

ORDINANCE NO. 2022-005

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 TOWN OF INDIAN SPRINGS VILALGE; 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 Town Council of the Town of Indian Springs Village, in the State of Alabama, as follows:

Section 1. Levy of Tax in the Town. 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 Town of Indian Springs Village in the business of leasing or renting tangible personal property at the rate of two percent (2%) 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 Town in the business of leasing or renting any automotive vehicle or truck trailer, semi-trailer or house trailer shall be at the rate of two percent (2%) 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 Town in the business of leasing or rental of linens and garments shall be at the rate of two percent (2%) 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. 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 3. Effective Date. This ordinance shall become effective on the first day of February, 2023. The first payment of taxes hereunder shall be due and payable on the twentieth day of March, 2023.

provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.


Section 5. Effective Date. This ordinance shall become effective on the first day of February, 2023. The first payment of taxes hereunder shall be due and payable on the twentieth day of March, 2023.

ADOPTED: This the 1st day of November, 2022.



Herb Robins
Council Chairman Pro Tem

ADOPTED: This the 1st day of November, 2022.



Brenda Bell-Guercio
Mayor

ATTESTED: This the 1st day of November, 2022.



Vickie Lewis
Town Clerk

CERTIFICATION OF TOWN CLERK

STATE OF ALABAMA)
SHELBY COUNTY)

I, Vickie Lewis, Town Clerk of the Town of Indian Springs Village, Alabama, do hereby certify that the above and foregoing is a true and correct copy of an Ordinance duly adopted by the Town Council of the Town of Indian Springs Village, Alabama, on the 1st day of November, 2022.

The above and foregoing ordinance was published on the 10th day of November, 2022, by posting copies thereof in three public places within the Town:

1. Indian Springs Village Town Hall,
2. North Shelby County Fire Station No. 1, and
3. North Shelby County Fire Station No. 2.

Witness my hand and seal of office this 10th day of November, 2022.

Vickie Lewis
Vickie Lewis, Town Clerk

