CHILTON COUNTY EXC 4 CITIES
(CLANTON, JEMISON, MAPLESVILLE, AND THORSBY)
Posted 8/6/2019

Effective September 1, 2019

The Chilton County Commission has increased their sales and use taxes for sales made **outside** the corporate limits of Clanton, Jemison, Maplesville, and Thorsby as shown below:

Sales & Use Taxes:	**OLD RATES**	**NEW RATES**
General Rate	2.00%	4.00%
Admissions to places of amusement and entertainment	2.00%	4.00%
Retail Selling Price of food for human consumption sold through vending machines	2.00%	4.00%
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	1.00%	1.00%
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.00%	3.00%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers	1.00%	1.00%
Withdrawal fee for automotive vehicle dealers only	$10.00	$10.00

Your Chilton County 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 Chilton County taxes, please contact:

Chilton County
Avenu/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

Resolution 06-25-2019

CHILTON COUNTY COMMISSION

A RESOLUTION PURSUANT TO ACT 2019-170 TO LEVY ADDITIONAL SALES AND USE TAXES FOR INFRASTRUCTURE, PUBLIC SAFETY, AND ECONOMIC DEVELOPMENT IN CHILTON COUNTY; TO PROVIDE FOR THE COLLECTION, DISTRIBUTION, AND USE OF THE PROCEEDS OF THE TAXES; AND TO PRESCRIBE PENALTIES AND FIX PUNISHMENTS FOR VIOLATIONS RELATED THERETO.

WHEREAS, the Alabama Legislature enacted Act No. 2019-170, which authorized the levy of additional sales and use taxes to be used for infrastructure, public safety, and economic development in Chilton County;

WHEREAS, unless otherwise indicated herein, all terms shall have the meanings ascribed to them by Act No. 2019-170;

WHEREAS, the Chilton County Commission ("County Commission") is the governing body of Chilton County ("the County");

WHEREAS, the County has an existing contract with GRS Government Revenue Solutions, LLC d/b/a RDS ("RDS") for the administration and collection of sales, use, and other taxes designated by the County, including, but not limited to, compliance services and audit services;

NOW, THEREFORE, BE IT RESOLVED by the Chilton County Commission while in regular session on Tuesday, June 25, 2019, at 6:00 p.m. as follows:

A. Pursuant to Section 3(a) of Act No. 2019-170 of the Alabama Legislature, in addition to all other taxes of every kind now imposed by law, the County Commission elects and hereby levies and imposes a sales and use tax in an amount of one percent (1%) inside the corporate limits of the City of Clanton, the City of Jemison, the Town of Maplesville, and the Town of Thorsby. The County Commission elects and hereby levies and imposes a sales and use tax in an amount of two percent (2%) outside the corporate limits of the City of Clanton, the City of Jemison, the Town of Maplesville, and the Town of Thorsby.

B. The gross receipts and gross proceeds of all sales and use of products or services which are presently exempt under the state sales and use tax statutes are exempt from the taxes levied by this Resolution. The gross receipts and gross proceeds from the sale and use of all motor vehicles and agricultural machinery and equipment and related items covered by Section 40-23-37, *Code of Alabama* (1975) are exempt from the taxes levied by this Resolution.

C. This Resolution 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, statutes 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.

D. This Resolution 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, statutes 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.

E. All proceeds from the tax herein levied remaining after payment of the costs of collecting said tax, including all charges of the administration for such collection shall be paid to the Chilton County General Fund and earmarked for infrastructure, public safety, and economic development.

F. The taxes levied herein shall be initially administered and collected by RDS according to the terms of Act No. 2019-170 and Section 11-3-11.2(a) of the *Code of Alabama* (1975). The County Administrator shall provide a certified copy of this Resolution to RDS and shall also provide such other information and take such other steps as may be required by RDS to enable it to administer and collect the taxes levied and assessed under the provisions of this Resolution. The Chairman of the County Commission is authorized to enter into any contracts and/or amendments with RDS related to the administration and collection of the taxes levied by this Resolution, including, but not limited to, compliance services and audit services, and to enact a Distribution, Rate Confirmation, and Schedule of Fees that reflects the County's current levy of taxes administered by RDS.

G. The appointment of RDS as the initial collection agent is subject to the right of the Commission to appoint a different private collection agency or to appoint the State Department of Revenue to administer and collect the taxes in the future or to determine to self-administer the taxes. Such taxes shall be administered and collected at the same time and in the same manner as the State sales tax, State use tax, and those sales and use taxes applicable only to Chilton County are collected, pursuant to, and in accordance with, the applicable provisions of Sections 11-3-11.2 and 11-3-11.3 of the *Code of Alabama* (1975). Without limiting the generality of the foregoing, the Commission or other collection agency shall have the same rights, remedies, power, and authority, including the right to adopt and implement the same procedures, as would be available to the State Department of Revenue if the taxes herein levied were being administered, enforced, and collected by the State Department of Revenue.

H. Each person engaging or continuing in a business subject to the taxes levied by this Resolution and in accordance with Act No. 2019-170 shall add to the sales price and collect from the purchaser the amount due by the taxpayer because of the sale or use. It shall be unlawful for any person subjected to the tax to fail to refuse to add to the sales price and to collect from the purchaser the amount required to be added to the sale pursuant to Act No. 2019-170. It shall be unlawful for any person subjected to the taxes levied by Act No. 2019-170 to refund or offer to refund all or any part of the amount collected or to absorb or advertise directly or indirectly the absorption or refund of any portion of the taxes.

I. The taxes levied by Act No. 2019-170 shall constitute a debt due Chilton County. The taxes, together with any interest and penalties, shall constitute and be secured by a lien upon the property of any person from whom the tax is due or who is required to collect the taxes. The County shall collect the taxes and enforce Act No. 2019-170 and shall have and may exercise all rights and remedies otherwise currently applicable or which may be provided for in the future for the collection of the sales and use taxes in the County. The County may adopt any rules necessary to provide for the collection and administration of the taxes.

J. All existing provisions of the sales and use tax statutes, whether imposed by state statutes or local act applicable to Chilton County, with respect to the payment, assessment, and collection of the sales and use tax, making of reports, keeping and preserving records, penalties for failure to pay the tax, promulgating rules and regulations with respect to the sales and use tax, and the administration and enforcement of the sales and use taxes which are not inconsistent with Act No. 2019-170 shall apply to the taxes levied under this Resolution and pursuant to Act No. 2019-170. The County shall have and exercise the same powers, duties, and obligations with respect to the taxes levied under Act No. 2019-170 as imposed by the existing sales and use tax statutes, whether imposed by state statutes or local act applicable to the County. All provisions of the existing sales and use tax statutes that are made applicable by Act No. 2019-170 to the taxes levied under this Resolution and pursuant to Act No. 2019-170, including any provisions for the administration and enforcement of Act No. 2019-170, are incorporated by reference and made part of this Resolution as if fully set forth herein.

K. 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.

L. This Resolution shall become effective on the first day of September, 2019, and the first payment of taxes hereunder shall be due and payable on the twentieth day of October, 2019.

M. The levy of the sales and use taxes pursuant to this Resolution shall expire 35 years after the effective date of Act No. 2019-170 unless the taxes are renewed by a majority vote of the Chilton County Commission.

N. Resolution No. 061119-R, adopted on June 11, 2019, by the County Commission and entitled, "A Resolution Pursuant to Act 2019-170 to Levy Additional Sales and Use Taxes for Infrastructure, Public Safety, and Economic Development in Chilton County; to Provide for the Collection, Distribution, and Use of the Proceeds of the Taxes; and to Prescribe Penalties and Fix Punishments for Violations Related Thereto," is hereby rescinded in its entirety and replaced by this Resolution.

IN WITNESS WHEREOF, the Chilton County Commission has caused this Resolution to be executed in its name and on its behalf by its Chairman and has caused the County's seal to be impressed hereon, all on this 25th day of June, 2019.

Joseph Parnell, Chairman

Matthew Mims, Vice Chairman

Allen Caton, Commissioner

ABSENT

Greg Moore, Commissioner

Jimmie Hardee, Commissioner

Steve Langston, Commissioner

Joe Headley, Commissioner

I CERTIFY THIS TO BE A TRUE AND CORRECT COPY OF THE ORIGINAL RECORD ON FILE IN THE OFFICE OF THE CHILTON COUNTY COMMISSION.

SYLVIA SINGLETON, ADMINISTRATOR
CUSTODIAN OF RECORDS

Tax Rate Confirmation for Chilton County (Locality Code 7011)
Outside CL of Clanton, Jemison, Maplesville and Thorsby
July 19, 2019

	Outside CL Tax Rate	Corrected
Sales Tax		
General	4.000%	_____
Amusement	4.000%	_____
Automotive	1.000%	_____
Withdrawal Fee	$10.00	_____
Farm	1.000%	_____
Manufacturing	3.000%	_____
Vending	4.000%	_____
Use Tax		
General	4.000%	_____
Automotive	1.000%	_____
Farm	1.000%	_____
Manufacturing	3.000%	_____
Rental		
General	0.0000%	_____
Auto	0.0000%	_____
Linens	0.0000%	_____
Lodgings		
General	0.0000%	_____
Per Night Fee	$0.00	_____

Are any of these taxes levied for educational purposes? __X__Yes ____No

Administrator of above taxes: ____RDS_____

I have reviewed the above tax rate table and confirm that the information in the table is correct or have made corrections as needed.

_____ (Signature of Authorized Official)

____Administrator, 7/29/2019___ (Title/Date)