



State of Alabama

Department of Revenue

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

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the renting or furnishing of rooms, lodgings or accommodations to transients in the **Lake View**, Alabama, and its police jurisdiction (located in Tuscaloosa and Lake View County).

On March 8, 2018, the governing body of the Lake View adopted Ordinance No. 12-121100 increasing the rate of the Lake View lodgings tax **effective March 8, 2018**. The increased lodgings tax rate is shown below:

	<u>Old Rate</u>	<u>New Rate</u>
Lodgings Tax Rate.....	3%	11%

If lodgings are offered to transients outside the corporate limits of the Lake View but within the police jurisdiction, the rate of tax is one-half of that stated above.

The Law requires that the Lake View lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the Lake View 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 through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>.

Please direct all questions regarding the Lake View 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

TOWN OF LAKE VIEW
AMENDMENT TO ORDINANCE No. 12-121100

AMENDMENT TO AN ORDINANCE LEVYING A PRIVILEGE OR LICENSE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF FURNISHING ROOMS, LODGINGS OR ACCOMMODATIONS TO TRANSIENTS IN THE TOWN OF LAKE VIEW, ALABAMA, OR WITHIN ITS POLICE JURISDICTION; PROVIDING FOR THE COLLECTION OF THE SAID TAX; AND PROVIDING PENAL TIES FOR THE VIOLATION OF THIS ORDINANCE ADOPTED ON DECEMBER 11, 2000.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF LAKE VIEW, ALABAMA AS FOLLOWS:

Amendment to Section 1, subsection (a)

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, 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 **"ELEVEN PERCENT (11%)"** 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. Provided, however, there is exempted from the tax levied under the provisions of this Ordinance any rentals or services taxed under the provisions of Ordinance No. 11-111300, adopted November 13, 2000, levying the privilege or license tax. The tax shall not apply to rooms, lodgings or accommodations supplied for a period thirty (30) continuous days or more in any place.

This Amendment shall become effective following its passage, approval and publication as required by law.

ADOPTED AND APPROVED THIS 8 DAY OF March 2018.



PAUL A. CALHOUN, MAYOR



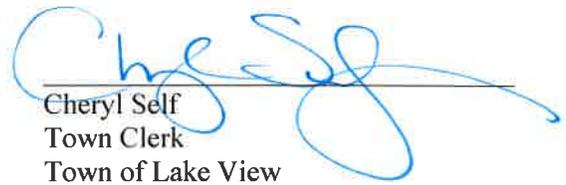
CHERYL SELF, TOWN CLERK



CLERK'S CERTIFICATE

I, Cheryl Self, Town Clerk of the Town of Lake View, Alabama, hereby certify that the above and foregoing is a true and correct copy of the **Amendment to Ordinance No. 12-121100** adopted by the Town Council of Lake View at a regular meeting held on the **8th** day of **March, 2018**. Said ordinance was published by posting same in the four (4) places within the Town of Lake View for five (5) consecutive days beginning March 14, 2018.




Cheryl Self
Town Clerk
Town of Lake View

Town of Lake View

ORDINANCE NO. 12-121100

AN ORDINANCE LEVYING A PRIVILEGE OR LICENSE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF FURNISHING ROOMS, LODGINGS, OR ACCOMMODATIONS TO TRANSIENTS IN THE TOWN OF LAKE VIEW, ALABAMA, OR WITHIN ITS POLICE JURISDICTION; PROVIDING FOR THE COLLECTION OF THE SAID TAX; AND PROVIDING PENAL TIES FOR THE VIOLATION OF THIS ORDINANCE.

BE IT ORDAINED by the Town Council of the Town of Lake View in the State of Alabama, as follows:

Section I. Levy of Tax in the Town. For the privilege of engaging or continuing within the Town 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 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 THREE PERCENT (3 %) 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. Provided, however, there is exempted from the tax levied under the provisions of this ordinance any rentals or services taxed under the provisions of Ordinance No. 11-111300, adopted November 13, 2000, levying the privilege or license tax. The tax shall not apply to rooms, lodgings or accommodations supplied for a period of thirty (30) continuous days or more in any place.

Section 2. Levy of Tax in the Police Jurisdiction. For the privilege of engaging or continuing in the business activities hereinafter referred to within the police jurisdiction of the Town outside of its corporate limits, there is hereby levied, in addition all taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the persons 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 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 ONE and ONE-HALF percent (1.5 %) 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. Provided, however, there is exempted from the tax levied under the provisions of this ordinance any rentals or services taxed under the provisions of Ordinance No. 11-111300, adopted November 13, 2000, levying the privilege or license tax.

The tax shall not apply to rooms, lodgings or accommodations supplied for a period of thirty (30) continuous days or more in any place.

Section 3. Provisions of State Lodgings Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. This ordinance 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 by the state lodgings tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state lodgings tax statutes for enforcement and collection of taxes.

Section 4. This Ordinance Cumulative to General License Code or Ordinance. This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the Town 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 Town by its general license code or ordinance.

Section 5. 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.

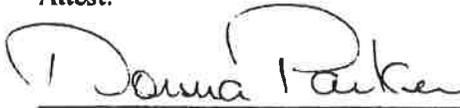
Section 6. Effective Date. This ordinance shall become effective on the first day of January 2001, and the first payment of taxes hereunder shall be due and payable on the twentieth day of January 2001. This ordinance shall remain in full force and effect and shall apply to each month of the year 2001 beginning with the month of January and to each month of each calendar year thereafter from year to year .

Adopted and approved this 11th day of December 2000.


Mayor

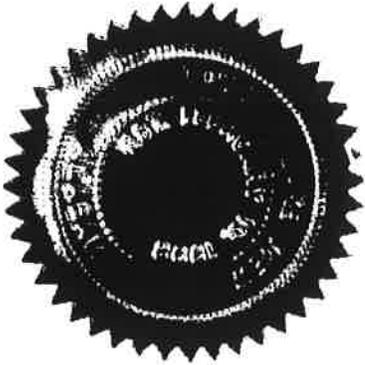


Attest:


Town Clerk

CLERK'S CERTIFICATE

I, Donna S. Parker, as Town Clerk of the Town of Lake View do hereby certify that the forgoing is a true and correct copy of **Ordinance #12-121100** which was adopted by the Town Council on December 11, 2000. Said ordinance was published by posting same in four (4) places within the Town of Lake View for five (5) consecutive days beginning December 12, 2000.



Donna S. Parker
Donna S. Parker, Town Clerk