

**Smiths Station**  
Posted 8/27/2018  
Updated 9/21/2018

Effective December 15, 2017

The governing body of the **City of Smiths Station** has adopted Ordinance 2017-135 levying a lodging tax **effective December 15, 2017**, with a due date of January 20, 2018.

Lodging Tax Rate:

General..... 7.50%

The City of Smiths Station lodging tax may be remitted online through the Alabama Department of Revenue's online filing system My Alabama Taxes (MAT), the 'ONE SPOT' to file: <https://myalabamataxes.alabama.gov>. If you have any questions about your City of Smiths Station lodging tax, please contact:

**Smiths Station**  
**P. O. Box 250**  
**Smiths Station, AL 36877**  
**334-297-8771**

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 2017-135**

**AN ORDINANCE OF THE CITY OF SMITHS STATION, ALABAMA, TO ESTABLISH, ENFORCE, MAINTAIN AND LEVY A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF FURNISHING ROOMS, LODGINGS OR ACCOMMODATIONS TO TRANSIENTS; PROVIDING FOR THE COLLECTION OF SAID TAX AND PROVIDING FOR PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.**

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF SMITHS STATION, ALABAMA, AS FOLLOWS:**

**Article I. - LEVY OF A TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS FURNISHING ROOMS, LODGING OR ACCOMMODATIONS TO TRANSIENTS<sup>1</sup>.**

<sup>1</sup> State Law reference - Revenue & Taxation, Transient & Occupancy Tax, generally, Code of Alabama, 1975 § 40-26 et seq.

**Section. 1. Definitions.**

Unless the context clearly indicates a different meaning, the words, terms and phrases used in this Ordinance shall have the following meaning(s).

- (a) **Business** means all activities engaged in, or caused to be engaged in, by any person with the object of gain, profit, benefit, or advantage, either direct or indirect, to such person.
- (b) **Person** shall mean any real person, firm, corporation, partnership, association, administrator, trustee or other fiduciary.
- (c) **Transient** shall mean any person to whom rooms or lodgings are rented for a period of less than 180 continuous days.

**Section 2. Levy of Tax in the City.**

For the privilege of engaging or continuing to engage 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 herein provided, a privilege, license or excise 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:

Book/Pg: 2526/719  
Term/Cashier: SSPJDSK01 / TS  
Tran: 19145.276111.368740  
Recorded: 11-15-2017 11:08:03  
REC Recording Fee  
Total Fees: \$ 14.00

14.00

## ORDINANCE 2017-135

2526 720  
NEEDS Book & Page

- (a) There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege, license or excise tax upon every person, firm, corporation engaging 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 any amount to be determined by the applicable rate of Seven and One Half Percent (7.5 %) of the charge for such room, rooms, lodgings or accommodations, including the charge for the use or rental of personal property or 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 Eighty (180) continuous days or more in any place.

### Section 3. Provisions of State Lodgings Tax Statutes.

The tax levied by this ordinance shall be subject to all definitions, exceptions, proceedings, requirements, rules, regulations and provisions as provided by the *Title 40, Chapter 26, et seq. Code of Alabama, 1975, as amended* except where inapplicable or where herein otherwise provided.

### Section 4. This Ordinance Cumulative to General Business License Code or Ordinance.

This ordinance shall not be construed to repeal any provision of the general business license code or ordinance of the City but shall be held cumulative, and the amounts of the taxes herein levied shall be in addition to the amount of all other license taxes imposed by the City by its general Business license code or ordinance.

### Section 5 Due Date; Reports, & Penalty for Later Payment.

The taxes levied under the provisions of this ordinance shall be paid by each person against whom the same is levied and imposed, or who is liable to such tax levy under the provisions of this ordinance, on or before the Twentieth (20<sup>th</sup>) day of each calendar month succeeding the month in which the tax accrues. On or before the Twentieth (20<sup>th</sup>) day of each month every person on whom taxes herein levied are imposed, shall render to the City Clerk, on a form prescribed by the clerk, a true and correct statement showing the gross receipts of the business subject to said tax for the then preceding month, together with such other information as the City Clerk may demand and require, and at the time of making such monthly report the taxpayer shall compute the taxes due and shall pay to the clerk the amount of taxes to be due. For any person failing or omitting to pay such taxes within time provided for, such person shall pay the City the full amount of the tax and the addition thereto of a penalty of Twenty Percent (20 %) of the amount of the tax. It shall be unlawful for any person to fail or omit to make the statements provided and required to be made under the provisions of the Article, or to make any false statement therein.

**ORDINANCE 2017-135**

2526 721  
DEEDS Book & Page

**Section. 6 Use of Tax Proceeds.**

The proceeds of the license tax levied by this Article, when collected, shall be used by the City for such lawful purposes as may have heretofore been or hereafter be determined by the governing body of the City.

**Section 7. Severability.**

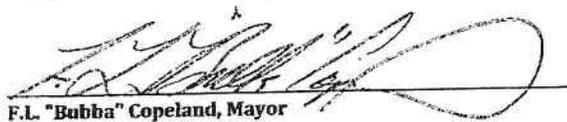
Should any section or provision of this ordinance be declared void or invalid by a court of competent jurisdiction, it shall not affect the validity of any other section or provision of this ordinance.

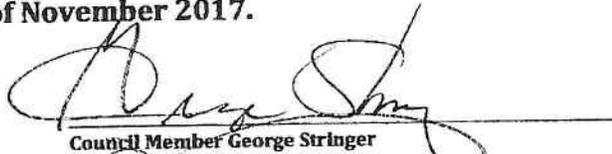
**Section. 8 Repealer.**

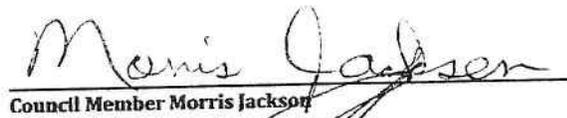
All City Ordinances or parts thereof in conflict to the provisions of this Ordinance, in as much as they conflict are hereby repealed as provided by law.

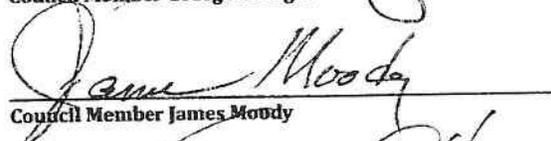
**Now Therefore be it Ordained by the City Council of Smiths Station, Alabama, that this Ordinance becomes Effective Immediately upon Adoption and Approval pursuant to §11-45-8, Code of Alabama 1975, as amended**

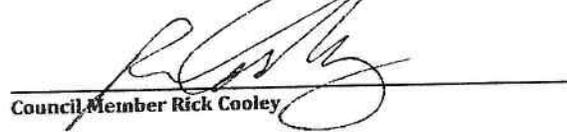
**Approved and adopted this the 14<sup>th</sup> day of November 2017.**

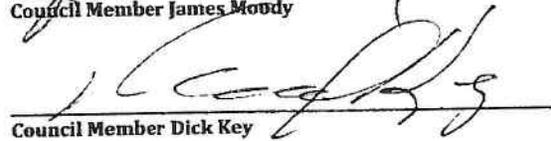
  
F.L. "Bubba" Copeland, Mayor

  
Council Member George Stringer

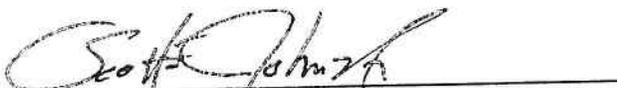
  
Council Member Morris Jackson

  
Council Member James Moody

  
Council Member Rick Cooley

  
Council Member Dick Key

**ATTESTED:**

  
Scott Johnston, City Clerk

**SEAL:**



# City of Smiths Station, Alabama

2526 725  
Recorded in the Above  
DEEDS Book & Page  
11-15-2017 11:49:52 AM  
Bill English - Probate Judge  
Lee County, AL  
Book/Ps: 2526/725  
Term/Cashier: SSPJOSK01 / TS  
Tran: 19145.276120.368750  
Recorded: 11-15-2017 11:50:15  
REC Recording Fee  
Total Fees: \$ 8.00

8.00

## ORDINANCE 2017-135

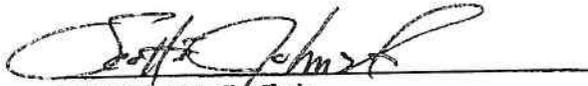
### CERTIFICATION

I, Scott E. Johnston, City Clerk of the City of Smiths Station, Alabama hereby certify the attached to be a true and correct copy of the ordinance adopted by the City Council of Smiths Station, Alabama at the regular meeting held on **November 14, 2017** as same appears in minutes of record of said meeting, and published by posting copies thereof on **November 15, 2017** at the public places listed below, which copies remained posted for five business days, through **November 22, 2017**. The ordinance will remain posted for a minimum of thirty days.

City Hall  
Rainbow Foods  
U.S. Post Office  
Terry's Grocery

2336 Lee Road 430  
2461 Lee Road 430  
2720 Lee Road 430  
9309 Lee Road 246

Smiths Station, AL 36877  
Smiths Station, AL 36877  
Smiths Station, AL 36877  
Smiths Station, AL 36877



Scott E. Johnston, City Clerk

(SEAL)



JUN 19 2018

TAX RATE CONFIRMATION FOR ACT 2018-150  
SMITHS STATION - 9763  
08-Jun-2018

TAX RATE - CL

TAX RATE - PJ

SALES TAX

General	1.0000 %
Amusement	
Alcohol	
Restaurant	
Automotive	1.0000 %
Withdrawal Fee	\$25.00
Farm	1.0000 %
Manufacturing	1.0000 %
Vending	1.0000 %

USE TAX

General	1.0000 %
Automotive	1.0000 %
Farm	1.0000 %
Manufacturing	1.0000 %

RENTAL TAX

- General
- Automotive
- Linens
- Trans Vehicle

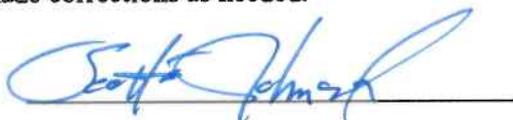
LODGINGS

General 7.5%

Per Night Fee

JUN 19 2018

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



(Signature of Authorized Official)

CITY CLERK 6-13-18

(Title/Date)



0200001