

**Bakerhill**

Statutory Effective Date: October 1, 2024

Received by the Department: July 10, 2024

The Town of Bakerhill has decreased their automotive sales and use taxes as shown below:

<b>Sales and Use Taxes:</b>	<b><u>OLD RATES</u></b>	<b><u>NEW RATES</u></b>
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	4.000	1.000

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.

Your Town of Bakerhill sales and use taxes may be remitted online through the 'Local Tax' account in 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 Bakerhill taxes, please contact:

Avenu Insights & Analytics  
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 Tax Division  
P.O. Box 327710  
Montgomery, Alabama 36132-7710  
(334) 242-1490

ORDINANCE NO. 2023-02BIacatTaxSee!fon  
Alabama Dept. of Revenue

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975, SECTIONS 11-51-200 THROUGH 11-51-207, THIS ORDINANCE AMENDS ORDINANCE 2023-02 LEVYING A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS STORING, USING, OR OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE TOWN OF BAKERHILL, ALABAMA, AND ITS POLICE JURISDICTION; PROVIDES FOR PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

Pursuant to the provisions of Code of Alabama 1975, Sections 11-51-200 through 11-51-207, be it ordained by the Town Council of the Town of Bakerhill, in the State of Alabama, that Ordinance 2023-02 is amended to read in its entirety as follows:

Amended Section 4 paragraph C and Section 1 paragraph D of ordinance 2023-02.

(c) An excise tax is hereby imposed on the storage, use, or other consumption in the Town on any automotive vehicle, truck trailer, semitrailer, 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, purchased at retail on or after the effective date of this ordinance for storage, use, or other consumption in the Town at the rate of One Percent (1%) of the sales price of such automotive vehicle, truck trailer, semitrailer, house trailer or mobile home set-up materials and supplies. 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 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 inside the Town Limits of the Town of Bakerhill, Alabama.

(d) Upon every person, firm, or corporation engaged or continuing within the Town in business of selling at retail any automotive vehicle or truck trailer, semi-trailer, 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 (1%) of the gross proceeds of sale of the automotive vehicle or truck trailer, semi-trailer, or house trailer for use by him or her or by his or her employee or agent in the operation of the business, there shall be paid in lieu of the tax levied herein, a fee of \$ 100.00 per year or part thereof during which such automotive vehicle, truck trailer, semi-trailer, 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 twelve succeeding months or part thereof during which the automotive vehicle, truck trailer, semi-trailer 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

MAR 15 2024

ORDINANCE NO. 2023-02Local Tax Section  
Alabama Dept. of Revenue

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975, SECTIONS 11-51-200 THROUGH 11-51-207, THIS ORDINANCE AMENDS ORDINANCE 2023-02 LEVING A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS STORING, USING, OR OTHERWISE CONSUMING OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE TOWN OF BAKERHILL, ALABAMA, AND ITS POLICE JURISDICTION; PROVIDES FOR PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

Pursuant to the provisions of Code of Alabama 1975, Sections 11-51-200 through 11-51-207, be it ordained by the Town Council of the Town of Bakerhill, in the State of Alabama, that Ordinance 2023-02 is amended to read in its entirety 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 the Town of Bakerhill 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 and commercial fishing vessels of over five (5) tons load displacement as registered with the U. S. Coast Guard and licensed by the State of Alabama Department of Conservation and Natural Resources), an amount equal to Four Percent (4 %) 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 or her books are kept so as to show separately the gross proceeds of sales of each business, and when his or her books are not kept he or she shall pay the tax as a retailer on the gross sales of the business.

(b) Upon every person, firm, or corporation engaged or continuing within the Town, 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 Town, or any athletic association thereof, or other association whether the institution or association be a denominational, a state, or county, or a municipal institution, or association or a state, county, Town 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 and public dance halls of every kind and description within the Town, an amount equal to Four Percent (4%) 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 or private primary or secondary school. The tax amount, which would have been collected pursuant to this subsection, shall continue to be collected by the public or private primary or secondary school, but shall be retained by the school that collected it and shall be used by the school for school purposes.

(c) Upon every person, firm, or corporation engaged or continuing within the City/Town in the business of selling at retail machines used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property, an amount equal to Four Percent (4%) 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 the 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.

(d) Upon every person, firm, or corporation engaged or continuing within the Town in the business of selling at retail any automotive vehicle or 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 Four Percent (4%) of the gross proceeds of sale of the automotive vehicle or 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 or her stock in trade any automotive vehicle or truck trailer, semitrailer, or house trailer for use by him or her or by his or her employee or agent in the operation of the business, there shall be paid, in lieu of the tax levied herein, a fee of \$ 100.00 per year or part thereof during which such 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 twelve succeeding months or part thereof during which the automotive vehicle, truck trailer, semi-trailer, 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 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 the Town in the business of selling at retail any machine, machinery or equipment that 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 Four Percent (4%) of the gross proceeds of the sale thereof. Provided, however, the Four Percent (4%) 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 the Town 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 hereby levied a tax equal to Four Percent (4%) of the retail selling price of the food, food products, and beverages sold through the machines.

(g) Upon every person, firm, or corporation engaged or continuing within the Town in the business of selling food, there is hereby levied a tax equal to Two Percent (2%) of the gross proceeds of the sale of food. For purposes of this subsection, the term food shall have the same meaning as defined in 7 U.S.C. Section 2011, for the purposes of the federal Supplemental Nutrition Assistance Program regardless of where or by what means food is sold.

Section 2. Levy of the Tax in Police Jurisdiction. Upon every person, firm, or corporation engaged or continuing in the operation of any business, or who shall engage in the operation of any business, within the police jurisdiction of the Town but beyond the corporate limits of said Town for which or upon which a privilege or license tax is in this ordinance levied or required within the corporate limits of the Town, 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 herein provided for the privilege or license taxes herein levied within the corporate limits of the Town a privilege or license tax equal to one-half of that provided, levied, or required in this ordinance for engaging or continuing in the

operation of such business within the corporate limits of the Town. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of said Town but outside the corporate limits thereof, all the provisions of this ordinance extend and apply to all the area within the police jurisdiction of the Town.

Section 3. Provisions of State Sales Tax Statutes Applicable to this Ordinance and Taxes herein levied. This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, provisions, rules and regulations promulgated under the Alabama Administrative Procedure Act, direct pay permit, drive-out certificate procedures, statute of limitation, 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 4. (a) An excise tax is hereby imposed on the storage, use or other consumption in the Town 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 and commercial fishing vessels of over five (5) tons load displacement as registered with the U. S. Coast Guard and licensed by the State of Alabama Department of Conservation and Natural Resources) purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the Town, except as provided in subsections (b), (c), (d) and (e) at the rate of Four Percent (4%) of the sales price of such property.

(b) An excise tax is hereby imposed on the storage, use, or other consumption in the City/Town 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 Four Percent (4%) 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 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.

(c) An excise tax is hereby imposed on the storage, use, or other consumption in the Town on any automotive vehicle, truck trailer, semitrailer, 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, purchased at retail on or after the effective date of this ordinance for storage, use, or other consumption in the Town at the rate of Four Percent (4%) of the sales price of such automotive vehicle, truck trailer, semitrailer, house trailer or mobile home set-up materials and supplies. 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 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 the Town of any machine, machinery or equipment that 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, which is purchased at retail after the effective date of this ordinance, for the storage, use or other consumption in the Town at the rate of Four Percent (4%) of the sales price of such property, regardless of whether the retailer is or is not engaged in the business in this Town. Provided, however, the Four Percent (4%) 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.

(e) An excise tax is hereby imposed on the storage, use, or other consumption in the Town of food, at the rate of Two Percent (2%) of the sales price of such food. For purposes of this subsection, the term food shall have the same meaning as defined in 7 U.S.C. Section 2011, for the purposes of the federal Supplemental Nutrition Assistance Program regardless of where or by what means food is sold.

(f) An excise tax is hereby imposed on tangible personal property at one-half the rates specified in subsections (a), (b), (c), (d) and (e) of this section on the storage, use or other consumption of such tangible personal property outside the corporate limits of the Town, but within the police jurisdiction.

Section 5. Provisions of State Use Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, provisions, rules and regulations promulgated under the Alabama Administrative Procedure Act, direct pay permit and drive-out certificate procedures, statute of limitation, 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.

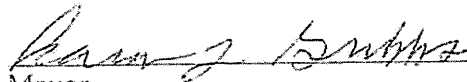
Section 6. Use of Proceeds. The proceeds from the tax herein levied remaining after payment of the costs of collecting said tax, including all charges of the administration for such collection and paid over to and received by the Town shall be distributed to the

for such collection and paid over to and received by the Town shall be distributed to the Town of Bakerhill so the Town of Bakerhill can provide the matching funds necessary to fund projects and continue to offer the same level of services to its citizens.

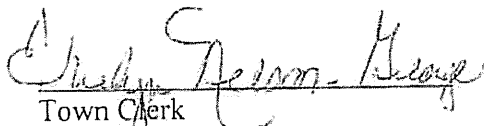
Section 7. Severability. Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid for any reason shall not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

Section 8. Effective Date. This ordinance shall become effective on the first day of June, 2024, and the first payment of taxes hereunder shall be due and payable on the twentieth day of July, 2024.

ADOPTED AND APPROVED this 14th day of March, 2024.

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
Town Clerk



MAR 15 2024

Tax Rate Confirmation for **Town of Bakerhill** Locality Code: 9752

Received Date: 03/14/2024 Effective Date\*: 6/1/2024

**Local Tax Section**  
**Alabama Dept. of Revenue**

**Sales Tax**

	Tax Rate CL	Corrected	Tax Rate PJ	Corrected
General	4.000%	_____	2.000%	_____
Grocery	2.000%	_____	1.000%	_____
Amusement	4.000%	_____	2.000%	_____
Automotive	4.000%	_____	2.000%	_____
Withdrawal Fee	\$100.00	_____	\$100.00	_____
Farm	4.000%	_____	2.000%	_____
Manufacturing	4.000%	_____	2.000%	_____
Vending	4.000%	_____	2.000%	_____

**Use Tax**

General	4.000%	_____	2.000%	_____
Grocery	2.000%	_____	1.000%	_____
Automotive	4.000%	_____	2.000%	_____
Farm	4.000%	_____	2.000%	_____
Manufacturing	4.000%	_____	2.000%	_____

**Rental**

General	0.000%	_____	0.000%	_____
Auto	0.000%	_____	0.000%	_____
Linens	0.000%	_____	0.000%	_____

**Lodgings**

General	0.000%	_____	0.000%	_____
Room Fee	\$0.00	_____	\$0.00	_____

Zip Codes: 36027

Are any of these taxes levied for educational purposes?  Yes  No  
Administrator of above taxes: Avenu

I have reviewed the above tax rate table and confirm that the information in the table is correct or have made corrections as needed.

Walter Nelson-Henry (Signature of Authorized Official)  
03/14/2024 (Date)

\*Act 2018-150 requires all counties and municipalities to notify the Department in writing of a new tax levy or amendment to an existing tax levy at least **60 days** prior to the effective date of the new tax or amendment. Act 2018-150 also provides that the effective date of the new tax levy or amendment of an existing tax levy shall be the first day of the third month following the Department's receipt of proper notification as required by law.

**Mayor**  
Aaron Grubbs

**Clerk**  
Evelyn Nelson-George

**Town of Bakerhill**  
1896 Hwy 131  
Bakerhill, AL 36027  
Phone: 334.616.6888  
Fax: 334.616.7955  
Web: [www.cityofbakerhill.com](http://www.cityofbakerhill.com)

**Councilors**  
Gary Barnes  
Lesia Coleman  
James Ellison  
Felecia Grubbs  
Clarence Young

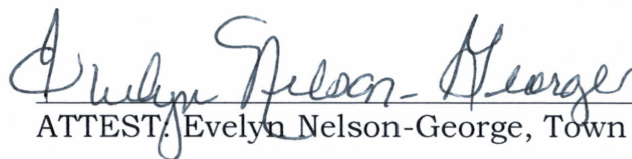
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March 14, 2024

**CERTIFICATION OF PUBLICATION OF  
ORDINANCE NO. 2023-02**

I, Evelyn Nelson-George, as Town Clerk for the Town of Bakerhill, hereby certify that Ordinance No. 2023-02 was adopted by the Mayor and Town Council of Bakerhill, Alabama on the 14<sup>th</sup> day of March 2024. I further certify that three (3) copies of Ordinance NO. 2023-02 were posted for a period of five (5) days in the following three (3) public places within the Town limits of Bakerhill, Alabama in accordance to Section 11-45-8(b) Of *The Code of Alabama 1975*, said posting beginning on March 14, 2024:

1. Bulletin Board adjacent to Clerk's Office
2. Bakerhill Water Authority
3. Sharp Corner Petro

  
ATTEST: Evelyn Nelson-George, Town Clerk

03/14/2024  
Date

**Mayor**  
Aaron Grubbs

**Town of Bakerhill**  
1896 Hwy 131  
Bakerhill, AL 36027  
Phone: 334.616.6888  
Fax: 334.616.7955  
Web: [www.cityofbakerhill.com](http://www.cityofbakerhill.com)


**Councilors**  
Gary Barnes  
Lesia Coleman  
James Ellison  
Felecia Grubbs  
Clarence Young

March 14, 2024

**CERTIFICATION OF PUBLICATION OF  
ORDINANCE NO. 2023-02**

I, Evelyn Nelson-George, as Town Clerk for the Town of Bakerhill, hereby certify that Ordinance No. 2023-02 was adopted by the Mayor and Town Council of Bakerhill, Alabama on the 14<sup>th</sup> day of March 2024. I further certify that three (3) copies of Ordinance NO. 2023-02 were posted for a period of five (5) days in the following three (3) public places within the Town limits of Bakerhill, Alabama in accordance to Section 11-45-8(b) Of *The Code of Alabama 1975*, said posting beginning on March 14, 2024:

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ATTEST: Evelyn Nelson-George, Town Clerk

03/14/2024  
Date