

**MADISON**  
Posted 8/4/15

Effective August 1, 2015.

The City of Madison has increased their lodgings tax as shown below:

<b>Lodgings Tax:</b>	<b><u>OLD</u></b> <b><u>RATES</u></b>	<b><u>NEW</u></b> <b><u>RATES</u></b>
General Rate	6.000	7.000
Per Room Lodgings Fee	1.00	1.00

Your City of Madison lodgings taxes may be remitted online through the Alabama Department of Revenue's online filing system My Alabama Taxes (MAT), the 'One Spot' to file: <http://revenue.alabama.gov/salestax/efiling.html>. If you have any questions about your City of Madison taxes, please contact:

City of Madison  
PO Box 99  
Madison, AL 35758

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 NO. 2015-144**

**AN ORDINANCE OF THE CITY OF MADISON TO AMEND SECTION 10-224 OF THE CODE OF ORDINANCES RELATING TO A PRIVILEGE OR LICENSE TAX ON PERSONS PROVIDING LODGING, ETC., FOR TRANSIENTS OR RENTING, ETC., AND TRAILER SPACES**

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

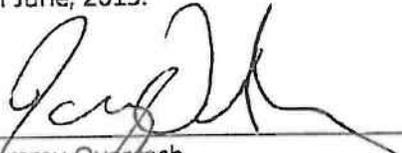
**Section 1.** That Section 10-224 of the Code of Ordinances of the City of Madison, is hereby amended to read as follows:

- (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 engaging in:
- (1) The business of renting or furnishing any room to transients in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which rooms or lodgings or regularly furnished to transients for a consideration, such tax being an amount equal to seven (7%) percent of the charge for such room or lodging, including the charge for use or rental of personal property and services furnished in such rooms, plus \$1.00 per room per night, provided that charges for property sold or services furnished which are required to be included in the computation of the tax levied in Code of Alabama (1975), Title 40, Chapter 23, Article 1, Division 1, such article being commonly referred to as the state sales tax statutes, shall not be included in computing the tax herein levied; or
  - (2) The business of renting or furnishing space for accommodation of trailers for a consideration, such tax to be in an amount equal to seven (7%) percent of the charge for such trailer space, plus \$1.00 per space per night, provided, however, that charges made by persons in the business of renting trailer space for use of washing machines, electrical power, garbage collection, water supply, and other such charges shall not be included in the measure of such tax, but only the charge for trailer space proper shall so be included.

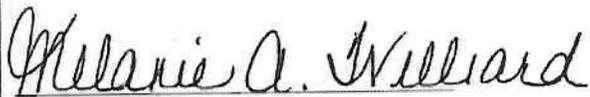
**Section 2.** This Ordinance, after its adoption and publication as provided by law, shall become effective on August 1, 2015.

**Section 3.** If any clause, phrase, sentence, paragraph, or provision of this ordinance shall be invalidated by a court of competent jurisdiction, it is the intent of the Council that such invalidation shall not affect the validity of any other clause, phrase, sentence, paragraph, or provision thereof.

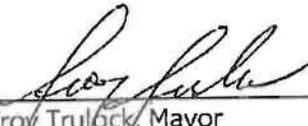
READ, PASSED AND ADOPTED this 22nd day of June, 2015.

  
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Tommy Overcash  
President of the City Council  
City of Madison, Alabama

ATTEST:

  
\_\_\_\_\_  
Melanie Williard  
City Clerk - Treasurer

APPROVED THIS 23<sup>rd</sup> DAY OF JUNE, 2015.

  
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Troy Trulock, Mayor  
City of Madison, Alabama