

STATE OF ALABAMA)

ST. CLAIR COUNTY)

**ST. CLAIR COUNTY COMMISSION  
RESOLUTION #2008-27**

*A Resolution to provide for a limit on the discount on all St. Clair County Sales, Use, Rental/Lease and Lodging Taxes*

**WHEREAS**, St. Clair County currently levies a 2% sales, use, rental/lease and lodging tax except in the corporate limits of the City of Pell City; and

**WHEREAS**, one-half of this tax (less the collection fee) is remitted to the St. Clair County Board of Education and the Leeds School System for education purposes; and

**WHEREAS**, St. Clair County currently levies a 1% sales, use, rental/lease and lodging tax inside the corporate limits of the city of Pell City; and


**WHEREAS**, the State of Alabama limits the monthly sales tax discount at four hundred dollars (\$400) per month; and

**WHEREAS**, the St. Clair County Commission desires to adopt the State's policy to limit the discount on all St. Clair County sales, use, rental/lease and lodging tax collections.

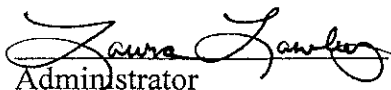
**NOW, THEREFORE, BE IT RESOLVED**, that the discount for each monthly installment of the said taxes allowed to each taxpayer on the filing of the monthly report with respect to such installment in the form and at the time provided, shall not exceed two percent (2%) of the taxes levied and shall be limited to a total maximum discount of four hundred dollars (\$400) per month to any license holder and shall be limited to that amount for each retail license holder regardless of the number of retail locations of that license holder within the state at or prior to the time when such installment is required herein to be paid; provided, however, that no discount shall be authorized and allowed upon any taxes which are not paid before delinquency.

**BE IT FURTHER RESOLVED** that this ordinance or resolution shall become effective as of the first day of June, 2008.

**IN WITNESS WHEREOF**, Commissioners Jeff Brown, Mike Bowling, Paul Manning and Jimmy Roberts have caused this Resolution to be executed on their behalf by Stanley D. Batemon, Chairman of the St. Clair County Commission, on this 8<sup>th</sup> day of April, 2008.

  
Stanley D. Batemon, Chairman

ATTEST:

  
Administrator