

PHENIX CITY
Posted 9/27/2022

Statutory Effective Date: October 1, 2022
Received by the Department: July 20, 2022

The City of Phenix City has increased their sales and use taxes as shown below:

Sales & Use Taxes:	<u>OLD</u> <u>RATES</u>	<u>NEW</u> <u>RATES</u>
General Rate	4.500	4.750
Admissions to places of amusement and entertainment	4.500	4.750
Retail Selling Price of food for human consumption sold through vending machines	4.500	4.750
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	4.500	4.750
Machines and parts and attachments for machines used in manufacturing tangible personal property	4.500	4.750
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers	3.500	3.750
Withdrawal fee for automotive vehicle dealers only	20.00	20.00

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.

Your City of Phenix City 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 Phenix City 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 NO. 2022- 11

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF PHENIX CITY, ALABAMA, CHAPTER 46 – LICENSES, TAXATION AND MISCELLANEOUS BUSINESS REGULATIONS, ARTICLE II – SALES TAX, SECTION 46-23 LEVY OF TAX, SECTION 46-24 SALES AND USE TAX RATE IN CITY LIMITS, SECTION 46-25 SALES AND USE TAX RATE IN POLICE JURISDICTION, SECTION 46-26 PRIVACY, AND ADD SECTIONS: 46-27 EFFECTIVE DATE, SECTION 46-28 SEVERABILITY, AND SECTION 46-29 REPEALER.

BE IT ORDAINED by the City Council of the City of Phenix City, Alabama, that the following Code of Ordinances of the City of Phenix City, Alabama, be amended: Chapter 46 – Licenses, Taxation and Miscellaneous Business Regulations, Article II – Sales Tax, Section 46-23 Levy of Tax, Section 46-24 Sales and Use Tax Rate in City Limits, Section 46-25 Sales and Use Tax Rate in Police Jurisdiction, Section 46-26 Privacy, and that the following Sections be Added: 46-27 Effective Date, Section 46-28 Severability, and Section 46-29 Repealer.

CHAPTER 46 LICENSES, TAXATION AND MISCELLANEOUS BUSINESS REGULATIONS

ARTICLE II SALES TAX

SECTION 46-23. LEVY OF TAX.

Pursuant to the *Section 11-51-200 through 11-51-206 Code of Alabama*, the following is hereby declared to be and is adopted as the sales and use tax rates for the municipality and police jurisdiction of the City of Phenix City, Alabama.

SECTION 46-24. SALES AND USE TAX RATE IN THE CITY LIMITS.

a) Upon any person, firm, association, or corporation engaged in any business of selling at retail any tangible personal property, retail machines, machinery or operating places of amusement inside the municipality an amount equal to four and three-fourths percent (4.75%) of the gross proceeds of the sale.



b) Upon any person, firm, association, or corporation engage in any business of selling at retail any automotive vehicle, watercraft, trailer or mobile home set up supplies inside the municipality an amount equal to three and three-fourths percent (3.75%) of the gross proceeds of the sale.

SECTION 46-25. SALES AND USE TAX RATE IN THE POLICE JURISDICTION.

a) Any person, firm, association, or corporation engaged in any business of selling at retail any tangible personal property, retail machines, machinery or operating places of amusement outside the municipality, but within the police jurisdiction hereof, shall pay one-half of the amount of the tax imposed for like businesses within the municipality, two and three seven five percent (2.375%). Provided further, that except for the amount of the sales or use tax herein levied within the police jurisdiction of said the City of Phenix City, but without the corporate limits thereof, all provisions of this ordinance extend and apply to all areas within the police jurisdiction.

b) Upon any person, firm, association, or corporation engaged in any business of selling at retail any automotive vehicle, watercraft, trailer, or mobile home set up supplies inside the police jurisdiction an amount equal to one and eight seven five percent (1.875%) of gross proceeds of the sale.

SECTION 46-26. PRIVACY.

a) It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the City Manager, Director of Finance, the Municipal Attorney, or others authorized by law to receive such information described herein.

b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the tax form of any taxpayer or any part of the tax form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this ordinance.

c) Statistical information pertaining to taxes may be disclosed to the municipality's council upon their written request through the City Manager's office. It shall be unlawful for any person to violate the provisions of this section.

SECTION 46-27. EFFECTIVE DATE.

This ordinance shall become effective on and after October 1, 2022.


SECTION 46-28. SEVERABILITY.

The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs and sections, since the same would have been enacted by the municipality's council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

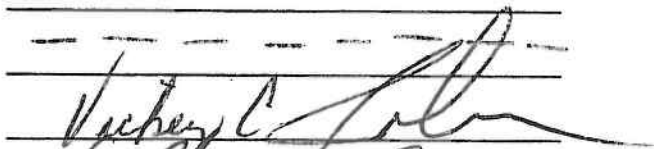
SECTION 46-29. REPEALER.

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

PASSED, APPROVED AND ADOPTED this 19th day of July, 2022.



MAYOR



MEMBERS OF THE CITY COUNCIL OF
THE CITY OF PHENIX CITY, ALABAMA

ATTEST:

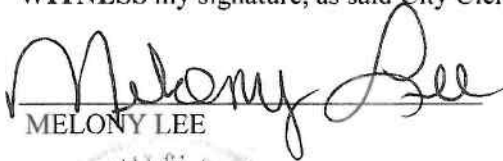

CITY CLERK

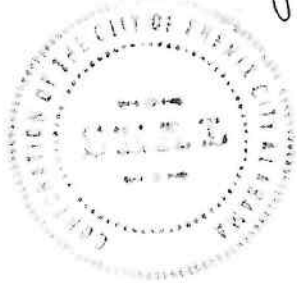
STATE OF ALABAMA

COUNTY OF RUSSELL

I, Melony Lee, City Clerk of the City of Phenix City, Alabama, do hereby certify that this is a true and correct copy of Ordinance 2022-11 that was approved on July 19, 2022.

WITNESS my signature, as said City Clerk, under the seal of said City, this the 20th day of July, 2022.


MELONY LEE



PHENIX CITY

Alabama

FINANCE DEPARTMENT

601 12th Street | Phenix City, AL 36867 | Ph: 334-448-2730 | Fx: 334-448-2731 | phenixcityal.us

DR. R. GRIFF GORDY
Mayor Pro Tem / At Large

STEVE BAILEY
Councilmember District 1

EDDIE N. LOWE
Mayor

VICKEY CARTER JOHNSON
Councilmember District 2

ARTHUR L. DAY, JR.
Councilmember District 3

WALLACE B. HUNTER, City Manager
MELONY LEE, City Clerk
LABRITA KING COPELAND, Finance Director

July 20, 2022

Re: City of Phenix City, Alabama Sales Tax Rate Increase

Attention: Business Owners and Other Interested Parties

On July 19, 2022, the City Council of the City of Phenix City, Alabama voted in favor of increasing the City of Phenix City's General Retail Sales and Use Tax Rate from 4.5% to 4.75% within the City Limits and from 2.25% to 2.375% in the Police Jurisdiction. The sales tax rate for automotive vehicles, watercraft, trailer or mobile home set up supplies will increase from 3.5% to 3.75% within the City Limits and from 1.75% to 1.875% in the Police Jurisdiction.

The sales tax increase was passed by Ordinance 2022-11. The effective date of the rate increase is October 1, 2022.

The total sales and use tax rate for Phenix City as of October 1, 2022 will be as follows:

Within the City Limits:

Tax Type	City	County	State	Total
General Retail Sales	4.75%	1%	4%	9.75%
Automotive, Watercraft, Trailer or Mobile Home	3.75%	1%	4%	8.75%

Within the Police Jurisdiction:

Tax Type	City	County	State	Total
General Retail Sales	2.375%	1%	4%	7.375%
Automotive, Watercraft, Trailer or Mobile Home	1.875%	1%	4%	6.875%

The City of Phenix City Finance Department