

JASPER
Posted 12/8/16

Effective January 1, 2017.

The City of Jasper has increased their rental tax as shown below:

| Rental Taxes: | <u>OLD</u> <u>RATES</u> | <u>NEW</u> <u>RATES</u> |
|----------------------|------------------------------------|------------------------------------|
| General Rate | 2.000 | 3.000 |
| Auto | .500 | .750 |
| Linen | 2.000 | 3.000 |

Your City of Jasper rental, sales, use 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 City of Jasper taxes, please contact:

City of Jasper
P.O. Box 2131
Jasper, AL 35502
(205) 221-8533

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

**AN ORDINANCE OF THE CITY COUNCIL OF THE
CITY OF JASPER, ALABAMA**

Ordinance No.: 2016 - _____

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975, SECTIONS 11-51-200 THROUGH 11-51-207, THIS ORDINANCE LEVIES A RENTAL OR LEASE TAX ON EACH PERSON ENGAGING OR CONTINUING WITHIN THE CITY OF JASPER, ALABAMA IN THE BUSINESS OF LEASING OR RENTING TANGIBLE PERSONAL PROPERTY, AND REPEALS A PRIOR ORDINANCE LEVYING SIMILAR TAXES.

Pursuant to the provisions of Code of Alabama 1975, Sections 11-51-200 through 11-51-207, be it ordained by the City Council of the City of Jasper, in the State of Alabama as follows:

Section 1. 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 on each person engaging or continuing within the City of Jasper in the business of leasing or renting tangible personal property at the rate of 3 percent (3.00%) 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 the City in the business of leasing or renting any automotive vehicle or truck trailer, semi-trailer or house trailer shall be at the rate of three-fourths of one percent (0.75%) of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle or truck trailer, semi-trailer or house trailer; provided further, that the tax levied in this ordinance 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 Section 11-54-80 through 11-54-101; Code of Alabama 1975; provided further, that the privilege or license tax on each person or firm engaging or continuing within the City in the business of leasing or renting of linens and garments shall be at the rate of 3 percent (3.00%) of the gross proceeds derived by the lessor from the lease or rental of such linens and garments.

Section 2. Provisions of State Rental Tax Statutes Applicable to this Ordinance and Taxes herein levied. The tax levied by Section 1 of this ordinance shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions as provided by Sections 40-2A-7 and 40-12-220 to 40-12-224, inclusive.

Section 3. The tax levied and assessed by this ordinance is levied and assessed in lieu of the tax levied by Ordinance No. 1987-59, adopted by the City of Jasper on April 21, 1987. Said ordinance is hereby repealed as of the effective date of this ordinance.

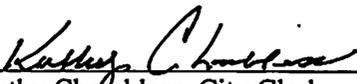
Section 4. **Effective Date.** This ordinance shall become effective on the first day of January, 2017, and the first payment of taxes hereunder shall be due and payable on the twentieth day of February, 2017.

Section 5. Adopted and approved this 6th day of December, 2016.

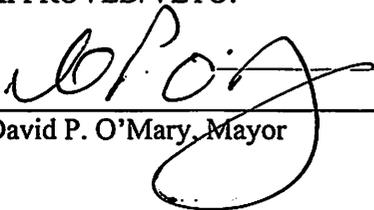
CITY COUNCIL OF THE CITY OF
JASPER, ALABAMA

By: 
Presiding Officer

ATTEST:


Kathy Chambless, City Clerk

APPROVED/VETO:


David P. O'Mary, Mayor