



**VERNON BARNETT**  
Commissioner

# State of Alabama Department of Revenue

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

**JOE W. GARRETT, JR.**  
Deputy Commissioner  
**CURTIS E. STEWART**  
Deputy Commissioner  
**BRENDA R. COONE**  
Deputy Commissioner  
**MICHAEL D. GAMBLE**  
Deputy Commissioner

August 1, 2017

To: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the renting or furnishing of rooms, lodgings, or accommodations to transients in the Town of **Perdido Beach**, Alabama, and its police jurisdiction (located in Baldwin County).

On May 23, 2017, the governing body of Perdido Beach adopted Ordinance No. 2017-03 increasing the rate of the Perdido Beach lodgings tax **effective July 1, 2017**. The increased lodgings tax rate is shown below:

|                        | <u>Old Rate</u> | <u>New Rate</u> |
|------------------------|-----------------|-----------------|
| Lodgings Tax Rate..... | 0%              | 5%              |

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

The Law requires that the Perdido Beach lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the Perdido Beach lodgings tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply center the gross amount and deduction, 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 Perdido Beach 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



**ORDINANCE 2017-03 AMENDING ORDINANCE 2017-02 LEVYING A PRIVILEGE OR LICENSE TAX UPON PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF RENTING OR FURNISHING ROOMS, LODGINGS, OR ACCOMMODATIONS TO TRANSIENTS IN THE TOWN OF PERDIDO BEACH, ALABAMA**

**BE IT ORDAINED** BY THE TOWN COUNCIL OF THE TOWN OF PERDIDO BEACH, ALABAMA, that Ordinance 2017-02 is amended as follows:

**Section 5. Effective Date.** This ordinance shall become effective, upon passage and publication as required by law, and shall commence on the first day of July, 2017. The first payment of taxes hereunder shall be due and payable on the twentieth day of August 2017.

Pursuant to the provisions of the Code of Alabama, 1975, Sections 11-51-200 through 11-51-207, this ordinance levies a privilege or license tax upon persons, firms or corporations engaged in the business of renting or furnishing rooms, lodgings, or accommodations to transients in the Town of Perdido Beach, Alabama and provides penalties for the violation of this ordinance.

ADOPTED AND APPROVED this 23 rd day of May, 2017.

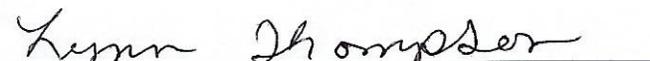
  
Kae Hamilton, Mayor

ATTEST:

  
Lynn Thompson, Town Clerk

TOWN OF PERDIDO BEACH Certificate of Publication. This is to certify that Ordinance Number 2017-03, Town of Perdido Beach, Alabama was published by posting on at least three (3) Bulletin Boards in the Town from May 24, 2017 to June 24, 2017.

- 1) Town Hall
- 2) Perdido Beach Volunteer Fire Department
- 3) Perdido Beach Baptist Church
- 4) St. Andrews by the Sea Church

  
Lynn Thompson, Town Clerk



ORDINANCE 2017-02 LEVYING A PRIVILEGE OR LICENSE TAX UPON PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF RENTING OR FURNISHING ROOMS, LODGINGS, OR ACCOMMODATIONS TO TRANSIENTS IN THE TOWN OF PERDIDO BEACH, ALABAMA

**WHEREAS**, pursuant to the provisions of the Code of Alabama, 1975, Sections 11-51-200 through 11-51-207, this ordinance levies a privilege or license tax upon persons, firms or corporations engaged in the business of renting or furnishing rooms, lodgings, or accommodations to transients in the Town of Perdido Beach, Alabama and provides penalties for the violation of this ordinance.

**THEREFORE, BE IT ORDAINED** by the Town Council of the **Town of Perdido Beach**, Alabama, as follows:

**Section 1. Levy in Town.** 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 or continuing with the Town of Perdido Beach in the business of renting or furnishing any room or rooms, lodgings or accommodations to transients in any 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   % (  5   per cent) 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 rooms, lodgings or accommodations supplied for a period of one hundred and eighty (180) continuous days or more in any place.

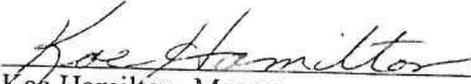
**Section 2. Provisions of State Lodgings Tax Statutes Applicable to this Ordinance and Taxes Herein Levied.** This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, 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 3. 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.

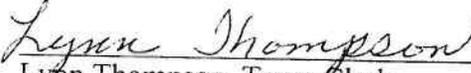
**Section 4. Severability.** Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid for any reason shall not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

**Section 5. Effective Date.** This ordinance shall become effective, upon passage and publication as required by law, and shall commence on the first day of June, 2017. The first payment of taxes hereunder shall be due and payable on the twentieth day of July 2017.

ADOPTED AND APPROVED this 18th day of May, 2017.

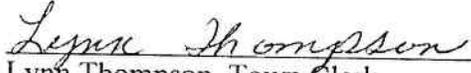
  
Kae Hamilton, Mayor

ATTEST:

  
Lynn Thompson, Town Clerk

TOWN OF PERDIDO BEACH Certificate of Publication. This is to certify that Ordinance Number 2017-02, Town of Perdido Beach, Alabama was published by posting on at least three (3) Bulletin Boards in the Town from May 19, 2017 to June 19, 2017.

- 1) Town Hall
- 2) Perdido Beach Volunteer Fire Department
- 3) Perdido Beach Baptist Church
- 4) St. Andrews by the Sea Church

  
Lynn Thompson, Town Clerk