

CULLMAN
Posted 4/12/2021

Statutory Effective Date: May 1, 2021
Received by the Department: February 10, 2021

The City of Cullman has increased their general lodgings tax rate and levied a room fee as shown below:

Lodgings Tax:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	2.250	4.000
Per Room Lodgings Fee	0.00	3.00

Your City of Cullman sales, use, rental and 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 Cullman taxes, please contact:

City of Cullman
P O Box 278
Cullman, AL 35056-0278
256-775-7110

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. 2021 – 25

AMENDING SECTION 12-243 OF THE CODE OF ORDINANCES RELATING TO A PRIVILEGE OR LICENSE TAX

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

Section 1. That Section 12-243 of the Code of Ordinances of the City of Cullman, Alabama, is hereby deleted in its entirety and replaced with the following:

Sec. 12-243. - Levied.

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 or rooms, lodging, or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin, RV park, 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 four (4) percent of the charge for the rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in such rooms, plus three dollars (\$3.00) per room per night, provided 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 I, such article being commonly referred to as the state sales tax statutes, shall not be included in computing the tax herein levied; or

Section 2. Severability. Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid shall not affect any other provision hereof. It is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might be held invalid.

Section 3. Effective Date. This Ordinance, after its adoption and publication as provided by law, shall become effective on April 1, 2021.

ADOPTED BY THE CITY COUNCIL this the 8th day of February, 2021.


 President of the City Council 2019 Term

ATTEST:


 City Clerk



APPROVED BY THE MAYOR this the 8th day of February, 2021.


 Mayor

RECEIVED

FEB 10 2021

Local Tax Section
Alabama Dept. of Revenue

EST.  1873

CULLMAN

ALABAMA

MAYOR WOODY JACOBS

204 2nd Avenue NE
Cullman, Alabama 35055

(256) 775-7102
mayor@cullmanal.gov

P.O. Box 278
Cullman, Alabama 35056-0278

February 11, 2021

Alabama Department of Revenue
Attention: Local Tax Section
50 North Ripley Street
Montgomery, Alabama 36104

RE: Notice of Amended Lodging Tax Levy Effective May 1, 2021

To Whom It May Concern:

I am writing to notify you that on February 8, 2021, the Cullman City Council adopted Ordinance No. 2021-25 increasing the lodgings tax rate in the City of Cullman from 2¼% to 4% and levying a per room fee of \$3.00 per room per day. A copy of this ordinance has been provided to you. The changes outlined in Ordinance 2021-25 shall become effective on May 1, 2021. The collecting agent for this tax will be the Cullman County Sales Tax Office.

The City of Cullman's designated representative for matters related to local taxes is Wesley M. Moore, City Clerk. Mr. Moore's contact information is as follows:

Phone:	256-775-7110
Fax:	256-775-7132
Email:	wmoore@cullmanal.gov
Mailing Address:	City of Cullman, P.O. Box 278, Cullman, AL 35056-0278
Physical Address:	City of Cullman, 204 Second Avenue NE, Cullman, AL 35055

If I can provide any additional information regarding this, please contact me.

Sincerely,



Woody Jacobs
Mayor

WJ:lhv

RECEIVED

FEB 11 2021

Local Tax Section
Alabama Dept. of Revenue