

CERTIFICATION OF CITY CLERK

STATE OF ALABAMA
CALHOUN COUNTY

I, Antonia R. Rispoli Fanning, City Clerk of the City of Jacksonville, Alabama, a municipal corporation, and custodian of the official records of the City, do hereby certify that the attached and foregoing is a true and correct copy of Ordinance O-602-18, an Ordinance of the City of Jacksonville, Amending Section 20-81 of Chapter 20 – Taxation Article IV. Rental/Leasing Tax of the Code of Ordinances of the City of Jacksonville, Alabama.

Ordinance O-602-18 was adopted on the 9th day of October 2017, by the City Council of the City of Jacksonville, Alabama, a municipal corporation.

WITNESS my hand and seal of office this 11th day of October 2017.



CITY SEAL

Antonia R. Rispoli Fanning

ANTONIA R. RISPOLI FANNING
CITY CLERK OF THE CITY OF
JACKSONVILLE, ALABAMA,
a municipal corporation.

**AN ORDINANCE AMENDING SECTION 20-81 OF CHAPTER 20 – TAXATION ARTICLE IV.
RENTAL/LEASING TAX OF THE CODE OF ORDINANCES OF THE CITY OF JACKSONVILLE,
ALABAMA**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JACKSONVILLE:

SECTION I. Section 20-81 of the Code of Ordinances of the City of Jacksonville is hereby amended, to read as follows:

Sec. 20-81. - Levy and amount of tax.

(a) In addition to all other taxes now imposed by law, there is hereby levied and shall be collected as herein provided a privilege or license tax on each person engaging or continuing within the city or the police jurisdiction thereof in the business of leasing or renting tangible personal property at the rate of three percent (3.0%) 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 this state in the business of leasing or renting any automotive vehicle or truck trailer, semitrailer or house trailer shall be at the rate of one percent (1.0%) of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle or truck trailer, semitrailer or house trailer; provided further, that the tax levied in this article 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 Code of Ala. 1975, §§ 11-54-80—11-54-101, provided further, that the privilege or license tax on each person engaging or continuing within this state in the business of the leasing and rental of linens and garments shall be at the rate of three (3.0%) percent of the gross proceeds derived by the lessor from the lease or rental of such linens and garments.

(b) The privilege license levied by subsection (a) of this section shall apply to every person conducting said business of renting or leasing tangible personal property outside the corporate limits of the city, but within the police jurisdiction thereof, at one-half the rate prescribed by subsection (a) of this section.

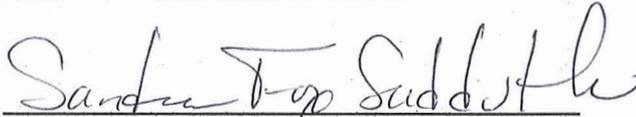
SECTION II. The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs and sections, since the same would have been enacted by the municipal council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION III. Effective upon adoption of this ordinance to the extent that all other ordinances or parts of ordinances of the City of Jacksonville conflicting herewith or inconsistent with the provisions in this ordinance are hereby repealed to the extent of such conflict.

SECTION IV - Effective date.

This Ordinance shall become effective December 1st, 2017 following its publication as required by law.

PASSED AND ADOPTED this the 9th day of October, 2017.



Council President Sandra Fox Sudduth



Approved by Mayor Johnny L. Smith

(ABSENT)

Council Member Jerry Parris

ATTEST:



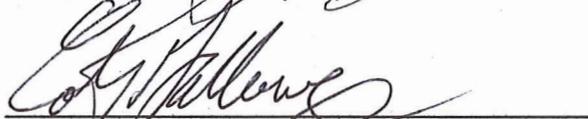
Antonia R. Rispoli Fanning, City Clerk



Council Member Jimmy L. Harrell, Jr



Council Member Tony Taylor



Council Member Coty Galloway

