

## City of Foley, AL



### Signature Copy

Ordinance: 23-2008-ORD

407 E. Laurel Avenue  
Foley, AL 36535

**File Number: 23-0266**

**Enactment Number: 23-2008-ORD**

AN ORDINANCE AMENDING ORDINANCE NUMBER 964-06 (CODIFIED AT SECTIONS 5-50 THROUGH 5-59 OF THE CODE OF THE CITY OF FOLEY) TO CHANGE THE SALES AND USE TAX RATES OF CERTAIN TYPES OF TRANSACTIONS IN THE CORPORATE LIMITS AND POLICE JURISDICTION OF THE CITY OF FOLEY, ALABAMA.

WHEREAS, Sections 11-51-200, *et seq.*, Code of Alabama (1975), as amended, authorize and empower municipalities to levy a sales tax and a use tax identical to the State of Alabama's sales tax and use tax laws, except that municipalities can set their own rates of taxation; and

WHEREAS, the City of Foley previously enacted Ordinance Number 946-06, which was subsequently codified as Sections 5-50 through 5-59 of the Code of the City of Foley, which established or amended certain municipal sales taxes and use taxes; and

WHEREAS, the City of Foley previously enacted Ordinance Numbers 17-2004 which provided for an additional one percent (1%) sales and use tax on certain types of transactions and activities; and

WHEREAS, Ordinance Number 17-2004 was originally intended to be a temporary ordinance, and it was scheduled to expire and terminate on August 31, 2020;

WHEREAS, the City Council found and determined that it needed the additional municipal revenues generated by Ordinance Number 17-2004 to continue in order to provide the level of public services and public benefits which are in the best interest of the public; and

WHEREAS, the City of Foley enacted Ordinance Number 19-2021 to amend the expiration date of Ordinance Number 17-2004 and extend the expiration date for the additional one percent (1%) sales and use tax on certain types of transactions and activities to August 31, 2030, at which time the additional tax will automatically expire and terminate;

WHEREAS, the City Council has found and determined that it needs the additional municipal revenues generated by Ordinance Number 17-2004 to continue indefinitely in order to provide the level of public services and public benefits which are in the best interest of the public; and

WHEREAS, the City Council has determined that making the 1% additional sales and use tax imposed by Ordinance Number 17-2004 permanent, instead of temporary, is necessary and in the best interest of the public and in the best interest of the City;

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Foley as follows:

Sec. 1. That Section 1(a) of Ordinance Number 964-06, which has since been codified as Section 5-50(1) of the Code of the City of Foley, and which established a general sales tax

on retail sales, is hereby amended to increase the tax rate by replacing all instances in said Section 1(a) of Ordinance Number 964-06 of the words "two percent (2%)" with the words "three percent (3%)." All other terms and provisions of Section 1(a) of Ordinance Number 964-06 remain unchanged and in full force and effect.

Sec. 2. That Section 1(b) of Ordinance Number 964-06, which has since been codified as Section 5-50(2) of the Code of the City of Foley, and which established a sales tax on places of amusement and entertainment, is hereby amended to increase the tax rate by replacing all instances in said Section 1(b) of Ordinance Number 964-06 of the words "two percent (2%)" with the words "three percent (3%)." All other terms and provisions of Section 1(b) of Ordinance Number 964-06 remain unchanged and in full force and effect.

Sec. 3. That Section 4(a) of Ordinance Number 964-06, which has since been codified as Section 5-53(a) of the Code of the City of Foley, and which established a general use tax on certain tangible personal property, is hereby amended to increase the tax rate by replacing all instances in said Section 4(a) of Ordinance Number 964-06 of the words "two percent (2%)" with the words "three percent (3%)." All other terms and provisions of Section 4(a) of Ordinance Number 964-06 remain unchanged and in full force and effect.

Sec. 4. That all other terms and provisions of Ordinance Number 964-06 which are not expressly amended hereby shall remain in full force and effect.

Sec. 5. That each and every provision and section of this Ordinance is hereby declared to be independent of every other provision and section, and if any provision or section of this Ordinance is found or declared to be void or invalid for any reason, such finding or decision shall not affect any other provision hereof. It is hereby expressly declared that the other provisions and sections of this Ordinance which are not found to be void or invalid would have been enacted independent of any provision or section which is found to be void or invalid. Further, if any provision or section of this Ordinance is found or declared to be void or invalid for any reason, then the corresponding provision or section of Ordinance Number 964-06, as originally enacted or as last previously and validly amended, shall remain in full force and effect.

Sec. 6. That this Ordinance shall become effective on \_\_\_\_\_ 1, 2023, which date will be after the date when this Ordinance is published as required by law and which date will be at least thirty days after this Ordinance is transmitted to the Alabama Department of Revenue.

PASSED, APPROVED AND ADOPTED this 15th day of May 2023.

**President's Signature** \_\_\_\_\_

**Date** \_\_\_\_\_

**Attest by Clerk** \_\_\_\_\_

**Date** \_\_\_\_\_

**Mayor's Signature** \_\_\_\_\_

**Date** \_\_\_\_\_