

PELL CITY
Posted 12/18/17

Effective January 1, 2018.

The City of Pell City has increased their Lodgings tax as shown below:

Lodgings Tax:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	5.000	6.000

Your Pell City 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 Pell City taxes, please contact:

City of Pell City
1905 1st Ave N
Pell City, AL 35125
(205) 338-2244

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 - 4817

AN ORDINANCE AMENDING ORDINANCE NO. 2001-1588, WHICH ESTABLISHED A TRANSIENT OCCUPANCY TAX ON ALL PERSONS, FIRMS, CORPORATIONS, PARTNERSHIPS, ASSOCIATIONS, TRUSTEES OR OTHER FIDUCIARIES RENTING OR FURNISHING FOR CONSIDERATION LODGING TO TRANSIENTS IN THE CITY OF PELL CITY, ALABAMA

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PELL CITY, ALABAMA, AS FOLLOWS:

Section A: That the provisions of Section 3, "Tax Levied; Amount", of Ordinance No. 2001-1588, which is codified in Chapter 6, Article VII, Section 6-92 of the Code of Ordinances of the City of Pell City, are hereby amended to read as follows:

SECTION 3. TAX LEVIED; AMOUNT.

(a) There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, a transient occupancy tax upon every person renting or furnishing, for a consideration, any room or lodging to transients in any hotel, motel, inn, tourist camp, tourist cabin, or any other rooms or lodgings a tax in the amount of six percent (6%) of the gross income received by such person from the renting of rooms or lodgings within the city.

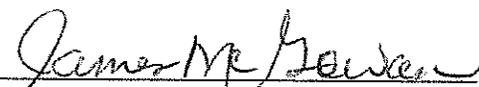
(b) The tax referred to in section 3(a) [codified as Section 6-92(a)] shall apply only to and be measured only by the charges for the rental of rooms or lodgings supplied to transients and shall not apply to or be measured by the charges for the rental of rooms or lodgings supplied for a period of thirty (30) continuous days or longer. Nor shall it apply to the business of renting or furnishing space for accommodation of trailers.

Section B: Severability. If any section or provision of this Ordinance shall hereafter be declared invalid by a court of competent jurisdiction, such declaration shall not affect the validity of any other section or provision of this Ordinance.

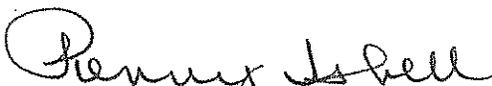
Section C: Repeal of Conflicting Ordinances. Any other Ordinances, or provisions thereof, in conflict with this Ordinance shall be and hereby are repealed on the effective date of this Ordinance.

Section D: Effective Date. Upon approval, passage, and publication as required by law, this Ordinance shall become effective on January 1, 2018.

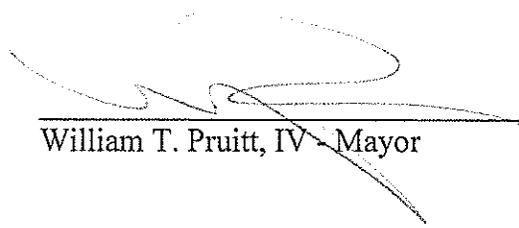
ADOPTED AND APPROVED this 9th day of October, 2017.


James McGowan - Council President

ATTEST:

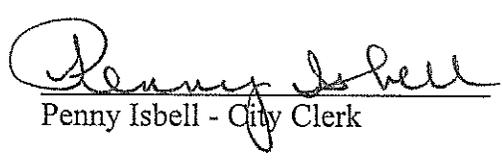

Penny Isbell - City Clerk

APPROVED this 9th day of October, 2017.



William T. Pruitt, IV - Mayor

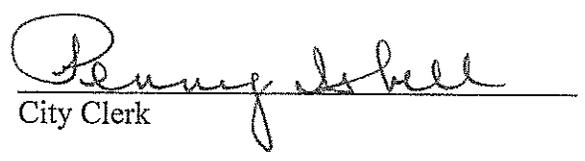
ATTEST:



Penny Isbell - City Clerk

CERTIFICATION

I, Penny Isbell, Clerk of the City of Pell City, hereby certify that the above Ordinance was duly adopted by the City Council of the City of Pell City at a regular meeting held on the 9th day of October, 2017, and that same has been published in accordance with law in the *St. Clair News Aegis* on the 12th day of October, 2017.



City Clerk