

CLAY
Posted 9/22/2023

Statutory Effective Date: September 1, 2023
Received by the Department: August 25, 2022

The Town of Clay passed Ordinance 2022-03 on August 23, 2022, decreasing the sales and use tax food/grocery tax rate from 4% to 2%. In accordance with Act 2023-554, "An act of the Legislature or an ordinance or resolution adopted by a county or municipal governing body levying a county or municipal sales and use tax inclusive of food passed or enacted on or before the effective date of this act shall remain operative, but no additional county or municipal sales and use taxes on food may be levied."

The Town of Clay's sales and use tax rates effective September 1, 2023, are as shown below:

Sales & Use Taxes:	<u>RATES</u>
General Rate	4.000
Food/Grocery Rate	2.000
Admissions to places of amusement and entertainment	4.000
Retail Selling Price of food for human consumption sold through vending machines	4.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	1.000
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.000
Net difference paid for all automotive vehicles, truck trailers, semi- trailers and house trailers750
Withdrawal fee for automotive vehicle dealers only	7.50

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 Town of Clay 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 Clay 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



CITY OF CLAY, ALABAMA

ORDINANCE 2024-02

County Division Code: AL040
Inst. # 2024069877 Pages: 1 of 2
I certify this instrument filed on
7/25/2024 11:17 AM Doc: ORD
Judge of Probate
Jefferson County, AL. Rec: \$19.00

Clerk: WilsonC

AN ORDINANCE EXTENDING ORDINANCE 2022-03

WHEREAS, the City Council of the City of Clay, Alabama, adopted Ordinance 2022-03, on the 23rd day of August, 2022; and

WHEREAS, Ordinance 2022-03 amends Ordinance 2013-20 to remove 2% of the levied sales tax of 4% on certain food items as defined by the SNAP program for a period of 2 years, beginning November 1, 2022 and ending October 31, 2024; and

WHEREAS, the City Council believes it to be in the interest of the citizens' welfare to extend the 2% deduction of the levied sales tax of 4% on certain food items as defined by the SNAP program for a period of 11 months; and

WHEREAS, the City Council desires for the said extension to coincide with the fiscal calendar year.

NOW THEREFORE BE IT ORDAINED by the City Council of the City of Clay, Alabama that the 'SALES TAX' of 4% will continue to be reduced by 2% on certain food items as defined by the SNAP program effective November 1, 2024 until September 30, 2025.

ADOPTED THIS THE 23rd Day of July 2024.

A handwritten signature in cursive script, reading "Charles K. Webster".

Charles K. Webster
Mayor

ATTEST:

A handwritten signature in cursive script, reading "Ronnie Dixon".

Ronnie Dixon
City Manager

Alabama Dept
of Revenue

JUL 25 2024

Local Tax Section



CITY OF CLAY, ALABAMA ORDINANCE 2024-02

CERTIFICATION:

I, the undersigned City Manager of the City of Clay, Alabama, hereby Certify that the above and foregoing copy of (1) **Ordinance** is a true and correct copy of such Ordinance that was duly adopted by the City Council of the City of Clay, Alabama, on the 23rd Day of July 2024, as same appears in the official records of said City.

Posted at City Hall, Clay Library, and the United States Post Office all being in the City of Clay this the 24th Day of July, 2024.

Ronnie Dixon
City Manager

Alabama Dept
of Revenue

JUL 25 2024

Local Tax Section



CITY OF CLAY, ALABAMA ORDINANCE 2022-03

AN ORDINANCE AMENDING ORDINANCE 2013-20

WHEREAS, the City Council of the City of Clay, Alabama, adopted Ordinance 2013-20, on the 19th day of August, 2013; and

WHEREAS, Ordinance 2013-20 amends Ordinance 2003-100; and

WHEREAS, Ordinance 2003-100 levies a city sales and excise tax; and

WHEREAS, the residents of the City of Clay, have been unduly burdened by exorbitant increases grocery cost; and

WHEREAS, the Administration of the City of Clay, have been diligent in managing the finances of the city, and are desirous of relieving some burden from its citizens and patrons; and

WHEREAS, the City Council desires to amend Ordinance 2013-20 to remove 2% of the levied sales tax of 4% on certain food items as defined by the SNAP program for a period of 2 years, beginning November 1, 2022 and ending October 31, 2024.

NOW THEREFORE BE IT ORDAINED by the City Council of the City of Clay, Alabama that the 'SALES TAX' of 4% be reduced by 2% on certain food items as defined by the SNAP program for a period of 2 years effective November 1, 2022.

ADOPTED THIS THE 23rd Day of August 2022.

Mayor Charles K. Webster
Charles K. Webster
Mayor

ATTEST: *Ronnie Dixon*
Ronnie Dixon
City Manager



CITY OF CLAY, ALABAMA ORDINANCE 2022-03

CERTIFICATION:

I, the undersigned City Manager of the City of Clay, Alabama, hereby Certify that the above and foregoing copy of (1) **Ordinance** is a true and correct copy of such Ordinance that was duly adopted by the City Council of the City of Clay, Alabama, on the 23rd Day of August, 2022, as same appears in the official records of said City.

Posted at City Hall, Clay Library, and the United States Post Office all being in the City of Clay this the 24th Day of August, 2022.

Ronnie Dixon
City Manager