

MADISON
Posted 12/15/17

Effective January 1, 2018.

The City of Madison has increased their lodgings tax as shown below:

Lodgings Tax:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	7.000	9.000
Per Room Lodgings Fee	1.00	2.00

Your City of Madison 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 City of Madison taxes, please contact:

City of Madison
P.O. Box 99
Madison, AL 35758
(256) 772-5654

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. 2017-277

AN ORDINANCE AMENDING ARTICLE VIII OF THE CODE OF ORDINANCES RELATING TO A PRIVILEGE OR LICENSE TAX

BE IT ORDAINED by the City Council of the City of Madison, Alabama as follows:

Section 1. That Section 10-224 of the *Code of Ordinances of the City of Madison* is hereby amended to read 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 engaging in:
 - (1) The business of renting or furnishing any room to transients in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which rooms or lodgings or regularly furnished to transients for a consideration, such tax being an amount equal to nine (9%) percent of the charge for such room or lodging, including the charge for use or rental of personal property and services furnished in such rooms, plus \$2.00 per room per night, 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 Alabama (1975), Title 40, Chapter 23, Article 1, Division 1, such article being commonly referred to as the state sales tax statutes, shall not be included in computing the tax herein levied; or
 - (2) The business of renting or furnishing space for accommodation of trailers for a consideration, such tax to be in an amount equal to nine (9%) percent of the charge for such trailer space, plus \$2.00 per space per night, provided, however, that charges made by persons in the business of renting trailer space for use of washing machines, electrical power, garbage collection, water supply, and other such charges shall not be included in the measure of such tax, but only the charge for trailer space proper shall so be included.

Section 2. That Section 10-230 of the *Code of Ordinances of the City of Madison*, is hereby amended to read as follows:

- (a) Except as otherwise provided in Section 10-230(b), all taxes received or collected by the city under the provisions of this article shall be deposited in the city's general fund, subject to appropriation by the city council for any lawful purpose of the city.
- (b) Revenues resulting from two percentage points (2%) of the total lodging taxes collected pursuant to this article, which equals 22.22% of lodging taxes collected, as well as one dollar (\$1.00) of the per-night fee, must be appropriated to pay debt service.

Section 3. This Ordinance, after its adoption and publication as provided by law, shall become effective on January 1, 2018.

Section 4. If any clause, phrase, sentence, paragraph, or provision of this ordinance shall be invalidated by a court of competent jurisdiction, it is the intent of the Council that such invalidation shall not affect the validity of any other clause, phrase, sentence, paragraph, or provision thereof.

READ, PASSED, and ADOPTED this 27th day of November, 2017.



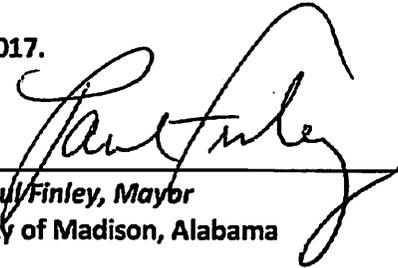
Tommy Overcash, Council President
City of Madison, Alabama

ATTEST:



Melanie A. Williard, City Clerk-Treasurer
City of Madison, Alabama

APPROVED this 29th day of November, 2017.



Paul Finley, Mayor
City of Madison, Alabama

CERTIFICATION

I, Melanie A. Williard, City Clerk-Treasurer of the City of Madison, Alabama, do hereby certify that the attached Ordinance No. 2017-277, is a true and correct copy of said Ordinance as was adopted by the Madison City Council at a regular meeting held November 17, 2017, designated as Minutes No. 2017-24-RG. Said Ordinance will be in full force and effect upon publication in the Madison County Record on December 6, 2017.

IN WITNESS WHEREOF, I have hereon subscribed my name and affixed the Corporate Seal of the City of Madison, Alabama, on this the 29th day of November, 2017.



Melanie A. Williard

Melanie A. Williard
City Clerk-Treasurer
THE CITY OF MADISON, ALABAMA

City of Madison (9662) Lodgings Tax Rate Confirmation

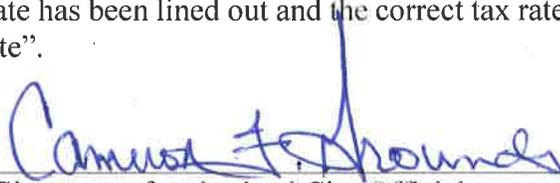
The tax rates in the table below are based on Lodgings Tax Ordinance No. 2017-277 effective January 1, 2018. Please review and make any necessary corrections. By signing below, you are confirming the tax rate information, with corrections, is the current tax rate information for the City of Madison.

	Rate Type		Corrected Rate	Education Tax Rate
Lodgings Tax	General	9.000%	_____	None
	Per Room Fee	\$2.00	_____	None

Tax Administrator – City of Madison (SELF)

No taxes are specifically levied for educational purposes.

I have reviewed and do confirm that the tax rates shown above are correct. If rate is incorrect, the incorrect tax rate has been lined out and the correct tax rate has been indicated in the column titled "Corrected Rate".



 Signature of authorized City Official

REVENUE OFFICER

 Title of signing official

12/1/17

 Date