

BIRMINGHAM
Posted 11/27/2019

Statutory Effective Date: December 1, 2019
Received by the Department: September 18, 2019

The City of Birmingham has notified the Department that they have levied a lodgings tax Room Fee, in addition to their current lodgings tax general rate, as shown below:

Lodgings Tax:	<u>RATES</u>
General Rate	6.500
Per Room Lodgings Fee	3.00

Your City of Birmingham 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 City of Birmingham taxes, please contact:

Avenu/RDS
P.O. Box 830725
Birmingham, AL 35283-0725
1-800-556-7274

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

Received

SEP 18 REC'D

ADOR Sales Tax Office

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SUBMITTED BY: Council Pro Tempore William A. Parker

RECOMMENDED BY: Council Pro Tempore William A. Parker

ORDINANCE NO. 19-87

AN ORDINANCE TO AMEND THE GENERAL CODE OF THE CITY OF BIRMINGHAM, TITLE 3A, "REVENUE AND TAXATION", CHAPTER 6, "LODGING AND HOTEL TAX", SECTION 2, "LEVY OF TAX" TO ADD \$3.00 PER NIGHT, PER ROOM CHARGE AND TO AUTHORIZE THE USE OF THE REVENUE GENERATED FROM THE CHARGE TO FOR THE EXCLUSIVE USE FOR SPORTS AND ENTERTAINMENT RECRUITMENT AND DEVELOPMENT, TOURISM, AND INFRASTRUCTURE IMPROVEMENTS.

SECTION 1. BE IT ORDAINED by the Council of the City of Birmingham that the General Code of the City of Birmingham, Title 3A, "Revenue and Taxation", Chapter 6, "Lodging and Hotel Tax", Section 2, "Levy of Tax", as amended, be and hereby is amended to read as follows:

"There is hereby levied and shall be collected and remitted as herein provided, a lodging privilege or license tax as hereinafter provided:

(1) *Lodgings tax rate.* On each person, firm, or corporation engaging or continuing within this city 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, there is hereby imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax, in an amount to be determined by the application of the rate of 6½ percent of the charge of such room, rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in such rooms.

(2) *Additional tax.* In addition to the tax levied in subsection (1), above, there is hereby imposed an additional charge of \$3.00 per night per room on each person, firm, or corporation engaging or continuing within this city 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 to be used exclusively for sports and entertainment recruitment and development, tourism and infrastructure improvements.

(3) *Relationship to state law.* This chapter and the taxes levied herein 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

pursuant to Code of Ala. 1975, § 40-26-1 et seq. (the "Lodgings or Transient Occupancy Statutes"), except where inapplicable or herein otherwise provided.

SECTION 4. The provisions of this ordinance are severable. If any provision, section, paragraph, sentence, or thereof, or the part application thereof to any person, shall be declared unconstitutional or invalid by a court of competent jurisdiction, such declaration shall not affect or impair the remainder of the ordinance, it being the legislative intent to ordain and enact each provision, section, paragraph, sentence, and part thereof, separately and independently of each other.

SECTION 5. This ordinance shall become effective and operative upon publication thereof as required by law.

Adopted by the Council July 2, 2019 and Approved by the Mayor July 10, 2019



A CERTIFIED COPY
Lee Frazer, City Clerk
Birmingham, AL
Lee Frazer

Received

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ADOR Sales Tax Office

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RECOMMENDED BY: THE MAYOR

SUBMITTED BY: THE MAYOR

ORDINANCE NO. 19-140

AN ORDINANCE TO AMEND SECTION 5 OF ORDINANCE NO. 19-87, TO AMEND THE EFFECTIVE DATE OF THE ADDITIONAL \$3.00 PER NIGHT, PER ROOM CHARGE.

SECTION 1. BE IT ORDAINED by the Council of the City of Birmingham that Section 5 of Ordinance No. 19-87, be and hereby is amended to amend the effective date of the additional \$3.00 per night, per room charge lodging and hotel tax levied by Ordinance No. 19-87 and to read as follows:

“**SECTION 5.** This ordinance shall become effective and operative on October 1, 2019 and upon publication thereof as required by law, whichever date is later.”

SECTION 2. The provisions of this ordinance are severable. If any provision, section, paragraph, sentence, or thereof, or the part application thereof to any person, shall be declared unconstitutional or invalid by a court of competent jurisdiction, such declaration shall not affect or impair the remainder of the ordinance, it being the legislative intent to ordain and enact each provision, section, paragraph, sentence, and part thereof, separately and independently of each other.

SECTION 3. This ordinance shall become effective and operative upon publication thereof as required by law.

