

**SCOTTSBORO**  
Posted 2/28/2017

Effective May 1, 2016.

The City of Scottsboro increased their lodgings tax as shown below:

**Rooms & Lodging:** For lodgings provided, **excluding** lodgings provided at campsites or RV sites.

<b>Lodgings Tax:</b>	<b><u>OLD</u></b>	<b><u>NEW</u></b>
	<b>RATES</b>	<b>RATES</b>
General Rate	5.000	7.000

**Other:** For lodgings provided at campsites or RV sites.

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

If the renting or furnishing of rooms, lodgings or accommodations to transients are made outside the corporate limits of the city but within the police jurisdiction, the rates of tax are one-half of those stated above.

Your City of Scottsboro 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 Scottsboro taxes, please contact:

RDS  
P. O. Box 830725  
Birmingham, AL 35283-0725  
1-800-556-7274

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

STATE OF ALABAMA )

JACKSON COUNTY )

#590

AN ORDINANCE LEVYING AN ADDITIONAL PRIVILEGE OR LICENSE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS ENGAGED IN THE BUSINESS OF FURNISHING ROOMS, LODGING, OR ACCOMMODATIONS TO TRANSIENTS IN THE CITY OF SCOTTSBORO, ALABAMA OR WITHIN ITS POLICE JURISDICTION, PROVIDING FOR THE COLLECTION OF THE SAID TAX, ESTABLISHING A SPECIAL FUND FOR RECEIPTS OF SAID TAX AND ALLOCATING MONIES FROM SAID TAX AND OTHER MATTER WITH RESPECT HERETO

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SCOTTSBORO, ALABAMA, AS FOLLOWS:

SECTION ONE: Levy of tax in the City. For the privilege of

engaging or continuing within the City 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 hereinafter provided, an additional privilege or license tax against the person on account of the business activities and in the amount to be determined by the application of the 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, an additional privilege or license tax upon every person, firm, or corporation engaged 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 the amount of two (2%) 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 rooms. Provided, however, there is exempted from the tax levied under the provisions of this article any rentals or sales taxed under the provisions of the Alabama Sales Tax Act, namely Act 100 of the second special session of the 1959 legislature. 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 TWO: Levy of Tax in Police Jurisdiction. For the privilege of engaging or continuing in the business activities hereinafter referred to within the police jurisdiction of the city outside of its corporate limits, there is hereby levied, in addition to all taxes of every kind now imposed by law, and shall be collected as herein provided, an additional privilege or license tax against the persons on account of the business activities 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, an additional privilege or license tax on every person, firm, or corporation engaged 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 the amount to be determined by the application of the rate of one (1 %) percent 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 article any rentals or services taxed under the provisions of the Alabama Sales Tax Act, namely Act 100 of the second special session of the 1959 legislature. The tax shall not apply to rooms, lodgings or accommodations supplied for a period of thirty (30) continuous days or more in any one place.

SECTION THREE: Provisions of State Lodging Tax Statutes Applicable to this Ordinance and Taxes levied herein. This ordinance and the taxes herein levied 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 lodging tax statutes, except where inapplicable or where herein otherwise provided, including all the provisions of the state lodging tax statutes, for enforcement and collection of taxes.

SECTION FOUR: Adding Amount of Tax to Price. Any person on whom the tax is levied by this ordinance are imposed may add the tax herein levied to the receipts from rental of rooms, lodgings or accommodations and may collect the same from the occupants of such rooms, but this section is not mandatory.

SECTION FIVE: This Ordinance Cumulative. This ordinance shall not be construed to repeal any of the provisions of the general license code or any other ordinance in the city, 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 levied by the city by its general license code or any ordinance.

SECTION SIX: There is hereby established a special city fund to be entitled "The City Tourism and Economic Development Account" from which the proceeds of this tax shall be paid into upon receipt.

SECTION SEVEN: The Treasurer of the City of Scottsboro shall pay out of said "City Tourism and Economic Development Account", on a quarterly basis, one-fourth (1/4) of the gross receipts of this tax to the Commercial Development Authority of the City of Scottsboro, one-fourth (1/4) of the gross of this tax receipts to the Downtown Redevelopment Authority of the City of Scottsboro and one half (1/2) of the gross receipts of this tax into a special tourism grant fund. Grants from this fund shall to be awarded by vote of the Scottsboro City Council after it has established an application process by resolution and with any grant to be voted for and approved in a public meeting of the City Council.

Any funds held in said City Tourism and Economic Development Account shall roll over each fiscal year into said account.

SECTION EIGHT: The authorized expenditures above under this tax from the special fund shall continue for a period of five (5) years after the adoption of this ordinance at which time the City Council may in its discretion change the funding formula.

SECTION NINE: 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 provision which might have been held invalid.

SECTION TEN: This Ordinance shall become effective on the 30th day of April, 2016 at 12 o'clock a. m.

SECTION ELEVEN: This Ordinance shall not apply and said tax shall not be imposed on RV or campsite rentals.

Duly adopted and approved on this the 26th day of April, 2016.

CITY OF SCOTTSBORO, ALABAMA

Patrick Stewart  
President of the City Council

Authenticated and Attested:

Whitney Phillips  
City Clerk

Transmitted to and approved by the Mayor this the 27th day of April, 2016.

Melissa Patten  
Mayor

**TAX RATE CONFIRMATION TABLE  
FOR CITY OF SCOTTSBORO LODGING  
October 18, 2016**

The tax rates in the table below are based on current ordinances for the City. Please review and make corrections as needed. Then sign in the space provided below and return to ADOR. To ensure timely updating of the ADOR website, please return to ADOR as soon as possible.

Failure to return this signed form by the above date will result in the rates below being posted as correct.

	Tax Rate Corporate Limits	Tax Rate Police Jurisdiction	Corrected Rate
Lodgings Tax			
General – RV/Campsite	5.000%	2.500%	_____ (CL) (PJ)
General – Other Lodging	7.000%	3.500%	_____ (CL) (PJ)

I have reviewed the above tax rate table and confirm that the information in the table is correct or have made corrections as needed.

Melita Götter, Mayor     10-20-16  
 (Signature of Authorizing Official)     (Title/Date)