



State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

January 12, 2018

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the renting or furnishing of rooms, lodgings or accommodations to transients in the **City of Homewood**, Alabama

Sections 11-51-202, et seq., **Code of Alabama 1975**, authorize and empower municipalities to levy a lodgings tax identical to the State Lodgings Tax Laws except for the rates of tax. The Alabama Department of Revenue is required to collect the tax upon the request of the municipality.

On December 11, 2017, the governing body of the City of Homewood adopted Ordinance No. 2679 in lieu of taxes levied by Ordinance No. 2381 **effective February 1, 2018**.

The lodgings tax rate is shown below:

Lodgings Tax Rate..... 9 %

The Law requires that the City of Homewood lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the City of Homewood lodgings tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes online through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>.

Please direct all questions regarding the City of Homewood lodgings tax to this office:

Alabama Department of Revenue
Sales and Use Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531

ORDINANCE NO. 2679

AN ORDINANCE PROVIDING FOR THE LEVY AND ASSESSMENT OF A PRIVILEGE OR LICENSE TAX, IN THE NATURE OF A LODGING 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 THE CITY OF HOMEWOOD, ALABAMA; PROVIDING FOR THE COLLECTION OF THE SAID TAX; AND PROVIDING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

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

Section 1. Levy of Tax in the City. For the privilege of engaging or continuing within the City in the business activities hereinafter described, there is hereby levied and assessed, in addition to all other taxes of every kind now imposed by law, which shall be collected as herein provided, a privilege or license tax upon every person, firm or corporation engaging in the business described below 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 **nine percent (9%)** 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.

Section 2. Provisions of State Lodgings Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. This Ordinance and the taxes levied herein shall be parallel to the state levy and assessment of the privilege or license tax as levied by Chapter 26 of Title 40 of the Code of Alabama and subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the state lodgings tax statutes, including but not limited to Chapter 26 of Title 40 of the Code of Alabama or any other provisions of the Code of Alabama relating to state lodging and transient occupancy tax, except where inapplicable, including but not limited to all provisions of state lodgings or transient occupancy tax statutes or rules for enforcement, collection or penalties relating to the levy, collection and payment of such taxes.

Section 3. It shall be unlawful for any person, firm or corporation engaged in or continuing within the City in any business for which a license or privilege tax is required by this Ordinance to fail or refuse to add to the price of the service rendered the amount due by the

taxpayer on account of the tax levied by this Ordinance. Nor shall any person refund or offer to refund all or any part of the amount collected as tax under this Ordinance or to absorb such tax or to advertise directly or indirectly the absorption or refund of such tax or any portion of the same. Any person, firm or corporation violating any provisions of this Section shall be guilty of a misdemeanor and upon conviction shall be fined in a sum not less than Fifty Dollars (\$50.00) nor more than One Hundred Dollars (\$100.00), or may imprisoned in the City Jail for not more than six (6) months, or by both such fine and imprisonment, and each act or violation of the provisions of this Ordinance shall constitute a separate offense.

Section 4. This Ordinance Cumulative to General License Code or Ordinances. This Ordinance shall not be construed to repeal any of the provisions of the general license code ordinances 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 other license taxes imposed by the City by its general license code or ordinances.

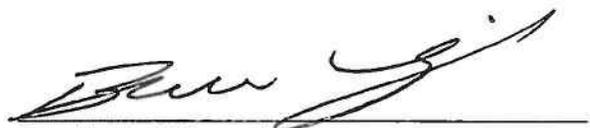
Section 5. Effective Date. This Ordinance shall become effective on the first day of February, 2018, and the first payment of taxes hereunder shall be due and payable on the twentieth (20th) day of March, 2018, and the twentieth (20th) day of each month thereafter. This Ordinance shall remain in full force and effect and shall apply to each month of the year 2018, beginning with the month of February, and to each month of each calendar year thereafter from year to year.

Section 6. The tax levied and assessed by this Ordinance is levied and assessed in lieu of taxes levied by Ordinance 2381, adopted January 19, 2009 which ordinance shall be rescinded and repealed as of the effective date of this Ordinance so as to not create a gap or lapse in time between the tax levied by this Ordinance and the prior ordinances.

Section 7. This Ordinance is to be codified in the Code of Ordinances of the City of Homewood in Article VII entitled, "Hotel/Motel Tax" of Chapter 6, entitled "Business License, Taxes and Regulations" and shall replace and modify the existing provisions of Sec. 6-131, 6-132, 6-133 and 6-134 of the Code of Ordinances, upon the effective date of this Ordinance.

Section 8. 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, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provisions which might have been held invalid.

ADOPTED this the 11 day of December, 2017.



President of Council

APPROVED:


Mayor

ATTEST:


City Clerk

This notice posted: December 12, 2017

At the following locations: Mayor's Office (City Hall), Homewood Public Library,
Homewood Senior Center (Oak Grove Road) and Lee Community Center (Rosedale)

And at www.homewoodal.net.