

STATE OF ALABAMA
COUNTY OF DEKALB
CITY OF HENAGAR

ORDINANCE NO. 2018-0502

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975 SECTIONS 11-51-200 THROUGH 11-51-207 THIS ORDINANCE LEVIES A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS ENGAGED IN THE BUSINESS OF **LEASING OR RENTING** TANGIBLE PERSONAL PROPERTY IN THE CITY OF HENAGAR, AND ITS POLICE JURISDICTION; AND PROVIDES FOR THE COLLECTION OF THE SAID TAXES; AND 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 City Council of the City of Henagar, in the State of Alabama, as follows:


Section 1. Levy of Tax in the City. 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 on each person engaging or continuing within the City of Henagar in the business of leasing or renting tangible personal property at the rate of THREE percent (3%) of the gross proceeds derived by the lessor from the lease or rental of tangible personal property; provided, that the said privilege or license tax on each person engaging or continuing within the City in the business of leasing or renting any automotive vehicle or truck trailer, semi-trailer or house trailer shall be at the rate of ONE percent (1%) of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle or truck trailer, semi-trailer or house trailer; provided further, that the tax levied in this ordinance shall not apply to any leasing or rental, as lessor, by the state, or any municipality or county in the state, or any public corporation organized under the laws of the state, including without limiting the generality of the foregoing, any corporation organized under the provisions of Section 11-54-80 through 11-54-101, Code of Alabama 1975; provided further, that the privilege or license tax on each person or firm engaging or continuing within the City in the business of leasing or rental of linens and garments shall be at the rate of ONE AND A HALF percent (1.5%) of the gross proceeds derived by the lessor from the lease or rental of such linens and garments.

Section 2. Tax Levied in Police Jurisdiction. Every person who is subject to the provisions of this ordinance leasing tangible personal property within the police jurisdiction of the City shall remit ONE HALF (1/2) of the rental or license tax levied under the preceding section for the leasing or rental of property covered under the terms and provisions of this ordinance.

Section 3. Provisions of State Rental 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, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the state rental tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state rental tax statutes for enforcement and collection of taxes.

Section 4. Effective Date. This ordinance shall become effective on the first day of July 2018, and the first payment of taxes hereunder shall be due and payable on the twentieth day of July 2018.

ADOPTED AND APPROVED this 14 day of May, 2018.



Mayor

ATTEST:



City Clerk

