LINCOLN

Statutory Effective Date: November 1, 2025
Received by the Department: August 29, 2025

The City of Lincoln has increased their rental tax automotive rate as shown below:

Rental Taxes:	**OLD RATES**	**NEW RATES**
General Rate	4.000	4.000
Linen	3.000	3.000
Automotive	1.500	2.000

If rentals of tangible personal property are made or delivered 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 Lincoln 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 Lincoln taxes, please contact:

Lincoln Revenue Office
P.O. Box 172
Lincoln, AL 35096
205-763-4006

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

Alabama Department of Revenue

RECEIVED

AUG 29 2025

LOCAL TAX

ORDINANCE 2025-41

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975 SECTIONS 40-12-220 THROUGH 40-12-224 THIS ORDINANCE LEVIES A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS. FIRMS, OR CORPORATIONS ENGAGED IN THE BUSINESS OF LEASING OR RENTING TANGIBLE PERSONAL PROPERTY IN THE CITY OF LINCOLN, AND ITS POLICE JURISDICTION; AND PROVIDES FOR THE COLLECTION OF THE SAID TAXES; AND PROVIDES FOR PENALTIES FOR THE VIOLATION OF THIS ORDINANCE AND REPEALS ALL PRIOR ORDINANCES LEVYING SIMILAR TAXES.

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

Section 1. Levy of Tax in the City. 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 on each person engaging or continuing within the City of Lincoln in the business of leasing or renting tangible personal property at the rate of four percent (4%) 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 City in the business of leasing or renting any automotive vehicle or truck trailer, semi-trailer or house trailer shall be at the rate of two percent (2%) of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle or truck trailer, semi-trailer or house trailer; provided further, that the tax levied in this ordinance shall not apply to any leasing or rental, as lessor, by the state, or any municipality or county in the state, or any public corporation organized under the laws of the state, including without limiting the generality of the foregoing, any corporation organized under the provisions of Section 11-54-80 through 11-54-101, Code of Alabama 1975; provided further that the privilege or license tax on each person or firm engaging or continuing within the City in the business of leasing or 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.

Section 2. Tax Levied in Police Jurisdiction. Every person who is subject to the provisions of this ordinance within the police jurisdiction of the City shall remit one-half (1/2) of the tax under the preceding section under the terms and provisions of this ordinance.

Section 3. Provisions of State Rental Tax Statutes Applicable to this Ordinance and Taxes herein levied. This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the state rental tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state rental tax statutes for enforcement and collection of taxes.

Section 4. Due Date. In accordance with Sections 40-23-7, Code of Alabama 1975, the taxes levied under the provision of this ordinance shall be due and payable in monthly installments on or before the 20th day on the month next succeeding the month in which the tax accrues.

If the 20th falls on a weekend or holiday, the return must be postmarked on or before the next working day to be timely filed. EFT: If the date on which the taxpayer is required to initiate an electronic payment transaction falls on a weekend or holiday, the electronic payment information must be transmitted by 4:00 p.m. (Central Standard Time) on or before the next working day, to be considered timely paid.

Section 5. Penalties and Interest. In accordance with Sections *40-2A-11(a) & (b)* and *40-1-44*, Code of Alabama 1975, returns filed after the due date are subject to a "failure to timely file" penalty equal to the greater of 10% of the tax required to be paid on the return or $50: Even if there is no activity during the month, a return must be filed. Tax payments received after the due date are subject to a "failure to timely pay" penalty equal to 10% of the delinquent tax. If tax is not timely paid, interest is also due at the same rate established by the Secretary of the Treasury under the authority of 26 USC 6621.

Section 6. This Ordinance Cumulative to General License Code or Ordinance. This ordinance shall not be construed to repeal any provisions of the general license code or ordinance of the City 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 City by its general license code or ordinance.

Section 7. 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 provisions which might have been held invalid.

Section 8. Repeal of Inconsistent Ordinances. All ordinances or resolutions inconsistent with this ordinance are hereby repealed.

Section 9. Effective Date. This ordinance shall become effective on the first day of November, 2025, and the first payment of taxes here under shall be due and payable on the twentieth day of December, 2025.

Adopted this the 26nd day of August, 2025.

Carroll L. Watson, Mayor

Sadie Britt, Council Member

Billy Pearson, Council Member

Jennie Jones, Council Member

Brandon Tate, Council Member

Joey Callahan, Council Member

Attest:

Sherry L. Lawson

Sherry L. Lawson, City Clerk

RECEIVED

AUG 29 2025

LOCAL TAX

CERTIFICATION OF ORDINANCE NO. 2025-41

I, the undersigned, City Clerk of the City of Lincoln, do hereby certify that the above and foregoing ordinance was published by posting copies thereof in three (3) public places within the City of Lincoln, Alabama, said three (3) public places being:

(1) The United States Post Office in the City of Lincoln, Alabama;
(2) The City Hall in the City of Lincoln, Alabama;
(3) The Public Library in the City of Lincoln, Alabama.

I further certify that said copies of said ordinance were posted by me on the 3rd day of September, 2025.

This the 3rd day of September, 2025.

Sherry L. Lawson
Sherry L. Lawson, City Clerk