

## Pine Level

Statutory Effective Date: September 1, 2024

Received by the Department: June 27, 2024

The Town of Pine Level has sales, use, rental, and lodgings tax levies within their police jurisdiction. For the taxes levied outside the corporate limits of the municipality but within the policy jurisdiction, the rate of tax are **one-half** of those stated below:

<b>Sales &amp; Use Taxes:</b>	<b><u>RATES</u></b>
General Rate .....	3.000
Food/Grocery Rate .....	0.000
Admissions to places of amusement and entertainment .....	3.000
Retail Selling Price of food for human consumption sold through vending machines .....	3.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	3.000
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	3.000
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	3.000
Withdrawal fee for automotive vehicle dealers only .....	5.00

<b>Rental Taxes:</b>	<b><u>RATES</u></b>
General Rate .....	3.000
Auto .....	3.000
Linen .....	3.000

<b>Lodgings Tax:</b>	<b><u>RATES</u></b>
General Rate .....	8.500

Your Town of Pine Level 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 Pine Level 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

RECEIVED

JUN 27 2024



Local Tax Section  
Alabama Dept. of Revenue

STATE OF ALABAMA  
OFFICE OF THE ATTORNEY GENERAL

STEVE MARSHALL  
ATTORNEY GENERAL

501 WASHINGTON AVENUE  
P.O. BOX 300152  
MONTGOMERY, AL 36130-0152  
(334) 242-7300  
ALABAMAAG.GOV

June 27, 2024

Honorable Zachary Bigley  
Mayor  
Town of Pine Level  
Post Office Box 681418  
Prattville, Alabama 36068

Police Jurisdiction – Police Protection –  
Municipalities – Autauga County

The Town of Pine Level's ("Town") police jurisdiction covers all adjoining territory within a mile and a half of its corporate limits.

Dear Mayor Bigley:

This opinion of the Attorney General is issued in response to your request on behalf of the Town.

QUESTION

Does the Town, which was incorporated on October 17, 2023, have a police jurisdiction?

FACTS AND ANALYSIS

The Alabama Court of Civil Appeals has previously stated that "[p]olice jurisdictions in Alabama are created by statute [,]" and "municipalities have no options regarding the existence of police jurisdictions; they exist as a function of a city's having the minimum population specified" in section 11-40-10 of the Code of Alabama. *City of Attalla v. Dean Sausage Co., Inc.*, 889 So. 2d 559, 566 (Ala. Civ. App. 2003). In supplemental communication with this Office, you represented that the Town's population is less than 500 inhabitants. *See also* ALA. CODE § 11-40-6 (2008) ("All incorporated municipalities containing less

than 2,000 inhabitants shall be called towns.”). Prior to 2021, ascertaining the police jurisdiction for a given municipality was a straightforward process. The police jurisdiction of any municipality with less than 6,000 inhabitants extended “to the adjoining territory within a mile and a half of the corporate limits” of the municipality. ALA. CODE § 11-40-10(a) (2008). If a municipality had 6,000 or more inhabitants, its police jurisdiction covered “all adjoining territory within three miles of the corporate limits.” *Id.* The police jurisdiction of a smaller municipality, for example, could double when its population exceeded 6,000 inhabitants. Section 11-40-10 of the Code, however, was significantly amended in 2021.

In 2021, Act 2021-297 (now codified at section 11-40-10 of the Code) locked in the size of the police jurisdictions for all existing municipalities as of January 1, 2021. ALA. CODE § 11-40-10(a)(2)a. (Supp. 2023). With rare exception, a municipality, regardless of future population growth or decline, now retains its police jurisdiction as it existed as of January 1, 2021. Your request asks whether the Town has a police jurisdiction if it did not exist prior to January 1, 2021.

It is helpful to review sections 11-40-10(a)(1) and (a)(2)a-b of the Code in turn to determine whether a newly formed municipality has a police jurisdiction. Section 11-40-10(a)(1) of the Code states as follows:

(a)(1) *Except as otherwise provided in this section*, the police jurisdiction in municipalities having 6,000 or more inhabitants shall cover all adjoining territory within three miles of the corporate limits, and in municipalities having less than 6,000 inhabitants, the police jurisdiction shall cover all adjoining territory within a mile and a half of the corporate limits of the municipality.

ALA. CODE § 11-40-10(a)(1) (Supp. 2023) (emphasis added). Section 11-40-10(a)(1) of the Code preserves the prior method for determining the size of a municipality’s police jurisdiction. Thus, except as otherwise provided, the police jurisdiction for a municipality with less than 6,000 inhabitants “cover[s] all adjoining territory within a mile and a half of the corporate limits of the municipality.” *Id.* As will be demonstrated below, the phrase “except as otherwise provided in this section” found in section 11-40-10(a)(1) of the Code applies exclusively to municipalities that were in existence on or before January 1, 2021, meaning that section 11-40-10(a)(1) of the Code applies to newly formed municipalities such as the Town.

Section 11-40-10(a)(2)a-b of the Code states as follows:

(2)a. Except as provided in paragraph b., ***notwithstanding any other provisions of this section***, the police jurisdiction of a municipality outside of the corporate limits of the municipality shall not extend beyond the police jurisdiction of the municipality on January 1, 2021. The annexation of property by general or local law shall not extend the area of a police jurisdiction of a municipality after January 1, 2021, except to include that property annexed into the corporate limits.

b. Notwithstanding paragraph a., the governing body of a municipality having less than 6,000 inhabitants according to the 2010 federal decennial census which has 6,000 or more inhabitants according to the 2020 federal decennial census, not later than 180 days following the final release of the 2020 federal decennial census population data by the United States Census Bureau, may extend its police jurisdiction to include all territory within three miles of the corporate limits upon adoption of an ordinance

ALA. CODE § 11-40-10(a)(2)a-b. (Supp. 2023) (emphasis added). Section 11-40-10(a)(2)a-b of the Code applies to all municipalities with an established police jurisdiction as of January 1, 2021. Although section 11-40-10(a)(2)a-b of the Code contains the phrase “notwithstanding any other provisions of this section,” this phrase can only apply to existing municipalities, not newly formed municipalities.

Two provisions covering “the same or similar subject matter” that appear to be conflicting should be read *in pari materia*, giving each provision equal weight and, if possible, reading them as being consistent with one another. *Ex parte Johnson*, 474 So. 2d 715, 717 (Ala. 1985). Indeed, it is a fundamental principle of judicial statutory construction that statutes should be read and construed in such a way as to give meaning to each of them, and to reconcile differences between them if it is reasonable to do so. *Bama Budweiser of Montgomery, Inc. v. Anheuser-Busch, Inc.*, 783 So. 2d 792 (Ala. 2000). When taken as a whole, the subject of section 11-40-10(a)(2)a-b of the Code is municipalities with a police jurisdiction as of January 1, 2021, and there is no reason to conclude that the phrase “notwithstanding any other provisions of this section,” extends to newly formed municipalities as well. In addition, if this

Honorable Zachary Bigley  
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phrase is interpreted to apply to all municipalities, including newly formed municipalities, then section 11-40-10(a)(1) of the Code is meaningless. That is, if section 11-40-10(a)(2)a-b of the Code only applies to municipalities existing on January 1, 2021, and section 11-40-10(a)(1) of the Code does not apply to newly formed municipalities, then section 11-40-10(a)(1) of the Code has no function.

We have a case where a construction can be given to both statutes so that there is a field of operation for both. To give meaning to both sections 11-40-10(a)(1) and 11-40-10(a)(2)a-b of the Code, we are bound to find that a newly formed municipality is subject to section 11-40-10(a)(1) of the Code and municipalities in existence on or before January 1, 2021, are governed by section 11-40-10(a)(2)a-b of the Code. Thus, the police jurisdiction for the Town covers all adjoining territory within a mile and a half of its corporate limits.

#### CONCLUSION

The Town of Pine Level's police jurisdiction covers all adjoining territory within a mile and a half of its corporate limits.

I hope this opinion answers your question. If this Office can be of further assistance, please contact Wes Shaw of my staff.

Sincerely,

STEVE MARSHALL  
Attorney General  
By:



KATHERINE ROBERTSON  
Acting Chief, Opinions Division

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MAY 13 2024

## Town of Pine Level, Alabama

Local Tax Section  
Alabama Dept. of Revenue

**Ordinance No. 2024-2**  
**March 14, 2024 – Adopted**  
**April 11, 2024 – Amended**  
**May 9, 2024 – Amended**

Pursuant to the provisions of Code of Alabama 1975 Sections 11-51-200 through 11-51-207, be it ordained by the Town Council of the Town of Pine Level, in the State of Alabama as follows:

**Section 1.** 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, 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 Town of Pine Level 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:

(a) 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 institutions be denominational, state, county or municipal institutions, any association or other agency or instrumentality of such institutions) engaged or continuing within Town of Pine Level 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 sales of material and supplies to any person for use in fulfilling a contract for the painting, repair, or reconditioning of vessels, barges, ships, other watercraft and commercial fishing vessels of over five tons load displacement as register with the US Coast Guard and licensed by the state of Alabama Department of Conservation and Natural Resources), an amount equal to three percent (3%) of the gross proceeds of sales of each business. 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 his books are not so kept he shall pay the tax as a retailer, on the gross sales of the business.

(b) Upon every person, firm, or corporation engaged or continuing within Town of Pine Level in the business of conducting or operating places of amusement or entertainment, billiard and pool rooms, bowling alleys, amusement devices, musical devices, theaters, opera house, moving picture shows, vaudevilles, 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 Town of Pine Level, or any athletic association thereof, or other association whether such institution or association be a denominational, a state, or county, or municipal 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 Town of Pine Level, an amount equal to three percent (3%) of the gross proceeds of sales of the business. Provided, however, notwithstanding any language to the contrary in the prior portion of this subdivision, the tax provisions so specified shall not apply to any athletic event conducted by a public primary or secondary school. The tax amount which would have been collected pursuant to this subdivision shall continue to be collected by said

public primary or secondary school but shall be retained by the school which collected it and shall be used by said school for school purposes.

(c) Upon every person, firm or corporation engaged or continuing within Town of Pine Level in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property an amount equal to three percent (3%) of the sale of such machines; 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.

(d) Upon every person, firm or corporation engaged or continuing within Town of Pine Level 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 three percent (3%) of the gross proceeds of sales of said automotive vehicle or truck trailer, semi-trailer or house trailer, or mobile home set-up materials and supplies, provided, however where a person subject to the tax provided for in this subdivision 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 \$5.00 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 12 succeeding months or part thereof during which such automotive vehicle, truck trailer, semitrailer or house trailer shall remain the property of such person.

Where any used automotive vehicle or truck trailer, semi-trailer or house trailer is taken in trade or in a series of trades, as a credit or partial 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.

(e) Upon every person, firm or corporation engaged or continuing within Town of Pine Level 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 replacement therefore 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 three percent (3%) of the gross proceeds of sales thereof. Provided, however, the rates herein prescribed with respect to parts, attachments, and replacement 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 partial 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.

(f) Upon every person, firm or corporation engaged or continuing within Town of Pine Level 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 therefore, there is hereby levied an amount equal to **three percent (3%)** on 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.

(g) Upon every person, firm, or corporation engaged or continuing within the Town in the business of selling food, there is hereby levied a tax equal to **zero percent (0%)** of the gross proceeds of the sale of food. For purposes of this subsection, the term food shall have the same meaning as defined in 7 U.S.C Section 2011, for the purposes of the federal Supplemental Nutrition Assistance Program regardless of where or by what means food is sold.

**Section 2.** An excise tax is hereby levied on the storage, use or other consumption within Town of Pine Level of tangible personal property (not including materials and supplies bought for use in fulfilling a contract for the painting, repair, or reconditioning of vessels, barges, ships, other watercraft and commercial fishing vessels of over five tons load displacement as register with the US Coast Guard and licensed by the state of Alabama Department of Conservation and Natural Resources) purchased at retail on or after the effective date of this resolution for storage, use or other consumption in Town of Pine Level, except as provided in subsections (b), (c), and (d) at the rate of **three percent (3%)** of the sales price of such property within Town of Pine Level.

(a) An excise tax is hereby levied on the storage, use or other consumption within Town of Pine Level 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 this resolution at the rate of **three percent (3%)** of the sales price of any such machine; 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.

(b) An excise tax is hereby levied on the storage, use or other consumption within Town of Pine Level of any automotive vehicle or truck trailer, semi-trailer, 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 purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in Town of Pine Level at the rate of **three percent (3%)** of the sales price of such automotive vehicle or truck trailer, semi-trailer, house trailer or mobile home set-up materials and supplies within Town of Pine Level.

Where any used automotive vehicle or truck trailer, semi-trailer or house trailer is taken in trade or in a series of trades, as a credit or partial 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.

(c) An excise tax is hereby levied and imposed on the storage, use or other consumption within Town of Pine Level 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 on farms and the parts of such machines, machinery or equipment, attachments and replacement therefore 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 on or after the effective date of this resolution, for the storage, use or other consumption in Town of Pine Level at the rate of three percent (3%) of the sales price of such property within Town of Pine Level; provided, however, that the rates herein prescribed with respect to parts, attachments, and replacement 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 partial 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.

(d) An excise tax is hereby imposed on the storage, use, or other consumption in the Town of Pine Level, of food, at the rate of zero percent (0%) of the sales price of such food. For purposes of the subsection, the term food shall have the same meaning as defined in 7 U.S.C. Section 2011, for the purposes of the federal Supplemental Nutrition Assistance Program regardless of where and by what means food is sold.

**Section 3.** Levy of the Tax in the Police Jurisdiction Once Established.

Upon every person, firm or corporation engaged in the doing of an act, or who shall do an act, or continuing in the business, or who shall engage in the operation of any business, within the police jurisdiction once established of the Town but beyond the corporate limits of said Town for which or upon which a privilege or license tax is in this Ordinance 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 ordinance 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 once established of said Town but without the corporate limits thereof, all the provisions of this ordinance extend and apply to all the area within the police jurisdiction once established of the Town.

**Section 4.** The taxes levied by Section 1 and Section 2 of this ordinance 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 of Alabama sales and use tax statutes, ALA. CODE § 40-23-1 *et seq.*, including all provisions of the state statutes for the enforcement and collection of taxes, ALA. CODE § 40-29-1 *et seq.*, and any corresponding rules and regulations adopted through the provisions of the Alabama Administrative Procedure Act by the Department of Revenue for the administration, enforcement or collection of the corresponding state tax.

**Section 5.** This resolution shall not be construed to repeal or replace any of the provisions of other taxes of every kind, but shall be held to be cumulative, and the amounts of taxes herein levied shall be in addition to the amount of all other license, privilege or excise taxes imposed by Town of Pine Level.

**Section 6.** Severability.


Each and every provision of this resolution 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 resolution would have been enacted regardless of any provision which might have been held invalid.

**Section 7.** The tax levied by Sections 1 and 2 hereof may be collected by the Town of Pine Level, the State Department of Revenue or a private firm under contract with the Town of Pine Level. The private firm shall have and exercise the same powers, duties, and obligations with respect to the tax levied hereunder that are imposed on the Commissioner and Department by the state sales and use tax statutes.

**Section 8.** The net proceeds of the taxes levied herein shall be paid into the general fund of the Town of Pine Level.

**Section 9.** The taxes levied herein shall become effective on the **first day of July, 2024**, and the first payment of taxes hereunder shall be due and payable on the **twentieth day of August, 2024**.

ADOPTED and approved this 9 day of May, 2024.

  
\_\_\_\_\_  
Zachary Bigley  
Mayor

Authenticated:

  
\_\_\_\_\_  
Theresa L. Cook  
Town Clerk

APR 16 2024

## Town of Pine Level, Alabama

## Ordinance # 2024-3 – Amended

Local Tax Section  
Alabama Dept. of Revenue

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975 SECTIONS 11-51-200 THROUGH 11-51-207, THIS ORDINANCE LEVIES A PRIVILEGE OR LICENSE TAX UPON PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF RENTING OR FURNISHING ROOMS, LODGINGS, OR ACCOMMODATIONS TO TRANSIENTS IN THE TOWN OF PINE LEVEL AND ITS POLICE JURISDICTION; AND PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE; AND REPEALS A PRIOR ORDINANCE LEVYING SIMILAR TAXES.

BE IT ORDAINED by the Town Council of the Town of Pine Level, in the State of Alabama, as follows:

**Section 1. LEVY OF THE TAX IN THE TOWN.**

For the privilege of engaging or continuing within the Town in the business activities hereinafter referred to, 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 amounts to be determined by the application of rates against gross receipts as follows:

(a) 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 every person, firm or corporation engaging in the business of renting or furnishing any room or rooms, lodgings or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of eight and one-half percent (8.5%) of the charge for such room, rooms, lodgings, or accommodations, and services furnished in such room. The tax shall not apply to rooms, lodgings or accommodations supplied for a period of one hundred and eighty (180) continuous days or more in any place.

**Section 2. LEVY OF TAX IN THE POLICE JURISDICTION ONCE ESTABLISHED.**

For the privilege of engaging or continuing within the police jurisdiction once established of the Town in the business activities hereinafter referred to, 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 amounts to be determined by the application of rates against gross receipts as follows:

(a) 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 every person, firm or corporation engaging in the business of renting or furnishing any room or rooms, lodgings or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of one-half of the corporate limit rate the charge for such room, rooms, lodgings, or accommodations, and services furnished in such room. The tax shall not apply to rooms, lodgings or accommodations supplied for a period of one hundred and eighty (180) continuous days or more in any place.

**Section 3. PROVISIONS OF STATE LODGINGS TAX STATUTES APPLICABLE TO THIS ORDINANCE AND TAXES HEREIN LEVIED.**

This ordinance and the taxes herein levied shall be subject to all definitions, exceptions, exemptions, proceedings requirements, rules, regulations, provisions, penalties, fines and punishments, and deductions that are applicable to the taxes levied by the state lodgings tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state lodgings tax statutes for enforcement and collection of taxes.

**Section 4. THIS ORDINANCE CUMULATIVE TO GENERAL LICENSE CODE.**

This ordinance shall not be construed 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 levied shall be in addition to the amounts of all other license taxes imposed by the town, by its general license code or ordinance.

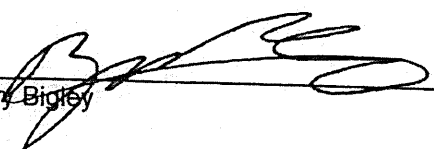
**Section 5. SEVERABILITY.**

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 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 held invalid.

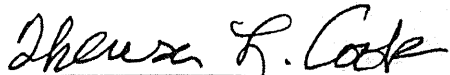
**Section 7. EFFECTIVE DATE.**

This ordinance shall become effective on the **first day of July, 2024**, and the first payment of taxes hereunder shall be due and payable on the **twentieth day of August, 2024**. The ordinance shall remain in full force and effect and shall apply to each month of the year 2024 beginning with the month of **July, 2024**, and to each month of each calendar year thereafter from year to year.

ADOPTED and approved this 11 day of April, 2024.

  
\_\_\_\_\_  
Zachary Bigley  
Mayor

Authenticated:

  
\_\_\_\_\_  
Theresa L. Cook  
Town Clerk

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Town of Pine Level, Alabama

APR 16 2024

Ordinance # 2024-4 – Amended

Local Tax Section  
Alabama Dept. of Revenue

For the purpose of levying a rental/lease tax within the Town limits and police jurisdiction once established of the Town of Pine Level.

**Section 1. Definitions**

For purposes of this ordinance, the following terms shall have the respective meanings ascribed by this section:

(1) **BUSINESS.**

All activities engaged in, or caused to be engaged in, by any person with the object of gain, profit, benefit, or advantage, either direct or indirect to such person.

(2) **DESIGNEE.**

The administrative agent as designee for the Town of Pine Level

(3) **GROSS PROCEEDS.**

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 deductions on account of loss, and shall also include on the part of any person claiming exemption under subdivision (4) of Section 40-12-223 an amount equal to the amount of rental paid on any tangible personal property acquired under such exemption and thereafter diverted to the use of such person.

(4) **LEASING or RENTAL.**

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.

(5) **PERSON.**

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.

(6) **TANGIBLE PERSONAL PROPERTY.**

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.

**Section 2. License Required**

Any person who shall engage in or continue in any business for which a privilege tax is imposed by Section 3 of this ordinance as a condition precedent to engaging or continuing in such business shall apply for and obtain from the Town a license to engage in and to conduct such business for the correct tax year upon the condition that such person pay the taxes accruing to the Town under the provisions of this ordinance. No such license shall be issued under the

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provisions of this ordinance to any person who has not complied with the provisions of this ordinance, and no provision of this ordinance shall be construed as relieving any person from the payment of any license or privilege tax now or hereafter imposed by law

**Section 3. Levy of tax; rate**

In addition to all other taxes now imposed by law, there is hereby levied and shall be collected as herein provided a privilege or license tax on each person engaging or continuing within the Town of Pine Level in the business of leasing or renting tangible personal property at the rate of three percent (3%) 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 within the Town of Pine Level in the business of leasing or renting any automotive vehicle or truck trailer, semitrailer or house trailer shall be at the rate of three percent (3%) 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 privilege or license tax on each person or firm engaging or continuing within the Town of Pine Level in the business of the leasing and rental of linens and garments shall be at the rate of three percent (3%) of the gross proceeds derived by the lessor from the lease or rental of such linens and garments. Amounts levied and imposed in the police jurisdiction once established shall be at one-half the rates set out above for businesses within the Town.

**Section 4. Exemptions from tax**

There are exempted from the provisions of this ordinance and from the computation of the amount of the tax levied, assessed or payable under this ordinance the gross proceeds derived by the lessor from the lease or rental of tangible personal property which are exempted from taxation under the provisions of Article 4, Chapter 12, Title 40, Code of Alabama 1975, as amended, as the same is now or hereafter may be amended, including any leasing or rental, as lessor, by the State of Alabama, or any county or municipality in the State of Alabama, or any public corporation organized under the provisions of Sections 11-54-80 through 11-54-101 of the Code of Alabama.

**Section 5. Collection of Tax**

The provisions of this ordinance shall be administered and the tax herein collected in the same manner as other gross receipts privilege license taxes in the Town. The Town may contract with an independent contractor to administer and collect this tax.

**Section 6. Proceeds of Tax**

The proceeds derived from the privilege license 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 7. Severability**

The provisions of this ordinance are severable. If any part hereof is declared invalid or unconstitutional by a court of competent jurisdiction, such declaration shall not affect the part which remains.

**Section 8. Effective Date**

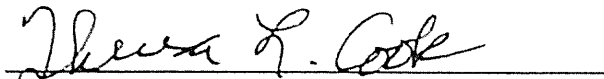
The taxes levied herein shall become effective on the **first day of July, 2024**, and the first payment of taxes hereunder shall be due and payable on the **twentieth day of August, 2024**.

ADOPTED and approved this 11 day of April, 2024.

Zachary Bigley  
Mayor

A handwritten signature in black ink, appearing to read 'Zachary Bigley', is written over a horizontal line. The signature is stylized and cursive.

Authenticated:

A handwritten signature in black ink, appearing to read 'Theresa L. Cook', is written over a horizontal line. The signature is cursive.

Theresa L. Cook  
Town Clerk