

TALLAPOOSA COUNTY

Posted 8/13/15

Effective September 1, 2015.

Tallapoosa County has increased their sales and use taxes as shown below:

	<u>OLD RATES</u>	<u>NEW RATES</u>
Sales Taxes:		
General Rate	1.000	2.000
Admissions to places of amusement and entertainment	1.000	2.000
Retail Selling Price of food for human consumption sold through vending machines	1.000	2.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	.100	.200
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	.100	.200
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	.100	.200
Withdrawal fee for automotive vehicle dealers only	1.00	2.00
	<u>OLD RATES</u>	<u>NEW RATES</u>
Use Taxes:		
General Rate .....	.100	.200
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	.100	.200
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	.100	.200
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	.100	.200

Your Tallapoosa County sales and use 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 Tallapoosa County sales and use taxes, please contact:

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

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE
Sales, Use & Business Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490

Tallapoosa County Sales & Use Tax Rate Confirmation

By signing below, you are confirming the tax rate information, with corrections, is the current tax rate information for Tallapoosa County.

	Rate Type	Ord Passed 06/30/1989 (As revised)	Res Passed 05/11/2015	Total Tax Rate	Corrected Rate
Sales Tax	General	1.000%	1.000%	2.000%	_____
	Amusement	1.000%	1.000%	2.000%	_____
	Mfg. Machines	0.100%	0.100%	0.200%	_____
	Automotive	0.100%	0.100%	0.200%	_____
	Demo Fee	\$1.00	\$1.00	\$2.00	_____
	Farm	0.100%	0.100%	0.200%	_____
	Vending	1.000%	1.000%	2.000%	_____
Use Tax	General	0.100%	0.100%	0.200%	_____
	Mfg. Machines	0.100%	0.100%	0.200%	_____
	Automotive	0.100%	0.100%	0.200%	_____
	Farm	0.100%	0.100%	0.200%	_____

Tax Administrator – Revenue Discovery Systems (RDS)

100% of the taxes above is dedicated or earmarked for education.

I, Blake Beck, 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 County Official

Administrator

Title of signing official

7/17/15

Date

STATE OF ALABAMA)
)
COUNTY OF TALLAPOOSA)

RESOLUTION OF TALLAPOOSA COUNTY COMMISSION

Come now the undersigned members of the Tallapoosa County Commission (TCC) on the 11th day of May, 2015, and after consideration of all facts and circumstances state as follows:

1. Since 2008, per-student STATE funding for K-12 in Alabama has decreased by 17.8%.
2. Since 2008, STATE OF ALABAMA spending per child for education has decreased by \$1,128.00.
3. STATE funding for transportation operations is funded at 75% of actual costs.
4. School systems have received NO technology monies from the STATE OF ALABAMA for six consecutive years.
5. School systems have received NO professional development monies from, the STATE OF ALABAMA for six consecutive years.
6. School systems have received NO library enhancement monies from the STATE OF ALABAMA for six consecutive years.
7. Schools have received NO common purchase monies from the STATE OF ALABAMA for six consecutive years.
8. ALABAMA STATE FUNDING for teacher materials and supplies were reduced to zero in 2010-2011; reduced by 75% in 2012; and, reduced by 42% in 2013-2015 from 2008 funding levels.

NOW, THEREFORE, in consideration thereof, it is RESOLVED that the local funding for education must be increased for the benefit of the children being educated in Tallapoosa County. Pursuant to *Sections 40-12-4, et seq, Code of Alabama (1975)*, It is, therefore, RESOLVED by the Tallapoosa County Commission as follows:

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 sales, privilege, or license tax against the person on account of the business activities and in the amount of **one (1) percent** to be determined against gross sales or gross receipts.

This resolution hereby adopts and incorporates by reference the terms and requirements set forth in the resolution of this Commission dated the 1st day of September, 1989 wherein this Commission previously adopted a one (1) cent sales tax. (see attached Exhibit A)

The effective date shall be the 1st day of September, 2015.

BE IT ALSO RESOLVED by the Tallapoosa County Commission that the following limitations are placed upon the use of the funds generated by the tax. The Boards of Education must use the funds for the following purposes only:

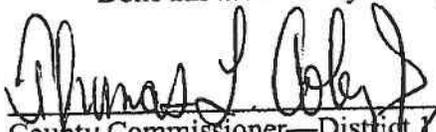
- Capital Improvements
- Technology wireless infrastructure
- Technology
- Professional Development
- Debt Service

FURTHER, the Boards of Education must cause the Chief Schools Financial Officer to establish a separate budget account to manage the said revenue that will be transparent to all and updated monthly.

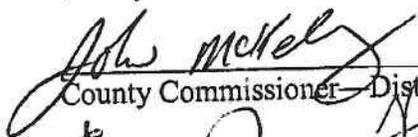
FURTHER, the Tallapoosa County Board of Education must seek and conduct a public referendum for the passage of district ad valorem property tax for education of a minimum of three (3) mills. This referendum must be held within thirty-six (36) months. Upon passage of the property or if the Tallapoosa County Board of Education fails to seek and conduct a public referendum, then this sales tax will be **RESCINDED**.

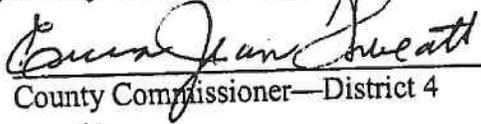
FURTHER, If any Board of Education fails to use the funds as stated above or fails to provide the transparency in spending stated above, this sales tax will be **RESCINDED**.

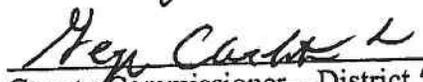
Done this the 11th day of May, 2015, by the Tallapoosa County Commission.


County Commissioner—District 1


County Commissioner—District 2


County Commissioner—District 3


County Commissioner—District 4


County Commissioner—District 5

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RESOLUTION

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Exhibit - A

PURSUANT TO THE PROVISIONS OF SECTIONS 40-12-4 THROUGH 40-12-7, CODE OF ALABAMA 1975, AS AMENDED, THE RESOLUTION LEVIES A PRIVILEGE, LICENSE, OR EXCISE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS STORING, USING, OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN Tallapoosa COUNTY ALABAMA; PROVIDES FOR THE COLLECTION OF THE SAID TAXES; AND PROVIDES PENALTIES FOR THE VIOLATION OF THIS RESOLUTION.

Pursuant to the provisions of Sections 40-12-4 through 40-12-7, Code of Alabama 1975, as amended, be it resolved by the Tallapoosa County Commission 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 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) Upon every person, firm, or corporation, (including the State of Alabama, the University of Alabama, Auburn University and all other institutions of higher learning in the state, whether such institutions be denominational, state, county or municipal institutions, and any association or other agency or instrumentality of such institutions) engaged, or continuing within Tallapoosa County 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 sale or sales of material) and supplies to any person for use in fulfilling a contract for the painting, repair or reconditioning of vessels, barges, ships and other watercraft of over fifty tons burden), an amount equal to one percent (1%) of the gross proceeds of sales of the business except where a different amount is expressly provided herein. 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 such 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 retailer on the gross sales of the business.

(b) Upon every person, firm or corporation engaged, or continuing within Tallapoosa County, 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 Tallapoosa County, or any athletic association thereof, or other association whether such institution or association be a denominational, a state, or county, or a municipal institution or association or a state, county, or city school, or other institution, association or school), skating rinks, race tracks, golf courses, or any other place at which any exhibition, display, amusement or entertainment is offered to the public or place or places where an admission fee is charged, including public bathing places, public dance halls of every kind and description within Tallapoosa County, an amount equal to one percent (1%) of the gross receipts of any such business.

(c) Upon every person, firm or corporation engaged or continuing within Tallapoosa County in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, an amount equal to one-tenth percent (0.1%) of the gross proceeds of the sale of such machines; provided, that the term "machines," as herein used, 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 thereof 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.

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(d) Upon every person, firm or corporation engaged or continuing within Tallapoosa County in the business of selling at retail any automotive vehicle or truck trailer, semi-trailer or house trailer, an amount equal to one-tenth percent (1/10%) of the gross proceeds of sale of said automotive vehicle or truck trailer, semi-trailer or house trailer, 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, semi-trailer or house trailer for use by him or by his employee or agent in the operation of such business, there shall be paid, in lieu of the tax levied herein, a fee of \$1.00 per year or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the property of such person. Each such 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 twelve succeeding months or part thereof during which such automotive vehicle, truck trailer, or house trailer shall remain the property of such person.

Where any used automobile vehicle or truck trailer, semi-trailer 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 herein 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.

(e) Upon every person, firm or corporation engaged or continuing within Tallapoosa County 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 therefore 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 one-tenth percent (1/10%) of the gross proceeds of the sale thereof. Provided, however, the one-tenth percent (1/10%) rate herein prescribed 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 herein 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.

(f) Upon every person, firm or corporation engaged or continuing within Tallapoosa County 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 therefore, there is hereby levied a tax equal to one percent (1%) of the cost of such food, food products and beverages sold through such machines, which cost for the purpose of this subsection shall be the gross proceeds of sales of such business.

Section 2. Provisions of State Sales Tax Statutes Applicable to this Resolution and Taxes levied herein. The taxes levied in Section 1 of this Resolution 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 herein otherwise provided, including all provisions of the State sales tax statutes for enforcement and collection of taxes.

Section 3. (a) An excise tax is hereby imposed on the storage, use or other consumption in Tallapoosa County of tangible personal property (not including materials and supplies bought for use in fulfilling a contract for the painting, repairing, or reconditioning of vessels, barges, ships and other watercraft of more than fifty tons burden) purchased at retail on or after the effective date of this resolution for storage, use or other consumption in Tallapoosa County, except as provided in subsections (b), (c), and (d), at the rate of one-tenth percent (1/10%) of the sales price of such property.

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(b) An excise tax is hereby imposed on the storage, use or other consumption in Tallapoosa County of any machines used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property purchased at retail on or after the effective date of this ordinance at the rate of one tenth percent (1/10%) of the sales price of any such machine; provided, that the term "machine" as herein used, 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 therefore, 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.

(c) An excise tax is hereby imposed on the storage, use or other consumption in Tallapoosa County of any automotive vehicle or truck trailer, semi-trailer, or house trailer purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in Tallapoosa County at the rate of one tenth percent (1/10%) of the sales price of such automotive vehicle, truck trailer, semi-trailer or house trailer. Where any used automotive vehicle, truck trailer, semi-trailer 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 herein 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.

(d) An excise tax is hereby levied and imposed on the storage, use or other consumption in Tallapoosa County 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 and replacements therefore 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 the effective date of this ordinance, for the storage, use or other consumption in Tallapoosa County at the rate of one tenth (1/10%) of the sales price of such property; regardless of whether the retailer is or is not engaged in the business in this County. Provided, however, the one tenth percent (1/10%) rate herein prescribed 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 herein 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.

Section 4. Provisions of State Use Tax Statutes Applicable to this Resolution and Taxes herein levied. The taxes levied by Section 3 of this resolution 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 herein otherwise provided including all provisions of the State use tax statutes for enforcement and collection of taxes.

Section 5. Administration and Collection of Taxes by State Revenue Department and Disposition of Revenue. The taxes levied in Sections 1 and 3 of this Resolution shall be administered and collected by the State Revenue Department as provided in Sections 40-12-6 and 40-12-7 Code of Alabama 1975. The amount certified by the commissioner of revenue as having been collected for the use of the county, less collection charges deducted, shall be paid to the Custodian of Public School Funds of the County.

Section 6. Severability. Each and every provision of this resolution is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid for any reason shall not affect any other provision hereof, and it is hereby declared that the other provisions of this resolution would have been enacted regardless of any provision which might have been held invalid.

Section 7. Effective Date. This resolution shall become effective on the first day of September 1989.

Attest:

Chairman

Tallapoosa County Commission


Signature


Signature