



## Legislation Text

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### Ordinance to Establish Revenue Directors Authority

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;

WHEREAS, the Sections 5-50 through 5-59 of the Code of the City of Foley established or amended certain municipal sales taxes and use taxes;

WHEREAS, Section 5-55 authorizes enforcement and collection of these taxes by the City of Foley, subject to applicable state statutes and regulations;

WHEREAS the City Council of the City of Foley has found and determined that it is in the best interests of the City set out the Revenue Department's authority to undertake such duties.

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

SECTION 1. That Chapter 5 of the Code of the City of Foley is hereby amended by adding the following sections to Article II therein:

#### **Chapter 5, Article II - Sales and Use Taxes**

**Sec. 5-57. Revenue Department generally.** Except as may otherwise be provided, revenue officials shall administer and enforce chapter 5 and any other ordinance or resolution relating to revenues, business licenses, and taxes. In addition to all other powers granted or implied by this chapter, law, ordinance, resolution, or job description, revenue officials shall have the following powers and duties:

- (a) To administer and enforce this chapter of the Code of the City of Foley and any other ordinance or resolution relating to revenues, business licenses, and taxes.
- (b) To promulgate and issue rules, regulations, policies, and rulings approved by the revenue director that are allowed by law in furtherance of the administration of this chapter and any other ordinance or resolution relating to revenues, business licenses, and taxes.
- (c) To issue or enter all levies, notices, licenses, assessments, and other matters as may be provided by this chapter of the Code of the City of Foley, and any other ordinance or resolution relating to revenues, business licenses, and taxes.
- (d) To make determinations of the amounts owed or due under this chapter and any other ordinance or resolution relating to revenues, business licenses, and taxes.
- (e) To authorize and approve promissory notes, installment agreements, and other instruments of indebtedness for levies, assessments, and other business license or tax amounts due to the city.

- (f) To suspend renewal of business licenses and issuances of new business licenses to persons or taxpayers who owe business license or tax liabilities to the city or for which other reasonable cause exists.
- (g) To audit and examine or cause to be audited or examined the records and books of taxpayers.
- (h) To take all civil, administrative, and criminal actions in enforcement of this chapter or any other ordinance or resolution relating to revenues, business licenses and taxes. All remedies for enforcement and collection of licenses and taxes shall be cumulative.
- (i) To the maximum extent allowed by state law, rule, or regulation, in addition to powers granted elsewhere in this chapter or otherwise, as related to licenses and taxes, revenue officials shall have all powers of administration, enforcement, assessment, collection, levy, seizure, and distraint, as provided by, authorized by, or parallel to all provisions of Code of Ala. 1975, title 11 and title 40, as amended.

**Sec. 5-58. Lien for taxes.** The tax or any amount required to be collected hereunder, together with interest and penalties imposed by this division, shall be a lien upon the property of the person required to pay such tax or other amount to the city, which lien shall attach as of the date the tax is due and shall be superior to all other liens, except the lien of the state, county and municipal corporations for taxes. Said lien may be recorded at the office of probate judge by the revenue director of the city or his authorized representative.

SECTION 2. That the provisions of this Ordinance are severable. If any part of this Ordinance is declared invalid or unconstitutional by a court of competent jurisdiction, that declaration shall not affect the part or parts that remain.

SECTION 3. That this Ordinance shall be effective within the corporate limits and the police jurisdiction of the City of Foley immediately upon its adoption and publication as required by law.