Mayor of the Town of Coosada, hereby certify that the above cited Notice of Public Hearing was posted on April 13th, 2022, at the following four (3) locations:

1. Coosada Town Hall
2. Coosada Post Office
3. Chevron (Airport)


James P. Houston, Mayor

Town Seal

