

FULTONDALE

Posted 8/5/2019

Effective September 1, 2019

The City of Fultondale has increased their Lodgings taxes as shown below:

Lodgings Tax:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	9.00%	9.00%
Per Room Lodgings Fee	\$0.00	\$3.00

Your City of Fultondale 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 Fultondale taxes, please contact:

City of Fultondale
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

AN ORDINANCE TO AMEND SECTION 2 OF ORDINANCE 362 RELATING TO THE LEVYING OF A PRIVILEGE OR LICENSE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS ENGAGING IN THE CITY OF FULTONDALE, ALABAMA, IN THE BUSINESS OF RENTING OR FURNISHING ROOMS OR LODGING TO TRANSIENTS, PROVIDING FOR THE COLLECTION THEREOF; PROVIDING FOR THE MAINTENANCE AND EXAMINATION OF CERTAIN REQUIRED RECORDS; AND PROVIDING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE PREVIOUSLY ADOPTED BY THE CITY COUNCIL OF THE CITY OF FULTONDALE, ALABAMA ON NOVEMBER 14, 1988, AND AS AMENDED ON OCTOBER 10, 2005, AUGUST 25, 2008, AND SEPTEMBER 27, 2010.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FULTONDALE, ALABAMA AS FOLLOWS, WHILE IN REGULAR SESSION ON THIS THE 8TH DAY OF JULY, 2019:

SECTION 1. That Section 2 of Ordinance 362, previously adopted on November 14, 1998, as amended on October 10, 2005, August 25, 2008, and September 27, 2010, is hereby amended to read as follows:

- (a) For the privilege of engaging or continuing, within the city, in the business activities hereinafter referred to, there is hereby levied and imposed, 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 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 court, or in any other place or establishment 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 nine (9%) 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. ~~The tax shall not apply to rooms, lodgings or accommodations supplied for a period of thirty (30) continuous days or more in any place.~~
- (b) Additional tax. In addition to the tax levied, there is hereby imposed an additional tax 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 infrastructure improvements, traffic control, and maintenance of public roads, streets, and rights of way.

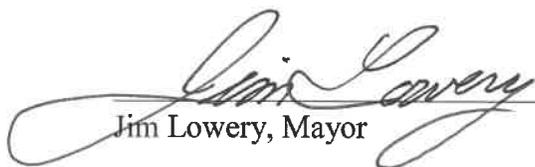
(c) Relationship to state law. This chapter and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, penalties, fines punishments and deductions that are applicable to the taxes levied pursuant to Code of Ala. 1975, 40-26-1 et seq. (the "Lodgings or Transient Occupancy Statutes"), except where inapplicable or herein otherwise provided.

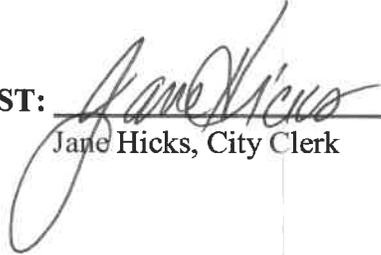
SECTION 2. That all other provisions of Ordinance 362, previously adopted on November 14, 1988, and as amended on October 10, 2005, August 25, 2008, and September 27, 2010, are to remain in full force and effect and shall not be affected by this amendment except for those letters and numbers that have been deleted.

SECTION 3. This Ordinance shall become effective on September 1, 2019, after its passage and publication and the first payment of taxes hereunder shall be due and payable on or before the 20th day of October, 2019.

ADOPTED and APPROVED this the 8th day of July, 2019.

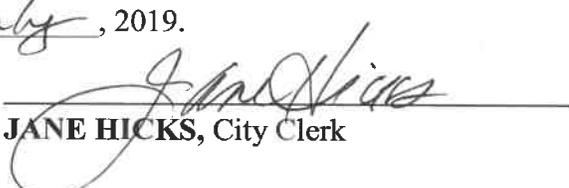
APPROVED:


Jim Lowery, Mayor

ATTEST: 
Jane Hicks, City Clerk

CERTIFICATION

I, Jane Hicks, City Clerk of the City of Fultondale, Alabama, hereby certify the above to be a true and correct copy of Ordinance No.644 of the amendment of Ordinance No. 362 of the City of Fultondale, as amended on October 10, 2005, August 25, 2008, and September 27, 2010 duly adopted by the City Council of the City of Fultondale, Alabama at a regular meeting held on the 8th day of July, 2019, as same appears in the minutes of record of said meeting, and was thereby published by posting of same in each of the following public places, all of which are located within the corporate limits of the City of Fultondale, Alabama: 1) Fultondale City Hall Lobby; (2) Fultondale Public Library; (3) Fultondale U.S. Post Office; (4) Iberia Bank, Fultondale branch.

Signed, this the 8th day of July, 2019.

JANE HICKS, City Clerk

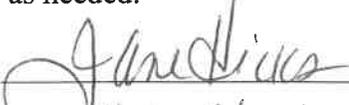
Tax Rate Confirmation for City of Fultondale (Locality Code 9418)
July 24, 2019

	Tax Rate CL	Corrected	Tax Rate PJ	Corrected
Sales Tax				
General	4.00%	_____	2.00%	_____
Amusement	3.00%	_____	1.50%	_____
Automotive	0.75%	_____	0.375%	_____
Withdrawal Fee	\$5.00	_____	\$5.00	_____
Farm	1.00%	_____	0.50%	_____
Manufacturing	2.00%	_____	1.00%	_____
Vending	3.00%	_____	1.50%	_____
Use Tax				
General	4.00%	_____	2.00%	_____
Automotive	0.75%	_____	0.375%	_____
Farm	1.00%	_____	0.50%	_____
Manufacturing	2.00%	_____	1.00%	_____
Rental				
General	1.00%	_____	0.50%	_____
Auto	0.75%	_____	0.375%	_____
Linens	1.00%	_____	0.50%	_____
Lodgings				
General	9.00%	_____	0.00%	_____
Per Night Fee	\$3.00	_____	\$0.00	_____

Are any of these taxes levied for educational purposes? ___ Yes No

Administrator of above taxes: RDS - Avenue Insights + Revenue

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


 _____ (Signature of Authorized Official)
 City Clerk _____ (Title/Date)
 07-24-2019