

CITY OF ELBA
Posted 8/6/2019

Effective September 1, 2019

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaging in the renting or furnishing of rooms, lodgings, or accommodations made to transients in the City of Elba.

The governing body of the City of Elba has adopted Ordinance No. 06292019A levying a lodgings tax **effective September 1, 2019**, with a due date of October 20, 2019.

Lodgings Tax:

General Rate.....4%

Your City of Elba lodgings tax may continue to be remitted online through 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 Elba lodgings tax, please contact:

City of Elba
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

ORDINANCE No. 06292019A

AN ORDINANCE LEVYING A PRIVILEGE OR LICENSE TAX AGAINST PERSON, FIRMS, AND CORPORATIONS ENGAGED IN THE BUSINESS OF FURNISHING ROOMS, LODGINGS, OR ACCOMMODATION TO TRANSIENTS IN THE CITY OF ELBA AND PROVIDING PENALTIES FOR THE VIOLATIONS FO THIS ORDINANCE.

BE IT ORDAINED by the City Council of the City of Elba, in the State of Alabama, as follows:

Section 1. DEFINITIONS.

The following words, terms and phrases when used in this ordinance, shall have the meaning ascribed to them in this section except where the context clearly indicates a different meaning:

- (a) The term “person” includes any individual, firm, co-partnership, association, corporation, receiver, trustee, or any other group or combination acting as a unit and the plural as well as the singular number.
- (b) The term “City” shall mean the City of Elba, Alabama.
- (c) The term “tax year” or “taxable year” means the calendar year.
- (d) The term “taxpayer” means any person liable for taxes under the provisions of this ordinance.
- (e) The term “transient” shall mean a person renting a room for a period of less than **30** continuous days in a hotel, motel, inn, tourist camp, tourist cabin, and/or in any other public place or establishment in which rooms, lodgings or accommodations are furnished for a consideration.

Section 2. LEVY OF THE TAX IN THE CITY.

For the privilege of engaging or continuing with in 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 proportion engaging in the business of renting or furnishing any room or rooms, lodgings or accommodations to transients in any public hotel, motel, inn, tourist camp, tourist cabin and/or any other place in which rooms, lodging, and/or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of **4** percent

(4%) of the charge for such room, rooms, lodging, and/or accommodations, and services furnished in such room. The tax shall not apply to rooms, lodgings or accommodations supplied for a period of **30** continuous days or more in any place.

Section 3. PROVISIONS OF STATE LODGING TAX STATUTES APPLICABLE TO THIS ORDINANCE AND TAXES HEREIN LEVIED.

This ordinance and the taxes herein levied shall be subject to all definitions, exceptions, exemptions, proceedings requirements, rules, regulations, provisions, penalties, fines and punishments, and deductions, that are applicable to the taxes levied by the State lodging tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state lodging tax statutes for enforcement and collection of taxes.

Section 4. ADDING AMOUNT OF TAX TO PRICE.

Any person on whom the taxes levied by this ordinance are imposed may add the tax herein to the receipt from rental of rooms, lodgings or accommodations and may collect the same from the occupants of such rooms, but this section is not mandatory.

Section 5. THIS ORDINANCE CUMULATIVE TO GENERAL LICENSE CODE.

This ordinance 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, by its general license code or ordinance.

Section 6. SERERABILITY.

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, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

Section 7. EFFECTIVE DATE.

This ordinance shall become effective on the **1st** day of **September, 2019**, and the first payment of taxes hereunder shall be due and payable on the **20th** day of **October 2019**. This ordinance shall remain in full force and effect in perpetuity, and shall apply to each month of the year **2019** beginning with the month of **September, 2019**, and to each month and each calendar year thereafter from year to year.

DONE, ORDERED, ADOPTED and APPROVED this the **24th** day of **June 2019**.

APPROVED BY:



Mickey Murdock, Mayor

ATTESTED BY:



Sally Bane, Clerk

CERTIFICATION:

I, Sally Bane, as Clerk of Elba, Alabama, hereby certify that the above and foregoing copy of 1 (one) Ordinance Number **06242019A** is a true and correct copy of such Ordinance that was duly adopted by the Council of Elba, Alabama, on the **24th** day of **June, 2019**, as same appears in the official records of said City.

Posted at Elba City Hall, the Elba Police Station, and the Elba Public Library on this, the **24th** day of **June, 2019**.



Sally Bane, Clerk

Tax Rate Confirmation for City of Elba (Locality Code 9385) July 25, 2019

	Tax Rate CL	Corrected	Tax Rate PJ	Corrected
Sales Tax				
General	4.000%	_____	2.000%	_____
Amusement	4.000%	_____	2.000%	_____
Automotive	0.750%	_____	0.375%	_____
Withdrawal Fee	\$5.00	_____	\$5.00	_____
Farm	1.000%	_____	0.500%	_____
Manufacturing	1.000%	_____	0.500%	_____
Vending	4.000%	_____	2.000%	_____
 Use Tax				
General	4.000%	_____	2.000%	_____
Automotive	0.750%	_____	0.375%	_____
Farm	1.000%	_____	0.500%	_____
Manufacturing	1.000%	_____	0.500%	_____
 Rental				
General	4.000%	_____	2.000%	_____
Auto	1.500%	_____	0.750%	_____
Linens	2.000%	_____	1.000%	_____
 Lodgings				
General	4.000%	_____	0.000%	_____
Per Night Fee	\$0.00	_____	\$0.00	_____

Are any of these taxes levied for educational purposes? Yes No *0.5% general sales tax goes to education.*

Administrator of above taxes: Mickey Mirdock

I have reviewed the above tax rate table and confirm that the information in the table is correct or have made corrections as needed.

Mirdock (Signature of Authorized Official)

7/29/19 (Title/Date)