

ST. CLAIR COUNTY, ALABAMA

RESOLUTION NO. 2010-54

**A RESOLUTION AMENDING CERTAIN PROVISIONS OF
RESOLUTIONS REGARDING SALES, USE, LODGING AND LEASE/RENTAL TAXES**

WHEREAS, on or about September 24, 1991, the St. Clair County Commission (the "Commission") approved and adopted a Resolution with an effective date of January 1, 1992 (the "County-wide Sales Tax Resolution"), which levies a sales tax within St. Clair County, Alabama (the "County"); and

WHEREAS, on or about September 24, 1991, the Commission approved and adopted a Resolution with an effective date of January 1, 1992 (the "County Use Tax Resolution"), which levies a use tax within the County; and

WHEREAS, on or about November 23, 1993, the Commission approved and adopted a Resolution with an effective date of January 1, 1994 (the "Lodging Tax Resolution"), which levies a lodging tax within the County; and

WHEREAS, on or about November 23, 1993, the Commission approved and adopted a Resolution with an effective date of January 1, 1994 (the "Rental/Lease Tax Resolution"), which levies a rental/lease tax within the County; and

WHEREAS, on or about June 12, 2007, the Commission approved and adopted Resolution Number 2007-36 (the "County Schools Tax Resolution"), which levies a sales and use tax within the County but which excludes the corporate limits of the City of Pell City, Alabama; and

WHEREAS, it has become necessary to amend certain provisions of the above described resolutions in order relating to the filing, collection, enforcement and administration of the taxes imposed in the above described resolutions; and

WHEREAS, the Commission is of the opinion that the County-wide Sales Tax Resolution, the County Use Tax Resolution, the County Schools Tax Resolution, the Lodging Tax Resolution, and the Rental/Lease Tax Resolution should be amended to re-designate the late filing penalty as "FTTF Failure to Timely File" and to establish as the penalty therefor the amount of ten percent (10%) of the total tax due or Fifty Dollars (\$50.00), whichever is greater; and

WHEREAS, the Commission is of the opinion that the County-wide Sales Tax Resolution, County Use Tax Resolution, the County Schools Tax Resolution, the Lodging Tax Resolution, and the Rental/Lease Tax Resolution should be amended to provide for an additional penalty for "FTTP Failure to Timely Pay" and to establish as the penalty therefor the amount of ten percent (10%) of the total tax due; which shall be in addition to FTTF Failure to Timely File; and

WHEREAS, the Commission is of the opinion that the County-wide Sales Tax Resolution, County Use Tax Resolution, the County Schools Tax Resolution, the Lodging Tax Resolution, and the Rental/Lease Tax Resolution should be amended to increase the interest rates on late payment for the taxes levied therein; and

WHEREAS, the Commission is of the opinion that the County-wide Sales Tax Resolution, County Use Tax Resolution and the County Schools Tax Resolution should be amended to amend the discount rates provided for therein to match the discount rates allowed by the State of Alabama; and

WHEREAS, the Commission is of the opinion that the Lodging Tax Resolution should be amended to amend the discount rates to match the discount rates allowed by the State of Alabama; and

WHEREAS, the Commission is of the opinion that the County Use Tax Resolution and the County Schools Tax Resolution should be amended to eliminate the discount on use taxes; and

WHEREAS, the Commission is of the opinion that the Rental/Lease Tax Resolution should be amended to eliminate the discount on rental taxes.

NOW, THEREFORE, pursuant to the provisions of the Constitution of the State of Alabama, and the applicable general and local laws enacted pursuant thereto, BE IT RESOLVED OR ORDAINED by the County Commission of St. Clair County, Alabama, as follows:

1. That Section 8 of the County-wide Sales Tax Resolution is hereby amended, restated, and replaced to read as follows:

Section 8. Penalties for Violation Hereof:

(a) Any person who shall fail to keep the records provided for in Section 7 hereof or who shall refuse to permit such examination thereof shall be guilty of a misdemeanor and upon conviction shall be fined not less than \$25.00 nor more than \$500.00 for each offense, and each month in which such failure, refusal or violation shall occur shall constitute a separate offense.

(b) Any person who fails to timely file ("FTTF"), within the time provided in Section 4 hereof, any report required by this Ordinance or Resolution shall be deemed to be doing business without a license and shall pay, in addition to the tax, a penalty of ten percent (10%) of the amount of tax due or \$50.00, whichever is greater, together with interest thereon at the rate of one percent (1%) per month from the date on which the report became due until it is filed and the tax is paid, the penalty and interest to be assessed and collected as a part of the tax; provided that the County may for good and sufficient reason shown to it waive or remit the said ten percent (10%) penalty or any portion thereof. The penalty for FTTF shall be separate and in addition to the penalty for

failure to timely pay provided for in the subsection (c) hereof.

(c) Any person who fails to timely pay ("FTTP"), within the time provided in Section 4 hereof, any tax levied by this Ordinance or Resolution for which he is liable shall be deemed to be doing business without a license and shall pay, in addition to the tax, a penalty of ten percent (10%) of the amount of tax due, together with interest thereon at the rate of one percent (1%) per month from the date on which the tax became due until it is paid, the penalty and interest to be assessed and collected as a part of the tax; provided that the County may for good and sufficient reason shown to it waive or remit the said ten percent (10%) penalty or any portion thereof. The penalty for FTTP shall be separate and in addition to the penalty for FTTF.

2. That Section 8 of the County Schools Tax Resolution is hereby amended, restated, and replaced to read as follows:

Section 8. Penalties for Violation Hereof:

(a) Any person who shall fail to keep the records provided for in Section 7 hereof or who shall refuse to permit such examination thereof shall be guilty of a misdemeanor and upon conviction shall be fined not less than \$25.00 nor more than \$500.00 for each offense, and each month in which such failure, refusal or violation shall occur shall constitute a separate offense.

(b) Any person who fails to timely file ("FTTF"), within the time provided in Section 4 hereof, any report required by this Ordinance or Resolution shall be deemed to be doing business without a license and shall pay, in addition to the tax, a penalty of ten percent (10%) of the amount of tax due or \$50.00, whichever is greater, together with interest thereon at the rate of one percent (1%) per month from the date on which the report became due until it is filed and the tax is paid, the penalty and interest to be assessed and collected as a part of the tax; provided that the County may for good and sufficient reason shown to it waive or remit the said ten percent (10%) penalty or any portion thereof. The penalty for FTTF shall be separate and in addition to the penalty for failure to timely pay provided for in the subsection (c) hereof.

(c) Any person who fails to timely pay ("FTTP"), within the time provided in Section 4 hereof, any tax levied by this Ordinance or Resolution for which he is liable shall be deemed to be doing business without a license and shall pay, in addition to the tax, a penalty of ten percent (10%) of the amount of tax due, together with interest thereon at the rate of one percent (1%) per month from the date on which the tax became due until it is paid, the penalty and interest to be assessed and collected as a part of the tax; provided that the County may for good and sufficient reason shown to it waive or remit the said ten percent (10%) penalty or any portion thereof. The penalty for FTTP shall be separate and in addition to the penalty for FTTF.

3. That Section 8 of the County Use Tax Resolution is hereby amended, restated, and replaced to read as follows:

Section 8. Penalties for Violation Hereof:

(a) Any person who shall fail to keep the records provided for in Section 7 hereof or who shall refuse to permit such examination thereof shall be guilty of a misdemeanor and upon conviction shall be fined not less than \$25.00 nor more than \$500.00 for each offense, and each month in which such failure, refusal or violation shall occur shall constitute a separate offense.

(b) Any person who fails to timely file ("FTTF"), within the time provided in Section 4 hereof, any report required by this Ordinance or Resolution shall be deemed to be doing business without a license and shall pay, in addition to the tax, a penalty of ten percent (10%) of the amount of tax due or \$50.00, whichever is greater, together with interest thereon at the rate of one percent (1%) per month from the date on which the report became due until it is filed and the tax is paid, the penalty and interest to be assessed and collected as a part of the tax; provided that the County may for good and sufficient reason shown to it waive or remit the said ten percent (10%) penalty or any portion thereof. The penalty for FTTF shall be separate and in addition to the penalty for failure to timely pay provided for in the subsection (c) hereof.

(c) Any person who fails to timely pay ("FTTP"), within the time provided in Section 4 hereof, any tax levied by this Ordinance or Resolution for which he is liable shall be deemed to be doing business without a license and shall pay, in addition to the tax, a penalty of ten percent (10%) of the amount of tax due, together with interest thereon at the rate of one percent (1%) per month from the date on which the tax became due until it is paid, the penalty and interest to be assessed and collected as a part of the tax; provided that the County may for good and sufficient reason shown to it waive or remit the said ten percent (10%) penalty or any portion thereof. The penalty for FTTP shall be separate and in addition to the penalty for FTTF.

4. That Section 7 of the Rental/Lease Tax Resolution is hereby amended, restated, and replaced to read as follows:

Section 7. Violation/Penalties:

(a) Any person who shall fail to keep the records provided for in Section 7 hereof or who shall refuse to permit such examination thereof shall be guilty of a misdemeanor and upon conviction shall be fined not less than \$25.00 nor more than \$500.00 for each offense, and each month in which such failure, refusal or violation shall occur shall constitute a separate offense.

(b) Any person who fails to timely file ("FTTF"), within the time provided in Section 4 hereof, any report required by this Ordinance or Resolution shall be deemed to be doing business without a license and shall pay, in addition to the tax, a penalty of ten percent (10%) of the amount of tax due or \$50.00, whichever is greater, together with interest thereon at the rate of one percent (1%) per month from the date on which the report became due until it is filed and the tax is paid, the penalty and interest to be

assessed and collected as a part of the tax; provided that the County may for good and sufficient reason shown to it waive or remit the said ten percent (10%) penalty or any portion thereof. The penalty for FTTF shall be separate and in addition to the penalty for failure to timely pay provided for in the subsection (c) hereof.

(c) Any person who fails to timely pay ("FTTP"), within the time provided in Section 4 hereof, any tax levied by this Ordinance or Resolution for which he is liable shall be deemed to be doing business without a license and shall pay, in addition to the tax, a penalty of ten percent (10%) of the amount of tax due, together with interest thereon at the rate of one percent (1%) per month from the date on which the tax became due until it is paid, the penalty and interest to be assessed and collected as a part of the tax; provided that the County may for good and sufficient reason shown to it waive or remit the said ten percent (10%) penalty or any portion thereof. The penalty for FTTP shall be separate and in addition to the penalty for FTTF.

5. That Section 8 of the Lodging Tax Resolution is hereby amended, restated, and replaced to read as follows:

Section 8. Violation/Penalties:

(a) It shall be unlawful and an offense against the County for any person, firm or entity to carry on any business or do any act required by this Resolution or Ordinance without the payment of the tax in the manner herein required. It shall be unlawful for any such person to fail or refuse to make any report or to make a false report. In addition, any person who shall fail to keep the records provided for in Section 7 hereof or who shall refuse to permit such examination thereof shall be guilty of a misdemeanor and upon conviction shall be fined not less than \$25.00 nor more than \$500.00 for each offense, and each month in which such failure, refusal or violation shall occur shall constitute a separate offense.

(b) Any person who fails to timely file ("FTTF"), within the time provided in Section 5 hereof, any report required by this Ordinance or Resolution shall be deemed to be doing business without a license and shall pay, in addition to the tax, a penalty of ten percent (10%) of the amount of tax due or \$50.00, whichever is greater, together with interest thereon at the rate of one percent (1%) per month from the date on which the report became due until it is filed and the tax is paid, the penalty and interest to be assessed and collected as a part of the tax; provided that the County may for good and sufficient reason shown to it waive or remit the said ten percent (10%) penalty or any portion thereof. The penalty for FTTF shall be separate and in addition to the penalty for failure to timely pay provided for in the subsection (c) hereof.

(c) Any person who fails to timely pay ("FTTP"), within the time provided in Section 5 hereof, any tax levied by this Ordinance or Resolution for which he is liable shall be deemed to be doing business without a license and shall pay, in addition to the tax, a penalty of ten percent (10%) of the amount of tax due, together with interest thereon at the rate of one percent (1%) per month from the date on which the tax became

due until it is paid, the penalty and interest to be assessed and collected as a part of the tax; provided that the County may for good and sufficient reason shown to it waive or remit the said ten percent (10%) penalty or any portion thereof. The penalty for FTTP shall be separate and in addition to the penalty for FTTF.

6. That Section 9 of the County-wide Sales Tax Resolution is hereby amended, restated, and replaced to read as follows:

Section 9. Discount for Prompt Payment:

A discount equal to five percent (5%) of the first one hundred dollars (\$100.00) of tax due and two percent (2%) of any additional tax due for any monthly installment of the tax provided for in this Resolution or Ordinance shall be allowed to each taxpayer upon the filing of the monthly report at the time provided for and upon payment of the amount of such monthly installment (less the discount provided for above) at the time such installment is required to be paid; provided, however, that the maximum discount allowed each taxpayer for any monthly installment shall be four hundred dollars (\$400.00). No such discount shall be allowed with respect to any monthly payment of the tax levied unless the same is paid and the report applicable thereto is filed in the form and at the time required under this Resolution or Ordinance. If the report is not filed and payment is not made within the time herein levied, the taxpayer shall not be entitled to the said discount with respect to that monthly installment but shall pay the full amount of the tax then due, together with the applicable penalty and interest provided in Section 8 hereof.

7. That Section 9 of the County Schools Tax Resolution is hereby amended, restated, and replaced to read as follows:

Section 9. Discount for Prompt Payment:

A discount equal to five percent (5%) of the first one hundred dollars (\$100.00) of sales tax due and two percent (2%) of any additional sales tax due for any monthly installment of the tax provided for in this Resolution or Ordinance shall be allowed to each taxpayer upon the filing of the monthly sales tax report at the time provided for and upon payment of the amount of such monthly installment (less the discount provided for above) at the time such installment is required to be paid; provided, however, that the maximum discount allowed each taxpayer for any monthly installment of sales tax shall be four hundred dollars (\$400.00). No such discount shall be allowed with respect to any monthly payment of the sales tax levied unless the same is paid and the report applicable thereto is filed in the form and at the time required under this Resolution or Ordinance. If the sales report is not filed and payment is not made within the time herein levied, the taxpayer shall not be entitled to the said discount with respect to that monthly installment but shall pay the full amount of the tax then due, together with the applicable penalty and interest provided in Section 8 hereof. No such discount shall be allowed with respect to payment of the use tax required under this Resolution or Ordinance.

8. That Section 6 of the Lodging Tax Resolution is hereby amended, restated, and

replaced to read as follows:

Section 6. Discount for Prompt Payment:

A discount equal to five percent (5%) of the first one hundred dollars (\$100.00) of tax due and two percent (2%) of any additional tax due for any monthly installment of the tax provided for in this Resolution or Ordinance shall be allowed to each taxpayer upon the filing of the monthly report at the time provided for and upon payment of the amount of such monthly installment (less the discount provided for above) at the time such installment is required to be paid. No such discount shall be allowed with respect to any monthly payment of the tax levied unless the same is paid and the report applicable thereto is filed in the form and at the time required under this Resolution or Ordinance.

9. That Section 5 of the Rental/Lease Tax Resolution is hereby repealed and deleted and the discount previously allowed for prompt payment of the tax levied by the Rental/Lease Tax Resolution is eliminated and abolished.

10. The effective date of the provisions of this Resolution shall be January 1, 2011.

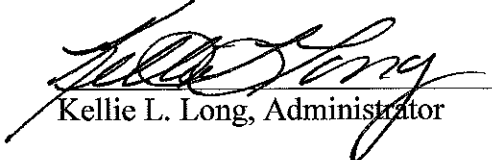
11. That all resolutions or ordinances or parts of resolutions or ordinances in conflict herewith are, to the extent of such conflict, hereby repealed.

RESOLVED by the County Commission of St. Clair County, Alabama, this the 13th day of July, 2010.

ST. CLAIR COUNTY, ALABAMA


By: Stanley D. Batemon, Chairman

ATTEST:


Kellie L. Long, Administrator

Certification

I, the undersigned qualified and acting secretary/clerk of the St. Clair County Commission, do hereby certify that the above and foregoing is a true copy of a resolution lawfully passed and adopted by the County Commission of the county named therein, at a regular meeting of such County Commission held on the 13th day of July, 2010, and that such resolution is of record in the Minute Book of the St. Clair County Commission.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the county on this 13th day of July, 2010.



Kellie L. Long, Administrator
ST. CLAIR COUNTY COMMISSION