

**ATMORE**  
Posted 4/8/2016

Effective April 1, 2011.

The City of Atmore has notified the Department of their lodgings tax rate as shown below:

| <b>Lodgings Tax:</b> | <b><u>RATES</u></b> |
|----------------------|---------------------|
| General Rate         | 10.000              |

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 City of Atmore lodgings tax, please contact:

City of Atmore  
PO Drawer 1297  
Atmore, AL 36504  
(251) 368-2253

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

40-12-0000  
TITLE  
11-51-802  
(50-57)

ORDINANCE NO. 02-2011

AN ORDINANCE TO AMEND ORDINANCE NO. 515-95A.

BE IT ORDAINED by the City Council of the City of Atmore that Section 1. Levy of Tax in the City, Subsection (a), of Ordinance No. 515-95A, is amended so that the same shall now read as follows:

Lodgings  
40-000

SECTION 1. Levy of Tax in the City. For the privilege of engaging or continuing within the City in 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, lodgings or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of **ten percent (10%)** 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. The tax shall not apply to rooms, lodgings or accommodations supplied for a period of thirty (30) continuous days or more in any place.

BE IT FURTHER ORDAINED by the City Council of the City of Atmore that Section 2. Levy of Tax in the Police Jurisdiction, Subsection (a), of Ordinance No. 515-95A, is amended so that the same shall now read as follows:

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 City 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 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 any amount to be determined by the application of the rate of **five percent (5%)** 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. The tax shall not apply to rooms, lodgings, or accommodations supplied for a period of thirty (30) continuous days or more in any place.

**BE IT FURTHER ORDAINED** by the City Council of the City of Atmore that Section 5. Use of Proceeds, of Ordinance No. 515-95A, is amended so that the same shall now read as follows:

SECTION 5. Use of Proceeds. All proceeds collected from the tax levied in this ordinance shall be placed in the general fund of the City, and said proceeds shall be subject to appropriation by the City Council for any lawful purpose of the City.

All other sections and provisions of Ordinance No. 515-95A not hereby specifically amended or modified shall remain in full force and effect.

This ordinance shall become effective the 1<sup>st</sup> day of April, 2011, and the first payment of taxes hereunder shall be due and payable on the 20<sup>th</sup> day of May, 2011. This ordinance shall remain in full force and effect and shall apply to each month of the year of 2011, beginning with the month of April and to each month of each calendar year thereafter from year to year.

ADOPTED AND APPROVED this 14<sup>th</sup> day of February, 2011.

Howard Shell  
HOWARD SHELL, Mayor

ATTEST:  
Becca Smith  
BECCA SMITH, City Clerk