

ORDINANCE NO. 1875

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975 SECTIONS 11-51-180 THIS ORDINANCE LEVIES A RENTAL OR LEASE TAX ON EACH PERSON ENGAGING OR CONTINUING WITHIN THE CITY OF PRICHARD ALABAMA, OR ITS POLICE JURISDICTION, IN THE BUSINESS OF LEASING OR RENTING TANGIBLE PERSONAL PROPERTY; PROVIDES FOR THE COLLECTION OF THE SAID TAX PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

Pursuant to the provisions of Code of Alabama 1975 Sections 11-51-180 be it ordained by the City Council of the City of Prichard, in the State of Alabama, 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 on each person engaging or continuing within the City of Prichard in the business of leasing or renting tangible personal property at the rate of five percent (5 %) 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, semitrailer or house trailer shall be at the rate of five percent (5 %) 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 the leasing and rental of linens and garments shall be at the rate of five percent (5 %) of the gross proceeds derived by the lessor from the lease or rental of such linens and garments.

Section 2. Provisions of State Rental Tax Statutes Applicable to this Ordinance and Taxes herein Levied. The taxes levied by Section 1 of this Ordinance shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions as are provided by Section 40-2A-7 and 40-12-200 to 40-12-224, inclusive.

Section 3. 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 of the rental or license tax under the preceding section for the leasing or renting of property covered under the terms and provisions of this ordinance.

Section 4. Effective Date. This ordinance shall become effective on the first day of May, 1999, and the first payment of taxes hereunder shall be due and payable on the twentieth day of June, 1999. This ordinance shall remain in full force and effect and shall apply to each month of the year 1999, beginning with the month of May and to each month of each calendar year thereafter from year to year.

Section 5. Adopted and approved this 23 rd day of March, 1999.

Mayor

AUTHENTICATED:

Clerk