

DOUBLE SPRINGS

Posted 10/9/2015

Effective October 1, 2015.

The Town of Double Springs has levied a lodgings tax as shown below:

Lodgings Tax:	<u>NEW RATES</u>
General Rate	5.000

If the renting or furnishing of rooms, lodgings or accommodations to transients are made outside the corporate limits of the city but within the police jurisdiction, the rates of tax are one-half of those stated above.

If you have any questions about your Double Springs lodgings tax, please contact:

RDS
P. O. Box 830725
Birmingham, AL 35283-0725
1-800-556-7274

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE
Sales, Use & Business Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490

ORDINANCE #2015-21

AN ORDINANCE TO IMPOSE A
PRIVILEGE OR LICENSE TAX AGAINST
PERSONS, FIRMS OR CORPORATIONS
ENGAGED IN THE BUSINESS OF FURNISHING
ROOMS, LODGINGS, OR ACCOMMODATIONS
IN THE TOWN OF DOUBLE SPRINGS, ALABAMA,
OR WITHIN ITS POLICE JURISDICTION

BE IT ORDAINED by the Town Council of the Town of Double Springs, Alabama, as follows:

Section 1. Levy of Tax in the Town. For the privilege of engaging or continuing within the Town of Double Springs, Alabama, of the business activities hereinafter referred to, there is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the person on account of the business activities and in the amounts to be determined by the application of rates against gross receipts as follows:

(a) There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax upon every person, firm, or corporation engaging in the business of renting or furnishing any room or rooms, lodgings, or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin or any other place in which rooms, lodging, or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of 5% percent of the charge for such room, rooms, lodgings, or accommodations, including the charge for use of rental of personal property and services furnished in such rooms. Provided, however, there is exempted from the tax levied under the provisions of this ordinance any rentals or services taxed under the provisions of Ordinance No. 2005-05, adopted August 22, 2005, levying the Town privilege or license tax. The tax shall not apply to rooms, lodgings, or accommodations supplied for a period of thirty (30) continuous days or more in any place.

Section 2. Levy of Tax in the Police Jurisdiction. For the privilege of engaging or continuing in the business activities hereinafter referred to within the police jurisdiction of the town outside of its corporate limits, there is hereby levied, in addition to all taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the persons on account of the business activities and in the amounts to be determined by the application of rates against gross receipts as follows:

(a) There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax upon every person, firm, or corporation engaging in the business or renting or furnishing any room or rooms, lodgings, or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings or accommodations are regularly furnished to transients for a consideration, in

an amount to be determined by the application of the rate of percent (2.5%) of the charge for such room, rooms lodgings, or accommodations, including the charge for use or rental of person all property and services furnished in such room. Provided, however, there is exempted from the tax levied under the provisions of this ordinance any rentals or services taxed under the provisions of Ordinance No. 2005-05, adopted August 22, 2005, levying the Town privilege or license tax. The tax shall not apply to rooms, lodgings, or accommodations supplied for a period of thirty continuous days or more in any place.

Section 3. Provisions of State Lodgings Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. This Ordinance and the taxes herein levied shall be subject to all definitions, exceptions, exemptions, proceedings, and deductions that are applicable to the taxes levied by the state lodgings tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state lodgings tax statutes for enforcement and collection of taxes.

Section 4. Adding Amount of Tax to Price. Any person on whom the taxes levied by this ordinance are imposed may add the tax herein levied to the receipts from rental of rooms, lodgings or accommodations and may collect same from the occupants of such rooms, but this section is not mandatory.

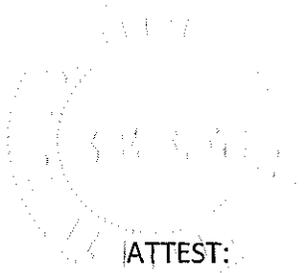
Section 5. This Ordinance Cumulative to General License Ordinance. This ordinance shall not be construed to repeal any of the provisions of the general license ordinance of the Town but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the Town in its general license ordinance.

Section 6. Effective Date. This ordinance shall become effective on the first day of October, 2015, and the first payment of taxes hereunder shall be due and payable on the twentieth day of November, 2015.

ADOPTED this 13th day of August, 2015.



Mayor


ATTEST:



Town Clerk