



State of Alabama

Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

November 5, 2018

TO: ALL PERSONS, FIRMS, AND CORPORATIONS; engaging in the renting or furnishing of rooms, lodgings, or accommodations made to transients in the Town of Notasulga, Alabama (located in Lee and Macon Counties).

Article 3, Chapter 51, Title 11, et seq., **Code of Alabama 1975**, authorizes and empowers municipalities to levy a true sales, use, rental, and lodgings tax identical to corresponding State Tax Laws except for the rates of tax.

On November 18, 2013, the governing body of the **Town of Notasulga** adopted Ordinance No. 2013-11-18 levying a 2.25% tax **effective December 1, 2018** with a due date of January 21, 2019.

Lodgings Tax Rates:

General Rate _____ 2.25%

The Law requires that the Town of Notasulga local taxes be collected, reported and remitted in the same manner as the State sales, use, rental and lodgings taxes. When you file and pay electronically, the Town of Notasulga local taxes are 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 Town of Notasulga local taxes 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 2013-11-18
OCCUPATION (LODGING) TAX

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF NOTASULGA, ALABAMA, that the following ordinance is hereby approved and adopted:

SECTION ONE: There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, or by an ordinance of the town, a privilege or license tax, paralleling the state tax, upon every person engaging or continuing in the town in the business of renting or furnishing any room or rooms, lodging, 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 2¼ percent of the charge for the rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in such rooms; provided, however, that there is exempted from the tax levied under this section any rentals or services taxed under the provisions of the state sales tax law provided for in Code of Alabama 1975, §40-23-1 et seq. The tax shall not apply to rooms, lodgings or accommodations supplied for a period of 30 continuous days or more in any place.

SECTION TWO: This subdivision and the taxes levied shall be subject to all definitions, exceptions, proceedings, requirements, rules, regulations, provisions, penalties, fines, punishments, discounts and deductions that are applicable to the tax levied by the state lodgings tax statutes (Code of Alabama 1975, §40-26-1 et seq.), except where in applicable or where otherwise provided in this ordinance, including all provisions of the state lodgings tax statutes for enforcement and collection of taxes.

SECTION THREE: The taxes levied under the provisions of Section One, herein, shall be due and payable in monthly installments on or before the 30th day of each month next succeeding the month in which the tax accrues. On or before the 20th day of each month, every person subject to taxation under this subdivision shall render a true and correct statement showing the gross proceeds of business for the then next- preceding month, together with such other information as may be required as provided in this ordinance; and, at the time of making such monthly report, the person shall compute the amount of the taxes due hereunder and shall pay the amount of taxes shown to be due.

SECTION FOUR: any person subject to taxation under this section may add the amount of tax levied in Section One, herein, to the amount of the rental of rooms, lodgings, or accommodations and may collect the amount so added from the occupant of such rooms, lodgings, or accommodations, or from another person paying such rental; however, this section is not mandatory.

SECTION FIVE: This Ordinance shall not be construed to repeal any of the provisions of the general license tax regulations of the town, but shall be held to be

cumulative; and the amount of the taxes levied shall be in addition to the amounts of all other license taxes imposed by the town.

APPROVED AND ADOPTED THE 18th DAY OF November, 2013.

Tommy Miller
Mayor

ATTEST:

Barbara Emma
Town Clerk

Town of Notasulga (9407) Lodgings Tax Rate Confirmation

The tax rates in the table below are based on Lodgings Tax Ordinance No. 2013-11-18 effective 12-1-18 (Date). 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 Town of Notasulga.

	Rate Type		Corrected Rate	Education Tax Rate
Lodgings Tax	General	2.250%	<u>2.25</u>	None
	Per Room Fee	\$0.00	<u>-</u>	None

Tax Administrator – Alabama Dept. of Revenue (ADOR)

No taxes are specifically levied for educational purposes. Tax rates for Police Jurisdiction equal to one half of the levied rates as stated above. NO Tax Rate For Police Jurisdiction (BT)

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".

Barbara Duman
Signature of authorized Town Official

Town Clerk
Title of signing official

11-1-18
Date