

COLUMBIANA

Posted 1/4/18

Effective February 1, 2018.

The City of Columbiana has increased the sales tax on liquor and alcoholic beverages that is **in addition to the general rate that applies**, as shown below:

Sales	<u>RATES</u>	<u>NEW RATES</u>
General Rate	4.000	4.000
Retail Selling Price of liquor or alcoholic beverages (excepting beer and table wine)	2.000	4.000
Total tax rate on the retail selling price of liquor or alcoholic beverages (excepting beer and table wine)	6.000	8.000

Your City of Columbiana sales, use and rental taxes may be remitted online through the 'Local Tax' account in the Alabama Department of Revenue's online filing system, 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 Columbiana 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. 12-17-02

AN ORDINANCE REPEALING ORDINANCE NO. 09-16-02 AND AMENDING ORDINANCE NO. 12-12-01 TO ADD AN ADDITIONAL PRIVILEGE TAX ON RETAIL LIQUOR SALES FOR OFF PREMISES CONSUMPTION

WHEREAS, the Mayor and Council of the City of Columbiana, Alabama, have deemed it necessary, proper, and for the benefit of the City to amend Ordinance No. 12-12-01 as previously amended (“Business License Ordinance”) to add an additional privilege tax on liquor sales;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF COLUMBIANA, ALABAMA, AS FOLLOWS:

Section 1. That Ordinance No. 09-16-02 is repealed..

Section 2. That § 32, Rate Schedule 8, of Ordinance No. 12-12-01 is amended to read as follows:

“Rate Schedule #8 Beer, Wine and Liquor

445	Alcohol/Beer – off premise - 050 \$50.00
722	Alcohol/Beer – on premise – 040 \$75.00
445	Alcohol/Table Wine – off premise - 060 \$75.00
722	Alcohol/Table Wine – on premise – 040 \$75.00
445	Alcohol/Liquor/Package Stores – off premise - 011 \$500.00
722	Alcohol/Liquor – Restaurant on premise - 020 \$500.00
722	Alcohol/Liquor – Lounge Retail Class I – 010 \$500.00
722	Alcohol/Liquor – Club Liquor Class II – 032 \$500.00
422	Alcohol/Beer & Table Wine – wholesale distributor -110 \$375.00
722	Alcohol Special Event – \$150.00 first day and \$100.00 each additional day

Requirements: Comply with all requirements pursuant to application for license with The Alcoholic Beverage Control Board
Rate Schedule

In addition, upon every person, firm, or corporation engaged or continuing within the City in the business of selling at retail, other than the Alcoholic Beverage Control Board of the State of Alabama, any liquor or alcoholic beverages (excepting beer and table wine) for either on-premises or off-premises consumption an amount equal to four percent (4%) of the gross proceeds of such sales of the business.”

Section 3. This Ordinance Cumulative to General License Code or Ordinance. This ordinance shall not be construed to repeal any of the provisions of the general sales or use tax 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 taxes imposed by the City.

Section 4. 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 5. Repealer. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 6. Effective Date. This ordinance shall become effective on the first day of February, 2018, and the first payment of taxes hereunder shall be due and payable on the first day of March, 2018. This ordinance shall remain in full force and effect and shall apply to each month of the year 2018, beginning with the month of February, and to each month of each calendar year thereafter from year to year.

Adopted and approved this 19th day of December, 2017.



Stancil Handley, Mayor

Attest:



City Clerk





107 Mildred Street
Columbiana, AL 35051

Phone (205) 669-5800
Fax (205) 669-5811

PUBLIC NOTICE

**RECENT LEGISLATION INCREASES THE CITY OF COLUMBIANA LIQUOR
TAX RATE FROM 0% TO 4% FOR ON SITE CONSUMPTION AND
INCREASES THE LIQUOR TAX RATE FOR OFF SITE CONSUMPTION
FROM 2% TO 4% EFFECTIVE FEBRUARY 1, 2018**

The City of Columbiana's On Site Liquor Tax Rate will increase from 0% to 4% and the Off Site Liquor Tax will increase from 2% to 4%. This change will take effect on February 1, 2018. All businesses will continue to follow current procedure for remitting taxes. Please prepare your sales system to collect the updated sales tax amount starting on February 1st. These taxes are to be remitted by March 20th. The updated tax rate should be reflected on the online sales tax payment website starting in February.

If you have any questions, please contact RDS at 1-800-556-7274 or www.revds.com

Thank you,

J. Mark Frey
City Clerk / Treasurer