

**HUEYTOWN**  
Posted 10/3/17

Effective June 1, 2011.

The City of Hueytown has notified the Department of their lodgings tax levied effective June 1, 2011 as shown below:

<b>Lodgings Tax:</b>	<b><u>NEW RATES</u></b>
General Rate	6.000

Your City of Hueytown sales, use, rental and lodgings taxes may be remitted online through the Alabama Department of Revenue's online filing system My Alabama Taxes (MAT), the 'ONE SPOT' to file: <http://revenue.alabama.gov/salestax/efiling.html>. If you have any questions about your Hueytown taxes, please contact:

City of Hueytown  
P.O. Box 3650  
Hueytown, AL 35023  
(205) 491-7010

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. 15-1027-2**  
**AN ORDINANCE TO LEVY A LODGING TAX WITHIN THE**  
**COPORATE LIMITS OF THE CITY OF HUEYTOWN**

**BE IT ORDAINED** BY THE CITY COUNCIL OF THE CITY OF HUEYTOWN, ALABAMA, THAT the Code of Ordinances of the City of Hueytown are hereby amended to levy and assess a lodging tax within the corporate limits of the City of Hueytown, Alabama, and

**Levy of tax.**

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:

- (1) 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, lodging or other accommodations to transients in any hotel, motel, inn, rooming house, apartment house, lodge, inn, tourist cabin, tourist court, tourist home, camp, trailer court, marina, convention center, or any other place where rooms, apartments, cabins, sleeping accommodations, mobile home accommodations, recreational trailer parking accommodations, boat docking accommodations, or other accommodations are made available to travelers, tourists, or other transients for a consideration in an amount to be determined by the application of the rate of six (6) percent of the charge for such room, rooms, lodgings, or other accommodations, including the charge for use or rental of personal property and services furnished in such.

**Provisions of State lodgings tax statutes applicable to this article and taxes herein levied.**

This article 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 40-26-1 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.

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 article 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 article. Nor shall any person refund or offer to refund all or any part of the amount collected as tax under this article 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 article shall constitute a separate offense.

**Tax payment date; reports; filing.**

The taxes levied under the provisions of this article, except as otherwise provided, shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. On or before the twentieth day of each month, every person on whom the taxes herein levied are imposed, shall render to the City Clerk (on a form prescribed by the City Clerk) a true and correct statement showing the gross proceeds of the business subject to said tax for the then next preceding month, together with such other information as the City Clerk may demand and require, and that the time of making such monthly report, the taxpayer shall compute the taxes due and shall pay to the City Clerk the amount of taxes shown to be due.

THAT all other articles and sections contained in the Code of Ordinances of the City of Hueytown, Alabama that are not specifically changed herein shall remain in full force and effect and are adopted herein by reference to those articles as though the same are set out in full herein; and

THAT the City Clerk is directed to have the Code of Ordinances of the City of Hueytown amended as set forth herein as soon as practical hereafter; and

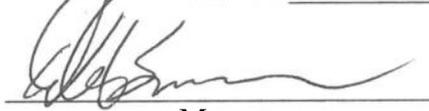
THAT the provisions contained herein that are changed by this Ordinance shall become **effective January 1, 2016** after notice of these changes are sent to retail and other establishments affected by the terms of these changes; and

THAT if any section, subsection, sentence, clause, phrase or other portion of this Ordinance is, for any reason, held invalid or unconstitutional by any court of jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the remaining portions hereof.

ADOPTED this the 10th day of November, 2015.

  
\_\_\_\_\_  
President of City Council

APPROVED this the 10th day of November 2015.

  
\_\_\_\_\_  
Mayor

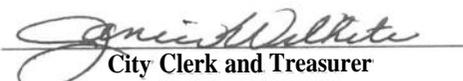
ATTEST:   
\_\_\_\_\_  
City Clerk and Treasurer

**CERTIFICATION**

I, Janice Wilhite, City Clerk of the City of Hueytown, Alabama, hereby certify the above to be a true and correct copy of an Ordinance adopted by the City Council of the City of Hueytown, Alabama, at its regular meeting held on November 10, 2015, 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 Hueytown, Alabama:

- 1. Mayor's Office/City Hall
- 2. Hueytown Public Library
- 3. Hueytown Post Office
- 4. Food Giant Grocery

Signed this 10th day of November, 2015.

  
\_\_\_\_\_  
City Clerk and Treasurer

**TAX RATE CONFIRMATION TABLE  
FOR HUEYTOWN AL**  
(August 28, 2017)

The tax rates in the table below are based on Ordinance 11-0412-1, effective June 1, 2011. Please review and make corrections as needed. Then sign in the space provided below and return to ADOR.

The Town of Hueytown does not levy taxes in its police jurisdiction.

	Tax Rate Corporate Limits	Tax Rate Police Jurisdiction	Corrected Rate
<b>Sales Tax</b>			
General	4.000%	None	_____ (CL) (PJ)
Amusement	4.000%	None	_____ (CL) (PJ)
Automotive	1.000%	None	_____ (CL) (PJ)
Withdrawal Fee	\$10.00	None	_____ (CL) (PJ)
Farm	1.000%	None	_____ (CL) (PJ)
Manufacturing	1.000%	None	_____ (CL) (PJ)
Vending	3.000%	None	_____ (CL) (PJ)
<b>Use Tax</b>			
General	4.000%	None	_____ (CL) (PJ)
Automotive	1.000%	None	_____ (CL) (PJ)
Farm	1.000%	None	_____ (CL) (PJ)
Manufacturing	1.000%	None	_____ (CL) (PJ)
<b>Rental</b>			
General	4.000%	None	_____ (CL) (PJ)
Auto	1.000%	None	_____ (CL) (PJ)
Linens	4.000%	None	_____ (CL) (PJ)
<b>Lodgings</b>			
General	0.000%	None	6% _____ (CL) (PJ)
Per Night Fee	\$0.00	None	_____ (CL) (PJ)

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

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 Authorizing Official)  
 City Clerk / Treasurer  
 \_\_\_\_\_  
 (Title/Date)  
 August 29, 2017