

ORDINANCE 2022-05

An Ordinance to Amend Section 2 of Ordinance No. 856-91 being an Ordinance Levying and imposing on Lessors or Rentors of Tangible Personal Property an Additional License Based on the Gross Proceeds of such Business of Leasing or Renting Tangible Personal Property in the City of Irondale, Alabama

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF IRONDALE, ALABAMA, in regular meeting duly assembled, a quorum being present, and by authority thereof as follows:

Section 1. AMENDMENT TO APPENDIX B – SALES TAX OF THE CODE OF ORDINANCES, CITY OF IRONDALE, ALABAMA, ORDINANCE NO. 856-91, SECTION 2. Section 2 of Ordinance No. 856-91 set forth in Appendix B of The Code of Ordinances, City of Irondale, Alabama is hereby deleted in its entirety and replaced with the following:

SECTION 2. LEVY OF TAX. In addition to all privilege license 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 City of Irondale, Alabama, in the business of leasing or renting tangible personal property, and such tax shall be in the amounts to be determined by the application of the rates against gross proceeds as follows:

At the rate of four percent (4%) of the gross proceeds derived by the lessor or rentor from the lease or rental of tangible personal property; provided the privilege or license tax on each person engaging or continuing within this city in the business of leasing or renting any automotive vehicle or truck trailer, semitrailer or house trailer, shall be at the rate of one and one half percent (1.5%) percent 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 hereby shall not apply to any leasing or rental, as lessor, by the state, or any municipality or county in the state.

The remainder of Ordinance No. 856-91 remains unchanged.

Section 2. ORDINANCES REPEALED. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 3. SEVERABILITY. That if any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council of the City of Irondale hereby declares that it would have passed this ordinance, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

Section 4. LEGAL RIGHTS NOT IMPAIRED. That nothing in this ordinance or in the municipal code hereby adopted shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed as cited in Section 2 of this ordinance; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this ordinance.

Section 5. ORDINANCE CUMULATIVE; COMPATIBILITY WITH OTHER REGULATIONS. This ordinance shall not be construed to modify or to repeal any other ordinance, rule, regulation, or other provision of law. The requirements of this ordinance are in addition to and cumulative to the requirements of any other ordinance, rule, regulation, or other provision of law, and where any provision of this ordinance imposes restrictions different from those imposed by any other ordinance, rule, regulation, or other provision of law, whichever provision is more restrictive or imposes higher protective standards for human health or the environment shall control.

Section 6. PUBLICATION OF ORDINANCE. That the City Clerk of the City of Irondale is hereby ordered and directed to cause this ordinance to be published and that a copy of this ordinance be entered upon the minutes of the meeting of the City Council.

Section 7. EFFECTIVE DATE OF ORDINANCE. That this ordinance and the rules, regulations, provisions, requirements, orders and matters established and adopted hereby shall be in full force and effect upon adoption and shall continue in full force and effect from month to month and year to year from its effective date until repealed.

ADOPTED & APPROVED: This 19th day of April, 2022.

David Spivey, City Council President

APPROVED:

James D. Stewart, Jr., Mayor

ATTESTED:

Leigh Ann Allison, City Clerk

CERTIFICATION

I, Leigh Ann Allison, City Clerk of the City of Irondale, Alabama, hereby certify that the above to be a true and correct copy of an ordinance adopted by the City Council of the City of Irondale at its regular meeting held on the 19th day of April, 2022, as the same appears in the minutes of record of said meeting.

Leigh Ann Allison, City Clerk