



# State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
Montgomery, Alabama 36132

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the renting or furnishing of rooms, lodgings or accommodations to transients in the **Town of Allgood**, Alabama, and its police jurisdiction (located in Blount County).

On July 24, 2017, the governing body of the Town of Allgood adopted Ordinance No. 2017 - 2A increasing the rate of the Town of Allgood lodgings tax **effective September 1, 2017**. The increased lodgings tax rate is shown below:

|                        | <u>Old Rate</u> | <u>New Rate</u> |
|------------------------|-----------------|-----------------|
| Lodgings Tax Rate..... | 0.00%           | 3.00%           |

If lodgings are offered to transients outside the corporate limits of the Town of Allgood but within the police jurisdiction, the rate of tax is one-half of that stated above.

The Law requires that the Town of Allgood lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the Town of Allgood lodgings tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>.

Please direct all questions regarding the Town of Allgood lodgings tax to this office:

Alabama Department of Revenue  
Sales and Use Tax Division  
Post Office Box 327710  
Montgomery, Alabama 36132-7710  
334-242-1490 or 866-576-6531

## ORDINANCE NO. 2017-2A-a-RENTAL/LODGING

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975 SECTIONS 11-51-200 THROUGH 11-51-207, THIS ORDINANCE LEVIES A PRIVILEGE OR LICENSE TAX UPON PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF RENTING OR FURNISHING ROOMS, LODGINGS, OR ACCOMMODATIONS TO TRANSIENTS IN THE TOWN OF ALLGOOD, ALABAMA, AND WITHIN ITS POLICE JURISDICTION; AND PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

Pursuant to the provisions of Code of Alabama 1975 Sections 11-51-200 through 11-51-207, be it ordained by the City/Town Council of the Town of Allgood, in the State of Alabama, as follows:

Section 1. 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 or continuing with the Town of Allgood 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, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of 3 percent ( %) of the charge for such room, rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in such room. Provided, however, there is exempted from the tax levied rooms, lodgings or accommodations supplied for a period of one hundred and eighty (180) continuous days or more in any place.

Section 2. Tax Levied in Police Jurisdiction. Every person who is subject to the provisions of this ordinance in the business of furnishing rooms, lodgings, or accommodations to transients within the police jurisdiction of the Town of Allgood shall remit one-half of the lodgings or license tax under the preceding section for the renting or furnishing of rooms, lodgings or accommodations covered under the terms and provisions of this ordinance.

Section 3. Provisions of State Lodgings Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, 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. Repealed/Effective Date. All other ordinances to date repealed, consequently the ordinance numbered 2017-2A-a-RENTAL/LODGING will become effective on the first day of September 2017, and the first payment of taxes hereunder shall be due and payable on the twentieth day of October 2017.

Section 5. Adopted and approved this 24<sup>th</sup> day of July, 2017

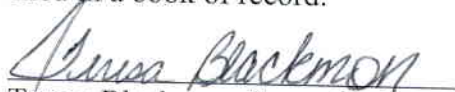
Mayor

ATTEST:

Teressa Blackmon  
City/Town Clerk

## CLERKS CERTIFICATE OF PUBLICATION

As required by the Code of Alabama, 1975 Sections 11-45-8, I, Teresa Blackmon, Town Clerk for Allgood Alabama do hereby append this certificate stating that Ordinance Number(s) 2017-1A-a-Rental/Leasing, 2017-2A-a-Rental/Lodging and 2017-3A-a-Sales & Use Tax, thereof was posted in three public places within the Municipality; one of which was the local post office, the others being a local business bearing the most volume of patrons and **Town Hall**. The Ordinance(s) to be left on display the required thirty days; specifically being July 25, 2017 through August 25, 2017 before being permanently filed in a book of record.

  
Teresa Blackmon, Town Clerk