

Cullman County CL & PJ ARAB

Posted 4/8/2019

Effective May 1, 2019

The Cullman County Commission has passed a resolution to provide for the levy and collection of one-half percent (0.5%) for public school purposes. Sales and use tax rate changes are shown below:

Sales & Use Taxes:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	3.50%	4.00%
Admissions to places of amusement and entertainment	3.50%	4.00%
Retail Selling Price of food for human consumption sold through vending machines	3.50%	4.00%
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.50%	2.00%

Your Cullman County CL & PJ Arab 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 Cullman County taxes, please contact:

Cullman County
P. O. Box 1206
Cullman, AL 35056-1206
(256) 775-1398

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 AND ORDER NO. 2019-12

A RESOLUTION AND ORDER PROVIDING FOR THE RATE, LEVY AND COLLECTION
OF CERTAIN PRIVILEGE LICENSE AND EXCISE TAXES FOR PUBLIC SCHOOL
PURPOSES IN CULLMAN COUNTY, ALABAMA

WHEREAS, the Cullman County Commission has been presented with, and has duly considered, a resolution of the County Board of Education of Cullman County, Alabama, requesting the Cullman County Commission provide for the levy and collection of certain privilege license and excise taxes at the general rate of one-half of one percent (0.5%) for public school purposes, specifically school security and facilities, in Cullman County, Alabama, pursuant to Section 40-12-4 of the Code of Alabama 1975, in addition to all other taxes of every kind now imposed by law;

NOW THEREFORE, BE IT RESOLVED AND ORDERED by the Cullman County Commission, as governing body of Cullman County, Alabama, as follows:

SECTION 1. Levy of Privilege or License Tax. Pursuant to Section 40-12-4 Code of Alabama (1975) 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) Upon every person, firm or corporation, (including the State of Alabama, the University of Alabama, Auburn University and all other higher learning in the State, whether such 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 County of Cullman 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 materials and supplies to any person for use in fulfilling a contract for the painting, repair or reconditioning of vessels, barges, ships and other watercraft of over five tons load displacement), an amount equal to one-half of one percent (1/2%) 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 a retailer on the gross sales of the business.

(b) Upon every person, firm or corporation engaged or continuing within the County of Cullman, 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, and wrestling exhibitions, football and baseball games (including athletic contests conducted by or under the auspices of an educational institution within the County of Cullman 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 County of Cullman an amount equal to one-half of one percent (1/2%) of the gross receipts of any such business.

(c) Upon every person, firm or corporation engaged or continuing within the County of Cullman 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-half of one

percent (1/2%) 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 replacement 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) Upon every person firm or corporation engaged or continuing within the County of Cullman 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-half of one percent (1/2%) of 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.

(e) A tax shall not be levied and shall not be assessed pursuant to this Resolution upon any person, firm or corporation engaged or continuing within the County of Cullman in the business of selling any automotive vehicle, truck, a truck trailer or semi-trailer, mobile home, boats, motors, for boats and machines, 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 on the proceeds of sales of such items.

SECTION 2. Provisions of State Sales Tax Statutes Applicable to this Resolution and Taxes Herein Levied. The taxes levied by Section 1 of this Resolution shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishment 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 of collection of taxes. In addition, all exemptions applicable to sales taxes levied in Cullman County by a municipality shall be equally applicable to the sales taxes levied by Section 1 of this Resolution.

SECTION 3. Levy of Excise Tax.

(a) An excise tax is hereby imposed on the storage, use or other consumption in the County of Cullman 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 of more than five tons load displacement) purchased at retail on or after the effective date of this Resolution for storage, use or other consumption in the County of Cullman, except as provided in subsection (b) at the rate of one-half of one percent (1/2%) of the sales price of such property.

(b) An excise tax is hereby imposed on the storage, use or other consumption in the County of Cullman 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 one-half of one percent (1/2%) 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 of manufactured for use on or in the operation of such machines and are customarily so used.

SECTION 4. The taxes levied by Section 3 of this Resolution 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 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, as provided in Title 40, Section 23, Code of Alabama 1975, as amended. In addition, all exemptions applicable to use taxes levied in Cullman County by a municipality shall be equally applicable to the use taxes levied by Section 3 of this Resolution.

SECTION 5. Taxes are Cumulative. The taxes levied by this Resolution are cumulative with and in addition to, and not in lieu of or in substitution for, any and all licenses and taxes now or hereafter levied and collected by the State of Alabama, Cullman County, Alabama, or any incorporated municipality or other taxing authority in Cullman County, Alabama. This Resolution shall not operate or be construed to repeal any other license or tax levied by Cullman County, Alabama.

SECTION 6. The taxes levied under the provisions of the Resolution, except as otherwise provided, shall be due and payable in monthly installments on or before the 20th day of the month, next succeeding the month in which the taxes accrue.

SECTION 7. It shall be the duty of every person engaging or continuing in the County of Cullman in any business for which a privilege tax is imposed by this Resolution to keep and preserve suitable records of the gross sales, gross proceeds of sales and gross receipts or gross receipts of sales of such business and such other books or accounts as may be necessary to determine the amount of tax for which he is liable under the provisions of this Resolution. It shall be the duty of every person to keep and preserve all invoices of goods, wares and merchandise purchased for resale or otherwise and all such books, invoices and other records shall be open for examination at any time by the County of Cullman or its agents. Any person selling both at wholesale and retail shall keep his books so as to show separately the gross proceeds of wholesale sales and the gross proceeds of retail sales.

SECTION 8. The books, records and accounts required by this Resolution shall at all reasonable times be open to examination by the Cullman County Commission, or by any person designated by the Cullman County Commission. Any person who shall fail to keep such records or refuse to permit such examination thereof or shall fail to render any report required by this Resolution or who shall violate any other term or provision of this Resolution shall be guilty of a misdemeanor and upon conviction shall be fined not less than Twenty-Five dollars (\$25.00) no more than Five Hundred Dollars (\$500.00) for each such offense. Each failure shall constitute a separate offense and each day in which business is done without paying any delinquent license or privilege tax levied hereunder shall constitute a separate offense.

SECTION 9. Every itinerant vendor engaged in the business of selling tangible personal property at retail within the County of Cullman shall be subject to the terms of this Resolution.

SECTION 10. Every person subject to this Resolution may take a discount in an amount equal to five percent (5%) off the first One Hundred Dollars (\$100.00) of taxes paid to the County of Cullman and two percent (2%) off any taxes over One Hundred Dollars up to a maximum discount of Four Hundred Dollars (\$400.00) of all taxes paid to the County of Cullman under the provisions of this Resolution, provided the returns are made and the taxes paid before the same become delinquent hereunder.

If the reports are not filed within the time herein provided for, no such person shall be entitled to such discount, but shall pay to the County of Cullman the full amount of the tax together with interest at the rate of twelve percent (12%) per annum from the date the payment of said tax becomes delinquent.

SECTION 11. Use of Proceeds of Taxes. All of the proceeds of the taxes levied by this Resolution, less the cost of collection thereof, shall be distributed among the local boards of education in Cullman County, Alabama, as provided in Section 40-12-4 of the Code of Alabama 1975 and shall be used thereby exclusively for public school purposes, including specifically and without limitation capital improvements and the payment of debt service on obligations issued therefor.

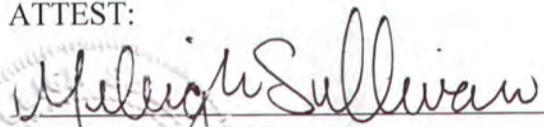
SECTION 12. Severability. Each and every provision of this Resolution is hereby declared to be independent provision and the holding of any provision hereof to be void and invalid for any reason shall not affect any other provision hereof and it is hereby declared that the other provisions of this Resolution would have been enacted regardless of any provision which might have been held invalid.

SECTION 13. Effective Date and Duration of Levy. This Resolution shall become effective on March 12, 2019. The taxes levied by this Resolution (a) shall be levied for a period of fifteen (15) years, being the period beginning on and including May 1, 2019 and ending on and including April 30, 2034, and (b) shall be due and payable monthly in arrears on or before the 20th day of the month next succeeding the month in which the taxes accrue, being the period beginning on June 20, 2019 and ending on May 20, 2034.

This Resolution shall be made a part of the Minutes of Meeting of the Cullman County Commission at which this action has been taken. The Clerk is hereby authorized and directed to effectuate such ministerial tasks.

Done this 12 day of March, 2019.

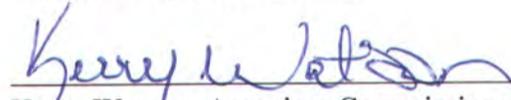
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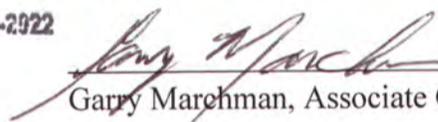

Clerk of County Commission



BY COMMISSION EXPIRES 07-11-2022


Kenneth Walker, Chairman


Kerry Watson, Associate Commissioner


Garry Marchman, Associate Commissioner

Tax Rate Confirmation for Cullman County (Locality Code 7122)
March 22, 2019

	Tax Rate CL	Corrected	Tax Rate PJ	Corrected
Sales Tax				
General	4.000%	_____	0.000%	_____
Amusement	4.000%	_____	0.000%	_____
Automotive	1.000%	_____	0.000%	_____
Withdrawal Fee	\$1.55	_____	\$0.00	_____
Farm	1.000%	_____	0.000%	_____
Manufacturing	2.000%	_____	0.000%	_____
Vending	4.000%	_____	0.000%	_____
Use Tax				
General	4.000%	_____	0.000%	_____
Automotive	1.000%	_____	0.000%	_____
Farm	1.000%	_____	0.000%	_____
Manufacturing	2.000%	_____	0.000%	_____
Rental				
General	0.000%	_____	0.000%	_____
Auto	0.000%	_____	0.000%	_____
Linens	0.000%	_____	0.000%	_____
Lodgings				
General	0.000%	_____	0.000%	_____
Per Night Fee	\$ 0.00	_____	\$0.00	_____

Are any of these taxes levied for educational purposes? Yes No

Administrator of above taxes: Chris King

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

Fay Jacobson (Signature of Authorized Official)

County Admin. 3-25-19 (Title/Date)