

**RED BAY**  
Posted 4/7/2016

Effective December 1, 2005.

The City of Red Bay has informed the Department of Revenue that Ordinance 04-12-05 does not levy a lodgings tax in their police jurisdiction.

If you have any questions about your Red Bay lodgings tax, please contact:

City of Red Bay  
PO Box 2002  
Red Bay, AL 35582  
(256) 356-473 Ext. 3

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

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

ORDINANCE 05-12-05

An Ordinance To Provide for a Transient Occupancy Tax

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RED BAY, ALABAMA, AS FOLLOWS:

SECTION 1. Unless the context clearly indicates a different meaning, the words, terms and phrases used in this ordinance shall have the following respective meanings.

Person shall mean any person, firm, corporation, partnership, association, administrator, trustee or other fiduciary.

Transient shall mean a person to whom rooms or lodgings are rented for a period of less than thirty (30) continuous days.

SECTION 2. This ordinance shall not be held or construed to cancel or repeal any other ordinance of the city under which a privilege or license tax is levied, but shall be cumulative thereto.

SECTION 3. 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 engaging within the corporate limits of the city in:

(1) The business of renting or furnishing any room, rooms, or lodgings to transients in any hotel, motel, inn, tourist camp, tourist cabin or any other place in which rooms or lodgings are regularly furnished to transients for a consideration, said tax to be in an amount equal to four (4) percent of the charge for such room, rooms or lodgings including the charge for use or rental of personal property and services furnished in such rooms, provided, that charges for property sold or services furnished which are required to be included in the computation of the tax levied in Article 1, Chapter 23, of Title 40 of the Code of Alabama of 1975, said article being commonly referred to as the State Sales Tax Statutes, shall not be included in computing the tax levied in this ordinance.

(2) The tax referred to in the foregoing paragraph (1) shall apply only to, the charges for the rental of rooms or lodgings supplied to transients, and shall not apply to the charges for the rental of rooms or lodgings supplied for a period of thirty (30) continuous days or longer, nor shall it apply to the business of renting or furnishing space for accommodation of trailers.

**SECTION 4.** The taxes levied under the provisions of this ordinance shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. On or before the twentieth day of each month every person on whom the taxes herein levied are imposed, shall render to the city clerk, on a form prescribed by the city clerk, a true and correct statement showing the gross proceeds of the business subject to said tax for the then next preceding month, together with such other information as the city clerk may demand and require, and at the time of making such monthly report the taxpayer shall compute the taxes due and shall pay to the city clerk the amount of taxes shown to be due.

**SECTION 5.** If reports are not filed within the time herein provided and the taxes not paid on the dates herein provided for, such person shall pay the city the full amount of the tax together with a penalty of fifteen (15) percent of the amount of the tax.

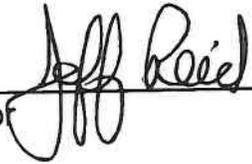
**SECTION 6.** It shall be the duty of every person engaging or continuing in any business subject to the taxes herein levied to keep and preserve suitable records of the gross proceeds of such business and such other books or accounts as may be necessary to determine the amount of tax for which he is liable under the provisions of this ordinance. Such records shall be kept and preserved for a period of two (2) years and shall be open for examination at any time by the city clerk or other duly authorized representative of the city.

**SECTION 7.** Any person who shall fail to keep such records or who shall refuse to permit such examination or who violates any other provisions shall be guilty of an offense against the City of Red Bay and upon conviction shall be punished by a fine not to exceed One Hundred Dollars (\$100.00) for each offense and by imprisonment not to exceed six (6) months or both at the discretion of the court trying the same, and each shall constitute a separate offense.

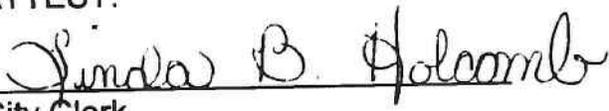
**SECTION 8.** Should any section, subsection or provision of this ordinance be declared invalid or unconstitutional by judgment or decree of any court of competent jurisdiction, such judgment or decree shall not affect any other section, subsection or provision.

**SECTION 9.** This ordinance shall become effective upon its adoption and publication as provided by law.

ADOPTED and APPROVED this 5 day of December,  
2005.

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
City Clerk