

CITRONELLE

Statutory Effective Date: March 1, 2025

Received by the Department: December 23, 2024

The Town of Citronelle (located in Mobile County) has notified the Department of Revenue that they have eliminated the police jurisdiction outside the corporate limits of the city. In accordance with §11-51-210(e), Code of Alabama, the Town of Citronelle taxes and fees will no longer be levied within the former police jurisdiction area, effective March 1, 2025.

Your Town of Citronelle sales, use, lodgings, and rental 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 Citronelle 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

DEC 23 2024

Local Tax Section
Alabama Dept. of Revenue

ORDINANCE NO. 1346

AN ORDINANCE TO AMEND ORDINANCE NO. 1315
SALES AND USE TAX FOR THE CITY OF CITRONELLE, ALABAMA

WHEREAS, pursuant to City of Citronelle Resolution No. 2024-3529, the City withdrew all municipal services and operations within its police jurisdiction and intended to levy no sales and use tax with regard to businesses operating within the police jurisdiction; and

WHEREAS, the City previously enacted City Ordinance No. 1315 which was approved by the City Council on July 13, 2017 which established the levy of sales and use tax within the City's police jurisdiction; and

WHEREAS, it is the intent of the City Council of the City to eliminate the levy of the sales and use tax within the City's police jurisdiction;

NOW, THEREFORE BE IT ORDAINED by the City Council of the City of Citronelle that Ordinance No. 1315 and those provisions contained therein including Section 2 *Levy in the Police Jurisdiction* be repealed and that Chapter 13-1 through 13-26 of the City Code be and hereby is amended to eliminate the levy of a sales and use tax with regard to business operating within the police jurisdiction with the following sections specifically repealed:

1. Section 2 of Ordinance 1315 Levy in Police Jurisdiction
Repealed
2. Section 5 of Ordinance 1315 Use Tax – Levy in Police Jurisdiction
Repealed
3. Repealer

All ordinances or parts of ordinances adopted by the City Council of the City of Citronelle, Alabama that are inconsistent with the provisions of this ordinance are expressly repealed. Ordinance 1315 is amended by this ordinance as specifically stated above, however Ordinance 1315 remains valid and unchanged in all other ways.


4. Severability

If any part, section or subdivision of this ordinance shall be held unconstitutional or invalid for any reason, such holding shall not be construed to invalidate or impair the remainder of this ordinance, which shall continue in full force and effect notwithstanding such holding.

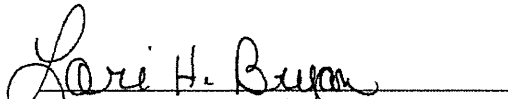
5. Effective Date

This ordinance shall become effective on the 23rd day of December, 2024 after its adoption and publication as provided by law.

APPROVED AND ADOPTED by the CITY COUNCIL of the CITY OF CITRONELLE, ALABAMA, this 23 day of December, 2024.


JASON T. STRINGER, MAYOR

ATTEST:


LORI H. BRYAN, CITY CLERK