

August 14, 2023

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in the **City of Millbrook**, Alabama, and its police jurisdiction (located in Autauga and Elmore Counties ).

*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 June 6, 2023, the governing body of the City of Millbrook adopted Ordinance No. 23-02 levying a sales and use tax **effective September 1, 2023**. The tax levied by this ordinance repeals and or amends Ordinance No. 92-18.

<b>Sales &amp; Use Tax Rates:</b>	<b><u>Old Rates</u></b>	<b><u>New Rates</u></b>
General Rate .....	3.50%	4.50%
Food/Grocery Rate .....	3.50%	4.50%
Admissions to places of amusement and entertainment .....	3.50%	4.50%
Retail selling price of food for human consumption sold through vending machines .....	3.50%	4.50%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products .....	1.50%	1.50%
Machines, parts, and attachments for machines used in manufacturing tangible personal property .....	1.50%	1.50%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers .....	1.50%	1.50%
Withdrawal fee for automotive vehicle dealers only.....	\$1.00	\$1.00

If sales are made and delivered to consumers, or purchases made for use, storage, or other consumption, outside the corporate limits of the City of Millbrook but within the police jurisdiction, the rates of sales and use tax are one-half the rates shown above.

The Law requires that the City of Millbrook 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 City of Millbrook 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 City of Millbrook 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)

JUN - 6 2023

Local Tax Section  
Alabama Dept. of Revenue

ORDINANCE 23-02

**AN ORDINANCE AMENDING ORDINANCE 92-18  
CITY OF MILLBROOK, ALABAMA  
SALES AND USE TAXES**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MILLBROOK, ALABAMA, that Chapter 50, Article III – Sales and Use Taxes Section 50-61 and Section 50-64, are hereby by amended as follows:**

**SECTION 1: Sec. 50-61 Levy of sales tax, subsections (1), (2), and (6) are hereby deleted in their entirety and amended as follows:**

- (1) Upon every person, firm, or corporation (including the state, 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 city 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 4.5 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) Upon every person, firm or corporation engaged or continuing within the city, 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 city, 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 city 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 city, an amount equal to 4.5 percent of the gross receipts of any such business. Provided, however, notwithstanding any language to the contrary in the prior portion of this subsection, the tax provisions so specified shall not apply to any athletic event conducted by a public primary or secondary school or any football playoff conducted by or under the auspices of the Alabama High School Athletic Association. The tax amount which would have been collected pursuant to this subsection shall continue to be collected by the public primary or secondary school but shall be retained by the school which collected it and shall be used by the school for school purposes.

- (6) Upon every person, firm, or corporation engaged or continuing within the city 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 4.5 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: Sec. 50-64. Levy of use tax, subsection (a) is hereby deleted in its entirety and amended as follows:**

- (a) An excise tax is hereby imposed on the storage, use or other consumption in the city 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 city, except as provided in subsections (b), (c) and (d) of this section, at the rate of 4.5 percent of the sales price of such property within the corporate limits of the city.

**SECTION 3: All other sections or provisions of the Code of Ordinances of the City of Millbrook, Alabama not specifically mentioned herein remain in full force and effect.**

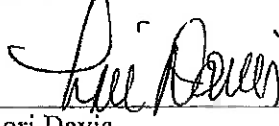
**SECTION 4. Should any section or provision of this Ordinance be held invalid, such holding shall not affect any section or provision hereof which is not of itself invalid.**

**SECTION 5. This Ordinance shall become effective upon its adoption and publication as required by law.**


ADOPTED AND APPROVED this 6th day of June, 2023.

  
\_\_\_\_\_  
Michael Gay  
Council President

ATTEST:

  
\_\_\_\_\_  
Lori Davis  
City Clerk

APPROVED:

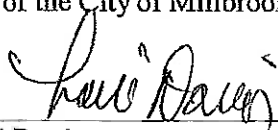
 6-6-23  
\_\_\_\_\_  
Al Kelley  
Mayor 9:03 AM

VETOED:

\_\_\_\_\_  
Al Kelley  
Mayor

**CERTIFICATE AS TO APPROVAL OR VETO BY MAYOR**

I, the undersigned City Clerk of the City of Millbrook, Alabama do hereby certify that the above and foregoing Ordinance was duly approved vetoed by the Mayor of the City of Millbrook on the 6th day of June, 2023.

  
\_\_\_\_\_  
Lori Davis  
City Clerk

**CERTIFICATE AS TO COUNCIL'S ACTION FOLLOWING MAYOR'S VETO**

I, Michael Gay, as President of the City Council of the City of Millbrook, AL hereby certify that on the 10th day of June, 2023, that the council voted to sustain/override the Mayor's veto of this Ordinance.


\_\_\_\_\_  
Michael Gay  
Council President

ATTESTED BY:

\_\_\_\_\_  
Lori Davis  
City Clerk

**PUBLISHING**

I, the undersigned City Clerk of the City of Millbrook, Alabama do hereby certify that the above and foregoing Ordinance has been published by posting in four public places.

  
\_\_\_\_\_  
Lori Davis  
City Clerk

JUN 13 2023

Local Tax Section  
Alabama Dept. of Revenue

ORDINANCE 23-05

AN ORDINANCE AMENDING ORDINANCE 23-02  
CITY OF MILLBROOK, ALABAMA  
SALES AND USE TAXES

**SECTION 1: BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MILLBROOK, ALABAMA, that Ordinance 23-02 is amended to include SECTION 6 as follows:**

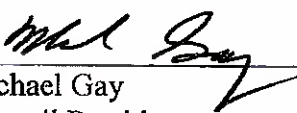
**SECTION 6:** The amended tax levies will begin September 1, 2023 as required by Act 2018-150.

**SECTION 2:** All other sections or provisions of the Code of Ordinances of the City of Millbrook, Alabama not specifically mentioned herein remain in full force and effect.

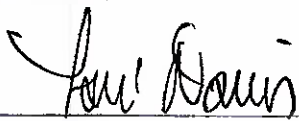
**SECTION 3.** Should any section or provision of this Ordinance be held invalid, such holding shall not affect any section or provision hereof which is not of itself invalid.

**SECTION 4.** This Ordinance shall become effective upon its adoption and publication as required by law.

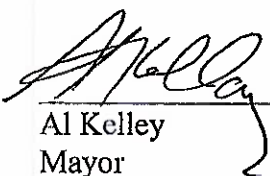
**ADOPTED AND APPROVED** this 13th day of June, 2023.

  
\_\_\_\_\_  
Michael Gay  
Council President

ATTEST:

  
\_\_\_\_\_  
Lori Davis  
City Clerk

APPROVED:

  
\_\_\_\_\_  
Al Kelley  
Mayor

VETOED:

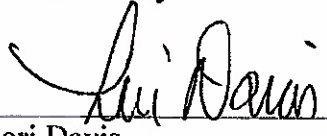
\_\_\_\_\_  
Al Kelley  
Mayor

JUN 13 2023

## CERTIFICATE AS TO APPROVAL OR VETO BY MAYOR

Local Tax Section  
Alabama Dept. of Revenue

I, the undersigned City Clerk of the City of Millbrook, Alabama do hereby certify that the above and foregoing Ordinance was duly approved vetoed by the Mayor of the City of Millbrook on the 13<sup>th</sup> day of June, 2023.

  
\_\_\_\_\_  
Lori Davis  
City Clerk

## CERTIFICATE AS TO COUNCIL'S ACTION FOLLOWING MAYOR'S VETO

I, Michael Gay, as President of the City Council of the City of Millbrook, AL hereby certify that on the \_\_\_\_\_ day of June, 2023, that the council voted to sustain/override the Mayor's veto of this Ordinance.

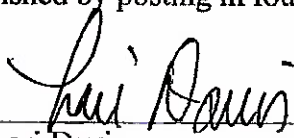
\_\_\_\_\_  
Michael Gay  
Council President

ATTESTED BY:

\_\_\_\_\_  
Lori Davis  
City Clerk

## PUBLISHING

I, the undersigned City Clerk of the City of Millbrook, Alabama do hereby certify that the above and foregoing Ordinance has been published by posting in four public places.

  
\_\_\_\_\_  
Lori Davis  
City Clerk