

Gardendale
Posted 5/6/2019

Effective June 1, 2019

The City of Gardendale has increased their rental and lodgings taxes as shown below:

Rental Taxes:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	1.00%	4.00%
Auto	0.75%	1.00%
Linen	1.00%	4.00%

Lodgings Tax:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	8.00%	9.00%

Your City of Gardendale sales, use, rental and lodgings 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 City of Gardendale sales, use or rental taxes, please contact:

Avenu/RDS
P. O. Box 830725
Birmingham, AL 35283-0725
1-800-556-7274

If you have any question about your City of Gardendale lodgings taxes, please contact:

City of Gardendale
P. O. Box 889
Gardendale, AL 35071-0889
(205) 631-8789

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. 2019-006

AN ORDINANCE TO AMEND SECTION 10-118 OF THE CITY CODE OF ORDINANCES RELATING TO LODGING TAX RATES

BE IT ORDAINED by the City Council of the City of Gardendale, Alabama, while in regular session on the 4th day of March 2019, at 7:00 p.m., as follows:

SECTION 1. That Section 10-118 – Levy of tax of Article 10 of the City Code of Ordinances is hereby amended as follows:

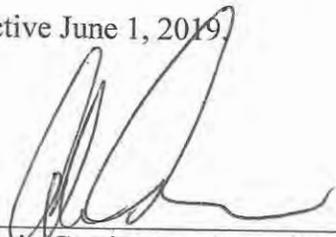
Sec. 10-118. - Levy of tax.

There is hereby levied and imposed, 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 amounts to be determined by the application of rates as herein provided as follows: upon every person engaging in the city in the business of renting or furnishing any rooms, lodgings, or accommodations to transients in any hotel, motel, inn, tourist court, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount equal to nine percent (9%) of the charge for such rooms, lodgings, or accommodations, including charges for use or rental of personal property and services furnished in such rooms.

SECTION 2. That any matters in said codes which are contrary to existing Ordinances of the City of Gardendale, Alabama shall prevail and that any existing Ordinances to the contrary are hereby repealed in that respect only.

SECTION 3. That if any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, held to be unconstitutional; such decision shall not affect the validity of the remaining portions of this ordinance. The City Council of the City of Gardendale hereby declares that it would have passed this ordinance, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

SECTION 4. That this Ordinance shall become effective June 1, 2019.


Alvin Currington, Council President

Approved :


Stan Hogeland, Mayor

CERTIFICATION

I, Melissa Honeycutt, City Clerk of the City of Gardendale, Alabama, do hereby certify that the foregoing is a true and correct copy of an Ordinance that was duly and legally adopted on the 4th day of March 2019, by the City Council of the City of Gardendale, Alabama, while in a regular session and was published in its entirety in the *North Jefferson News* on March 13, 2019.

Melissa Honeycutt

Melissa Honeycutt

ORDINANCE 2019-005

AN ORDINANCE TO INCREASE RENTAL LEASE TAX ON BUSINESSES ENGAGED IN THE BUSINESS OF LEASING OR RENTING PERSONAL PROPERTY AND AMENDING ORDINANCE 94-12

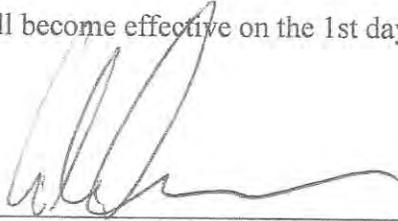
BE IT ORDAINED by the City Council of the City of Gardendale, Alabama, while in a regular session on March 4, 2019, at 7:00 p.m. as follows:

SECTION 1. That Section 1 of Ordinance 94-12 be and is hereby amended to read as follows:

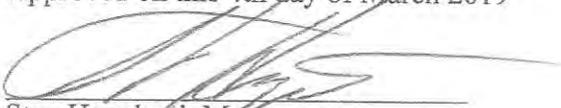
“Section 1. LEVY AND AMOUNT OF TAX. In addition to all other taxes now imposed by law, there is hereby levied and shall be collected as herein provided a privilege or license tax on each person engaging or continuing within this City in the business of leasing or renting tangible personal property at the rate of four percent (4%) 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 this City in the business of leasing or renting any automotive vehicle shall be at the rate of one percent (1%) of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle; provided further, that the tax levied in this ordinance shall not apply to any leasing or rental, as lessor, by the City, or any municipality or County in the City, or any public corporation organized under the laws of the State of Alabama, including without limiting the generality of the forgoing, any corporation organized under the provisions of sections 11-54-80 through 11-54-101, Code of Alabama; provided further, that the privilege or license tax on each person or firm engaging or continuing within this City in the business of the leasing and rental of linens and garments shall be at the rate of four percent (4%) of the gross proceeds derived by the lessor from the lease or rental of such linens and garments.”

SECTION 2. SEVERABILITY. If any section, subsection, sentence, clause or phrase of this chapter is for any reason held by a court of competent jurisdiction to be invalid, such holding shall not affect any other section, clause, provision or portion of this chapter which is not, in and of itself, invalid or unconstitutional.

SECTION 3. EFFECTIVE DATE. This ordinance shall become effective on the 1st day of June 2019.


Alvin Currington, Council President

Approved on this 4th day of March 2019


Stan Hogeland, Mayor

CERTIFICATION

I, Melissa Honeycutt, City Clerk of the City of Gardendale, Alabama, do hereby certify that the foregoing is a true and correct copy of an Ordinance that was duly and legally adopted on the 4th day of March 2019, by the City Council of the City of Gardendale, Alabama, while in a regular session and was published in its entirety in the *North Jefferson News* on MARCH 13, 2019.

Melina Honeycutt
Melissa Honeycutt

Tax Rate Confirmation for City of Gardendale (9360)
Date: March 22, 2019

	Tax Rate	Corrected
Sales Tax		
General	4.000%	_____
Amusement	4.000%	_____
Automotive	0.750%	_____
Withdrawal Fee	\$5.00	_____
Farm	1.000%	_____
Manufacturing	2.000%	_____
Vending	4.000%	_____
Use Tax		
General	4.000%	_____
Automotive	0.750%	_____
Farm	1.000%	_____
Manufacturing	2.000%	_____
Rental		
General	4.000%	_____
Auto	1.000%	Effective June 1, 2019
Linens	4.000%	Effective June 1, 2019
Lodgings		
General	9.000%	Effective June 1, 2019
Per Night Fee	\$ -	_____

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

Administrator of above taxes: Avenue / R.O.S (ST/03RT) City (Lodging)

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

Melma Honeycutt (Signature of Authorized Official)

City Clerk 2019.03.22 (Title/Date)