

**FAYETTE**  
Posted 9/4/2024

Received by the Department: August 30, 2024  
Statutory Effective Date: October 1, 2024

The City of Fayette has passed Ordinance No. 2024-04 that continues the current sales and use tax rates as shown below:

<b>Sales &amp; Use Taxes:</b>	<b><u>RATES</u></b>
General Rate .....	3.500
Food/Grocery Rate .....	3.500
Admissions to places of amusement and entertainment .....	2.000
Retail Selling Price of food for human consumption sold through vending machines .....	2.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	0.500
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	0.500
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	0.500
Withdrawal fee for automotive vehicle dealers only .....	2.00

Your City of Fayette 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 Aliceville taxes, please contact:

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

AUG 30 2024

## ORDINANCE NO. 2024-04

AN ORDINANCE AMENDING §10-36, *PRIVILEGE TAX – RETAIL SALES OF TANGIBLE PERSONAL PROPERTY, RATES, EXCLUSIONS WITHIN CITY AND* §10-43, *EXCISE TAX ON TANGIBLE PERSONAL PROPERTY OF ARTICLE IV. PRIVILEGE AND EXCISE TAXES OF CHAPTER 10. LICENSES AND TAXATION*

Local Tax Section  
Alabama Dept. of Revenue

BE IT ORDAINED, BY THE CITY COUNCIL OF THE CITY OF FAYETTE, ALABAMA, as

follows:

**SECTION 1.** That Section 10-36, *Privilege tax – Retail sales of tangible personal property, rates, exclusions, within city* of ARTICLE IV. Privilege and Excise Taxes of CHAPTER 10. LICENSES AND TAXATION of the CODE OF ORDINANCES OF THE CITY OF FAYETTE, ALABAMA is hereby amended by striking such section in its entirety and substituting the following therefor:

§ 10-36. Privilege tax – Retail sales of tangible personal property, rates, exclusions, within city.

A tax is levied 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 City of Fayette in 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 or 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 watercrafts of over fifty (50) tons burden), and amount equal to three and one-half (3½) percent 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.

**SECTION 2.** That Section 10-43, *Excise tax on tangible personal property* of ARTICLE IV. Privilege and Excise Taxes of CHAPTER 10 LICENSES AND TAXATION of the CODE OF ORDINANCES OF THE CITY OF FAYETTE, ALABAMA is hereby amended by striking such section in its entirety and substituting the following therefor:

§ 10-43. Excise tax on tangible personal property.

An excise tax is hereby imposed on the storage, use or other consumption in the city 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 (50) tons burden) purchased at retail on or after the effective date of this article, for storage, use or other consumption in the city, except as provided in the subsections hereinafter, at the rate of three and one-half (3½) percent of the sales price of such property within the corporate limits of said city.

**SECTION 3.** The three and one-half (3½) percent tax levied and imposed in § 10-36 and § 10-43 shall be allocated as follows:

1. Three percent (3%) shall be allocated to the City's general fund;
2. One-half percent (½%) shall be allocated to aid the Fayette Medical Center. These funds shall be restricted and used only for capital improvements at the Fayette Medical Center.

**SECTION 4.** The Chairman of the Fayette County Hospital Board and the Fayette Medical Center Administrator or their designees shall appear at the Council's first regular meeting in September of each year to inform the Council of the capital improvement project(s) they desire to use the restricted funds for at the Fayette Medical Center. The Council shall then approve or reject the use of the restricted funds for the requested capital improvement project. If approved the Council will authorize the appropriation of the restricted funds for the said capital improvement project. If rejected, another capital improvement project shall be submitted to the Council for consideration.

Once the capital improvement project is completed, the Fayette County Hospital Board or the Fayette Medical Center shall provide a report detailing how the said restricted capital improvement funds were expended.

SECTION 5. Sunset provision. The three and one-half (3½) percent tax levied and imposed in § 10-36 and § 10-43 shall revert to three (3%) percent on October 1, 2027 unless the said three and one-half (3½) percent rate is renewed by the Council through adoption of an ordinance providing for the three and one-half (3½) percent rate to continue and remain in effect.

SECTION 6. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

SECTION 7. This ordinance shall be effective as of October 1, 2024.

Adopted this the 27<sup>th</sup> day of August, 2024.

  
\_\_\_\_\_  
Mayor


ATTEST:

  
\_\_\_\_\_  
City Clerk

CERTIFICATE

I, the undersigned, Dawn Clapp, the City Clerk of the City of Fayette, Alabama, a municipal corporation, do hereby certify under the Seal of the City of Fayette, Alabama, that the above and foregoing ordinance is a true and correct copy of the original adopted by the City Council on August 27, 2024 as the same appears upon the minutes of the City Council of the City of Fayette, Alabama.

*IN WITNESS WHEREOF*, I have hereunto set my hand and the Official Seal of the City of Fayette, Alabama, on this the 27<sup>th</sup> day of August, 2024.

  
\_\_\_\_\_  
Clerk, City of Fayette, Alabama