GLENCOE
Posted 11/2/2017

Effective December 1, 2017.

The City of Glencoe has increased their sales and use taxes and restated their rental and lodgings taxes as shown below:

Sales & Use Taxes:	**OLD RATES**	**NEW RATES**
General Rate	4.000	5.000
Admissions to places of amusement and entertainment	4.000	5.000
Retail Selling Price of food for human consumption sold through vending machines	4.000	5.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	1.500	1.500
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.500	1.500
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers	1.000	1.500
Withdrawal fee for automotive vehicle dealers only	5.00	5.00

If sales of tangible personal property are made or delivered, or if purchases of tangible personal property are stored, used or consumed, outside the corporate limits of the city but within the police jurisdiction of the city, the rates of tax are one-half of those stated above.

RentalTaxes:	**OLD RATES**	**NEW RATES**
General Rate	3.000	3.000
Auto	1.000	1.000
Linen	3.000	3.000

If leasing or renting of tangible personal property is made outside the corporate limits of the city but within the police jurisdiction, the rates of rental tax are one-half of those stated above.

Lodgings Tax:	**OLD RATES**	**NEW RATES**
General Rate	5.000	5.000

If the renting or furnishing of rooms, lodgings or accommodations to transients are made outside the corporate limits of the city but within the police jurisdiction, the rates of tax are one-half of those stated above.

Your City of Glencoe sales, use, rental and lodgings taxes may be remitted online through the Alabama Department of Revenue's online filing system My Alabama Taxes (MAT), the 'ONE SPOT' to file: http://revenue.alabama.gov/salestax/efiling.html. If you have any questions about your Glencoe taxes, please contact:

STACS
P.O. Box 3989
Muscle Shoals, AL 35662
(256) 383-5569

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. 2017-07

An Ordinance For Rental and Lease Tax; Sales Tax; Use Tax; and, Lodging Tax, In The City of Glencoe, Alabama

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GLENCOE, ALABAMA, AS FOLLOWS:

ARTICLE I: RENTAL AND LEASE TAX

1. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

(a) *Business* means all activities engaged in, or caused to be engaged in, by any person with the object of gain, profit, benefit, or advantage, either direct or indirect, to such person.

(b) *Gross proceeds* means the value proceeding or accruing from the leasing or rental of tangible personal property, including any license or privilege taxes passed on to a lessee by a lessor, without any deduction on account of the cost of the property so leased or rented, the cost of materials used, labor or service cost, interest paid, or any other expense whatsoever, and without any deductions on account of loss, and shall also include on the part of any person claiming exemption under Code of Ala. 1975, §§ 40-12-223, an amount equal to the amount of rental paid on any tangible personal property acquired under such exemption and thereafter diverted to the use of such person.

(c) *Leasing and rental* mean a transaction whereunder the person who owns or controls the possession of tangible personal property permits another person to have the possession or use thereof for a consideration and for the duration of a definite or indefinite period of time without transfer of the title to such property. The detention by the user thereof of freight cars, oxygen and acetylene tanks, and similar property, in respect of which detention a demurrage or per diem charge is made against the user of such property, shall not be deemed to constitute a transaction whereunder property is leased or rented to another within the meaning of this article.

(d) *Tangible personal property* means personal property which may be seen, weighed, measured, felt, or touched, or is in any other manner perceptible to the senses. The term "tangible personal property" shall not include stocks, bonds, notes, insurance or other contracts, or securities.

2. Levy of Tax.

In addition to all other licenses or taxes imposed by law or ordinance, there is hereby levied and shall be collected as provided in this article 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 three percent of the gross proceeds derived by the lessor from the lease or rental of tangible personal property; provided that the privilege or license tax on each person engaging or continuing within this city in the business of leasing or renting any automotive vehicle or truck trailer, semitrailer or house trailer shall be at the rate of one percent of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle or truck trailer, semitrailer or house trailer; provided further that the tax levied in this article shall not apply to any leasing or rental, as lessor, by the state, or any municipality or county in the state, or any public corporation organized under the laws of the state, including, without limiting the generality of the foregoing, any corporation organized under the provisions of Code of Ala. 1975, title 11, ch. 54, art. 4, div. 1 (Code of Ala. 1975, §§ 11-54-80 et seq.); provided further that the

3% Gen

1% Auto

privilege or license tax on each person engaging or continuing within this city in the business of the leasing and rental of linens and garments shall be at a rate of three percent of the gross proceeds derived by the lessor from the lease or rental of such linens and garments. 3% linen

3. Property rented in city for use outside city; property rented outside city for use in city; rental of certain vehicles.

(a) When a lessor in the city, who is in the business of leasing and renting tangible personal property, leases tangible personal property to a lessee in another city, such property to be used in the other city (outside of this city), and the lessor's records in this city show that the property is so leased to be used in the other city, the receipts derived from the property so leased are not subject to the tax imposed in this article.

(b) When the lessor is located outside of this city and rents tangible personal property to a lessee within this city, and the property so rented is being used in this city, the total gross receipts from the rental of such tangible personal property in this city will be subject to the tax.

(c) Any person engaging in the business of renting any automotive vehicle, truck trailer, semitrailer or house trailer within this city will be liable for the tax on the gross proceeds derived therefrom, although the automotive vehicle, truck trailer, semitrailer or house trailer may be turned in to the lessor, its agents or assigns in another city. In any case where an automotive vehicle, truck trailer, semitrailer or house trailer is leased in another city and turned in to the lessor or lessor's agent in this city, the rental receipts therefrom will not be subject to the tax imposed by this article.

(d) In any case where a lessor leases or rents a truck, truck trailer or semitrailer to a motor carrier in this city, the total gross receipts from the rental of the truck, truck trailer or semitrailer are subject to the tax fixed in this article, although the truck, truck trailer or semitrailer may occasionally travel outside of this city. In those cases where the lessor leases a truck, truck trailer or semitrailer to a motor carrier outside this city, the receipts therefrom will not be subject to the tax, although the truck, truck trailer or semitrailer may occasionally travel in this city.

4. Monthly report and payment of tax.

(a) The privilege license tax levied under this article, 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 privilege license tax accrues. On or before the 20th day of each month, every person on whom the amounts levied by this article are imposed shall render to the city, on a form prescribed by the city, a true and correct statement showing the gross proceeds of such person's business for the next preceding month, and the amount of gross proceeds which are not subject to the privilege license tax or are not to be used as a measurement of the amounts due by such person, and the nature thereof, together with such other information as the city may require; and at the time of making such monthly report such person shall compute the privilege license taxes due and shall pay to the city the amounts shown to be due.

(b) Beginning with calendar year 2004, a taxpayer may elect to pay the privilege license tax levied by this article on a calendar quarter basis if the total rental tax liability to the city averages less than $200.00 during the preceding calendar year. Beginning with calendar year 2004, a taxpayer may elect to pay the privilege license tax levied by this article on an annual basis if the total rental tax liability during the preceding year was less than $10.00. In order to qualify for quarterly or annual filing status, the taxpayer must have been in business for the entire preceding calendar year and have filed the required returns

and paid the required payments. Total rental tax liability means the amount of city rental tax, including applicable penalty and interest, remitted by or levied or assessed against the taxpayer.

5. Required records; inspection of records.

(a) It shall be the duty of every person engaging or continuing in any business for which a privilege license tax is imposed by this article to keep and preserve suitable records of the gross proceeds of any such business and such other books or accounts as may be necessary to determine the amount of tax for which such person is liable under the provisions of this article. It shall be the duty of every person to keep and preserve for a period of three years all invoices of gross proceeds proceeding or accruing from the leasing or rental taxed under this article.

(b) The books, records and accounts shall at all times be open to examination by the city director of revenue or any person authorized to act for the city. Upon demand by the representative of the city, it shall be the duty of any person subject to this license tax to submit all books, records and accounts for inspection and examination during reasonable business hours.

6. Exemptions.

Any rental or lease agreement executed before March 4, 2003, shall be exempt from the rental and lease tax levied in this article. When such an agreement is renewed, the rental and lease tax shall apply to it.

ARTICLE II: SALES TAX

1. Levy of tax

There is hereby levied, in addition to all other taxes of every kind imposed by law, and shall be collected as provided in this article, 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) *Retail sales.* Upon every person (including the state and its alcoholic beverage control board in the sale of alcoholic beverages of all kinds, the University of Alabama, Auburn University, and all other institutions of higher learning in the state, whether the institutions be denominational, state, county, or municipal institutions, and any association or other agency or instrumentality of the institutions) engaged or continuing within the city 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 sales of material and supplies to any person for use in fulfilling a contract for the painting, repair, or reconditioning of vessels, barges, ships, other watercraft, and commercial fishing vessels of over five tons load displacement as registered with the U.S. Coast Guard and licensed by the state department of conservation and natural resources), an amount equal to five percent of the gross proceeds of sales of the business, except where a different amount is expressly provided in this article; 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 the 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.

5% Gen

(b) *Amusements and entertainment.* Upon every person engaged or

Amusement 5%

continuing within the city 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, boxing and wrestling exhibitions, football and baseball games (including athletic contests conducted by or under the auspices of any educational institution within the city or any athletic association thereof, or other association, whether the institution or association be a denominational, state or county, or municipal institution or association or a state, county, or city school, or other institution, association or school), skating rinks, racetracks, golf courses, or any other place at which any exhibition, display, amusement, or entertainment is offered to the public or place where an admission fee is charged, including public bathing places and public dancehalls of every kind and description within the city, an amount equal to five percent of the gross receipts of any such business; provided, however, notwithstanding any language to the contrary in the prior portion of this subsection, the tax provisions so specified shall not apply to any athletic event conducted by a public primary or secondary school or any football playoff conducted by or under the auspices of the Alabama High School Athletic Association. The tax amount which would have been collected pursuant to this subsection shall continue to be collected by the public primary or secondary school but shall be retained by the school which collected it and shall be used by the school for school purposes.

Mfg Mach 1 1/2%

(c) *Machines for mining, quarrying, compounding, processing and manufacturing.* Upon every person engaged or continuing within the city in the business of selling at retail machines used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property, an amount equal to 1 1/2 percent of the gross proceeds of the sale of the machines. The term "machine," as used in this subsection, shall include machinery which is used for mining, quarrying, compounding, processing, or manufacturing tangible personal property, and the parts of the machines, attachments, and replacements therefor which are made or manufactured for use on or in the operation of the machines and which are necessary to the operation of the machines and are customarily so used.

Auto 1%

(d) *Vehicles.* Upon every person engaged or continuing within the city in the business of selling at retail any automotive vehicle, truck trailer, semitrailer, or house trailer, or mobile home set-up materials and supplies including but not limited to steps, blocks, anchoring, cable pipes, and any other materials pertaining thereto, an amount equal to one percent of the gross proceeds of sale of the automotive vehicle, truck trailer, semitrailer, or house trailer, or mobile home set-up materials and supplies; provided, however, where a person subject to the tax provided for in this subsection withdraws from his stock in trade any automotive vehicle or truck trailer, semitrailer, or house trailer for use by him or by his employee or agent in the operation of the business, there shall be paid, in lieu of the tax levied in this subsection, a fee of $5.00 per year or part thereof during which the automotive vehicle, truck trailer, semitrailer, or house trailer shall remain the property of the person. Each year or part thereof shall begin with the day or anniversary date, as the case may be, of such withdrawal and shall run for the 12 succeeding months or part thereof during which the automotive vehicle, truck trailer, semitrailer, or house trailer shall remain the property of the person. Where any used automotive vehicle or truck trailer, semitrailer, or house trailer is taken in trade or in a series of trades, as a credit or part payment on the sale of a new or used vehicle, the tax levied in this subsection shall be paid

W/D $5.00

on the net difference, that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.

(e) *Farm machinery.* Upon every person engaged or continuing within the city in the business of selling at retail any machine, 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 therefor 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, an amount equal to 1 1/2 percent of the gross proceeds of the sale thereof; provided that the 1 1/2 percent rate prescribed in this subsection with respect to parts, attachments and replacements shall not apply to any automotive vehicle or trailer designed primarily for public highway use, except farm trailers used primarily in the production and harvesting of agricultural commodities. Where any used machine, 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 and poultry on farms, is taken in trade or in a series of trades as a credit or part payment on a sale of a new or used machine, machinery or equipment, the tax levied in this subsection shall be paid on the net difference, that is, the price of the new or used machine, machinery or equipment sold, less the credit for the used machine, machinery or equipment taken in trade.

farm 1 1/2%

(f) *Coin-operated machines.* Upon every person engaged or continuing within the city 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 therefor, there is levied a tax equal to five percent of the cost of the food, food products, and beverages sold through the machines, which cost for the purpose of this subsection shall be the gross proceeds of sales of the business.

Vendg 5%

2. Applicability of state sales tax statutes.

The taxes levied by this article 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 sales tax statutes, except where inapplicable or where otherwise provided in this article, including all provisions of the state sales tax statutes for enforcement and collection of taxes.

3. Sales tax holiday.

(a) In conformity with the provisions of 1975 Code of Ala. §§§§ 40-23-2104 through 40-23-213, enacted as Act No. 2006-574 by the Alabama Legislature during the 2006 Regular Session, providing for a state sales tax holiday, and henceforth as the same may be amended, the City of Glencoe exempts "covered items" from municipal sales tax during the same period, beginning at 12:01 a.m. on the first Friday in August 2009 (August 7, 2009) and ending at 12:00 midnight the following Sunday (August 9, 2009).

(b) This section shall be subject to all terms, conditions, definitions, time periods, and rules as provided by Act 2006-574, except that the time period shall only be as specified in subsection (a) and not for all years thereafter.

ARTICLE III: USE TAX

1. Tax levied.

Gen 5%

(a) *Retail purchases.* An excise tax is hereby imposed on the storage, use or other consumption in the city of tangible personal property (not including, however, materials and supplies bought for use in fulfilling a contract for the painting, repairing or reconditioning of vessels, barges, ships, other watercraft and commercial fishing vessels of over five tons load displacement as registered with the U.S. Coast Guard and licensed by the state department of conservation and natural resources) purchased at retail on or after the effective date of the ordinance from which this article is derived, for storage, use or other consumption in the city, except as provided in subsections (b), (c) and (d) of this section, at the rate of five percent of the sales price of such property within the corporate limits of the city.

Mfg Mach 1½%

(b) *Machines for mining, quarrying, compounding, processing and manufacturing.* An excise tax is hereby imposed on the storage, use or other consumption in the city of any machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property purchased at retail on or after July 1, 2003, at the rate of 1 1/2 percent of the sales price of any such machine; provided that the term "machine," as used in this article, 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 therefor, 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.

Auto 1%

(c) *Vehicles.* An excise tax is hereby imposed on the storage, use or other consumption in the city of any automotive vehicle or truck trailer, semitrailer or house trailer, and mobile home set-up materials and supplies including but not limited to steps, blocks, anchoring, cable pipes and any other materials pertaining thereto, purchased at retail on or after July 1, 2003, for storage, use or other consumption in the city, at the rate of one percent of the sales price of such automotive vehicle, truck trailer, semitrailer or house trailer, and mobile home set-up materials and supplies within the corporate limits of the city. Where any used automotive vehicle or truck trailer, semitrailer or house trailer is taken in trade, or in a series of trades, as a credit or part payment on the sale of a new or used vehicle, the tax levied in this subsection shall be paid on the net difference, that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.

farm 1½%

(d) *Farm machinery.* An excise tax is hereby levied and imposed on the storage, use or other consumption in the city of any machine, 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 or replacements therefor 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, which is purchased at retail after July 1, 2003, for storage, use or other consumption in the city, at the rate of 1 1/2 percent of the sales price of such property within the corporate limits of the city, regardless of whether the retailer is or is not engaged in the business in the city.

2. Applicability of state use tax statutes.

The taxes levied by this article 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 otherwise provided in this article, including provisions of the state use tax statutes for enforcement and collection of taxes.

3. Use tax holiday.

(a) In conformity with the provisions of 1975 Code of Ala. §§§§ 40-23-210 through 40-23-213, enacted as Act No. 2006-574 by the Alabama Legislature during the 2006 Regular Session, providing for a state use tax holiday, and henceforth as the same may be amended, the City of Glencoe exempts "covered items" from municipal use tax during the same period, beginning at 12:01 a.m. on the first Friday in August 2009 (August 7, 2009) and ending at 12:00 midnight the following Sunday (August 9, 2009).

(b) This section shall be subject to all terms, conditions, definitions, time periods, and rules as provided by Act 2006-574, except that the time period shall only be as specified in subsection (a) and not for all years thereafter.

ARTICLE IV: LODGING TAX

1. Levy of tax.

(a) For the privilege of engaging or continuing within the city in the business activities referred to in this section, there is hereby levied, in addition to all other taxes of every kind imposed by law, and shall be collected as provided in this article, 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 against gross receipts as provided in subsection (b) of this section.

(b) There is hereby levied and imposed, in addition to all other taxes of every kind imposed by law, a privilege or license tax upon every person engaging in the business of renting or furnishing any rooms, lodgings or accommodations to transients for a consideration, in an amount to be determined by the application of the rate of five percent of the charge for such rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in such room. The tax shall not apply to rooms, lodgings or accommodations supplied for a period of 180 continuous days or more in any place.

2. Applicability of state lodgings tax statute.

This article and the taxes levied in this article shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the state lodgings tax statutes, except where inapplicable or where otherwise provided in this article, including all provisions of the state lodgings tax statutes for enforcement and collection of taxes.

ARTICLE V: EFFECTIVE DATE

1. Effective Date.

The effective date of the imposition of all taxes, levies and licenses described in all Articles hereinabove is December 1, 2017.

2. Severability.

The provisions of this ordinance are severable. If any provision, section, paragraph, sentence or part thereof or the application thereof to any employer or licensee or class of persons shall be held unconstitutional or invalid, such decision

shall not affect or impair the remainder of the ordinance, it being the legislative intent to ordain and enact each provision, section, paragraph, sentence and part thereof, separately and independently, of each other.

3. Repeal of ordinance.

All ordinances or parts of ordinances in conflict with this ordinance are to the extent of such conflict hereby repealed.

PASSED AND ADOPTED this the 26 day of September, 2017.

ATTEST:

Tashia Blackerby, City Clerk

Mayor Charles Gilchrist

Councilman Brent Lang

Councilman Chris Sims

Councilman Danny Wagnon

Councilman Chris Hare

Councilman Wayne Farley

COPY

ORDINANCE NO. 2017-08

An Ordinance Providing for the Levy of Tax in
The Police Jurisdiction of the City of Glencoe, Alabama; And Amending Ordinance Number 09-09

THE CITY OF GLENCOE DOES HEREBY IMPOSE A PRIVILEGE OR LICENSE TAX WITHIN THE POLICE JURISDICTION OF THE CITY OF GLENCOE, ALABAMA, AS FOLLOWS:

ARTICLE I: IMPOSITION OF TAX

Upon every person, firm, or corporation engaged in the doing of an act, or who shall do an act, or continuing in the doing of an act, or engaged in the operation of any business, or who shall engage in the operation of any business, within the police jurisdiction of the City but beyond the corporate limits of said City, for which or upon which a privilege or license tax is levied or required within the corporate limits of the City pursuant to Ordinance Number 2017-07, there is hereby levied, in addition to all other taxes of every kind now imposed by law or by municipal ordinance, to be collected as therein provided for the privilege or license taxes herein levied within the corporate limits of the City, a privilege or license tax equal to one-half of that provided, levied or required in Ordinance Number 2017-07 for the doing of such act, or the engaging or continuing therein, or the engaging or continuing in the operation of such business within the corporate limits of the City. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of said City but without the corporate limits thereof, all the provisions of Ordinance Number 2017-07 extend and apply to all the area within the police jurisdiction of the City of Glencoe, Alabama.

ARTICLE II: EFFECTIVE DATE

Section 1. Severability.

The provisions of this ordinance are severable. If any provision section, paragraph, sentence or part thereof or the application thereof to any employer or licensee or class of persons shall be held unconstitutional or invalid, such decision shall not affect or impair the remainder of the ordinance, it being the legislative intent to ordain and enact each provision, section, paragraph, sentence and part thereof, separately and independently, of each other.

Section 2. Repeal of ordinance.

All ordinances or parts of ordinances in conflict with this ordinance are to the extent of such conflict hereby repealed.

Section 3. Effective date.

The effective date of the imposition of all taxes, levies and licenses described in all Articles hereinabove is December 1, 2017.

PASSED AND ADOPTED this the 26th day of September, 2017.

ATTEST:

Tashia Blackerby, City Clerk

Mayor Charles Gilchrist

Councilman Brent Lang

Councilman Chris Sims

Councilman Danny Wagnon

Councilman Chris Hare

Councilman Wayne Farley

CITY OF GLENCOE

201 West Chastain Boulevard
Glencoe, Alabama 35905
(256) 492-1424 • Fax (256) 494-1339
tashiablackerby@cityofglencoe.net

Tashia Blackerby
City Clerk

PUBLIC NOTICE

September 27, 2017

The City of Glencoe passed two ordinances on Tuesday, September 26, 2017:

Ordinance 2017-07 increased the Sales tax, Use tax, Amusement tax and Vending tax from 4% to 5% in the City of Glencoe.

Ordinance 2017-08 increased Sales tax, Use tax, Amusement tax and Vending tax from 2% to 2.5% in the Police Jurisdiction.

Both of these ordinances will go in effect on December 1, 2017.

If you would like to read a copy of these ordinances please come by City Hall and you will be able to view them.

Tashia Blackerby

Tashia Blackerby
City Clerk
City of Glencoe

CITY OF GLENCOE

201 West Chastain Boulevard
Glencoe, Alabama 35905
(256) 492-1424 • Fax (256) 494-1339
tashiablackerby@cityofglencoe.net

Tashia Blackerby
City Clerk

October 23, 2017

I, Tashia Blackerby, City Clerk for the City of Glencoe, Alabama, do hereby certify that the foregoing Public Notice was posted in the following three public places within the City of Glencoe: 1) City Hall, 2) United States Post Office of Glencoe, Alabama, 3) Mr. G's., beginning on the September 27, 2017, in accordance with the provisions of Code of Alabama, 1975, Section 11-45-8.

Signed this the 23rd of October, 2017

Tashia Blackerby

Tashia Blackerby, City Clerk