

**ALEXANDER CITY**

Posted 12/6/2018

Effective January 1, 2019

The City of Alexander City has increased their lodgings taxes as shown below:

<b>Lodgings Tax:</b>	<b><u>OLD RATES</u></b>	<b><u>NEW RATES</u></b>
General Rate	5.00%	10.00%

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.

Your City of Alexander City lodgings taxes may be remitted online through the 'Local Tax' account in the Alabama Department of Revenue's online filing system, My Alabama Taxes (MAT), the 'ONE SPOT' to file: <https://myalabamataxes.alabama.gov>. If you have any questions about your Alexander City taxes, please contact:

Alexander City  
P. O. Box 552  
Alexander City, AL 35011  
256-329-6720

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 NO. 2018-10**

**An Ordinance to Increase the City's Lodging Tax to 10%**

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

SECTION 1. That Chapter 82, Taxation, Article VI, Transient Lodging Tax, of the Code of Ordinances of Alexander City, Alabama be amended to read as follows:

**Sec. 82-151. Definitions**

The word "transient", when used in this ordinance, shall mean a person to whom rooms, lodgings or other accommodations are rented for a period of less than one-hundred eighty (180) continuous days.

The words "other accommodations", shall mean trailer spaces, camper spaces or anything else not considered a room, rooms or lodgings.

**Sec. 82-152. Imposed in city.**

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 the City in the business of renting or furnishing any rooms, lodgings or other accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin, RV Park, trailer park, campground or any other place in which other accommodations are regularly furnished to transients for a consideration, said license tax to be an amount equal to ten percent (10%) of the charge for such other accommodations, including the charge for use or rental of personal property and services furnished in such rooms, lodgings or other accommodations; provided, that charges for property sold or services furnished which are required to be included in the computation of the tax levied in Title 40, Chapter 23, Article 1, of the Code of Alabama, 1975, as amended, said article being commonly referred to as the state sales tax statutes, shall not be included in the computation of the license or tax levied herein.

The amount of license taxes specified in this section shall be in addition to all other licenses levied and the license tax referred to in subsection (a) shall only apply to, and be measured only by the charges for, the rental of other accommodations supplied to transients, and shall not apply to, or be measured by the charges for, the rental of other accommodations supplied for a period of one-hundred eighty (180) continuous days or longer.

**Sec. 82-153. Imposed in police jurisdiction.**

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 the City in the business of renting or furnishing any rooms, lodgings or other accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin, RV Park, trailer park, campground or any other place in which other accommodations are regularly furnished to transients for a consideration, said license tax to be an amount equal to five (5%) of the charge for such other accommodations, including the charge for use or rental of personal property and services furnished in such other accommodations; provided, that charges for property sold or services furnished which are required to be included in the computation of the tax levied in Title 40, Chapter 23, Article 1, of the Code of Alabama, 1975, as amended, said article being commonly referred to as the state sales tax statutes, shall not be included in the computation of the license or tax levied herein.

The amount of license taxes specified in this section shall be in addition to all other licenses levied and the license tax referred to in subsection (a) shall only apply to, and be measured only by the charges for, the rental of rooms, lodgings or other accommodations supplied to transients, and shall not apply to, or be measured by the charges for, the rental of rooms, lodgings or other accommodations supplied for a period of one-hundred eighty (180) continuous days or longer

**Sec. 82-154. Due date and reports.**

This section is rescinded.

**Sec. 82-155. Credit Collections**

This section is rescinded.

Ordinance 2018-10

Sec. 82-156. Discount.

Every person subject to the taxes levied herein may take a discount in an amount equal to two percent (2%) of all taxes due the City under the provisions of this ordinance, provided all reports and returns are made and the taxes paid before the same become delinquent hereunder. In any case where reports and returns are not filed within the time herein provided for, the person required to file such report and return shall not be entitled to any discount but shall pay to the City the full amount of the tax together with the interest and penalty provided for in Section 10 hereof.

Sec. 82-157. Maintenance of books and records.

This section is rescinded.

Sec. 82-158. Inspection of books and records.

This section is rescinded.

Sec. 82-159. Provisions of state transient occupancy tax statutes applicable.

The Taxes levied by sections 82-152 and 82-153 shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, penalties, fines, punishments and deductions that are applicable to the taxes levied by the State of Alabama transient occupancy tax statutes, ALA. CODE § 40-26-1 *et seq.*, including all provisions of the state statutes for the enforcement and collection of taxes, ALA. CODE § 40-29-1 *et seq.*, and any corresponding rules and regulations adopted through the provisions of the Alabama Administrative Procedure Act by the Department of Revenue for the administration, enforcement or collection of the corresponding state tax.

Sec. 82-160. Distribution of proceeds.

The proceeds from tax herein levied remaining after payment of the cost of collecting the said tax shall be applied as follows:

(1) All tax proceeds so levied and collected will be deposited into the general fund and shall be used for such lawful purpose or purposes for which the governing body of the city may from time to time direct and provide.

Sec. 82-161. - Article cumulative.

This article shall not be construed to repeal any of the provisions of the general license code or ordinance of the city, 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 city.

SECTION 2. Other accommodations transient occupancy tax.

Ordinance #2003-15 is hereby rescinded.

SECTION 3. If any paragraph, section, subsection, or provision of this ordinance be declared invalid in a court of competent jurisdiction for any reason, it shall not affect the remainder of the ordinance as pertains to its validity or to other applications.

SECTION 4. Any ordinance or provisions of ordinances in conflict with the provisions of this ordinance are hereby repealed and rescinded insofar as they conflict with the provisions of this ordinance.

SECTION 5. This ordinance shall become effective January 1, 2019.

Ordinance 2018-10

ADOPTED AND APPROVED this 6<sup>th</sup> day of August 2018.

ATTEST:

Amanda F. Thomas  
Amanda F. Thomas, City Clerk

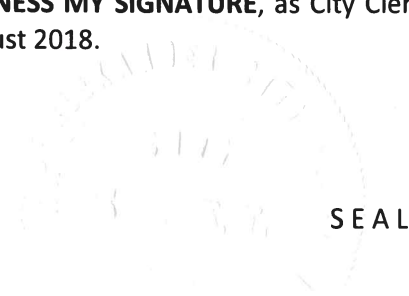
Thomas J. Spraggins  
Thomas J. Spraggins, Council President

James D. Nabors  
James D. Nabors, Mayor

**CERTIFICATION OF CITY CLERK**

The undersigned, as City Clerk of the City of Alexander City, Alabama, hereby certifies that the foregoing is a true, correct and complete copy of **Ordinance No. 2018-10** which was adopted by the City Council on this 6<sup>th</sup> day of August 2018

**WITNESS MY SIGNATURE**, as City Clerk of the City Alexander City, Alabama, under the seal thereof, this 6<sup>th</sup> day of August 2018.



Amanda F. Thomas  
City Clerk of the  
City of Alexander City, Alabama

Yeas: Hardy, Brown, Spraggins, \* Fundermark

Nays: Tapley & Colvin

# Publisher's Certificate of Publication

## STATE OF ALABAMA COUNTY OF TALLAPOOSA

Steve Baker, being duly sworn, says:  
That he is Publisher of the Alexander City Outlook, a daily newspaper of general circulation, printed and published in Alexander City, Tallapoosa County, Alabama; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

08/09/18

That said newspaper was regularly issued and circulated on those dates.

The sum charged by the Newspaper for said publication does not exceed the lowest rate paid by commercial customers for an advertisement of similar size and frequency in the same newspaper in which the public notice appeared.

There are no agreements between the Alexander City Outlook and the officer or attorney charged with the duty of placing the attached legal advertising notices whereby any advantage, gain or profit accrued to said officer or attorney.

SIGNED:

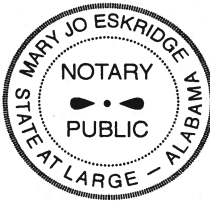


Steve Baker, Publisher

Subscribed and sworn to before me this  
9th Day of August, 2018



Mary Jo Eskridge, Notary Public  
State of Alabama at Large  
My commission expires 03-05-2022



Account # 143941  
Ad # 581036

CITY OF ALEXANDER CITY  
PO BOX 552  
ALEXANDER CITY AL 35010 ACCOUNTING DEPARTMENT

RECEIVED

AUG 13 2018

### PUBLIC NOTICE

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Sec. 82-152. Imposed in City.  
There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege or links tax upon every person engaging in the City of the business of renting or furnishing any rooms, lodgings or other accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin, RV Park, trailer park, campground or any other place in which other accommodations are regularly furnished to transients for a consideration, said license tax to be an amount equal to ten percent (10%) of the charge for such other accommodations, including the charge for use or rental of personal property and services furnished in such rooms, lodgings or other accommodations; provided, that charges for property sold or services furnished which are required to be included in the computation of the tax levied in Title 40, Chapter 23, Article 1, of the Code of Alabama, 1975, as amended, said article being commonly referred to as the state sales tax statutes, shall not be included in the computation of the license or tax levied herein. The amount of license taxes specified in his section shall be in addition to all other licenses levied and the license tax referred to in subsection (1) shall only apply to, and be measured only by the charges for, the rental of other accommodations supplied to transients, and shall not apply to, or be measured by the charges for, the rental of other accommo-

dations supplied for a period of one-hundred eighty (180) continuous days or longer.

Sec. 82-15. Imposed in police jurisdiction.

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 the City in the business of renting or furnishing any rooms, lodgings or other accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin, RV Park, trailer park, campground or any other place in which other accommodations are regularly furnished to transients for a consideration, said license tax to be an amount equal to five (5%) of the charge for such other accommodations, including the charges for property sold or services furnished which are required to be included in the computation of the tax levied in Title 40, Chapter 23, Article 1, of the Code of Alabama, 1975, as amended, said article being commonly referred to as the state sales tax statutes, shall not be included in the computation of the license or tax levied herein. The amount of license taxes specified in this section shall be in addition to all other licenses levied and the license tax referred to subsection (a) shall only apply to, and be measured only by the charges for, the rental of rooms, lodgings or other accommodations supplied to transients, and shall not apply to, or be measured by the charges for, the rental of rooms, lodgings or other accommodations supplied for a period of one-hundred eighty (180) continuous days or longer.

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This section is rescinded.

Sec. 82-155. Credit Collections  
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Sec. 82-156. Discount.  
Every person subject to the taxes levied herein may take a discount in an amount equal to two percent (2%) of all taxes due the City under the provision of this ordinance, provided all reports and returns are made and the taxes paid before the same become delinquent hereunder. In any case where reports and returns are made and the taxes paid before the same become delinquent hereunder. In any case where reports and returns are not filed within the time herein provided for, the person required to file such

reporter and return shall not be entitled to any discount buy shall pay to the City the full amount of the tax together with the interest and penalty provided in Section 10 hereof.

Sec. 82-157. Maintenance of books and records.  
This section is rescinded.

Sec. 82-158. Inspection of books and records.  
This section is rescinded.

Sec. 18-159. Provisions of state transient occupancy tax statutes applicable.  
The Taxes levied by sections 82-152 and 82-153 shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, penalties, fines, punishments and deductions that are applicable to the taxes levied by the State of Alabama transient occupancy tax statutes, ALA. CODE §40-26-1 et seq., including all provisions of the state statutes for the enforcement and collection of taxes, ALA. CODE §40-29-1 et seq., and any corresponding rules and regulations adopted through the provisions of the Alabama Administrative Procedure Act by the Department of Revenue for the administration, enforcement or collection of the corresponding state tax.

Sec. 82-160. Distribution of proceeds.  
The proceeds from tax herein levied remaining after payment of the cost of collecting the said tax shall be applied as follows:

(1) All tax proceeds so levied and collected will be deposited into the general fund and shall be used for such lawful purpose or purposes for which the governing body of the city may from time to time direct and provide.

Sec. 82-161. Article cumulative.  
This article shall not be construed to repeal any of the provisions of the general license code or ordinance of the city, but shall be held to the cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the city.

SECTION 2. Other accommodations transient occupancy tax.

Ordinance #2003-15 is hereby rescinded.

SECTION 3. If any paragraph, section, subsection, or provision of this ordinance be declared invalid in a court of competent jurisdiction for any reason, it shall not affect the remainder of the ordinance

as pertains to its validity or to other applications.

SECTION 4. Any ordinance or provisions of ordinances in conflict with the provisions of this ordinance are hereby repealed and rescinded insofar as they conflict with the provisions of this ordinance.

SECTION 5. This ordinance shall become effective January 1, 2019.

ADOPTED AND APPROVED this 6th day of August, 2018.  
ATTEST: Amanda F. Thomas,  
City Clerk  
Thomas, J. Spraggins, Council President  
James D. Nabors, Mayor

CERTIFICATION OF CITY CLERK

The undersigned, as City Clerk of the City of Alexander City, Alabama, hereby certifies that the foregoing is a true, correct and complete copy of Ordinance No. 2018-10 which was adopted by the City Council on this 6th day of August, 2018.

Amanda F. Thomas, City Clerk of the City of Alexander city, Alabama {SEAL}

YEAS: Hardy, Brown, Spraggins & Funderburk  
NAYS: Tapley & Colvin

Alexander City Outlook:  
Aug. 9, 2018  
ORD. 2018-10

ACCOUNTING DEPARTMENT  
RECEIVED  
AUG 13 2018