

**Jefferson County**  
Posted 8/22/18

Effective September 1, 2018

The governing body of Jefferson County has adopted Ordinance 2018-288 levying a rental tax **effective September 1, 2018**, with a due date of October 20, 2018.

Rental Tax Rate:

Transportation Automotive Vehicle.....3%

The Transportation Automotive Vehicle rental tax rate is levied against any person, organization, or other entity engaging or continuing in Jefferson County in the business of leasing or renting any passenger automotive vehicle, the duration of the lease being not more than one year.

Your Jefferson County sales, use and rental taxes may be remitted online through 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 Jefferson County taxes, please contact:

Jefferson County  
P. O. Box 830710  
Birmingham, AL 35283-0710  
205-325-5195

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

ACT #2018-288

1 SB311  
2 189563-3  
3 By Senator Waggoner (N & P)  
4 RFD: Local Legislation, Jefferson County  
5 First Read: 13-FEB-18



1 SB311

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With Notice and Proof

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ENROLLED, An Act,

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Relating to Jefferson County; to amend Act 2001-550

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of the 2001 Regular Session (Acts 2001, p. 1106), now

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appearing as Section 45-37-244.01 of the Code of Alabama 1975,

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which provides for the levy of an additional automobile rental

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tax in Jefferson County to be used by the Birmingham-Jefferson

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Civic Center Authority for the support of the operation of the

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authority, including, but not limited to, capital expansion,

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renovation, and maintenance; to amend the conditions upon

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which Act 2001-550 will become operative.

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BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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Section 1. Act 2001-550 of the 2001 Regular Session

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(Acts 2001, p. 1106) now appearing as Section 45-37-244.01 of

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the Code of Alabama 1975, is amended to read as follows:

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"§45-37-244.01.

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"(a) In Jefferson County, in addition to all other

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taxes imposed by law, there is hereby levied an additional

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privilege or license tax, in the amount hereinafter prescribed

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against any person, organization, or other entity engaging or

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continuing in the county in the business of leasing or renting

1 any passenger automotive vehicle, the duration of the lease  
2 being not more than one year. The amount of the taxes levied  
3 by this section shall be equal to three percent of the gross  
4 proceeds derived by the lessor from the lease or rental of  
5 such passenger automotive vehicle for not more than one year.  
6 The taxes levied by this section shall become effective  
7 September 1, 2001.

8 "(b) All amounts collected pursuant to this section  
9 shall be allocated to the Birmingham-Jefferson Civic Center  
10 Authority, established by Sections 45-37-90 to 45-37-90.07,  
11 inclusive, and shall be used for the support of the operation  
12 of the authority, including, but not limited to, capital  
13 expansion, renovation, and maintenance.

14 "(c) The taxes levied by this section, except as  
15 otherwise provided, shall be due and payable to the director  
16 of revenue or any other county officer or employee charged  
17 with the duty of collecting county licenses or privilege  
18 taxes, on or before the last day of each month next succeeding  
19 the month in which the tax accrues. On or before the last day  
20 of each month after the ratification date of the taxes, every  
21 person upon whom the tax is levied by this section shall  
22 render to the director on a form prescribed by him or her, a  
23 true and correct statement showing the gross proceeds of the  
24 business subject to the tax for the then preceding month,  
25 together with such other information as the director may

1 demand and require. When making the monthly report the  
2 taxpayer shall compute and pay to the director the amount of  
3 taxes shown to be due, provided, however, any person subject  
4 to the tax who conducts any business on a credit basis may  
5 defer reporting and paying the tax until after the person has  
6 received payment for the items, articles, or accommodations  
7 furnished. In the event the taxpayer so defers reporting and  
8 paying any taxes, he or she shall thereafter include in each  
9 monthly report all credit collections made during the then  
10 preceding month and shall pay the amount of taxes computed  
11 thereon at the time of filing the report. Every person engaged  
12 or continuing in any business subject to the taxes levied by  
13 this section shall keep and preserve suitable records of the  
14 gross proceeds of the business and such other books or  
15 accounts as may be necessary to determine the amount of tax  
16 for which he or she is liable. The records shall be kept and  
17 preserved for a period of five years and shall be open for  
18 examination at any time by the director or by any duly  
19 authorized agent, deputy, or employees of the director. Any  
20 person who fails to pay the tax levied by this section within  
21 the time required by this section shall pay in addition to the  
22 tax a penalty of 10 percent of the amount of tax due, together  
23 with interest thereon at the rate of one-half of one percent  
24 per month or fraction thereof from the date on which the tax  
25 became due and payable, to be assessed and collected as a part

1 of the tax. The director may waive or remit the penalty or any  
2 portion thereof.

3 "(d) The failure of any person to pay any tax levied  
4 by this section within the time specified for the payment of  
5 the same by this section shall constitute a misdemeanor. The  
6 violation of any of the provisions of this section by any  
7 person shall constitute a misdemeanor. Any person violating  
8 any provisions of this section shall upon conviction be  
9 punished by a fine of not more than five hundred dollars  
10 (\$500) or may be sentenced not to exceed six months, or both,  
11 unless a different punishment is prescribed herein.

12 "(e) Before the twentieth day of each calendar  
13 month, the director shall pay, pursuant to subsection (b), in  
14 the amounts allocated therein to the Birmingham-Jefferson  
15 Civic Center Authority, all of the license and privilege taxes  
16 levied by this section received by him or her during the next  
17 preceding calendar month.

18 "(f) None of the provisions of this section shall be  
19 applied in such manner as to violate the Commerce Clause of  
20 the United States Constitution. Should any provision of this  
21 section be held invalid, the validity thereof shall not alter  
22 the remaining provisions of this section.

23 ~~"(g) This section shall only become operative on the~~  
24 ~~date when the bond counsel for any bonds issued by the~~  
25 ~~authority certifies to the revenue director that revenue~~

1 ~~sources are available from this section and Section~~  
2 ~~45-37-245.02 and Section 45-37-243.40, along with any other~~  
3 ~~revenue sources, including, but not limited to, revenue~~  
4 ~~derived from the city or county, or both, are sufficient to~~  
5 ~~provide debt service on a bond issue of three hundred million~~  
6 ~~dollars (\$300,000,000). This section shall become operative on~~  
7 ~~the first day of the second calendar month after the chair of~~  
8 ~~the Birmingham-Jefferson Civic Center Authority delivers to~~  
9 ~~the Director of Revenue, or other collecting officer of the~~  
10 ~~county, a certificate stating that the authority has made a~~  
11 ~~contractual commitment for the construction of a stadium that,~~  
12 ~~in the authority's judgment, is suitable for NCAA Division I~~  
13 ~~Football Bowl Subdivision football games. The contractual~~  
14 ~~commitment must be a bond purchase agreement, loan agreement,~~  
15 ~~or other financing commitment that will provide funds,~~  
16 ~~together with other funds available or contractually committed~~  
17 ~~to the authority, that, in the authority's judgment, will be~~  
18 ~~sufficient to complete construction of the stadium."~~

19 Section 2. This act shall become effective  
20 immediately following its passage and approval by the  
21 Governor, or its otherwise becoming a law.

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*Dale Mah*  
President and Presiding Officer of the Senate

*Mac McKittrick*  
Speaker of the House of Representatives

SB311  
Senate 20-FEB-18  
I hereby certify that the within Act originated in and passed  
the Senate.

Patrick Harris,  
Secretary.

House of Representatives  
Passed: 20-MAR-18

By: Senator Waggoner

**APPROVED** 3/22/18

**TIME** 10:02am

*Kay Ivey*  
**GOVERNOR**

Alabama Secretary Of Sta

Act Num....: 2018-288  
Bill Num....: S-311

Recv'd 03/22/18 01:25pm

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SLF

years 08 nays 0 abstain 1  
And was ordered sent forthwith to the House.

attached to the Bill, SB 311  
YEAS 34 NAYS 3

SPONSOR

W. H. Harris  
SPONSORS

SENATE ACTION

DATE: 2-13 2018  
RD 1 RFD LLJ

I hereby certify that the notice & proof is attached to the Bill, SB \_\_\_\_\_ as required in the General Acts of Alabama, 1975 Act No. 919.

**PATRICK HARRIS,**  
Secretary

This Bill was referred to the Standing Committee of the Senate on LLJ

and was acted upon by such Committee in session and is by order of the Committee returned therefrom with a favorable report w/amd(s) \_\_\_\_\_ w/sub \_\_\_\_\_ w/eng sub \_\_\_\_\_

years 7 nays 0 abstain 0  
this 15 day of Feb 2018  
P. W. Harris, Chairperson

DATE: 2-15 2018  
RF FAY RD 2 CAL

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill, SB 311.  
years 22 nays 0 abstain 1

**PATRICK HARRIS,**  
Secretary

DATE: 2-20-18 RD 3 at length  
PASSED  PASSED AS AMENDED

HOUSE ACTION

HOUSE ACTION (NAP)  
DATE: 2-20 2018  
RD 1 RFD JCL

**REPORT OF STANDING COMMITTEE**  
This bill having been referred by the House to its standing committee on \_\_\_\_\_

Jefferson County Legislation  
was acted upon by such Committee in session, and returned therefrom to the House with the recommendation that it be Passed,  
w/amd(s) 0 w/sub 0  
this 8th day of March, 2018.  
J. W. Harris, Chairperson

DATE: 3-8 2018  
RF \_\_\_\_\_ RD 2 CAL

DATE: \_\_\_\_\_  
RE-REFERRED  RE-COMMITTED   
COMMITTEE \_\_\_\_\_

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is

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# JEFFERSON COUNTY COMMISSION



JAMES A. "JIMMIE" STEPHENS – PRESIDENT  
SANDRA LITTLE BROWN – PRESIDENT PRO TEMPORE  
GEORGE F. BOWMAN  
DAVID CARRINGTON  
T. JOE KNIGHT

**TONY PETELOS**  
Chief Executive Officer

**TRAVIS A. HULSEY, Director**  
Department of Revenue

Suite A-100 Courthouse  
716 Richard Arrington Jr. Blvd. N  
Birmingham, AL 35203

July 30, 2018



James R Mayberry  
Revenue Manager, Local Tax Section  
Alabama Department of Revenue  
Sales and Use Tax Division  
P O Box 327710  
Montgomery AL 36132-7710

RE: Jefferson County Automobile Rental Tax

Mr. Mayberry,

Please accept this letter as official notification that the Jefferson County Department of Revenue received the certification from the Birmingham-Jefferson Civic Center Authority as prescribed in Act 2018-288 to make the Automobile Rental Tax become operative on September 1, 2018.

I am enclosing a copy of the certification for your records. Please let me know if you need any additional information from Jefferson County.

Sincerely,

Darrick P. Williams  
Principal Accountant  
Jefferson County Department of Revenue

Enclosure: Certificate from BJCC

**CERTIFICATE PURSUANT TO ACT NO. 2001-550,  
AS AMENDED BY ACT NO. 2018-88**

This certificate is being delivered pursuant to Act No. 2001-550 enacted at the 2001 Regular Session of the Alabama Legislature, as amended by Act No. 2018-288 enacted at the 2018 Regular Session of the Alabama Legislature (as amended, the "Act"). The Act authorizes the levy and collection of a car rental tax in Jefferson County (the "Car Rental Tax") for the benefit of the Birmingham-Jefferson Civic Center Authority (the "Authority"). On July 17, 2018, the Authority entered into four separate bond purchase agreements and a private placement commitment letter (collectively, the "Contractual Commitments") in connection with the issuance of its Series 2018 Bonds, which will be issued on August 7, 2018 in six separate series in the aggregate principal amount of \$301,055,000 (the "Bonds"). The Bonds are being issued, in part, to provide financing for the construction of an open air, flexible use stadium to be located at the Authority's civic center complex. Maynard Cooper & Gale, P.C. ("Bond Counsel") has served as bond counsel to the Authority in connection with the issuance of the Bonds.

1. Pursuant to the Act, the Chairman of the Authority hereby certifies to the Director of Revenue of Jefferson County (the "Director of Revenue") that (i) the Authority has made a contractual commitment for the construction of a stadium that, in the Authority's judgment, is suitable for NCAA Division I Football Bowl Subdivision football games (the "Stadium") and (ii) the Contractual Commitments will provide funds, together with other funds available or contractually committed to the Authority, that, in the Authority's judgment, will be sufficient to complete construction of the Stadium.

2. Pursuant to the Act, Bond Counsel hereby certifies to the Director of Revenue that revenue sources are available to the Authority from the Act, from §45-37-245.02 of the Code of Alabama (1975) and from §45-37-243.40 of the Code of Alabama (1975), along with all other revenue sources available to the Authority, including, but not limited to, revenue derived from the City of Birmingham and from Jefferson County, Alabama, in amounts sufficient to provide debt service on a bond issue of three hundred million dollars (\$300,000,000). In making the foregoing certification, Bond Counsel has assumed that the revenue streams currently available to the Authority to pay debt service on the Bonds, which are described in the offering documents for the Bonds, will continue to be available to the Authority while the Bonds are outstanding in substantially the same manner as such revenue streams exist on the date of this certificate.

3. Based on these certifications the Director of Revenue is authorized to levy the Car Rental Tax beginning in the month of September, 2018.

**IN WITNESS WHEREOF**, this certificate has been executed on behalf of the Authority and Bond Counsel by the undersigned.

Dated: July 26, 2018.

**BIRMINGHAM-JEFFERSON CIVIC CENTER  
AUTHORITY**

By: C. Dennis Lathem  
C. Dennis Lathem, Chairman of the Authority

**MAYNARD, COOPER & GALE, P.C.**

By: Kevin W. Beatty  
Kevin W. Beatty