

ORDINANCE NO. 2015-1197

AN ORDINANCE AMENDING SECTION 50-228
OF THE CODE OF ORDINANCES, CITY OF ORANGE BEACH, ALABAMA
TO LEVY A ONE PERCENT RENTAL TAX

BE IT ORDAINED by the City Council of the City of Orange Beach, Alabama, as follows:

SECTION 1.

Section 50-228 of the Code of Ordinances, City of Orange Beach, Alabama is hereby amended so that the entire section shall read as follows:

“Sec. 50-228. Levy and amount of tax.

There is hereby levied and imposed, in addition to all other taxes now imposed by law, a privilege or license tax upon each person engaging or continuing in this city in the business of leasing or renting tangible personal property at the rate of **one percent** of the gross proceeds* derived by the lessor from the lease or rental of tangible personal property; provided, however, that the privilege or license tax on each person engaging or continuing in 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 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 in this division shall not apply to any leasing or rental, as lessor, by the state, or any municipality or county in the state, or any public corporation organized under the laws of the state, 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 Code of Ala. 1975, §§ 11-54-80--11-54-101; provided further, that the privilege or license tax on each person engaging or continuing in this city in the business of the leasing and rental of linens and garments shall be at the rate of one percent of the gross proceeds derived by the lessor from the lease or rental of such linens and garments.”


SECTION 2.

This ordinance shall become effective immediately and remain in effect until March 31, 2025.

APPROVED and ADOPTED this 3rd day of February, 2015.


Cathy Constantino, MMC
City Clerk

The City Clerk of the City of Orange Beach, Alabama hereby certifies that the foregoing Ordinance 2015-1197 was posted on 2/10/15 in the following three (3) public places:
Orange Beach City Hall _____
Orange Beach Post Office _____
Orange Beach Public Library _____


Cathy Constantino, City Clerk