

## **ORDINANCE NO. 847-17**

AN ORDINANCE TO AMEND SECTION 6 OF ORDINANCE 309-AMENDED OF THE CITY OF HELENA, ALABAMA AND SECTION 6 OF ORDINANCE 806-11 OF THE CITY OF HELENA, ALABAMA REGARDING THE APPLICABLE INTEREST RATE TO BE COMPUTED ON THE PAYMENT OF DELINQUENT TAXES TO CITY OF HELENA.

**NOW THEREFORE BE IT ORDAINED** by the City Council of the City of Helena, Alabama as follows:

### **Section 1. REPORT AND PAYMENT OF TAXES**

#### Sec. 6 of Ordinance 309-Amended – Penalty for Failure to Pay Tax: Interest.

Any person, firm, partnership, corporation, or other entity who fails to pay the sales, privilege or license tax, or the excise or use tax herein levied within the time required shall pay, in addition to the tax, a penalty of ten percent (10%) of the amount of tax due together with interest computed at the rate determined pursuant to §40-1-44, Code of Alabama 1975, as established quarterly by the United States Secretary of the Treasury under the authority of 26 U.S.C. §6621, from the date at which the tax levied became due and payable, such penalty and interest to be assessed and collected as part of the tax. The City Council, if good and sufficient reason is shown, may waive or remit the penalty portion thereof.

#### Sec. 6 of Ordinance 806-11 – Penalty for Failure to Pay Tax: Interest.

Any person, firm, partnership, corporation, or other entity who fails to pay the sales, privilege or license tax, or the excise or use tax herein levied within the time required shall pay, in addition to the tax, a penalty of ten percent (10%) of the amount of tax due together with interest computed at the rate determined pursuant to §40-1-44, Code of Alabama 1975, as established quarterly by the United States Secretary of the Treasury under the authority of 26 U.S.C. §6621, from the date at which the tax levied became due and payable, such penalty and interest to be assessed and collected as part of the tax. The City Council, if good and sufficient reason is shown, may waive or remit the penalty portion thereof.

### **Section 2. SEVERABILITY**

Each section and provision of this ordinance is hereby declared to be an independent section or provision. If any section or provision shall be declared void, invalid, or unconstitutional, the remaining sections or provisions shall not be affected but shall remain in full force and effect.

**Section 3. EFFECTIVE DATE**

This ordinance shall become effective on the first day of August 2017.

**ADOPTED AND APPROVED** this 24th day of July, 2017.

[SEAL]



ATTEST:

*Amanda C. Traywick*  
Amanda C. Traywick, City Clerk

*Mark R. Hall*  
Mark R. Hall, Mayor

*Leigh Hulsey*  
Leigh Hulsey, Council Member

*Mike Jones*  
Mike Jones, Council President

*Alice Lobell*  
Alice Lobell, Council Member

*Laura Joseph*  
Laura Joseph, Council Member

*- NOT present -*

Harold Woodman, Council Member