ORDINANCE NO. 18-2389

An ordinance of the City of Hoover to modify certain provisions of the Municipal Code Concerning Tangible Personal Property Tax

NOW, THEREFORE BE IT ORDAINED by the City Council of the City of Hoover, in a special meeting duly assembled, a quorum being present, as follows:

Section 1. Tax Levied for Tangible Personal Property Tax Modified. Chapter 8, Article III, Section 14-33 of the *Municipal Code of the City of Hoover, Alabama* is hereby amended by deleting Section 14-33 in its entirety and replacing it with the following:

Sec. 14-33. - 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 city in the business of leasing or renting tangible personal property at the rate of three and one half percent (3.5%) of the gross proceeds derived by the lessor from the lease or rental of tangible personal property; provided, that the said privilege or license tax on each person engaging or continuing within this city in the business of leasing or renting any automotive vehicle shall be at the rate of one (1) percent of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle; provided further, that the tax levied in this article shall not apply to any leasing or rental, as lessor, by the city, or any municipality or county in the city, or any public corporation organized under the laws of the state, including without limiting the generality of the foregoing, any corporation organized under the provisions of sections 11-54-80 through 11-54-101, Alabama Code; provided further, that the privilege or license tax on each person or firm engaging or continuing within this city in the business of the leasing and rental of linens and garments shall be at the rate of three and one half percent (3.5%) of the gross proceeds derived by the lessor from the lease or rental of such linens and garments.

Section 2. 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 of Hoover 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 3. LEGAL RIGHTS NOT IMPAIRED. That nothing in this ordinance or in the 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; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this ordinance.

Section 4. PUBLICATION OF ORDINANCE. That the City Clerk of the City of Hoover is hereby ordered and directed to cause this ordinance to be published as provided by law and that a copy of this Ordinance be entered upon the minutes of the meeting of the City Council.

Section 5. 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 on the 1st day of October, 2018 and shall continue in full force and effect from month to month and year to year from its effective date until repealed.

THEREFORE, BE IT ORDAINED, that the City Council of the City of Hoover does hereby ordain, resolve, and enact the foregoing Ordinance for the City of Hoover.

Done this the 10th day of July, 2018.

Gene Smith, President of the City Council

APPROVED:

Frank V. Brocato, Mayor

ATTESTED:

Margie Handley, City Clerk

CERTIFICATION

I, Margie Handley, City Clerk for the City of Hoover, Alabama, hereby certify that **Ordinance No. 18-2389** was adopted by the City Council of the City of Hoover, Alabama on the 10th day of July, 2018, and advertised in accordance with state law.

This ordinance was posted on July 12, 2018 at Hoover City Hall, Hoover Public Library, Hoover Public Safety Center, Hoover Fire Station No. 7, Hoover Fire Station No. 8, and on the City of Hoover website **hooveralabama.gov**.

Margie Handley
City Clerk