

**ORDINANCE NO. 1674**

**AN ORDINANCE TO AMEND SECTION 74-161 OF THE TALLADEGA CITY CODE (1996) AND ALL OTHER EXISTING ORDINANCES PERTAINING TO SECTION 11-51-200, CODE OF ALABAMA, (1975), REGARDING A GROSS RECEIPTS TAX APPLICABLE TO THE RENTAL OR LEASE, AT RETAIL, OF ANY TANGIBLE PERSONAL PROPERTY WHATSOEVER, WITHIN THE CITY OF TALLADEGA OR ITS POLICE JURISDICTION.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TALLADEGA, ALABAMA AS FOLLOWS:**

**SECTION I:** That Section 74-161 of the Talladega City Code (1996) is hereby amended so that Section 74-161 shall read as follows:

(7) *Tangible personal property.* Upon every person, firm or corporation engaged or continuing within the city in the business of renting or leasing at retail any tangible personal property whatsoever, including merchandise, furniture, furnishings, fixtures, equipment, machinery tools, household goods, accessories, motor vehicles, boats, aircraft, electronic equipment or devices, and other commodities of every kind and character (except public schools, public educational institutions, municipal libraries or any other such public tax-exempt entities) an amount equal to three percent (3%) until September 30, 2010 of the gross receipts from such rentals or leases of the business; except, however, every person, firm or corporation engaged or continuing within the city the business of renting or leasing at retail any automotive vehicle or truck trailer, semitrailer or house trailer. Commencing on October 1, 2010, upon every person, firm or corporation engaged or continuing within the city in the business of renting or leasing at retail any tangible personal property whatsoever, as stated above, an amount equal to four percent (4%) of the gross receipts from such rentals or leases of the business.

(a) *Levy of the Tax in the Police Jurisdiction.* Commencing on October 1, 2010, upon every person, firm or corporation within the police jurisdiction of the city, but beyond the corporate limits of said city, engaged or continuing in the business of renting or leasing at retail any tangible personal property whatsoever an amount equal to one half (50%) of that provided for the operation of such business within the corporate city limits.

(b) The filing of all taxes and reports required under Section 40-23-7 and all other pertinent sections of the Code of Alabama (1975) shall be done electronically.

(c) There are no discounts allowed to the taxpayer for payment of taxes due by such taxpayer before same becomes delinquent.

(8) *Rental of vehicles, truck trailers, semitrailers or house trailers.* Upon every person, firm or corporation engaged or continuing within the city in the business of renting or leasing at retail any automotive vehicle or truck trailer, semitrailer or house trailer, an amount equal to one percent (1%) of the gross receipts from such rentals or leases of the business.

(a) *Levy of the Tax in the Police Jurisdiction.* Commencing on October 1, 2010, upon every person, firm or corporation within the police jurisdiction of the city, but beyond the corporate limits of said city, engaged or continuing in the business of renting or leasing at retail any automotive vehicle or truck trailer, semitrailer or house trailer an amount equal to one half (50%) of that provided for the operation of such business within the corporate city limits.

(b) The filing of all taxes and reports required under Section 40-23-7 and all other pertinent sections of the Code of Alabama (1975) shall be done electronically.

(c) There are no discounts allowed to the taxpayer for payment of taxes due by such taxpayer before same becomes delinquent.

**SECTION II:** This ordinance shall take effect immediately upon its passage and publication, as provided by law.

**ADOPTED AND APPROVED** this 17<sup>th</sup> day of May 2010.

Dr. Horace Patterson, Council President

Dr. Jimmy Davis, Council Member

Dr. Lance Grissett, Council Member

Mr. Eddie L. Tucker, Council Member

Mr. Robert D. Miller, Council Member

Mr. Michael Stampfler, City Manager

Attested to by Elizabeth Cheeks, City Clerk