



# State of Alabama

## Department of Revenue

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

December 21, 2018

TO: ALL PERSONS, FIRMS, AND CORPORATIONS; engaging in the business of leasing or renting tangible personal property in the City of Sylacauga, Alabama (located in Talladega County).

Article 3, Chapter 51, Title 11, et seq., **Code of Alabama 1975**, authorizes and empowers municipalities to levy a true sales, use, rental, and lodgings tax identical to corresponding State Tax Laws except for the rates of tax.

On November 6, 2018, the governing body of the **City of Sylacauga** adopted Ordinance No. 2204-18 levying a increase in Rental tax **effective January 1, 2019** with a due date of February 20, 2019.

#### Rental Tax Rates:

General Rate _____	3%
Lease or rental of automobile vehicles, truck trailers, semi-trailers, and house trailers _____	1.25%
Lease or rental of linens and garments _____	3%

The Law requires that the City of Sylacauga local taxes be collected, reported and remitted in the same manner as the State sales, use, rental and lodgings taxes. When you file and pay electronically, the City of Sylacauga local 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 City of Sylacauga local 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 866-576-6531

ORDINANCE NO. 2204-18

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975, SECTIONS 11-51-180, THIS ORDINANCE LEVIES A RENTAL OR LEASE TAX ON EACH PERSON ENGAGING OR CONTINUING WITHIN THE CITY OF SYLACAUGA, ALABAMA, IN THE BUSINESS OF LEASING OR RENTING TANGIBLE PERSONAL PROPERTY; PROVIDES FOR THE COLLECTION OF THE SAID TAX; PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE; AND REPEALS A PRIOR ORDINANCE LEVYING SIMILAR TAXES

Pursuant to the provisions of the Code of Alabama 1975, Sections 11-51-180, BE IT ORDAINED by the City Council of the City of Sylacauga, 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 Sylacauga in the business of leasing or renting tangible personal property at the rate of three percent (3%) 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 one and one fourth percent (1.25%) 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 law 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 the leasing and rental of linens and garments shall be at the rate of three percent (3%) 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 taxes 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 are provided by Section 40-2A-7 and 40-12-200 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. 1932, adopted August 4, 1999. Said Ordinance 1932 is hereby rescinded and repealed as of the effective date of this ordinance.

SECTION 4. Effective Date. This ordinance shall become effective on the first day of January, 2019, and the first payment of taxes hereunder shall be due and payable on the twentieth day of February, 2019. This ordinance shall remain in full force and effect and shall apply to each month of the year 2019, beginning with the month of January and to each month of each calendar year thereafter from year to year.

ADOPTED this 6th day of November, 2018.

CITY OF SYLACAUGA  
A Municipal Corporation



Lee Perryman, City Council President

TRANSMITTED TO MAYOR this 6th day of November, 2018.



Patricia G. Carden, City Clerk/Treasurer

ACTION BY MAYOR

APPROVED this 6th day of November, 2018.

  
James Heigl, Mayor

ATTEST:

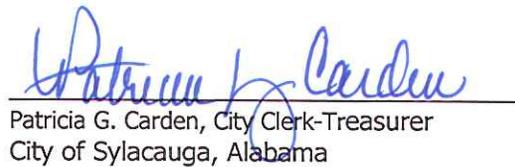
  
Patricia G. Carden, City Clerk/Treasurer

CERTIFICATION

STATE OF ALABAMA )  
TALLADEGA COUNTY )

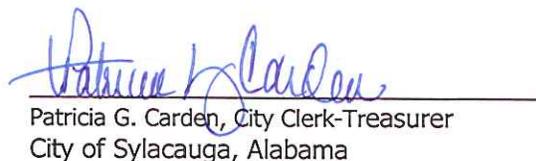
I, Patricia G. Carden, the duly appointed, qualified and acting Clerk of the City of Sylacauga, Alabama, do hereby certify that the above document is a true and correct copy of Ordinance No. 2204-18, as adopted by the City Council of the City of Sylacauga, Alabama, at its regular meeting held on the 6th day of November, 2018, the original of said document is on file and of record in my office in the Sylacauga Municipal Complex, in the City of Sylacauga, Alabama.

In witness whereof, I have hereunto set my hand and the official seal of the City of Sylacauga, Alabama on this the 6th day of November, 2018.

  
Patricia G. Carden, City Clerk-Treasurer  
City of Sylacauga, Alabama

CERTIFICATION OF PUBLICATION

I, Patricia G. Carden, City Clerk-Treasurer of the City of Sylacauga, hereby certify that the above Ordinance was duly adopted by the City Council of the City of Sylacauga at a regular meeting held on the 6 day of November 2018, and that same has been published in accordance with law in the *Daily Home* newspaper on the 16 day November, 2018.

  
Patricia G. Carden, City Clerk-Treasurer  
City of Sylacauga, Alabama

## City of Sylacauga (9442) Rental and Lodgings Tax Rate Confirmation

The tax rates in the table below are based on Rental Ordinance 2204-18 and Lodgings Ordinance 2205-18 effective January 1, 2019. Please review and make any necessary corrections. By signing below, you are confirming the tax rate information, with corrections, is the current tax rate information for the City of Sylacauga.

	Rate Type	Ord. No 2204-18	Corrected Rate
Rental Tax	General	3.000%	_____
	Automotive	1.250%	_____
	Linens	3.000%	_____

	Rate Type	Ord. No 2205-18	Corrected Rate
Lodging Tax	General	10.000%	_____
	Per Night Fee	\$0.00	_____
	Tax Administrator – ADOR		

None of the taxes above or any portion thereof is dedicated or earmarked for education.

I, Patricia G. Carden, do confirm that the tax rates shown above are correct. If rate is incorrect, the incorrect tax rate has been lined out and the correct tax rate has been indicated in the column titled "Corrected Rate".



\_\_\_\_\_  
Signature of authorized City Official

City Clerk/Treasurer  
Title of signing official

12-10-18  
Date