



# State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
Montgomery, Alabama 36132

August 24, 2017

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in the **City of Ft. Payne**, Alabama (located in DeKalb County ).

Sections 11-51-200, et seq., **Code of Alabama 1975**, authorize and empower municipalities to levy a true sales and use tax identical to the State Sales and Use Tax Laws except for the rates of tax and require the Alabama Department of Revenue upon request of the municipality to collect the tax.

On August 15, 2017, the governing body of the City of Ft. Payne adopted Ordinance No. 2017-11 levying a sales and use tax **effective October 1, 2017**. The tax levied by this ordinance is an amendment to the sales and use tax levied by Ordinance No. 85-4 and 97-34.

<b>Sales &amp; Use Tax Rates:</b>	<b><u>Old Rates</u></b>	<b><u>New Rates</u></b>
General Rate .....	3%	4%
Admissions to places of amusement and entertainment .....	3%	4%
Retail selling price of food for human consumption sold through vending machines .....	3%	4%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products .....	1%	1%
Machines, parts, and attachments for machines used in manufacturing tangible personal property .....	1%	1%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers .....	.5%	.5%
Withdrawal fee for automotive vehicle dealers only.....	\$2.50	\$2.50

The Law requires that the City of Ft. Payne sales and use taxes be collected, reported and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, the City of Ft. Payne sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>. Please direct all questions regarding the City of Ft. Payne sales and use taxes to this office:

Alabama Department of Revenue  
Sales and Use Tax Division  
Post Office Box 327710  
Montgomery, Alabama 36132-7710 (334-242-1490 or 1-866-576-6531)

STATE OF ALABAMA  
COUNTY OF DeKALB  
CITY OF FORT PAYNE



**Ordinance No. 2017-11**

***An Amendment to Ordinance No. 85-4, the Sales Tax Ordinance, and Ordinance No. 97-34, the Use Tax Ordinance***

Whereas: Ordinance 85-4 and Ordinance 97-34 levied a privilege or license or use tax against persons, firms, or corporations engaged in the business of selling tangible personal property at retail, or conducting places of amusement in the City of Fort Payne, Alabama; and provided for the collection of the said taxes, and provided penal ties for the violation of this ordinance.

***BE IT ORDAINED BY THE CITY COUNCIL, AS THE GOVERNING BODY OF FORT PAYNE, ALABAMA, AS FOLLOWS:***

- Section 1. That Ordinance 85-4, Sections (a), (b), and (f), together with Ordinance 97-34, Section 1(a), shall be, and hereby are, amended to substitute four percent (4%) in each Section where three percent (3%) now appears.
- Section 2. The tax levied and assessed by this ordinance is levied and assessed as an amendment of Ordinance 85-4 together with Ordinance 97-34, which shall remain in full force and effect except as specifically amended hereby.
- Section 3. That this sales and use tax increase shall go into effect October 1, 2017.
- Section 4. That all other ordinances or parts of ordinances in conflict hereof are expressly repealed and rescinded.
- Section 5. That if any part, section or subdivision of this ordinance shall be held unconstitutional or invalid for any reason, such holdings shall not be construed to invalidate or impair the remainder of this ordinance, which shall continue in full force and effect, notwithstanding such holding.
- Section 6. That this ordinance shall become effective immediately following its approval, adoption, and publication.

***APPROVED AND ADOPTED*** this 15<sup>th</sup> day of August, 2017

THE CITY OF FORT PAYNE BY:

Brian Baine  
Council President

ATTEST:

Robert A. Parker  
City Clerk

