

**City of Hoover**  
Posted December 6, 2018

Effective January 1, 2019

The City of Hoover has levied an additional Lodgings tax per room lodgings fee as shown below:

<b>Lodgings Tax:</b>	<b><u>OLD</u> <u>RATES</u></b>	<b><u>NEW</u> <u>RATES</u></b>
General Rate	3.00%	3.00%
Per Room Lodgings Fee		\$2.00

Your City of Hoover 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 Hoover taxes, please contact:

City of Hoover  
2020 Valleydale Rd, Suite 207  
Hoover, AL 35244-2095  
205-739-7449

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. 18-2394**

*An ordinance of the City of Hoover to modify the Hotel/Motel Tax Levied*

NOW, THEREFORE BE IT ORDAINED by the City Council of the City of Hoover, in a special meeting duly assembled, a quorum being present, as follows:

**Section 1. Hotel/Motel Tax Levy Modified.**

A. Chapter 14, Article IV, Section 14-51 of the *Municipal Code of the City of Hoover, Alabama* is hereby amended by deleting Section 14-51 in its entirety and replacing it with the following:

**Sec. 14-51. - Definitions.**

Unless the context clearly indicates a different meaning, the words, terms and phrases used in this article shall have the following respective meanings.

“City” shall mean the City of Hoover in the State of Alabama.

“City clerk” shall mean the city clerk of the city.

“Person” shall mean any person, firm, corporation, partnership, association, administrator, trustee, or other fiduciary.

“Transient” shall mean a person to whom rooms or lodgings are rented for a period of less than one hundred and eighty (180) continuous days.

B. Chapter 14, Article IV, Section 14-52 of the *Municipal Code of the City of Hoover, Alabama* is hereby amended by deleting Section 14-52 in its entirety and replacing it with the following:

**Sec. 14-52. - Tax levied within city limits; amount.**

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 within the corporate limits of the city in:

- (1) The business of renting or furnishing any room or rooms or lodgings to transients in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which rooms or lodgings are regularly furnished to transients for a consideration, said tax to be in an amount equal to three percent of the charge for such room, rooms, or lodgings plus \$2.00 per night per room; provided, that charges for property sold or services furnished which are required to be included in the computation of the tax levied in Code of Ala. 1940, article 10, chapter 20, of title 51, said article being commonly referred to as the state

sales tax statutes, shall not be included in computing the tax herein levied.

- (2) The tax referred to in the foregoing subsection (1) shall apply only to, and be measured only by the charges for, the rental of rooms or lodgings supplied to transients, and shall not apply to, or be measured by the charges for, the rental of rooms or lodgings supplied for a period of one hundred and eighty (180) continuous days, or longer, nor shall it apply to the business of renting or furnishing space for accommodation of trailers.

**Section 2. SEVERABILITY.** That if any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance. The City of Hoover hereby declares that it would have passed this ordinance, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

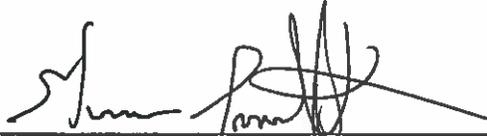
**Section 3. LEGAL RIGHTS NOT IMPAIRED.** That nothing in this ordinance or in the Code hereby adopted shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this ordinance.

**Section 4. PUBLICATION OF ORDINANCE.** That the City Clerk of the City of Hoover is hereby ordered and directed to cause this ordinance to be published as provided by law and that a copy of this Ordinance be entered upon the minutes of the meeting of the City Council.

**Section 5. EFFECTIVE DATE OF ORDINANCE.** That this ordinance and the rules, regulations, provisions, requirements, orders and matters established and adopted hereby shall be in full force and effect on the 1<sup>st</sup> day of January, 2019 and shall continue in full force and effect from month to month and year to year from its effective date until repealed.

THEREFORE, BE IT ORDAINED, that the City Council of the City of Hoover does hereby ordain, resolve, and enact the foregoing Ordinance for the City of Hoover.

Done this the 10<sup>th</sup> day of July, 2018.

  
Gene Smith, President of the City Council

APPROVED:

  
Frank V. Brocato, Mayor

ATTESTED:

  
Margie Handley, City Clerk

## CERTIFICATION

I, Margie Handley, City Clerk for the City of Hoover, Alabama, hereby certify that **Ordinance No. 18-2394** was adopted by the City Council of the City of Hoover, Alabama on the 10th day of July, 2018, and advertised in accordance with state law.

This ordinance was posted on July 12, 2018 at Hoover City Hall, Hoover Public Library, Hoover Public Safety Center, Hoover Fire Station No. 7, Hoover Fire Station No. 8, and on the City of Hoover website [hooveralabama.gov](http://hooveralabama.gov).

  
Margie Handley  
City Clerk