

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION OR ORDINANCE ESTABLISHING A TAX  
ON ANY PERSON, FIRM, CORPORATION OR OTHER  
ENTITY LEASING OR RENTING TANGIBLE PERSONAL  
PROPERTY WITH ST. CLAIR COUNTY, ALABAMA.

Pursuant to the provisions of the laws of the State of  
Alabama BE IT ORDAINED OR RESOLVED by the Commission of St. Clair  
County, Alabama:

Section 1. Definitions and Use of Phrases:

Unless the context clearly indicates a different meaning,  
the words, terms and phrases used in this Resolution shall have the  
following respective meanings:

"Business" - All activities engaged in, or caused to be  
engaged in, by any person with the object of gain, profit, benefit  
or advantage, either direct or indirect to such person.

"Clerk/Treasurer" - The Clerk and Treasurer of the St.  
Clair County Commission.

"Commission" - The St. Clair County Commission or other  
governing body of the County that may succeed to the functions of  
said St. Clair County Commission.

"County" - St. Clair County, Alabama.

"Gross Proceeds" - The value proceeding or accruing from  
the leasing or rental of tangible personal property, including late  
or overdue charges, without any deduction on account of the cost of  
the property so leased or rented, the cost of materials used, labor  
or service cost, interest paid or any other expense whatsoever, and  
without any deductions on account of loss.

"Leasing or Rental" - A transaction whereunder the person  
who owns or controls the possession of tangible personal property  
permits another person to have the possession or use thereof for a  
consideration and for the duration of a definite or indefinite  
period of time without transfer of the title to such property. The  
detention by the user thereof of freight cars, oxygen and acetylene  
tanks and similar property, in response of which detention a  
demurrage or per diem charge is made against the user of such  
property, shall not be deemed to constitute a transaction  
whereunder property is leased or rented to another within the  
meaning of this article.

"Person" - Any natural person, firm, partnership,  
association, corporation, receiver, trust, estate or other entity,  
or any other group or combination of any thereof acting as a unit.

"Tangible Personal property" - Personal property which  
may be seen, weighed, measured, felt or touched, or is in any other  
manner perceptible to the senses. The term "tangible personal  
property" shall not include stock, bonds, notes, insurance or other  
contracts or securities. Mini-Warehouses are not tangible personal  
property.

Section 2. Levy and Amount of Tax:

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 County in the business of leasing or renting tangible  
personal property, with the exception of those persons and  
businesses located within the corporate limits of the City of Pell  
City, Alabama, at the rate of Two Per Cent (2%) of the gross  
proceeds derived by the lessor from the lease or rental of tangible  
personal property.

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 corporate limits of the City of Pell City in the business of leasing or renting tangible personal property at the rate of One Per Cent (1%) of the gross proceeds derived by the lessor from the lease or rental of tangible personal property.

**Section 3. Exemptions:**

The following are exempted from the computation of the amount of the tax levied:

The gross proceedings accruing from the leasing or rental of tangible personal property which the County is prohibited from taxing under the Constitution or laws of the United States or under the Constitution or Laws of the State of Alabama.

**Section 4. When Payment Due:**

(a) The tax levied under the provisions of this Resolution or Ordinance, except as otherwise provided, shall be due and payable in monthly installments on the first (1st) day of the month next succeeding the month in which the privilege license tax accrues. On the first day of each month, every person on whom the amounts levied by this Resolution or Ordinance are imposed shall render to the County, on a form prescribed by the County, a true and correct statement showing the gross proceeds of his business for the next preceding month, the amount of gross proceeds which are not subject to the tax or are not to be used as a measurement of the amounts due by such person and the nature thereof, together with such other information as the County may require, and at the time of making such monthly report such person shall compute the taxes due and shall pay to the County the amounts shown to be due.

(b) Such report and such payment shall be delinquent if not rendered and paid on or before the twentieth (20th) day of the month in which they are due and payable.

(c) If any person subject to this Resolution or Ordinance should fail to render any report required hereby or should wilfully make a false statement of acts in the statements or returned required under, he shall be guilty of a misdemeanor and upon conviction shall be punished as provided in Section 7 hereof.

**Section 5. Discount for Prompt Payment:**

A discount equal to Two Per Cent (2%) of the total amount of 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 (minus such two per cent (2%) discount) 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.

**Section 6. Records:**

(a) It shall be the duty of every person engaging in any business for which a privilege tax is imposed by this Ordinance to keep and preserve suitable records of the gross proceeds of any such business and such other books or accounts as may be necessary to determine the amount of tax for which he is liable under the provisions of this Resolution or Ordinance. It shall be the duty of every person to keep and preserve for a period of three (3) years all invoices of gross proceeds proceeding or accruing from the leasing or rental herein taxed; and all such books, invoices and other records shall be open for examination at any time by the

Clerk/Treasurer of the County or her/his authorized representative. Any person leasing who, in addition leases for re-leasing, shall keep his books so as to show separately the gross proceedings of leasing and the gross proceeds of leasing for re-leasing.

(b) The books, records and accounts mentioned above shall at all times be open to examination by the Clerk/Treasurer or his/her authorized representative upon request by the Clerk/Treasurer. Upon demand by the Clerk/Treasurer or his/her authorized representative, it shall be the duty of any person subject to this license tax to submit to the Clerk/Treasurer or his/her authorized representative for inspection and examination during reasonable business hours, in the County, all books of account. Each occurrence of a failure to keep records, or allow examination thereof shall constitute a separate offense.

**Section 7. Violation/Penalties:**

(a) Any person failing to comply with any provision of this Resolution or Ordinance shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than Twenty-five Dollars (\$25.00) nor more than Five Hundred Dollars (\$500.00) for each offense. Each failure shall constitute an offense.

(b) Any person, firm or corporation subject to this Resolution or Ordinance who fails to pay, 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 per cent (10%) of the amount of tax due (but in no instances less than \$5.00), together with interest thereon at the rate of one-half of one per cent (1/2 of 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 waive it or remit the said ten per cent (10%) penalty or any portion thereof.

**Section 8. Use of Proceeds:**

(a) All taxes received from the tax hereby levied shall be assessed and collected by the St. Clair County Commission or its designated agents.

(b) One-half (1/2) of the proceeds from the tax hereby levied county-wide but excluding the proceeds from the tax levied within the corporate limits of the City of Pell City, Alabama, (less the cost of collection thereof) shall be distributed to the St. Clair County Board of Education to be used exclusively for school purposes for all schools under the jurisdiction of the said St. Clair County Board of Education.

**Section 9. Severability:**

Each and every provision of this Resolution or Ordinance is hereby declared to be an independent provision, and the holding of any provision hereof to be void and invalid shall not affect any other provisions of this Resolution or Ordinance.

**Section 10. Effective Date:**

This Resolution or Ordinance shall become effective January 1, 1994.

ADOPTED this 23 day of November, 1993.

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I, Sue C. Wilson, Clerk and Treasurer of the St. Clair County Commission, do hereby certify that the above Resolution was duly adopted by the St. Clair County Commission at a regular meeting held on the 23 day of November, 1993.

Sue C. Wilson  
Clerk/Treasurer