

ORDINANCE NO. 2087

**ORDINANCE AMENDING PROVISIONS IN CHAPTER 66 OF THE MUNICIPAL CODE TO
REQUIRE ELECTRONIC FILING AND PAYMENT OF CERTAIN TAXES**

WHEREAS, the State of Alabama has a program to allow tax reports to be filed electronically through the state filing and remittance program known as MAT (My Alabama Taxes); and

WHEREAS, the use of MAT will benefit both the citizens of Northport and the City of Northport; and

WHEREAS, there is a provision that if a hardship can be shown by a taxpayer that they may file taxes without using the MAT program.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF
NORTHPORT, ALABAMA AS FOLLOWS:**

1. The City amends Chapter 66, Taxation, as set forth in Exhibit "A" which is attached hereto and incorporated by reference as if fully set out verbatim.
2. This Ordinance shall take effect as of October 1, 2021 and publication.

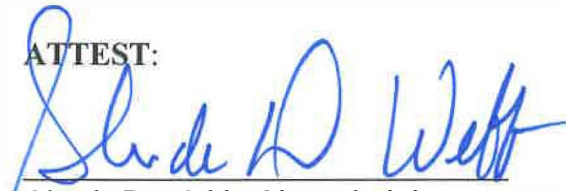
ORDAINED this the 2nd day of August, 2021.

**CITY COUNCIL OF THE
CITY OF NORTHPORT**

BY: _____


Jeff Hogg, Its President

ATTEST:

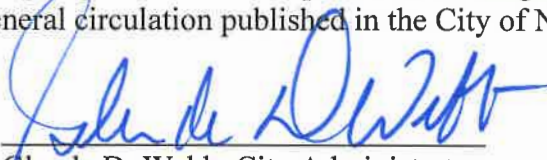

Glenda D. Webb, City Administrator

APPROVED this the 2nd day of August, 2021.



Bobby Herndon, Mayor

I hereby certify that the above and foregoing Ordinance was published on August 11, 2021, in the Northport Gazette, a newspaper of general circulation published in the City of Northport.



Glenda D. Webb, City Administrator

1st Reading: July 19, 2021
Motion By: Hogg
2nd Reading: August 2, 2021
Motion By: Hogg
Second By: Hinton
Publication: August 11, 2021

EXHIBIT “A”

Chapter 66

TAXATION

ARTICLE III – Sales and Use Tax

Sec. 66-72. - Payment and returns electronic filing required.

- (a) The tax levied in sections 66-67 and 66-68 shall be due and payable monthly on or before the 20th day of the month next succeeding the month in which the tax accrues. On or before the day on which such tax becomes due and payable, every person on whom such tax is imposed shall render to the city administrator-clerk, or to such other person designated to act for the city administrator-clerk, on a form prescribed by the city administrator-clerk, a true and correct statement showing the gross sales, gross proceeds of sales, or gross receipts of his business, as the case may be, for the then next preceding month, the amount of gross proceeds or gross receipts which are not subject to such tax or are not to be used for a measurement of such tax due from such person, and the nature thereof, together with such other information as the city administrator-clerk may require, and at the time of making such monthly report, such person shall pay to the city administrator-clerk the amount of the tax levied in sections 66-67 and 66-68. Provided, however, that in all athletic contests conducted by or under the auspices of state-, city- and county-operated primary and secondary schools, the tax is to be collected on the gross receipts from such contests; but instead of remitting the amounts so collected to the city administrator-clerk, each such school should retain the amounts which it has collected for use by such school for school purposes.
- (b) The tax levied in section 66-70 shall be due and payable quarterly on or before the 20th day of the month next succeeding the quarterly period during which such tax shall have accrued for the storage, use or other consumption of tangible personal property. Every person purchasing tangible property, the storage, use or other consumption of which is subject to the tax levied in section 66-70 and with respect to the retail sale of which the tax levied in section 66-70 has not been paid, shall, on or before the 20th day of the month following the close of the quarterly period within which such storage, use or other consumption shall first occur, file with the city administrator-clerk a return for the preceding quarterly period in such form as may be prescribed by the city administrator-clerk showing the total sales price of the tangible personal property purchased by such person, the storage, use or consumption of which became subject, during the preceding quarterly period, to the tax imposed by section 66-70, and such other information as the city administrator-clerk may deem necessary for the proper administration of this article. The return shall be accompanied by a remittance of the amount of tax levied in section 66-70.
- (c) Unless other forms are prescribed by the city for making tax returns under this article, the forms prescribed and used by the state department of revenue for reporting state sales and use tax may be used to make returns required by this article. If any person subject to this article should willfully refuse or fail to make such report, or willfully make a false return or false statement of facts in the statements or returns required under this article, such person shall be guilty of a class C misdemeanor and upon conviction shall be punished by imprisonment of not more than three months and/or a fine not to exceed \$500.00 or as otherwise provided in chapter 26, and as further provided in sections 66-73 and 66-74. Each month of such failure shall constitute a separate offense.

(Code 1990, § 13-68)

- (d) *Electronic filing required.* To increase the accuracy and efficiency of reporting and collecting the taxes levied in this article effective October 1, 2021 as it pertains to September 2021 Collections – i.e. sales and use tax – all taxpayers shall file said tax reports electronically through the state filing and remittance program known as MAT (My Alabama Taxes).
- (e) *Electronic payment required.* All taxpayers shall make payment electronically through the state filing and remittance program known as MAT (My Alabama Taxes).
- (f) *Electronic filing and signature requirements.*
 - (1) The tax return consists of the electronic transmission and electronic data, and any and all supporting documentation as required by rules, regulation or policy.
 - (2) Electronic filing signature requirements shall be as set forth by the State of Alabama, Department of Revenue Rules and Regulations, and/or other applicable law, rule, regulation or policy.
- (g) *Hardship.* The Revenue Department may relieve a taxpayer from the electronic filing mandate upon a showing of undue hardship. For the purposes of this section, “undue hardship” means special circumstances exist that make it unreasonable for the taxpayer to file electronically “Undue hardship” also includes any exemption recognized by the United States Internal Revenue Service Regulations promulgated pursuant to Section 601 1 (3) 3 of the Internal Revenue Code. To qualify for a hardship exemption:
 - (1) The taxpayer shall file a request for relieve under this section with the Revenue Department within thirty (30) days of the time the return is due.
 - (2) The Revenue Department is authorized to prescribe application forms, request documents and other information as may be required to make a decision on the application.
 - (3) The decision of the Revenue Department shall be made within thirty (30) days of the receipt of a completed application. The decision of the Revenue Department is final.
- (h) *Due date for filing electronic returns and payments.* The due date for filing electronic returns for city taxes shall be the same date applicable to paper tax forms and payments. The date and time the taxpayer files the tax return through the MAT system shall be the date and time used to determine the timely filing of an electronic return.

Article IV. Lease Rental Tax

Sec. 66-111. - Payment of tax electronic filing required.

- (a) The privilege license tax levied under the provisions of this article, except as otherwise provided, shall be due and payable in monthly installments on or before the 20th day of the month next succeeding the month in which the privilege license tax accrues. On or before the 20th day of each month after the effective date of the ordinance from which this article is derived, every person on whom the amounts levied by this article are imposed shall render to the city, on a form prescribed by the city, 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 privilege license 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 city may require, and at the time of making such monthly report such person shall compute the privilege license taxes due and shall pay to the city the amounts shown to be due.

(Code 1990, § 13-84; Ord. No. 936-C, § 1, 11-5-90)

- (b) *Electronic filing required.* To increase the accuracy and efficiency of reporting and collecting the taxes levied in this article effective October 1, 2021 as it pertains to September 2021 Collections – i.e. rental tax – all taxpayers shall file said tax reports electronically through the state filing and remittance program known as MAT (My Alabama Taxes).

- (c) *Electronic payment required.* All taxpayers shall make the payment electronically through the state filing and remittance program known as MAT (My Alabama Taxes).

- (d) *Electronic filing and signature requirements.*

(1) The tax return consists of the electronic transmission and electronic data, and any and all supporting documentation as required by rules, regulation or policy.

(2) Electronic filing signature requirements shall be as set forth by the State of Alabama, Department of Revenue Rules and Regulations, and/or other applicable law, rule, regulation or policy.

- (e) *Hardship.* The Revenue Department may relieve a taxpayer from the electronic filing mandate upon a showing of undue hardship. For the purposes of this section, “undue hardship” means special circumstances exist that make it unreasonable for the taxpayer to file electronically “Undue hardship” also includes any exemption recognized by the United States Internal Revenue Service Regulations promulgated pursuant to Section 601 1 (3) 3 of the Internal Revenue Code. To qualify for a hardship exemption:

(1) the taxpayer shall file a request for relieve under this section with the Revenue Department within thirty (30) days of the time the return is due.

(2) The Revenue Department is authorized to prescribe application forms, request documents and other information as may be required to make a decision on the application.

(3) The decision of the Revenue Department shall be made within thirty (30) days of the receipt of a completed application. The decision of the Revenue Department is final.

(f) *Due date for filing electronic returns and payments.* The due date for filing electronic returns for city taxes shall be the same date applicable to paper tax forms and payments. The date and time the taxpayer files the tax return through the MAT system shall be the date and time used to determine the timely filing of an electronic return.

Article V. ~~Transient Occupancy~~ Lodging Tax

Sec. 66-132. - Payment of tax electronic filing required.

(a) The tax levied under section 66-131 shall be in addition to every other tax levied, including the license provided in appendix C, and shall be due and payable in monthly installments on or before the 20th day of the month next succeeding the month in which the tax accrued. The taxpayer shall compute the amount of tax due and pay such tax to the city administrator-clerk at the time of making the monthly report required by section 66-133.

(Code 1990, § 13-91; Ord. No. 936-B, § 13-91, 11-5-90)

(b) *Electronic filing required.* To increase the accuracy and efficiency of reporting and collecting the taxes levied in this article effective October 1, 2021 as it pertains to September 2021 Collections – i.e. lodging tax – all taxpayers shall file said tax reports electronically through the state filing and remittance program known as MAT (My Alabama Taxes).

(c) *Electronic payment required.* All taxpayers shall make payment electronically through the state filing and remittance program known as MAT (My Alabama Taxes).

(d) *Electronic filing and signature requirements.*

(1) The tax return consists of the electronic transmission and electronic data, and any and all supporting documentation as required by rules, regulation or policy.

(2) Electronic filing signature requirements shall be as set forth by the State of Alabama, Department of Revenue Rules and Regulations, and/or other applicable law, rule, regulation or policy.

(e) *Hardship.* The Revenue Department may relieve a taxpayer from the electronic filing mandate upon a showing of undue hardship. For the purposes of this section, “undue hardship” means special circumstances exist that make it unreasonable for the taxpayer to file electronically “Undue hardship” also includes any exemption recognized by the United States Internal Revenue Service Regulations promulgated pursuant to Section 601.1 (3) 3 of the Internal Revenue Code. To qualify for a hardship exemption:

- (1) The taxpayer shall file a request for relieve under this section with the Revenue Department within thirty (30) days of the time the return is due.
- (2) The Revenue Department is authorized to prescribe application forms, request documents and other information as may be required to make a decision on the application.
- (3) The decision of the Revenue Department shall be made within thirty (30) days of the receipt of a completed application. The decision of the Revenue Department is final.

(f) *Due date for filing electronic returns and payments.* The due date for filing electronic returns for city taxes shall be the same date applicable to paper tax forms and payments. The date and time the taxpayer files the tax return through the MAT system shall be the date and time used to determine the timely filing of an electronic return.