

BOAZ
Posted 6/7/2018

Effective July 1, 2018.

The City of Boaz has increased their sales, use, and rental taxes as shown below:

	<u>OLD RATES</u>	<u>NEW RATES</u>
Sales & Use Taxes:		
General Rate	4.000	5.000
Admissions to places of amusement and entertainment	4.000	5.000
Retail Selling Price of food for human consumption sold through vending machines	4.000	5.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	1.000	1.000
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.000	1.000
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers500	.500
Withdrawal fee for automotive vehicle dealers only	5.00	5.00
	<u>OLD RATES</u>	<u>NEW RATES</u>
Rental Taxes:		
General Rate	4.000	5.000
Auto	4.000	5.000
Linen	4.000	5.000

Your City of Boaz sales, use, and rental 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 Boaz taxes, please contact:

RDS
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. 2018- 1129

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975, SECTIONS 11-51-200 THROUGH 11-51-207, THIS ORDINANCE LEVIES A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS STORING, USING, OR OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL, LEASING, OR RENTING TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE CITY OF BOAZ, ALABAMA; LEVYING AN ADDITIONAL PRIVILEGE TAX OR SURCHARGE AGAINST PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF FURNISHING ROOMS, LODGINGS, CAMPSITES OR OTHER ACCOMMODATIONS TO TRANSIENTS IN THE CITY OF BOAZ, ALABAMA; PROVIDING FOR THE COLLECTION OF THE SAID TAX OR SURCHARGE; PROVIDES FOR PENALTIES FOR THE VIOLATION OF THIS ORDINANCE; AND REPEALS 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 Boaz, in the State of Alabama, as follows:

SECTION ONE. Unless the context clearly indicates a different meaning, the words, terms and phrases used in this ordinance shall have the same meaning as ascribed to them in and by the Code of Alabama, 1975, as amended, title 40, chapter 23, and the following words or phrases not defined in said chapter 23, wherever used in this ordinance, shall have the meaning respectively ascribed to them in this section:

City means the City of Boaz, Alabama.

State sales tax statutes shall mean Code of Alabama, 1975, as amended, title 40, chapter 23, article 1.

State use tax statutes shall mean Code of Alabama, 1975, as amended, title 40, chapter 23, article 2.

SECTION TWO. Levy of Sales Tax. 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 amount to be determined by the application of rates against gross sales, or gross receipts, as the case may be, as follows:

(a) General rate. 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, and any association or other agency or instrumentality of such institutions) engaged or continuing within the City of Boaz 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 (5) tons load displacement as registered with the U. S. Coast Guard and licensed by the State of Alabama Department of Conservation and Natural Resources), an amount equal to **FOUR percent (4.0 %)** 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 his books are not so kept he shall pay the tax as retailer on the gross sales of the business.

(b) Amusement/entertainment rate. 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 **FOUR percent (4.0 %)** 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 or private primary or secondary school. The tax amount, which would have been collected pursuant to this subsection, shall continue to be collected by said public or private 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) *Machine rate.* Upon every person, firm or corporation engaged or continuing within the City in the business of selling at retail machines used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property, an amount equal to **ONE percent (1.0 %)** of the gross proceeds of the sale of such machines; provided, that the term "machines," 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 therefore 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) *Automotive rate.* Upon every person, firm or corporation engaged or continuing within the City in the business of selling at retail 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 an amount equal to **ONE HALF of ONE percent (0.50 %)** of the gross proceeds of sale of said automotive vehicle, truck trailer, semi-trailer, house trailer or mobile home set-up materials and supplies provided, however, where a person subject to the tax provided for in this subsection 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 twelve succeeding months or part thereof during which such automotive vehicle, truck trailer, 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 part 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) *Agricultural machine rate.* Upon every person, firm or corporation engaged or continuing within the City 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 replacements 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 **ONE percent (1.0 %)** of the gross proceeds of the sale thereof. Provided, however, the **ONE percent (1.0 %)** rate herein prescribed with respect to parts, attachments, and replacements 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 part 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) *Vending machine rate.* 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 therefore, there is hereby levied a tax equal to **FOUR percent (4.0 %)** of the retail selling price of such food, food products and beverages sold through such machines.

SECTION THREE. *Levy of Use Tax.* There is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, an excise tax on the storage, use or other consumption in this City of tangible personal property, in amounts to be determined by the application of rates against gross sales, or gross receipts, as the case may be, as follows:

(a) *General rate.* 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 (5) tons load displacement as registered with the U. S. 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 ordinance for storage, use or other consumption in the City, except as provided in subsections (b), (c), and (d), at the rate of **FOUR percent (4.0 %)** of the sales price of such property within the corporate limits of said City.

(b) *Machine rate.* An excise tax is hereby imposed on the storage, use or other consumption in the City, 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 ordinance at the rate of **ONE percent (1.0 %)** 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 therefore, 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.

(c) *Automotive rate.* An excise tax is hereby imposed on the storage, use or other consumption in the City on 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 the City at the rate of **ONE HALF of ONE percent (0.50%)** of the sales price of such automotive vehicle, truck trailer, semi-trailer, house trailer or mobile home set-up materials and supplies within the corporate limits of said City. 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 part 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.

(d) Agricultural rate. An excise tax is hereby levied and imposed on the storage, use or other consumption in the City 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 replacements 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 after the effective date of this ordinance, for the storage, use or other consumption in the City at the rate of **ONE percent (1.0 %)** of the sales price of such property within the corporate limits of said City, regardless of whether the retailer is or is not engaged in the business in this City. Provided, however, the **ONE percent (1.0%)** rate herein prescribed with respect to parts, attachments, and replacements 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 part 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.

(e) Liability for tax not extinguished. Every person storing, using or otherwise consuming in this city such tangible personal property purchased at retail shall be liable for the tax imposed by this section, and the liability shall not be extinguished until the tax has been paid to this city or its duly authorized agent; provided, that a receipt from a retailer maintaining a place of business in this city or a retailer authorized by the city or its agent under such rules and regulations as the commissioner of the state department of revenue may prescribe, to collect the tax imposed hereby and who shall for the purpose of this article be regarded as a retailer maintaining a place of business in this city, given to the purchaser in accordance with the provisions of Code of Ala. 1975, ' 40-23-67, shall be sufficient to relieve the purchaser from further liability for a tax to which such receipt may refer.

SECTION FOUR. Levy of Rental/Lease tax in the City.

Levy of tax. 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 Boaz in the business of leasing or renting tangible personal property at the rate of **FOUR percent (4.0 %)** 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 **FOUR percent (4.0%)** 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 **FOUR percent (4.0 %)** of the gross proceeds derived by the lessor from the lease or rental of such linens and garments.

SECTION FIVE. Levy of sales tax for school system. There is hereby levied, in addition to all other taxes of every kind now imposed by law and imposed herein, and shall be collected as herein provided, a privilege or license tax against the person on account of the business activities and in the amount to be determined by the application of rates against gross sales, or gross receipts, as the case may be, which tax, the proceeds of which herein levied remaining after payment of the costs of collecting said tax, including all charges of the administration for such collection and paid over to and received by the City shall be distributed to the **Boaz City Board of Education** for the use of the **Boaz City School System** as follows:

(a) Levy of sales tax for school system, general rate. 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, and any association or other agency or instrumentality of such institutions) engaged or continuing within the City of Boaz 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 (5) tons load displacement as registered with the U. S. Coast Guard and licensed by the State of Alabama Department of Conservation and Natural Resources), an amount equal to **ONE percent (1.0 %)** 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 his books are not so kept he shall pay the tax as retailer on the gross sales of the business.

(b) Amusement/entertainment rate. 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, 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 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 **ONE percent (1.0 %)** 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 or private primary or secondary school. The tax amount, which would have been collected pursuant to this subsection, shall continue to be collected by said public or private 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) Vending machine rate. 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 therefore, there is hereby levied a tax equal to **ONE percent (1.0 %)** of the retail selling price of such food, food products and beverages sold through such machines.

(d) Levy of Use tax for school system, general rate. 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 (5) tons load displacement as registered with the U. S. 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 ordinance for storage, use or other consumption in the City at the rate of **ONE percent (1.0%)** of the sales price within the corporate limits of the City.

(e) Levy of Rental/Lease Tax in the City for school system. 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 Boaz in the business of leasing or renting tangible personal property at the rate of **One percent (1.0%)** 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, semitrailer or house trailer shall be at the rate of **One percent (1.0%)** 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 **One percent (1.0%)** of the gross proceeds derived by the lessor from the lease or rental of such linens and garments.

(f) Use of Proceeds. The proceeds from the tax herein levied by this Section remaining after payment of the costs of collecting said tax, including all charges of the administration for such collection and paid over to and received by the City shall be distributed to the **Boaz City Board of Education** for the use of the **Boaz City School System**.

SECTION SIX. Levy of Lodging tax or surcharge in the City. For the privilege of engaging or continuing, within the City of Boaz, Alabama, the business activities hereinafter referred to, there is hereby levied, in addition to the current three percent (3%) lodging tax and in addition to all other taxes of every kind now imposed by law or hereafter levied, and shall be collected as herein provided, a privilege tax or surcharge against the person on account of the business activities and in the amounts to be determined as follows:

(a) There is hereby levied and imposed, in addition to the current three percent (3%) lodging tax and in addition to all other taxes of every kind now imposed by law or hereafter levied, a privilege tax or surcharge upon every person, firm or corporation engaging in the business of renting or furnishing any room or rooms or lodgings, to transients in any hotel, motel, inn, tourist cabin or any other place in which rooms, lodgings, or such accommodations are regularly furnished to transients for a consideration, in an amount of **\$3.00 per day** per rented room. Provided, however, there is exempted from the tax levied under the provisions of this ordinance any rentals or services taxed under the provisions of Section 14-106 of the Boaz Code of Ordinances levying a City privilege or license tax. The tax shall not apply to rooms, lodgings or accommodation supplied for a period of thirty (30) continuous day or more in any place.

(b) There is hereby levied and imposed, in addition to the current three percent (3%) lodging tax and in addition to all other taxes of every kind now imposed by law or hereafter levied, a privilege tax or surcharge upon every person, firm or corporation engaging in the business of renting or furnishing any campsite or other accommodations to transients in any tourist camp, camp ground, or RV park, or any other place in which such accommodations are regularly furnished to transients for a consideration, in an amount of **\$1.00 per day** per rented campsite or parking place. Provided, however, there is exempted from the tax levied under the provisions of this ordinance any rentals or services taxed under the provisions of Section 14-106 of the Boaz Code of Ordinances levying a City privilege or license tax. The tax shall not apply to accommodations supplied for a period of thirty (30) continuous day or more in any place.

(c) Adding Amount of Surcharge or Tax to Price. Any person on whom the surcharge or tax levied by this ordinance is imposed may add the surcharge or tax herein levied to the receipts from rental of rooms, lodgings or accommodations and may collect same from the occupants of such room, campsite, RV parking place or other accommodation but this section is not mandatory.

(d). Portion of Surcharge to be Earmarked. A sum equal to Fifty percent (50%) of that portion of the tax or surcharges levied hereby and collected by the City of Boaz is hereby earmarked to be used by the Marshall County Convention and Visitors Bureau, a non-profit corporation (MCCVB) for the public purpose of promoting tourism in the City of Boaz, the surrounding communities and

Marshall County and to attract and educate visitors and businesses to and about the area of the State of Alabama wherein The City of Boaz is located. The City of Boaz shall enter into a contract with the MCCVB for the provision of such services. In the event such contract is terminated, all such tax or surcharge levied hereby and collected by the City of Boaz shall be deposited into the General Fund of the City.

(e) Portion of Surcharge Not Earmarked. A sum equal to Fifty percent (50%) of that portion of the tax or surcharge levied hereby and collected by the City of Boaz shall be deposited into the General Fund of the City.

(f) Payment and Collection of Surcharge. Each person, firm or corporation required herein to collect such tax or surcharge shall pay such tax or surcharge directly to the City Clerk or Treasurer of the City of Boaz each month on or before the twentieth (20th) day of each month beginning with the date such tax or surcharge is first due and payable as provided herein and shall continue to make such payments on the same date of each and every month thereafter.

(g) Provisions of State Lodgings Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. This ordinance and the surcharge or taxes herein levied 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 Lodgings Tax Statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State Lodgings Tax Statutes for enforcement.

SECTION SEVEN. Administration of taxes by revenue discovery system.

Except for the taxes or surcharges levied by section Six hereof, the taxes levied under the provisions of this article shall be administered and collected by the revenue discovery system (hereinafter referred to as the "RDS") in accordance with the provisions of Code of Ala. 1975, tit. 40, ch. 26, including ' 40-26-3 and ' ' 11-51-180 through 185, inclusive, 11-51-207(a), 11-51-208, and 11-51-210. In accordance with ' 40-26-3, the taxes levied hereunder shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding

the month in which the tax accrues. On or before the twentieth day of each month, every person, firm or corporation on whom the taxes levied by this article are imposed shall render to the RDS, on a form prescribed by the RDS, a true and correct statement showing the gross proceeds of the business for the next preceding month, together with such other information as the RDS may demand and require, and at the time of making such monthly report the taxpayer shall compute the taxes due and shall pay to the RDS the amount of taxes shown to be due. The RDS, for good cause, may extend the time for making any return required under the provisions of this article, but the time for filing any such return shall not be extended for a period greater than thirty (30) days from the date such return is due to be made.

SECTION EIGHT. *State Statutes applicable.*

(a). *Provisions of State Sales 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, provisions, rules and regulations promulgated under the Alabama Administrative Procedure Act, direct pay permit and drive-out certificate procedures, statute of limitation, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State Sales Tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State Sales Tax statutes for enforcement and collection of taxes.

(b) *Provisions of State Use 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, provisions, rules and regulations promulgated under the Alabama Administrative Procedures Ace, direct pay permit and drive-out certificate procedures, statute of limitation, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State Use Tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State Use Tax statutes for enforcement and collection of taxes.

(c) 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, discounts, 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 NINE. Use of Proceeds.

Except as provided otherwise in this ordinance, the proceeds from the taxes herein levied remaining after payment of the costs of collecting said taxes, including all charges of the administration for such collection and paid over to and received by the City shall be distributed to the general fund of the **CITY OF BOAZ** for the use of **CITY OF BOAZ**.

SECTION TEN. Ordinance cumulative. This ordinance shall not be construed to repeal any of the provisions of the city's general license tax code, but shall be held to be cumulative and the amounts of the taxes herein levied shall be in addition to the amounts of other taxes imposed by the city by its general business license code or ordinances.

SECTION ELEVEN. 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 for any reason 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 TWELVE. Repeal. The taxes levied and assessed by this ordinance are levied and assessed in lieu of the taxes levied by **Ordinances No. 2011-971, 2011-972, 2011-991, 2011-992 and 2014-1091**, adopted by the City OF BOAZ. Said ordinances are hereby rescinded and repealed as of the effective date of this ordinance.

SECTION THIRTEEN. Effective Date. This ordinance shall become effective on the first day of July, 2018 and the first payment of taxes hereunder shall be due and payable on the twentieth day of August, 2018.

ADOPTED AND APPROVED this 23rd day of April, 2018.



David Dyar
Mayor

ATTEST:




Jill Bright, MMC
City Clerk/Treasurer

CERTIFICATION

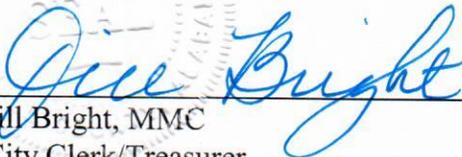
STATE OF ALABAMA

COUNTY OF MARSHALL

I, Jill Bright, City Clerk/Treasurer of the City of Boaz, Alabama, a municipal corporation, do hereby certify that the foregoing is a true and correct copy of Ordinance No. 2018-1129 passed and adopted by the City Council of the City of Boaz, Alabama, on this date April 23, 2018.

This date, April 24, 2018.

(Seal)



Jill Bright, MMC
City Clerk/Treasurer

CERTIFICATION

STATE OF ALABAMA

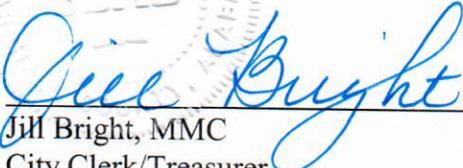
COUNTY OF MARSHALL

I, Jill Bright, City Clerk/Treasurer of the City of Boaz, Alabama, a municipal corporation, do hereby certify that the foregoing Ordinance No. 2018-1129 was posted in the following three places:

Boaz City Hall
Boaz Gas Board Building
Boaz Water and Sewer Board Building

This date, April 24, 2018.

(Seal)



Jill Bright, MMC
City Clerk/Treasurer

City of Boaz Tax Rate Confirmation

Below are the sales, use, rental and lodgings rates within the city limits and police jurisdiction effective July 1, 2018, per Ordinance 2018 -1129. By signing below you are confirming that the tax rates shown are correct or should be corrected as indicated in the column titled "Corrected Rate".

Tax Type	Rate Type	City Limits Rate	Police Jurisdiction Rate	Unabated Rate (Education Portion)	Corrected Rate
Sales Tax	General	5.000%	0.000%	1.000%	_____
	Amusement	5.000%	0.000%	1.000%	_____
	Farm	1.000%	0.000%	0.000%	_____
	Machine	1.000%	0.000%	0.000%	_____
	Automotive	0.500%	0.000%	0.000%	_____
	Vending	5.000%	0.000%	1.000%	_____
	Withdrawl Fee	\$5.00	\$0.00	\$0.00	_____
Use Tax	General	5.000%	0.000%	1.000%	_____
	Farm	1.000%	0.000%	0.000%	_____
	Machine	1.000%	0.000%	0.000%	_____
	Automotive	0.500%	0.000%	0.000%	_____
Lodging	General	3.000%	0.000%	0.000%	_____
	Per Night/room fee	\$3.00	\$0.00	\$0.00	_____
	Per Night/campsite or RV	\$1.00	\$0.00	\$0.00	_____
Rental	General	5.000%	0.000%	1.000%	_____
	Auto	5.000%	0.000%	1.000%	_____
	Linen	5.000%	0.000%	1.000%	_____
	Tax Administrator- Sales, Use, Rental	RDS			
	Tax Administrator- Lodging	Self			

I, Jill Bright, confirm that the tax rates shown above are correct. If rate is incorrect, the ~~incorrect~~ tax rate has been lined out and the correct tax rate has been indicated in the column titled "Corrected Rate". I also confirm that the **effective date** of the rate changes as per Ordinance 2018-1129 is **July 1, 2018**. The first return due including this rate change will be the tax period ending **July 31, 2018 due on or before August 20, 2018**.

Jill Bright
Signature of authorized City official

City Clerk / Treasurer
Title of signing official

5/14/18
Date